

Professionalization strategies of social work in social enterprises based on socio-economic ratios

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***Abstract.** The mission of a social enterprise is to improve the living conditions of individuals and to contribute to social-economic welfare, which are traditionally the agenda of social work. From a sociological theory of profession view and supported by experiences in six case studies on SROI (Social Return on Investment) in social enterprises in Austria we discuss the implementation of socioeconomic performance measurement models as identity-formation and profession development of Social Work. SROI programmatic and semantics are understood as a professionalization strategy for the acquisition of societal acknowledgment. If organizations fail in presenting performances and effectiveness, their legitimacy is put into question and consequently the acknowledgment is discredited. In pursuing both economic and social “double-bottom-lines” social enterprises are challenged to create complex value and performance measurement models and tools and to “signal” performance, efficiency and effectiveness. The model SROI takes into account financial and social value-added-processes and supplies a monetary evaluation of both. Recognized language-codes serve to represent social work activities as means of the argumentative logic of efficiency and effectiveness. Through reliability and efficiency representation social work attempts to demonstrate professionalism.*

***Keywords.** social entrepreneurship, social enterprise, social work, social management, SROI, performance measurement, cost benefit analysis, profession, profession theory, professionalism.*

The need of value and accountability of social services – current developments

All human service organizations, but especially the social service sector, are heavily challenged by socio-demographic and societal changes. The enduring working premises of the welfare state are becoming increasingly obsolete and organizations in the field have to legitimize the receipt of public funding. Social purpose enterprises strive for performance, effectiveness and efficiency. We find internal and external, organizational, professional, social-demographic, economical, social, political and legal drivers named causing these

increased legitimating needs. The following changes are frequently pointed out and can be observed:

- Since the middle of the 1990's most professional and vocational fields of human service organizations have seen a large expansion (Rauschenbach, Schilling 1995: 324f). This development is due to the observable loss of meaning of voluntary work on the one hand and the more pluralized, differentiated and individualized needs of people on the other. The starting-point of such a development can be seen in the decreasing significance of tradition along with an increase of individualization that characterizes modern western societies (see Habermas 1973; Badelt 2002).
- However, the reform-pressure for social businesses arises not only from external changes in general framework conditions but from modified normative, prescriptive and legal conditions as well. On a transnational level the regulations and judgments of the European Court of Justice open markets for merchandise and services on a cross-national and a cross-cultural level as well (see European Commission 1989; Olk, Rauschenbach, Sachße 1995; Tuckman 2000). Within the European Union national laws enable handing over tasks that were formerly offered by the state, to free non-governmental and privately run institutions (for Austria: see Dimmel 2005).
- Due to modern information and communication technologies and the mass media, target groups and clients of human service organizations seem to be better informed and mature concerning their living conditions, rights and duties (Pfadenhauer 2003a: 175; Kulosa 2003: 10). Their assumption of performance seen as significant changes in living conditions increases the legitimacy-pressure on these organizations (Merchel, Schrapper 1996: 8f).
- Organizations, that produce social, individual and personal-related services, also find themselves confronted with diminishing financial means in view of empty public treasuries. These organizations are in competition for barely growing public funds and face the challenge of developing alternative funding-strategies (see Klingebiel 1999; Weisbrod 2000).
- Moreover public administrations have to legitimize themselves and therefore seek to control and manage the employment of funds and success. This leads to the development of quality requirements, target and performance agreements and performance measurement systems (see Anheier 2000; Schilling 2002).
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These are developments and conditions under which social businesses and social service organizations in Austria work and deliver their services. We now want to examine what kind of consequences these developments have for them and how social service organizations cope with the problem of demonstrating accountability. First, we start with the definition of what we understand of "social entrepreneur" and "social enterprise" to examine the social value chain as well as the concept of "blended value" as the basis for an alternative way of demonstrating performance later.

Social entrepreneurship

In the emergence of an institutional field and its understanding, the origins of a "term" for a societal phenomenon could be taken as a symbol. If we follow Alter, "the term "social enterprise" was coined by U.S. nonprofit professionals who sought to create jobs and training opportunities for low-income, homeless, and other at-risk individuals by starting businesses.

Their definition of social enterprises is a nonprofit enterprise, social purpose business, or revenue-generating venture founded to create jobs or training opportunities for very low-income individuals while simultaneously operating with reference to the financial bottom line.” (Alter 2000: 5f; also see Emerson/Twersky 1996). Meanwhile, social enterprises have seen an extensive increase in academic and political debate and in practice as well.

Social enterprises can be understood as the institutional form, as a mode of institutionalization. We argue that it is important to distinguish between three domains related to “social enterprises”, these are the social entrepreneur (person), social entrepreneurship (thinking and acting mode) and social enterprise (institutional form).

Social Entrepreneurship contains two terms which we think are rather in contrast than of one meaning. In our day-to-day lives “social” is used for thinking and behavior patterns oriented to the human being and its needs, whereas “entrepreneurial” often is used synonymously with “economical” and “productive” – and with that in a very limited way. It is too oversimplified to say that the success of an entrepreneur, for instance expressed by the “awards for the year’s most successful entrepreneur”, could then be measured in terms of the turnover of a business or of the launch of a new business making some hundred percent profit within its first years. To many people even the idea of gaining profit from a “business” which provides services to people in need and managing an enterprise in the field of not-for-profit organizations or social services is idiosyncratic.

If we consider entrepreneurship in its original meaning, it is more than clear that thinking of entrepreneurship only in “economic” terms is an inappropriate limitation. “To get things done”, “to do something”, “to be active” – that could be a common ground of the origins defining entrepreneurship not only in the economy (Schumpeter 1954). If we look further back, according to Filion (1998:137) its origin can be traced back to the 12th century when the French “entrepreneur” meant “supporter of squabbles”. Its meaning changed over time and in the 17th century it was “undertake and manage a military action” or in the 18th century “formed managing enterprises”.

In defining entrepreneurship we find two standpoints. The economists define it rather as “innovation”, the behaviorists as “creative and intuitive characteristics”. Filion (1998) further gives an overview that Cantillon (1755) was the first to offer a clear conception of the entrepreneurial function as a whole. Jean-Baptiste Say (1816) was the second author referring entrepreneurship to the “creation and distribution of wealth”. Entrepreneurs were described as “risk-takers”, who invested their own money, or as “change agents”. It was not before the 1920s and the work of Schumpeter when entrepreneurship was really launched into the field and clearly associated with innovation. Entrepreneurship has been linked to economic development ever since.

Max Weber was one of the first authors who described entrepreneurship from a behaviorist’s view point (Filion 1998). He identified the value system as a fundamental element in explaining entrepreneurial behavior. Entrepreneurs were “innovators in acting” as independent people. This tradition was first launched by McClelland in the 1950s, for who an entrepreneurial personality looks beyond her/his individual benefit in having “control over production that is not just for his personal consumption” (Filion 1998: 123, in: McClelland 1961: 65). This refers to the element of responsibility of entrepreneurship.

The behaviorist tradition can be found in the school of personality traits and it gives rise to an essential question: Is it possible to learn and teach entrepreneurship (socially formed) or is it a personality trait (individual characteristic)? Not deepening this quite essential question, we take a sociologically oriented standpoint that our thinking and behavior patterns are socially formed – as we ourselves influence our environment of course.

Looking over the literature on entrepreneurship we see that entrepreneurship mostly refers to a high activity-level, a concrete and practice-related knowledge and to specific attitudes like resource orientation, risk-taking readiness, innovation, leadership, independence, creative behavior, and energetic, original, optimistic, flexible, and initiative behavior. The definitions of “entrepreneurship” traditionally combine and refer to – to a different extent of course – three levels, that is the society or economy (social change and wealth), the enterprise (creation, resource mobilization, and growth) and the individual (innovation, risk, ownership, leadership, attitudes and behavior). It is generally accepted that societal aspects play a role in entrepreneurial motivation, but based on the particular historic value sets even the moral or ethical definition of entrepreneurship is an open concept.

Filion (1998:138-9) provides the following definitions on entrepreneurial action or entrepreneurship. Entrepreneurial are “the behaviors of creative people with active imaginations”. Or, putting the emphasis on the person he gives another definition: “An entrepreneur is an imaginative person, marked by an ability to set and achieve goals, who maintains a high level of environmental awareness in order to detect business opportunities. An entrepreneur who continues to learn about possible business opportunities and to make moderately risky decisions aimed at innovating will continue to play an entrepreneurial role.” The short meaning is that: “An entrepreneur is a person who imagines, develops and realizes visions.” In this understanding, entrepreneurs are persons who are able to have an image of a future state which is realistic and achievable. Out of their personal view entrepreneurs must not only define what they have to do, but also what they have to learn to be able to do it.

If we take the definitions on entrepreneurship of Weber, Schumpeter (1954), Swedberg (2000), Filion (1998) or other authors a first important implication lies in the distinctions between entrepreneurship, leadership and management. Although some similarities exist and the meanings overlap, in our view we can summarize the core concepts in the following sense. The three terms have different reference points which are “innovative action” and “creation” for entrepreneurship, “power action” and “interests” for leadership and “instrumental action” and “administration” for management. Secondly, it becomes obvious that “entrepreneurship” as concept is not limited to a particular (commercial) thinking or acting; also it implies resource-related behavior. With that, it is also obvious that entrepreneurship can not only be stretched to any field of activity and organization independent of its purpose or mission, but furthermore it is an inherent part of any renewal and development – taught or not taught, intended or not intended.

Social entrepreneurs – Looking for social profit

So Social Entrepreneurship, in use as a term since the mid-1990th, is an open concept. In practice, a uniform definition of Social Entrepreneurship or Social Enterprises did not exist in the beginning (Johnson, 2000; OECD, 1999). In the meantime social enterprises have become more established, both in practice and in academic and political discussions. But, we still find a variety of real organizations called “Social Enterprise” or of people called “Social Entrepreneurs”. Over all, for the purpose of systematization we can identify two conventions. The concept of “Social Entrepreneurship” potentially can address i) the “social” thinking and behavior of persons doing their commercial business on the one hand and/or ii) the “entrepreneurial” thinking and behavior of persons doing their “business” in the field of social services on the other.

First, social entrepreneurship can be defined as the “social-oriented mentality and behavior of commercial enterprises”. This definition has a long tradition and covers the actions of commercial enterprises that take into account the needs of their employees and/or customers and/or the used resources. That is obtaining working conditions, showing concern for personal

living conditions of the employees, e.g. family-oriented working hours, operating or supporting childcare, and/or supporting housing for the employees. Also this could be an extra insurance or another bonus, and, of course, to be added are all kinds of donations (tangible and/or intangible assets) to social/public services and (disadvantaged) individuals. More recently, we could identify forms of “ethically” or “ecologically” oriented businesses as this type, and even very current terms like “corporate social responsibility” mark this type.

Second, social entrepreneurship can be defined as the “entrepreneurial mentality and behavior of people/organizations operating in the area of social services”. In this context Social Entrepreneurship refers to the second meaning only, that is the “entrepreneurship in social services”. Marking this trend, we can find in literature the increasingly used term of “enterprising non-profits” as well – reduced to putting managing practices into not-for-profit organizations in many cases. Out of a normative approach Social Entrepreneurship then is an ideal-type of mentality and behavior in utilization of economic procedures assisting social purposes. This approach defines Social Entrepreneurship as a certain form of “mentality” that works like a guideline obtaining the social mission (Brinckerhoff, 2000; Dees, 1998; Dees/Emerson/ Economy, 2001; Emerson/Twersky, 1996; Johnson, 1998). Firstly, the enterprises must have a “social” character, a social mission, a social purpose. Normally a social mission is seen as improvement of economic and social living conditions of disadvantaged people (target group). Secondly, the enterprise must have an “entrepreneurial” character. Herein, social entrepreneurs are defined by specific attitudes and behavior. With reference to Dees, Emerson, and Economy (2001: 5) social entrepreneurs then act as change agents in certain ways, particularly: 1) adopting a mission to create and sustain social value, 2) recognizing and relentlessly pursuing new opportunities to serve that mission, 3) engaging in a process of continuous innovation, adaptation, and learning, 4) acting boldly without being limited to resources currently in hand, 5) exhibiting a heightened sense of accountability to the constituencies served and for the outcomes created.

Therefore, it seems to be of highest relevance to realize and to negotiate the basic conceptualization of “entrepreneurship”. The term is open to a variety of interpretations and goals, not just “monetary profit” (economic growth). In analogy, you could create a meaning of “social profit” (social growth) – referring to two aspects, at least. That social profit might lie in the more and better range of support for disadvantaged and/or poor people on a societal level. On the organizational level it refers to the concept of gaining economic profit and how this profit/return is used/allocated/shared. That is further related to our understanding of “not-for-profit” or “nonprofit” and finally to the legal aspects of “charitability” too, which has often been – and still is – misunderstood. For example, many people still think, that non-profits or charitable organizations are legally not allowed to make (monetary) profits. Against this, the definition – and its consequences (e.g. taxation, ownership) is not about making – even economic – profit, but about distributing it among the owners, shareholders, community etc.

Social enterprises – Hybrid institutional forms of dual socio-economic architecture

An approach distinguishes between an “institutional” and a “normative” definition of social enterprises (Loidl-Keil 2005). According to the institutional definition approach, social enterprises would be understood as employment companies and fulfill an instrumental function as “program” in the active labor market policy. For instance, the listings in the studies of the BAG (1997) and – with some limitations – those of the OECD (1999) would fall into this approach. Essentially, these lists define social enterprises as NPO or NGO or other organizational forms, which still are not clearly positioned as a market or a state organization, and which aim to create and protect employment. Birkhölzer and Kramer (2002)

assume a wider understanding of the institutional character of social enterprises when they list 12 different forms. Here, social enterprises are characterized mainly through a high degree of service and market orientation. The conceptual definition is marked by the business goal and order: the creation and / or protection of employment on the one hand (reintegration, care, company etc.), and the attainment of certain business management goals as well as orders (economic return generating process and rate) on the other. According to this understanding, in different countries social enterprises are integration-projects, employment and qualification companies, social integration-cooperatives, social firms, work-training-centers or social-economic businesses. We also find even more general applications of the concept of social enterprises, mostly alternative and synonymous for organizations that are active in the area of counseling and qualification, i.e. further and (vocational) education projects. Applying the term "social enterprise" for employment, qualification or counseling companies gives rise to opinions. If a definition should do what it is created for – define a clearly identifiable entity – a far too open definition is not useful when the concrete forms and the main fields of operation then are too heterogeneous. A range of further terms exists, i.e. "health business", "education company", "consulting firms", or "charitable enterprise" etc., which cover organizations and their missions and is potentially more appropriate. If, as has recently be the case, cities and federal states also turn into "businesses", the concept is stretched very far and is therefore not useful anymore because the term is not distinctive enough. However, it is impossible to draw an exact border in individual cases in view of the actual activity and service spectrum of the business of counseling, supervision, qualification and employment. This approach is useful in the empirical sense; the existing social enterprises can after all be delimited and differentiated. However, with the regulation of only an activity and service field – that of the employment company – other organization forms of the "social entrepreneurship" are excluded per definitionem that act in a very entrepreneurial way and can pursue social objectives.

In the understanding of a normative approach the social enterprise puts its emphasis on an ideal type of thinking and acting in order to reconcile social and economic goal setting and procedures. Consequently, "social enterprise" or "social entrepreneurship" is defined by certain attitudes, orientations and actions of the people. With that, the normative approach emphasizes the social entrepreneur (person) and social entrepreneurship (attitude, behavior). Here, the social enterprise is a commercial business with a social mission: in a broader understanding this is the improvement of social and economic living conditions of people (Alter, 2000; Dees, 1998; Emerson, Twersky, 1996). "Social entrepreneurs are different from business entrepreneurs in many ways. The key difference is that social entrepreneurs set out with an explicit social mission in mind. (...) Another important difference is that social entrepreneurs do not receive the same kind of market feedback that business entrepreneurs get. (...) Social entrepreneurs act as change agents in the social sector (...). Social entrepreneurs create social enterprises. They are the reformers and revolutionaries of our society today. They make fundamental changes in the way that things are done in the social sector. Their visions are bold. They seek out opportunities to improve society, and they take action. They attack the underlying causes of problems rather than simply treating symptoms." (Dees/ Emerson/ Economy 2001: 4ff) Brinckerhoff (2000: 1) defines social entrepreneurs as people, who take risks for other people the organization exists for. Another example is shown by Ashoka (www.ashoka.org) that originally identified social enterprises along five criteria: innovation, creation, entrepreneurial quality, social impact of the idea, and the ethical motivation. The normative approach focuses on the form of "mentality". The core social character of the mentality is present in the mission: setting socially relevant goals. The goal setting itself does not result from political, governmental or philanthropic attitudes or contracts alone; all variations and combinations are potentially possible. The entrepreneurial

character, in analogy to commercial enterprises, is composed of the attitudes and actions described with the creation of social value, a role understanding of “social change making”, a mission-driven utilization of existing resources and the permanent building of new resources, an innovative and learning organization, and the openness to and application of (new) methods of performance measurement. The normative approach gains high plausibility, but with it comes a general problematical issue. As all ideal types do, the approach lacks localization and observation of social enterprises in reality. How would we clearly identify social enterprises? The identification itself would be based on norms again. Therefore, it becomes quite understandable that a standardized definition of social enterprise is hard to find. Most approaches answer this in listing of organizations or “types”, for example in Borzaga and Defourny (2001), pointed out from Birkhölzer and Kramer as well (2002).

In practice and academia we find overlapping definitions. In particular, the employment area, in which people establish their existence and are socially included in society, is originally such a bridging point for understanding.

The two-fold definition and understanding characteristic we find for the institutional form and field of “Social Enterprises” too. These are located between two traditional positions on a “hybrid spectrum” between traditional non-profit organizations and traditional for-profits (Alter 2003: 9; Alter 2004). The idea is that social enterprises are a new organizational form of hybrids somewhere between purely social mission motives, stakeholder accountability, and income reinvested in social programs or overhead on the one hand and profit-making motives and shareholder accountability and profit redistributed to shareholders on the other hand. Social enterprises are characterized by this hybrid organizational goal setting, outlined with concepts like “double bottom line” or “blended value proposition” (Alter 2003: 7ff). Alter (2000, 2003, and 2004) has worked on defining social enterprises and distinguishes three types of social enterprise: mission-centric, mission-related, and unrelated mission. Each is mostly connected to distinctive realized organizational forms, that are embedded (for mission-centric social enterprises), integrated (for mission-related), and complementary (for unrelated mission). Further, Alter systematically defines functional models of social enterprises. The embedded social enterprise models are the entrepreneurial support model, the market intermediary model, the employment model, and the fee-for-service model. The integrated social enterprise models are: service subsidization model, and the market linkage model. The complementary social enterprise models are: the organizational support model, the private-sector partnership model, the franchise model, the complex model, and the mixed enterprise model.

Any institutionalization process starts with people, norms, orientations, attitudes, regulations, bundles of expectations and actions and finds its way to concrete organizations representing the orientations. Social enterprises are communicated in the role of preventing social exclusion, reducing public expenditure, producing social services more extensively and of higher quality, increasing the “social capital” at best, as well as handling it more economically. In the framework of the social economy and the third sector, that fill the gap between market and state, “social enterprises” are seen as an essential element and as an organizational type. Social enterprises then are economically oriented as well as acting businesses, that pursue social and/or community referential objectives. They are, as part of the “civil society”, organized by citizens to supply products and services to the market which are produced only insufficiently (Birkhölzer / Kramer 2002). As already stated, a terminological change like here can signal, what Salamon and Anheier (2001) accentuated in their large nonprofit project. New organization forms in this field can be read also as reactions to changed organization environments; they possibly would be better able to take up changed conditions or conflicting developments regarding the legitimating bases, expectations, and attitudes and acting orientation of all involved protagonists.

We summarize that social enterprises appear in distinctive forms and vary in i) their graduation of social mission focus, ii) their field of activity and the main target groups, iii) their legal form, and iv) their functional relations to market and target group / clients. Whatever the organizational specification looks like, the conceptual and core characteristic of social enterprises lies in the “dual architecture” of its social mission and social impact on the one hand, and business administration modality on the other. Social and economic goal relations vary as well, this means that service and performance relations are distinctive, as are the value-added-chains and impact chains. Of course, for performance measurement purposes it remains crucial to distinguish different target groups and stakeholders, different impact indicators, and to identify different “values”.

Taking the variations of social enterprises into account, for rather empirical reasons we focus on the “employment model” drawing on Alter (2000) or reformulated as “social integration enterprise” (see Loidl-Keil 2005). The employment model corresponds to the institutional definition approach. The social enterprise employs target people and offers its products and services to the open market. This (ideal) type of social enterprise is the closest institutional form to the commercial enterprise (Alter 2000: 16). For the Austrian situation we observe 53 social enterprises for the year 1999 (Lechner et.al. 1999) and für 2010 already 103 (AMS 2010). Concerning the six case studies that we analyze for this article we may say that these organizations meet the definition criteria for social enterprises applying the “employment model”. Moreover, we can ascertain that these organizations not only follow a pure business purpose but also a greater social mission that is reflected in a considerable share of social work and social pedagogy. Therefore we adapt the theory of profession as well as the experiences made in the process of professionalization of social work to explain the use of SROI as a professionalization strategy for social entrepreneurs and in the field of social work.

Social value creation – Performance, effectiveness and efficiency in social enterprises

This very special form of organization follows at least two objectives: on the one hand these organizations have a clear business purpose and can therefore try to optimize structures and processes under cost-benefit assumptions. Under these conditions we assume more or less greater liberty and freedom of choice to take entrepreneurial decisions. On the other hand they follow a (enacted by the Austrian public placement service or the Austrian social welfare office) social mission and try to integrate jobless persons on the labor market. As a consequence the social enterprises have a well elaborated reporting system to manage and control the “business”-part of their organizations (e.g. book keeping, cost-controlling) but do heavily lack data to demonstrate accountability within the parts of their social mission. The reasons why social enterprises put their emphasis on administrative data to demonstrate diligence is that these organizations adjust their reporting system according to data and figures that stakeholders demand (e.g. placement rate). Among other things this is one reason for scientists and theorists to justify the semi-professional status of social businesses and the profession of social work as a whole (Schütze 1992: 146). Following this argument scientists accuse social businesses of sustaining societal structures of social exclusion (Maeder, Nadai 2004: 147).

However, we can also observe a change in administrative reporting standards putting more emphasis on quality measurement as well as output or impact assessment (see Dahme, Wohlfahrt 2010). Social enterprises and human service organizations respond to these changes by adapting their reporting systems according to the data and figures in question. As Miller (1994) stated for accounting systems the majority of organizations respond to their institutional environments when defining measures of rationality and efficiency. This is also the case within the organizations that took part in the SROI analysis we conducted from 2003

until now. They offer special working reports that are limited to a one year observation time and contain output figures as well as placement rates as the major criteria for demonstrating their performance. This approach misses an entrepreneurial as well as a strategic perspective. Under these circumstances the human service organizations in question are heavily confronted with reproaches of neglect of assets as well as politically motivated cost cutting from one year to another.

Proving effectiveness and efficiency of human service organizations represents their greatest challenge. Following Perrow (1965: 916), the main problem in providing effectiveness and efficiency-proof lies in the nature of the service itself. In contrast to commercial companies and production businesses that are mostly characterized through a high level of standardization of their work process and of quantifiable measuring criterions, organizations in the area of human services treat people in order to transfer them into another form of living conditions. Marks of orientation are ethical and moral principles that contain an autonomous and authentic lifestyle (see Hasenfeld 1992). Perrow now argues that in the area of human social services a sufficient knowledge about the causality of the services, its outcome (and impact) and its effect to the client and about the aimed changes to the people doesn't exist. He ascribes this lack of knowledge of causality to the immense variability and complexity of the human personality as well as social context-factors. For individual-related social services we realize the multiple, invisible connections existing between the applied impulses and the actually achieved changes of the behavior and thinking of people (Klatetzki 2010: 12). Personal changes can only be observed, proved or measured with difficulty. Finally, people always possess the ability to activate themselves and to steer themselves. Under such circumstances and assumptions the proof of efficient and effective performance can be supplied for social service-organizations only with some effort. Luhmann and Schorr (1979) comprehend human social services as complex cybernetic systems and call the lack of control over their "work" a technology deficit.

Nevertheless, it can be assumed that social purpose enterprises develop strategies for providing information and "measures" on their services in order to be recognized as "effective" and "efficient". Specifically the representation of professionally produced performance as a proof of legitimacy is significant (see Pfadenhauer 2003b). Pfadenhauer (2003b: 84) adheres to this firmly when she says, that: "...symbols, emblems, objectified signs and representations such as titles, decorations, awards, certificates or reports alike plausibly certify the existence of performance". Many times, business management instruments now are applied that start at and arrange financial figures and financial performance-reports. According to Pfadenhauer (2003b), this form of (numerical) representation of performance, is a successful demonstration of performance confirmation in organizational contexts.

Our contribution aims to open the purely business management approach and to expand it to the dimensions of a social and socio-economic value creation. This widened approach goes back to the social worker and manager Jed Emerson, who developed the model of a "blended value". With this he critically pointed at the difference between a financial net value added on the one hand and a social engagement and commitment on the other hand (see Emerson 2003). The concept of the "blended value" assumes that every organization – for-profits like non-profits – generates financial as well as social values. For this purpose, Emerson assumes a zero-sum-relationship: an increase in an area of value creation leads to a diminution in the other area. Emerson's concept, to identify a range of social-economic values in the value-chain of a social purpose enterprise and then to find a term for those values that are missing in the conventional business management jargon, represents an attempt to contribute to a better communication between business management and social work. This open approach to the value creation within a human service organization also made it possible to develop new concepts of performance analysis: the blended return on investment.

In the meantime, some authors took up and refined this approach (see Kaplan, Norton 1996; Sawhill 2001; Emerson et al 1999). A database query on June 4th (2011) applying the parameters “tool“, “method“ (approach), “assessment“ (purpose) and “social impact“, “economic“ and “social“ (focus) in the data base updated through the Foundation Center (TRASI; <http://trasi.foundationcenter.org>) yielded the result of 83 tools and methods being available for measurement and presentation of financial and social value creation. All models widen the financial perspective of quantitative and qualitative aspects of goal setting and performance measurement. The tools and instruments are applied for control, governance as well as representation.

The Social Return on Investment (SROI)

The model SROI strongly draws on business evaluation and its background lies in the corporate assessment world. It aims to make financial as well as social values in social purpose enterprises more visible and enables the calculation of a “blended” value integrating both types of value. For this reason we refer to this type of model as “integrative” socioeconomic value assessment.

Codes, measures and procedures, traditionally known from business administration and in business management as well production, are adapted and applied to the socioeconomic net value added and to the requirements of its value creation chain. Measures from business management are, for example, top-ratios like depths to equity ratio, net profit ratio, cash flow or return on investment and other similar.

Since the year 2002 we can observe a reinforced discussion on these concepts in Germany and Austria although applications in Austria are rare. The methodology of SROI and similar approaches are represented many times in literature (see Emerson et al. 1999, Philips 2002; REDF 2002; Clark et.al 2004; Loidl-Keil, Laskowski 2004; Laskowski, Loidl-Keil 2005; Olsen, Nicholls 2005; Scholten 2005; Scholten et.al. 2006; Mook et.al 2007; Loidl-Keil 2008). Furthermore, some internet platforms inform about the SROI approach or better SROI approaches (e.g. www.redf.org, www.sroi-europe.org, www.neweconomics.org, www.sroi.nl, www.sroi.at). The previous sample applications and developments of the SROI in the German-language area are influenced by the following assumptions and place themselves as follows:

- The SROI model is based on the assumptions and operating mode of the business valuation and therefore primarily serves as a "tool" in order to help finance-givers, funders, and donators to come to an investment decision. With that, the focus is on the level of the individual organization and its (monetized) contribution to public welfare. All model assumptions are met under the premise of calculating the organizational financial and social business value. Occasionally this leads to the fact that benefit aspects for an organization turn into the opposite on the individual level of the target group person (i.e. client) and balance negatively. The present developments of SROI are characterized by expansions of the value approach and analysis model that monitor relations to economy, labor market, local economy as well as society as a whole (see Puch, Schellberg 2010; Treberhilfe Berlin gGmbH 2009).
- The question for a SROI application was and still is whether the SROI approach and tool is appropriate for the type of organization and services offered. At the beginning of the application of the model – starting more frequently in the 1990s – the field of the “social enterprise” (Alter 2000; 2004), the “social purpose enterprise” (Emerson et.al. 1999; REDF 2002) and "social integration enterprise" (Loidl-Keil 2005) solidified as being the specific organizational field (DiMaggio, Powell 1983), for

which the valuation architecture of SROI was considered to fit best. The “double-bottom line” (Alter 2000) of the “social mission” (re-integration rates) and “commercial goal” (return generation) was the decisive attribute closely matching the SROI approach. In the course of the time, this application focus has been expanded to other sectors as well, e.g. social geriatrics, psychosocial services, youth welfare services (see Roos 2005; Netzwerk: Soziales neu gestalten 2009; nef 2009; nef 2011).

- The rationale and logic of action of the SROI models intends being understood as “tool” at first (see REDF 2002). This tool thinking is based on the belief in, firstly, a monetization of virtually all (essential) dimensions and, secondly, in the extensive conceptualization of a ratio transforming social values into monetary equivalents. The confrontation of calculated returns and investment relationships would then allow the creation of “benchmarks”. Present SROI models attempt to take up these critical points through consideration of individual (qualitative) benefit and outcome (or impact) assessments as well as through sensitivity analyses (see CabinetOffice 2009).

Observations and theses on SROI models

Based on experiences in six SROI studies that we conducted in Austria and taking the observations and statements of other SROI applications in Europe we conclude theoretical assumptions, prerequisites for application as well as practical specifications in conducting the SROI analyses, and selected theses assumptions particularly related to theory of professions.

- The model SROI makes it possible to portray net value added processes in an organization not only on the basis of qualitative descriptions but to express this in the form of a ratio. The calculation and representation of the SROI let the social services step away from the focus of a “pure” donation organization and strengthen the investment thought into the public interest (see Sprinkel Grace 2002; Brest, Harvey 2008).
- The SROI model delivers a result that is, allegedly, simple to understand and is therefore seen to be very well-suited for external reporting and “marketing” purposes of an organization to relevant stakeholders. Further, under the aspect of a socioeconomic understanding it seems to be a possible strategy in tackling the problem of the creation of transparency for different stakeholders (Theuvsen 2010: 133). Nevertheless, it cannot not be ignored that a variety of complex (and scientifically well-founded) assumptions and methods must be applied until performance ratios can be presented (Anthony, Young 2003: 620).
- By now, most social service deliverers, even smaller social or socioeconomic enterprises, have the necessary business management and documentation systems (total revenue figures and accounting systems) at their disposal. However, a vast majority of organizations lack data on the outcomes and impacts of the services. The identification and assessment of the effects and the creation and (re-)assembling of the service impact logic go hand in hand and this step of analysis adds up to a time and resource consuming factor not to be underestimated.
- Models for performance presentation and measurement simplify reality, more or less intensively. This leads to the circumstance that in the analysis specific relevant data is not available (e.g. client data) and other data is disproportionately highly represented (e.g. cost accounting). With insufficient reflection it may occur that especially relevant performance and impact factors are (consciously or unconsciously) excluded by the analysis and therefore form an insufficient basis for decisions making (Webb 2010: 189).

- A large part of the service outcomes of a social and socioeconomic enterprise consists of effects in the subjective life-worlds of the target persons. The organizational mission or goal lies in making differences in the quality-of-life and the level-of-living of the target persons. These objectives, i.e. strengthened self-confidence, increased life satisfaction etc., represent areas that neither allow a simple quantification nor a monetary value assessment at all.
- The expenditure and the human resource allocation for social work are still taken too little into account: the previous analyses in the organizations show that the share of social work within social and socioeconomic enterprises doesn't exceed 25 percent of the whole labor expenses.
- A still remaining bureaucratic thinking and acting along departmental boundaries in governmental bodies – e.g. youth welfare system, health system, labor market system – retards a holistic and more synergetic perspective on social services and social enterprises and their performances and outcomes as a whole. Experience shows that the performances and outcomes produced through socioeconomic enterprises gain effects in different governmental areas. Figuratively, in a systematic approach taking the social service system as a whole with its own effectiveness and efficiency a bureaucratic orientation induces a limited system outcome, i.e. basically higher costs and lower impacts in the over all welfare system (on the discussion about sociopolitical reciprocity see Bäcker et al 2008: 177).
- The most important effect of using SROI however cannot be derived from the SROI ratio as such but from the processes that have to be carried out in advance. These preparations for the SROI calculations contain the shift from a professional working perspective to a (business) process perspective under the condition of meeting the requirements of effectiveness and efficiency. The determination of the goal of the SROI analysis, the search for relevant stakeholder groups, the identification of impacts and criteria to measure these impacts as well as conducting these measurements and finally the reporting to relevant stakeholders lead all participants in our case studies to a more comprehensive understanding of their own business.

Professionalization within social enterprises

Building on these observations to the application and effects of the SROI model in the social economy we interpret the shown developments and changes as a strategy to “professionalization” – which represents one of several interpretation alternatives and leads us to profession theory. Following Freidson (2001: 180) a profession can be characterized by the following elements:

“...first, a body of knowledge and skill which is officially recognized as one based on abstract concepts and theories and requiring the exercise of considerable discretion; second, an occupationally controlled division of labor; third, an occupationally controlled labor market required training credentials for entry and career mobility; fourth, an occupationally controlled training program which produces those credentials, schooling that is associated with “higher learning”, segregated from the ordinary labor market, and provides opportunity for the development of new knowledge; and fifth, an ideology serving some transcendent value and asserting greater devotion to doing good work than to economic reward”

The definition shows that a profession is mostly constituted by the control and definitions power of problems concerning a profession, division of labor and control over training as well as the definition of what is considered as quality of work, efficiency and effectiveness (see Langer, Schröder 2011: 11). Schütze (1992) argues that “incompleteness” of most professions

in human service organization (especially social work) is justified because all the prerequisites mentioned above cannot be fulfilled by those occupational groups. They systematically lack practices of diagnosis and intervention, do not have a single constituting scientific discipline and do heavily depend on other professionals like lawyers, medics or business managers. Within the discussion of different theories of profession we can differentiate between a thesis of professionalization and a thesis of de-professionalization by using management tools. Whereas the thesis of professionalization proceeds with the assumption that using a management tool helps an occupational group to achieve a certain position or certain rights (see Pfadenhauer 2003b; Heite 2008; Langer, Schröder 2010), the thesis of de-professionalization supposes the opposite (Schimank 2005). Both theses assume that the key element of a profession is the definition power over quality of work and good performance. The thesis of de-professionalization mostly recognizes other professions as being responsible for relevant definitions by characterizing working processes, standards, quality and performance measures (e.g. business administration instead of social work) (Olk 1986). As a synthesis Evetts (2011) has developed two alternative concepts of professionalization within human service organizations: occupational and organizational professionalism. Whereas occupational professionalism means the traditional professional action, the concept of organizational professionalism draws the attention to processes of management and control. Evetts ascertains two different occupational logics that are connected with each of the concepts. Organizational professionalism replaces occupational ethics and values with organizational, bureaucratic, hierarchic or managerial concepts of control, the constituent's trust with objectives of the management, occupational efficiency by cost ratios and financial rationality, occupational self-control with accountability (Langer, Schröder 2011). Evetts key argument is that different organizational settings demand diverse aspects of professional action (Evetts 2011).

Professionalization by applying SROI?

For a better understanding of the processes of management within human service organizations it was necessary to describe a suitable theory of explanation. Finally, we want to discuss the theses mentioned above reflecting our experiences during SROI application. The analyzed case studies of social enterprise refer to classic fields of social work: fight against poverty and long-term unemployment, disabled people and people with psycho-social handicaps, homelessness, youth welfare etc.. If one looks at the historical development of the profession of social work, so the predicates of the "undamaged identity" or "complete profession" is denied to social work. Referring to its "semi-professional status" (Pfaffenberger 2001) social work is discussed in terms of its societal function in society, the disciplinary localization of social work and its professional knowledge as well as the control and assessment of goal achievement. Long discussions about profession and discipline of social work followed and still continue. (see Olk 1986; Bommers, Scherr 2000; Kleve 2000; Harmsen 2004; Müller 2006).

Speaking with Heite (2008: 172) we assume that identity-formation takes place with the capability of a profession to show that its actions are reliable, proper and appropriate. SROI as well as other management tools generally follow the purpose of creating a professional identity for the different occupational groups involved (in particular social work).

Social work fights for recognition and strives to present its services and performances as unique and stresses that they can not be substituted or performed by other professions or actors (see Honneth 2003). This line of argumentation and also concerning our experiences the model SROI represent a possibility to consequently classify the performances of social work for public discourse on professional recognition and to supplement it with weighty arguments. The services and effects of social work are constructed, articulated, collectively shared, accepted, and authentically recognized as being professional by the acknowledgment of “performance” and its congruent forms of valuation and evaluation methods (see Heite 2008: 172). If socioeconomic enterprises fail in representing their own performances and effectiveness, the organizational and professional legitimacy and consequently the recognition are put into question and are finally disallowed (see Grunwald 2001). The model SROI takes into account financial as well as social value creation and supplies a monetary assessment. Moreover, the model SROI serves recognized language codes, in order to represent social work activities in the argumentative logic of efficiency and effectiveness (see Nadai, Sommerfeld 2005; Pfadenhauer 2003b). From a profession theory view, this representation of reliability and efficiency constitutes one of the most powerful means of demonstrating ones own professionalism. Since the SROI model sets up the crucially required linkage to the welfare and public interest orientation it might be considered as fulfilling the specified requests (see Pfadenhauer 2003a; Jäger, Hug 2011).

The application of SROI objectives as well as the semantics interconnected can be understood as a strategy of professionalization of socio-economic enterprises to reach out for societal recognition. Further, it leads to changes in both perceptions and assessments of services and outcomes from within and outside the organization. In fact, the professionalization consists in two sorts of actions: In one it tends to the profession-specific fulfillment of requirements in the occupation role (see Dreitzel 1962) concerned with the solution of practical problems in the life course (see Oevermann 1996). In the other, the professionalization consists also of the adequate performance representation to relevant stakeholders (Pfadenhauer 2003b: 82). Particularly in reference to the SROI model, this means that the relevant stakeholder groups consider and understand this organization as being capable of answering the demand for adequate solutions for satisfying effectiveness, efficiency, and performance transparency representation. Obviously, the organizations pursue the establishment of SROI as a recognized methodology for representations of performances and impacts. However, the model is also applied for strategic purposes, which implies exact knowledge about performance and outcome dimensions being of highest relevance for the stakeholders. It is obvious, that higher representation competences and resources for identification creation do not directly lead to higher service and performance levels. Even more, it might therefore be assumed that organizations of course possess selfish purposes in designing and applying SROI-models or alike, and some even call for making these purposes transparent in applications (CabinettOffice 2009: 20).

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