



CONSTRUCTING INTEGRATED PERFORMANCE ASSESSMENT SYSTEM FOR SOCIAL ENTERPRISES

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Abstract

We propose an integrated performance measurement system to assess the performance of social enterprises. This system can fit the diversified characteristics and comprehensively present the actual operational performance of social enterprises. The assessment results will serve as a basis for the internal diagnostic analysis of social enterprises, a reference for government departments' funding assistance, and a general public understanding of social enterprises. The system contains four major dimensions, 13 strategy issues, and 85 indicators. The concept essence dimension involves three strategic issues: social mission, value proposition, social impact, and 19 performance assessment indicators. The resource management dimension evolves into four strategic issues: social networks, resource acquisition, effective use of resources,

resource integration, and 23 indicators. The operation management dimension has three strategic issues: operational ability, social survival and profitability of operations, and 26 indicators. Finally, the future development dimension include three strategic points: future potential, employee career development, social issues extension, and 17 performance assessment indicators. We subject the proposed system to a social enterprise to explore the system's feasibility and appropriateness.

Keywords: Social enterprise, performance assessment, integrated system

Introduction

Social enterprises have emerged in recent years. They purpose social missions and integrate social demands and business management, so they are viewed as new ways to solve many social problems. Typically social enterprises are created for specific social issues (environment care, caring for disadvantaged groups, cultural preservation, fair trade, etc.). The integration between social issues and business systems serves social enterprises to sustain their operation and survive so their proposed solutions to social issues or problems can be practiced for an extended period under effective operation. Thus, social enterprises contain two main themes: society and business. "Society" is the primary purpose of social enterprises. It addresses their social contributions (such as providing

employment opportunities, improving environmental sanitation, solving the plight of life, creating value for life, offering educational opportunities, etc.) and the continuing effects of these contributions: the created social value.

"Business" mainly centers on the sustainable management of social enterprises. Through the commercial operation, social enterprises can have sufficient market competitiveness and profitability to achieve self-sufficiency and operational sustainability (Austin, Stevenson, & Wei-Skillern, 2006; Haugh, 2005; Peredo & Mclean, 2006; Ridley-Duff & Bull, 2011; Young, 2001).

Because of their geographical locations and cultural and technological differences, social enterprises have quite diverse development paths. Their business models differ in terms of store operations (fair trade shops, organic

food stores, virtual online stores); independent companies (cultural creativity, product production, service provision); cooperatives (output of agricultural products, manufacturing of public goods); factory operation (production by the disabled, production by the abused). Their products and services also differ, for example, agriculture (organic tea, organic food, leisure farm); product production (festival gifts, craft products); service provision (restaurant operation, massage service, refueling service); product sales (catering shop, agricultural market).

Different views on social enterprise result in different requirements and expectations for social enterprises. The general public is concerned with what and to what extent social enterprises create the visible social effects, such as increased employment, social problem solving, environmental protection, etc. The general public is also concerned with what and to what extent these enterprises create the invisible social effects, such as communication of vision and ideals, the dignity of life and work, education and learning opportunities, etc. The managers of

any social enterprise mainly focus on profitability and sustainability. For policymakers, the concern is whether the budget and resources devoted to assisting the development of social enterprises are used effectively. Because of all these reasons, establishing an integrated social enterprise performance evaluation system will be more critical and complex. Establishing an integrated performance measurement system to gauge the operation of social enterprises is crucial. The assessment results can be used for internal business analysis and diagnosis, government funding support reference, and general public understanding of social enterprises.

Measurement of Social Enterprise

Social enterprises constitute a new type of business in recent years. Different perspectives and views yield different expectations about social enterprises. EMES International Research Network (2016), to describe social enterprises, used three disciplines (economics; sociology and political science; and management). The economic and entrepreneurial dimensions of social

enterprises are, namely, (1) a continuous activity producing goods or services and selling them; (2) a significant level of economic risk; and (3) a minimum amount of paid work. The social dimensions are (1) an explicit aim to benefit the community, (2) an initiative launched by a group of citizens or civil society organizations, and (3) a limited profit distribution. Finally, dimensions reflecting the participatory governance of such enterprises are (1) a high degree of autonomy, (2) a decision-making power not based on capital ownership, and (3) a participatory nature, which involves various parties affected by the activity.

Conventionally, the performance measurement system for social enterprises includes social return on investment (SROI), social enterprise balanced scorecard (SEBC), and the so-called SIMPLE model (social impact for local economies).

1. Social return on investment (SROI)

SROI is a framework for measuring and accounting for extra-financial value (such as environmental or social value not currently reflected or involved in conventional financial ac-

counts). SROI provides a ratio of monetized social value, but this requires further explanation to be valid. Any entity can use SROI to evaluate the impact on stakeholders, identify ways to improve performance and enhance the performance of investments. As an investment method, SROI utilizes the traditional managerial approach, offering apparent advantages to social enterprises since they are inherently predisposed to deliver more comprehensive social benefits (Somers et al. 2005; NEF 2005; The SROI Network 2012).

Arvidson et al. (2013) analyzed the nature and role of SROI in the United Kingdom for impact assessment. They offered insight into methodological and procedural aspects of the framework. Key issues they explored included the quantification of benefits, the value of volunteering, and the process of judgment and discretion. The study proposed a framework that examined the context in which discretion and judgment were applied and the use and usefulness of SROI in the new policy and funding environment. Pathak and Dattani (2014) explored three technical challenges (the use of

discount values, the incorporation of overhead costs, and determinations of the counterfactual) and misconceptions involved in measuring social return on investment (SROI). According to the result, there was significant variation in how SROI was applied across interventions. The variation made robust and consistent comparisons across social ventures difficult, rendering SROI measures' validity vulnerable to contestation. King (2014) examined the actual and potential utility of social return on investment (SROI) analysis as an instrument to strengthen the financial and social "case" for local authority sport and recreation services (SRS) in the context of recent research by the Association of Public Service Excellence. The study implied that although SROI offered use-value in making a case for retaining services, this assessment method may not be widely employed for several political and practical reasons.

2. social enterprise balanced scorecard (SEBC)

Somers (2005) developed the SEBC model, modified from the Balanced Scorecard proposed by Kaplan and Norton (1996). SEBC introduced

three changes: an additional layer to articulate social goals in addition to the already considered financial ones.

They broadened the financial perspective to incorporate sustainability considerations and expanded the customer perspective to include more stakeholder groups. In the SEBC model, social enterprises first stated the social goals that were their desired outcomes and then progressed to other perspectives. a performance measurement system of SEBC should support every well-crafted strategy map. Meanwhile, the map should comprise an internally facing performance management scheme in which each objective is linked to a measure of success. For each objective, there must be both a measure of success and an employee tasked with ensuring the objective is reached. Mardiono (2012) developed a performance measurement model according to the characteristics of NPOs based on SEBC and the model of Intellectual Capital (IC). The integration process consisted of various types of capital contained in the Intellectual Capital alignment with the framework of the strategic perspective of the SEBC model to achieve the desired

outcome: stakeholder satisfaction.

Such a performance model has four advantages.

First, strategies can be defined and linked to performance indicators. Second, stakeholders can be easily identified and associated with the company's internal activities. Third, we can measure the capability of NPOs not only in tangible and intangible assets. Lastly, the model maintains a balance between critical success factors.

Lee and Moon (2008) developed the balanced scorecard (BSC) model of social enterprise. The four perspectives were financial, customer, internal processes, and learning and growth. The measurement factors of financial perspective were stable funding, the efficiency of budgeting, stakeholders' financial support, and trade profit. The measurement factors from the customer perspective were government, social service users, employees, local communities, suppliers, social activity companies, and partnerships with external organizations. The measurement factors of the internal process perspective were organizational culture, organizational structure/management, internal/external communication, quality of

products and services, and information sharing. Finally, the measurement factors of the learning and growth perspective were training and development, management participation, knowledge sharing, the leadership of CEO and manager, and learning culture.

3. social impact for local economies (SIMPLEs)

McLoughlin et al. (2009) presented a holistic impact measurement model for social enterprises, called social impact for local economies (SIMPLEs). The model offered a five-step approach to impact measurement: SCOPE IT; MAP IT; TRACK IT; TELL IT, and EMBED IT. These steps helped social enterprise managers conceptualize the impact problem, identify and prioritize impacts for measurement, develop appropriate measures, report impacts and embed the results in management decision-making. The steps considered social enterprises through their key development processes, from conceptualizing to embedding guidance, feeding into business planning and strategic decision-making processes.

In addition, Bagnoli & Megali

(2011) created a performance measurement system assessing three reference fields for social enterprises. The first was economic-financial performance, centered on determining general performance (profits, value-added, etc.) and analytic results (production-cost of services, efficiency indicators, etc.). The second was social effectiveness, measuring the quantity and quality of work undertaken and identifying its impact on the intended beneficiaries and the community. The last was institutional legitimacy, verifying conformity with law and mission statement. Yang, Huang & Lee (2014) developed a comprehensive performance evaluation model that included three dimensions (the essence of social enterprise, social impact, and business operations), seven issues, and 32 performance indicators. The essence of the social enterprise included two elements: social mission and social entrepreneurship, and seven indicators. The social impact had two issues: social contribution and social outcome, and ten indicators. The business operations included three issues: firm survival, social relationship,

and future potential, and 15 indicators.

Social Enterprise Integrated Performance Measurement System Construction

This study aims to construct a complete integrated performance measurement system, which can meet the various patterns and numerous characteristics of the diversified development of social enterprises and comprehensively reflect the actual operational performance. We structure the development of such a system based on the aspects of government agencies, the general public, and social enterprise managers. It reflects different views on social enterprises about their types, formats, operations, and content. Thus, the performance system includes four dimensions: concept essence, resource management, operation management, and future development. Each dimension encompasses various strategic issues and develops relevant performance indicators. We illustrate in Figure 1 the social enterprise performance framework.

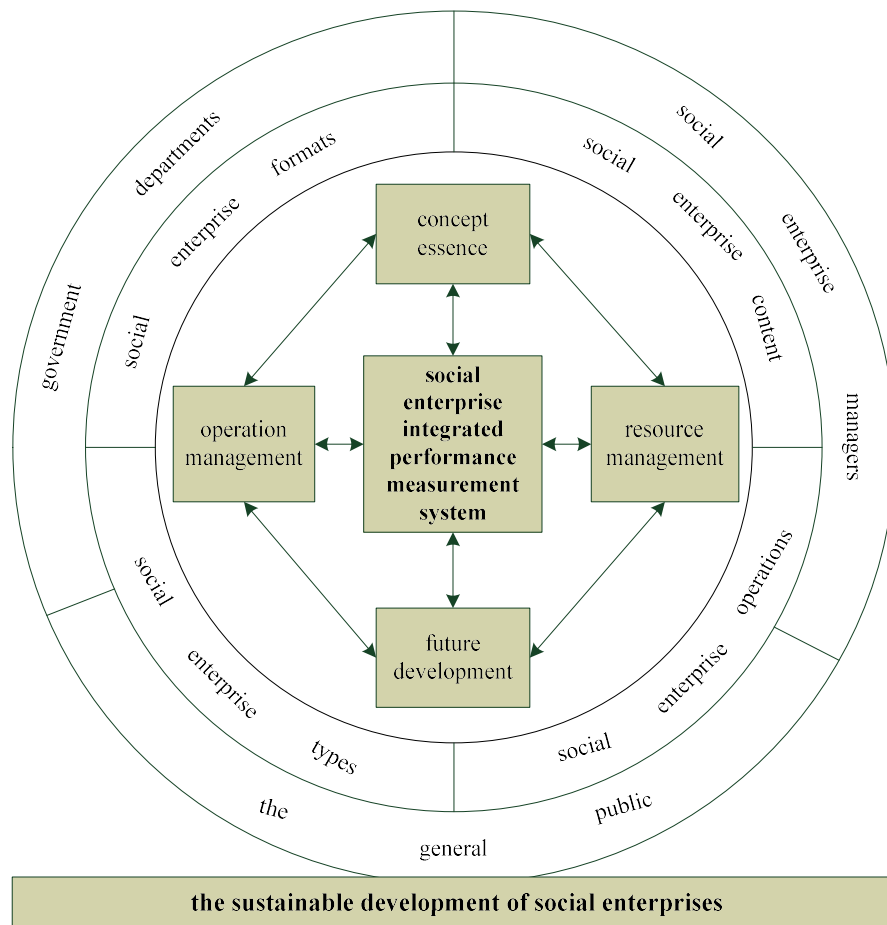


Figure 1. The Framework Of Social Enterprise Integrated Performance System

The development of the social enterprise integrated performance system is divided into three stages: the establishment of preliminary performance indicators, the revision of performance measurement indicators, and lastly, the construction of performance measurement models.

Stage 1: the establishment of preliminary performance indicators

The establishment of performance

indicators is mainly based on the relevant literature as a reference and the current development status of social enterprises. In this stage, we first explore and consolidate existing knowledge of the development and definition of social enterprises, their types and patterns, and the performance indicators. We then analyze and screen out preliminary performance measurement indicators.

Stage 2: the revision of performance measurement indicators

In this stage, we aim to present the performance measures of social enterprises and to make the proposed indicators more compliant with the feasibility and effectiveness. Therefore, our study seeks opinions from experts and scholars on social entrepreneurship and government policies to identify whether the proposed dimensions and their indicators are appropriate to evaluate the performance of social enterprises. The process follows the procedures suggested by Yang and Huang (2011). Experts and scholars first review all elements. An individual component is regarded as appropriate if over 90 percent of the experts check "appropriate" as the response. However, elements that fail to reach the 90 percent threshold are deleted, while those that receive evaluations between 80 to 90 percent are marked "appropriate" but subject to revisions according to the reviewers' opinions.

Stage 3: the construction of performance measurement models

The last stage is constructing the integrated social enterprise performance system, including dimensions,

strategic issues, and assessment indicators based on the revised performance metrics.

Construct Assessment Indicators in the Measurement System

Because of the differences in their goals and development priorities, social enterprises yield various perceptions and expectations, making it challenging to conduct performance measures and operational analysis. Therefore, this study evaluates and measures the operation of social enterprises from the four dimensions: concept essence, resource management, operation management, and future development. We discuss strategic issues and the relevant measurement indicators for each dimension to construct a performance measurement system.

1. Concept Essence

The essence of the concept refers to the social missions social enterprises emphasize, the core values they hold dear, and the social values and social impacts they hope to create. We thus disentangle the concept essence into three strategic issues: social mission, value proposition, and social influence, and develop 19 performance measurement indicators.

1. social mission

Social enterprises aim to solve social problems. The social mission mainly refers to the social purpose of establishing social enterprises and the social responsibility they hope to undertake. Social mission is the fundamental core of the social enterprise, the reason for its existence, and its commitment to society. Social missions, including but not limited to environmental protection, community participation and development, assistance to vulnerable groups, cultural preservation, and revival, are often used to examine whether a business can be called a social enterprise. Based on the strategic issue of the social mission, we developed a total of eight indicators.

2. value proposition

The value proposition mainly addresses the committed relationship between the social enterprise and the customer. It is the value that the social enterprise hopes to convey to the customer while providing the product or service. The value proposition must arise from satisfying the customer's real needs or potential ones. The customer can appreciate the social value the social enterprise wishes to convey

to her and others. Agreeing with the social enterprise's value proposition, the customer becomes loyal to the enterprise. In addition to contributing to the social enterprise's revenue by purchasing its products and services, such a customer can help advocate the social value it strives to create. Thus, based on the strategic issue of the value proposition, we developed a total of five indicators.

3. social impact

Social impact reflects the social benefits or contributions social enterprises create to society and the public expectation about their functions and influences. Social impact thus emphasizes whether the social mission and value social enterprises want to convey can be understood and accepted, whether the social value can be materialized, and how much positive impact can be created for the community and the society. Under the strategic issue of the social impact, we conceive six indicators.

2. resource management

The resource management dimension explores that social enterprises need various tangible and intangible resources (finance, technology, and

management) to start up and operate. However, resources owned by social enterprises are often scarce. Therefore, the main concern about resource management lies in the interaction between social enterprises and their social networks. In addition to the availability of various resources, efficiently using and effectively integrating them are also essential. Therefore, we divide the resource management dimension into four strategic issues: social network, resource acquisition, effective use, and resource integration, and develop 23 performance measurement indicators.

1. social network

Social network addresses the interaction and connection of social enterprises with the general public, the community, and government agencies, so it is exploited to achieve social recognition and obtain social support. Thus, social network constitutes an essential channel for social enterprises to acquire information and resources. Therefore, we emphasize the size and structure of social enterprises' social networks. Under the strategic issue of the social network, there are eight indicators.

2. resource acquisition

Resource acquisition is a key determinant of entrepreneurship and management, no matter what types of social enterprises. Locating and obtaining needed resources, such as finance, technology, and management, is crucial for the survival and development of social enterprises. Under the strategic concern of resource acquisition, we developed four indicators.

3. effective use of resources

Social enterprises often need to rely on a large number of external resources. Therefore, it is always a focus of attention to effectively allocate and use resources to achieve the maximum benefits for the limited social resources obtained. Under the strategic issue of effective use of resources, this study has developed a total of six indicators.

4. resource integration

Since social resources are relatively scarce and scattered, it is critical for social enterprises to effectively coordinate, integrate and deploy such resources to achieve maximum synergy. Under the strategic issue of resource integration, this study has developed five indicators.

3. operation management

To survive and sustain, social enter-

prises need good operational efficiency despite focusing on solving social problems and pursuing social values. Adequately utilizing the profit and rewarding management can help social enterprises safeguard sufficient resources and thereby better carry out socially valuable work and solve social problems. We divide the operation management dimension into three strategic aspects: operational capability, social survival, and profitability of operations, and derive 26 indicators.

1. operational capability

Due to the diversity of social enterprises, they have different business operation modes and strategies. The operation strategy concerns whether social enterprises obtain reasonable profits through business operations and how they reinvest the profits to solve social problems. Social enterprises must consider both the social and corporate themes and continue to create good operational profit while creating social value. Under the strategic issue of operational capability, we conceive 14 indicators.

2. social survival

Social survival simultaneously addresses the practical results of social

mission and value objectives and whether social enterprises and their practices can continuously sustain and expand the impact. Under the strategic issue of social survival, we devise five indicators.

3. profitability of operations

Profit-making is typically through the sale of products or services. Social enterprises with such capacity can promote social values and solve social problems by utilizing the created profits. This strategy issue thus pays attention to the ability of social enterprises to develop profitable goods or services and control costs. Under the strategic issue of profitability of operations, a total of seven indicators are developed.

4. future development

The emphasis of future development is on sustainable strategy and direction. We consider two parts. The first is the future development of social enterprises, mainly addressing the extension and expansion of social issues and missions. The other is the future development of social enterprises' employees, primarily concerned with improving management and technical capabilities and cultivating entrepreneurial ability. We divide the operation man-

agement dimension into three strategic issues: future potential, employee career development, and social issues extension, and derive 17 performance measurement indicators

1. future potential

Social enterprise is a new business model of social innovation. Social enterprises need to develop an ability to innovate continuously to operate sustainably and create increasing social value. However, they usually face more complex operating conditions and environments than their traditional counterparts. Continuous social innovation facilitates social enterprises to solve a wide range of social problems. Therefore, improving the ability to innovate is one of a social enterprise's priorities. Under the strategic issue of future potential, this study has developed six indicators.

2. employee career development

The future development of employee careers focuses on the human perspective, so training and learning, management planning, production technology, and management intelligence are of concern. Social entrepreneurs or managers often have a high degree of ideal and mission. How to

effectively convey the ideas and mission to employees depends on the discussion and delivery ability of the social enterprise's entrepreneur or manager and the continuous training of employees and their learning. If employees can agree with or even be passionate about the mission, they will be willing to invest wholeheartedly. In addition, such employees likely use their professional knowledge and skills to stimulate creative thinking in their work, which helps create and expand the social impact. Under the strategic issue of employee career development, we developed seven indicators.

3. social issues extension

Social issues that social enterprises pay attention to are both extensive and diverse. They are established from the standpoint of solving different types of social problems. However, There remain an ever-increasing number of social problems and issues that need more social enterprises to explore and solve. After solving the social problems that were initially concerned, many social enterprises have expanded their focus from the original social issues to other more related social issues, hoping to create more social values in

operational development. Under the strategic aspect of extending social issues, we conceive four indicators. Thus, the performance measurement system consists of four major dimensions, thirteen strategic issues, and 85 performance measurement indicators. We tabulate the system, the dimensions, strategic issues, and indicators in Table 1.

*Empirical Validation of the
Performance Measurement System*

To test the performance measurement system's usability and effectiveness, we use it to evaluate a social enterprise. The social enterprise, Lovefamily, is located in New Taipei City, Taiwan. It has been in business for over 20 years, mainly focusing on after-school counseling and moral education. Lovefamily hopes to provide a place for underclass care and moral ethics education for disadvantaged children. In addition, they use ethics and culture to transform the community environment and promote moral education and traditional ethical culture to more communities and families. Lovefamily sets up a restaurant to provide children with a rich and nutritious dinner. The food is free of charge. In

addition, the restaurant also offers free living for the elderly who live alone or for disadvantaged families in the community. The restaurant also prepares some processed food for sale. Lovefamily insists on providing healthy food naturally free of chemical additives, so consumers need not worry about food safety. Lovefamily compensates counselors for their after-school counseling and moral education by dispensing all the sales surplus without relying on donations. Lovefamily emphasizes that the most important and core starting point of social enterprises must start from caring about the development of their communities.

Lovefamily believes that a social enterprise caring for the local community wants to be sustainable. Residents must be willing to care about their communities. Lovefamily will prioritize providing job opportunities to single mothers, unemployed families, and vulnerable people. Profit from merchandise sales pays for employee compensation first and puts into after-school counseling and moral education. Lovefamily treats employ-

ees and community people as family members and receives positive support and feedback from them. This is an important reason why Lovefamily can continue to operate.

Putting the Performance Measurement System to Test

The procedures to evaluate the social enterprise, Lovefamily, by using the proposed performance measurement system are described in detail as follows:

We briefly describe the structure and metrics of the performance measurement system to a group of experts composed of the principal director of Lovefamily, active residents of the community, and external experts. The experts discuss the proposed performance measurement system and determine which dimensions, strategic issues, and indicators are needed or suitable for Lovefamily. Based on the discussions and screening of the participating experts about the proposed performance measurement system's dimensions, strategic issues, and indicators, we keep a total of 66 indicators in the performance measurement system for Lovefamily. We display such

indicators in Table 2.

All the experts gauge the actual operation or performance of Lovefamily on each individual chosen indicator and give a score. The evaluation adopts a five-point Likert scale that ranges from "excellent" through "good," "normal," "bad," and finally "very bad" and assigns 5 points to the rating "excellent," 4 to "good," 3 to "normal," 2 to "bad," and 1 to "very bad."

The group of experts follows to discuss the evaluation results, identify the shortcomings and problems in the overall business management, and seek related improvement plans or problem solutions.

Table 1. Contents of the social enterprise integrated performance measurement system

dimension	strategic issue	performance measurement indicators	dimension	strategic issue	performance measurement indicators
concept essence	social mission	clear social mission	operation management	operational capability	stability of operations
		social mission meets social needs			operating target achievement rate
		social mission is easy to understand			ability to understand and analyze customer needs
		employees' understanding of social mission			customer satisfaction with the product/service
		operational content is in line with social mission			market acceptance of products/services
		operational content practice social mission			product/service delivery capabilities
		the ability of entrepreneurs to practice social missions			product/service quality improvement
		social mission is recognized by society			ability to diversify sales channels
	value proposition	value proposition meets social needs		managerial management ability	
		value proposition delivery object is clear		employees in the company cooperate with each other	
		value proposition is supported by consumers		employee expertise meets job requirements	
		passing value proposition during customer consumption		linking the partners	
	social impact	degree of practicing value proposition		partners meet social mission requirements	
		social mission translates into social impact		response to changes in the external environment	
		consumer support for corporate goals		clear goals at all stages of the social mission	
the public's support for corporate goals		social mission goal practice			
support for social enterprises in the community where the company is located		persistence of social mission goals			
resource management	social network	creating positive benefits for society	social survival	diffusion of social impact	
		enterprise integration into community development		profit remuneration and reinvestment in social mission	
		connection with the community		product/service sales profitability	
		relationship with stakeholders		self-sufficiency	
		social network development capability		operational cost control	
		social network management ability		financial information transparency	
		cooperation with government departments		capital turnover	
		cooperation with nonprofit organizations		creation of economic value	
	resource acquisition	cooperation with other social enterprises	future potential	creation of other income	
		scale of social network relationship		continuously provide products/ services	
		resource search ability		continuous development or improvement of products/services	
	effective use of resources	resource acquisition capability	employee career development	product/service customization	
		resource development capability		expansion of business scale	
		resource supply stability		expansion of social values	
		efficiency of resource utilization		future development direction is recognized	
timeliness of resource utilization		management knowledge and skills training for management teams			
resource integration	ability to use large-scale resources	social issues extension	training for all types of professionals		
	resource allocation effectiveness		appropriate manpower configuration		
	use of resources in compliance with laws and regulations		employee's job well-being		
	ability to reuse remaining resources		care for employees		
	ability to integrate different resources		employees are clear about their future development		
future development	ability to use integrated resources	social issues extension	provide employees with future development opportunities		
	size of the strategic alliance		excavation of social issues		
	the ability to integrate and reuse remaining resources		discussion and publicity on social issues		
	relationship between organizations in a strategic alliance		employees support the practice of discovering new social issues		
					the relationship between newly discovered social issues and social missions

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Table 2 Lovefamily Integrated Performance Measurement System Table

dimension	strategic issue	performance measurement indicators	dimension	strategic issue	performance measurement indicators
concept essence	social mission	clear social mission	operation management	operational capability	stability of operations
		social mission meets social needs			operating target achievement rate
		employees' understanding of social mission			customer satisfaction with the product/service
		operational content is in line with social mission			market acceptance of products/services
		social mission is recognized by society			product/service delivery capabilities
	value proposition	value proposition meets social needs			product/service quality improvement
		value proposition delivery object is clear			ability to diversify sales channels
		value proposition is supported by consumers			managerial management ability
		passing value proposition during customer consumption			employees in the company cooperate with each other
	social impact	social mission translates into social impact			employee expertise meets job requirements
		the public's support for corporate goals			partners meet social mission requirements
		support for social enterprises in the community where the company is located			response to changes in the external environment
		creating positive benefits for society			clear goals at all stages of the social mission
		enterprise integration into community development			persistence of social mission goals
	resource management	social network			connection with the community
social network development capability			product/service sales profitability		
social network management ability			self-sufficiency		
cooperation with other social enterprises			operational cost control		
resource acquisition		resource search ability	financial information transparency		
		resource acquisition ca-	capital turnover		

		pability			
		resource development capability			creation of economic value
		resource supply stability			continuously provide products/ services
	effective use of re-sources	efficiency of resource utilization	future development	Future potential	continuous development or improvement of products/services
		timeliness of resource utilization			product/service customization
		ability to use large-scale resources			future development direction is recognized
		resource allocation effectiveness			management knowledge and skills training for management teams
		use of resources in compliance with laws and regulations		training for all types of professionals	
		ability to reuse remaining resources		employee career development	
	resource integration	ability to integrate different resources			appropriate manpower configuration
		ability to use integrated resources			employee's job well-being
		size of the strategic alliance			care for employees
					employees are clear about their future development
				Social issues extension	excavation of social issues
					discussion and publicity on social issues
					employees support the practice of discovering new social issues
					the relationship between newly discovered social issues and social missions

Measurement Result Analysis
 We average out indicators in each strategic issue and report the results

derived from the operation and performance of Lovefamily in Table 3.

Table 3 Lovefamily score results

dimension	strategic issue	score
concept essence	social mission	3.94
	value proposition	3.50
	social impact	3.69
resource management	social network	3.25
	resource acquisition	2.82
	effective use of resources	3.20
	resource integration	3.05
operation management	operational capability	3.39
	social survival	3.39
	profitability of operations	3.11
future development	future potential	3.07
	employee career development	3.27
	social issues extension	3.24

1. Concept essence

Lovefamily insists on starting with love and taking faith as its own belief and practicing the mission of "choose your love, love what you choose, never give up, stick to the end." This concept makes the community residents support Lovefamily quite strongly. The interaction between Lovefamily and the community is rather close. Many female volunteers gather daily to help prepare meals and produce and sell processed food. However, because Lovefamily is restricted by its staffing and resources, it always operates only in the community. Its impact outside the community is inconsequential. Therefore, seeking the

external resources of government departments and related institutions to promote the concept and develop innovative propaganda methods so that the promotion of the concept value is more effective and the social impact is more expanded, which will be the subject of Lovefamily's efforts.

2. Resource Management

Lovefamily has long struggled with a lack of funding and resources. Although products produced by the community volunteers can generate income, the amount is not substantial. In addition, due to a lack of workforce, no full-time employees engage in network development and management. There is thus less opportunity to coop-

erate with government agencies and other social enterprises. Lovefamily's resource usage and control planning rely on experience to make decisions and often waste some of the resources. The social entrepreneur and manager of Lovefamily must try to establish new social networks and strengthen the existing ones to raise and expand its social resources. Also, government agencies should actively and effectively mobilize their resources to guide social enterprises like Lovefamily, provide them with more effective assistance, and strengthen them with local support and sustainability.

3. Operation management

Lovefamily's products are mainly sold through e-commerce platforms. At the physical point of sales, only one social enterprise assists. Such sales channels are insufficient. Lovefamily used to hire professional marketing staff to assist in sales. Still, the quantity of products (meals and processed food) was not large, so the increased revenue was insufficient to cover the costs of employing such professionals. Product marketing of Lovefamily currently is under its operations department, and several part-time employees

are in charge. Due to the lack of professional expertise in marketing, the ability to respond to customer needs, product sales, product development, and external environmental changes is inadequate. For Lovefamily, strengthening new product development capabilities and developing various products to meet consumer needs is an important issue. In this regard, government departments should be able to plan professional skills, product knowledge, and business skills training programs to strengthen Lovefamily products and assist in promoting and selling products and services to strengthen the profitability of operations.

4. Future development

Lovefamily does not have professional marketing or product developers. Community volunteers largely carry out its product development. Therefore, Lovefamily lacks new product development capabilities. This situation is common in many social enterprises and makes their development and growth greatly affected and restricted. Lovefamily employs disadvantaged groups, and most of them do not have sufficient capacity. In addition, Love-

family is limited by the resources it can afford or available to it, and thereby it is not easy to provide existing employees good training on various professional knowledge and skills, which also limits the future development of employees. In this regard, government departments should be able to intervene to provide the needed resources and training on business management and professional skills. In the present, the social issues Lovefamily focuses on are the education of disadvantaged children, women's second-time employment, and the problem of dining alone. For other socially beneficial matters, both employees and community residents have expressed a high degree of recognition and support for Lovefamily to expand in the future.

Conclusion

Social enterprises aim to solve social problems and generate social welfare. Due to the diversity and complexity of many social problems, the development of social enterprises often exhibits multiple patterns and various characteristics. Therefore, policymakers, scholars, nonprofit organizations, and the general public have started to

pay more attention to social enterprises and assist them by investing in human capital, material resources, finance, technology, and other social resources. However, because social enterprises differ in their purpose and development focus, their perception and expectations vary. In addition, the diversified development characteristics of social enterprises make it challenging to measure and diagnose their performance. Therefore, it is essential to develop an integrated measurement system that effectively assesses and examines social enterprises' performance even if they differ in their organizations, purposes, operations, and expectations.

We consider in this study the content of social enterprises from the perspectives of government agencies, the general public, and social enterprise managers to develop an integrated performance measurement system. The four dimensions: concept essence, resource management, operation management, and future development, are explored, and 13 strategic issues and 85 performance measurement indicators are developed accordingly.

To test the effectiveness and usability of the measurement system, we subject it to an exemplary social enterprise, Lovefamily. For Lovefamily's concept essence, resource management, operation management, and future development, we choose the performance measurement indicators applicable to Lovefamily, and they reflect the advantages and weaknesses of Lovefamily to confirm the practicability and feasibility of the proposed system. The findings show that social enterprises are appreciated for caring for society and contributing to social values. However, although social enterprises are supported, their shortage of resources (working capital, social network, technical talents, and management talents) results in their struggles to carry out their mission. Therefore, the support and assistance from government agencies, universities, and the public have become important for social enterprises' survival and future development.

The growing prevalence of social enterprises, together with the efforts of government agencies, universities, private institutions, and the public, has gradually made the concept and practice of social enterprises more compre-

hensive and sensible. More social enterprises grow and strengthen their social innovation and entrepreneurship and effectively apply various resources to carry out their mission, generate social values, and promote their businesses and themselves. Through concerted efforts, we work together to solve various social problems and improve our lives now and in the future.

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