



Copyright © 2020 by KAD International  
All rights reserved.  
Published in the Ghana

<http://kadint.net/our-journal.html>



ISSN 2410-4981

## Articles

### **Assessing the Scope of Impact, Impact Measures and Factors Influencing Social Enterprise Impact Measure Selection across Africa**

Gordon K. Adomdza <sup>a</sup>, Michael Asiedu <sup>b, \*</sup>, Amma Sefa Dede Lartey <sup>c</sup>, Anatu Ben Lawal <sup>c</sup>

<sup>a</sup> Ashesi University, Ghana

<sup>b</sup> University of Ghana, Ghana

<sup>c</sup> Reach for Change – SE Africa, Ghana

#### **Abstract**

Social enterprises have been identified as one of the ways of tackling some of the most challenging social problems around the globe. Despite, being touted as indispensable to the developmental agenda of most developing economies, especially across Africa, very little effort has been made to understand the scope of impact and impact assessment measures adopted to evaluate the activities in the space in the continent. The current study is an inquiry into the mechanisms adopted by SEs in their impact assessments within Africa. Additionally, the research focuses on the scope of impact of SEs across the continent. The results revealed an imbalance in the use of the two categories of impact measures; “individual-based impact measures” and “non-financial impact measures”. SEs have relied more on “what we do” and numbers to justify their impact in several parts of the continent. Additionally, the research also revealed that some of the impact areas of SEs included poverty and inequality; education and technology; entertainment; child empowerment; girl and women empowerment; youth empowerment; and social welfare and disability. The research recommends that SEs should endeavor to measure their impact from a comprehensive perspective, to align their activities and measures to the broader national and/or global agenda.

**Keywords:** Africa, impact measures, impact, social enterprise.

#### **Introduction**

Social enterprises have been identified as one of the ways of tackling some of the most challenging social problems around the globe (Kickul, Lyons, 2012; Noruzi et al., 2010). Most of the problems that social enterprises tackle are problems governments have struggled to effectively address. Consequently, this has necessitated Public-Private Partnership into the social space in a desperate attempt to mitigate the negative effects of such social menaces (Coleman, Kariv, 2015). As a result, social enterprises have become indispensable to the developmental agenda of most developing economies, especially across Africa. This is because of their potential to impact various sectors such as sanitation, education, and access to good health. Thus, their focused efforts in the

---

\* Corresponding author

E-mail addresses: [basiedum@gmail.com](mailto:basiedum@gmail.com) (M. Asiedu), [gadomdza@ashesi.edu.gh](mailto:gadomdza@ashesi.edu.gh) (G.K. Adomdza), [amma.lartey@seghana.net](mailto:amma.lartey@seghana.net) (A S.D. Lartey), [anatu.benlawal@reachforchange.org](mailto:anatu.benlawal@reachforchange.org) (A.B. Lawal)

social space have the potential to ripple several benefits across numerous sectors of any economy. This, notwithstanding, social enterprise efforts across Africa have been scattered in tiny bits across several sectors, with little or no effort made to understand the scope of activities in the space. As such, an analysis (scope of activities) into the space across Africa is necessitated to reveal the focus of social enterprise efforts across the continent. This may reveal areas of consolidation.

In developing economies like Ghana, some recent empirical evidence has revealed project-specific impact assessments are common practices of social entrepreneurs (Adomdza et al., 2016). Notwithstanding this recognition, a major problem of social enterprise is how to measure impact from a broader perspective; for example, how social enterprise activities align with the strategic development goals of a country or region (Haski-Leventhal, Mehra, 2016). This situation has necessitated an inquiry into the mechanisms adopted by these firms in their impact assessments, especially within the African region. Some of the questions posed by current research include:

- What is the scope of impact of social enterprises (Thus, who are SEs affecting and what sectors are they impacting) in Africa?
- How are SEs measuring their impact in their host communities (Thus, whether they are impacting their target beneficiaries or not)?
  - How do SEs select impact measures?
  - How proportionately balanced are impact measures used by these SEs in assessing their impact?

- How can SEs improve their measurement mechanisms?

Stemming from this, the present study seeks to understand the scope of SEs across Africa (areas of impact), their impact assessment measures, and how these impact assessment measures are determined. The study will attempt to achieve this via an analysis of previous impact assessment evidence, and a primary assessment of a case-by-case review of the tools employed by some social enterprises across Africa. The study attempts to identify all levels of impact variables (firm, individual, national, etc.). The current researchers are of the view that an understanding of the impact measure of SEs, may aid the postulation of an approach that may ensure that impact assessments are not skewed. The finding of this study may be useful to help to identify impactful SEs across the continent.

As an outline of the discussions in the study, the research considers the scope of social enterprise research across Africa; detailing the geographical and subject focus of extant studies in the field. Additionally, the study also attempts to review the impact of social enterprise across Africa; in terms of research and practice. Some effort is also made to discuss popular impact measures that have been employed in evaluating and monitoring social enterprises. As a foundation for further primary enquiries, the review section considers a background analysis of selected social enterprises.

### **Research Scope**

Several social entrepreneurship studies have been conducted over the years by researchers across the globe, especially in sub-Saharan Africa. These studies have in most cases explicitly and implicitly suggested and discussed the relevant role of this form entrepreneurship in most developing countries. Despite these relatively extensive reports, very little is known about the impact measures adopted by these entrepreneurs in assessing their performance. Additionally, there seems to be a scarcity of empirical evidence suggesting the specific areas of impact and balance of the impact measures. Furthermore, the scanty evidence on social enterprise impact assessment has also not done much to assess and affirm the factors influencing the choices of impact measures adopted by these firms. Additionally, to offer specificity to the impact narrative, the current research also identifies specific impact stories from across Africa, pinpoint specific impact “barometer” indicators adopted by these entrepreneurs, and the developmental focus of these organizations, against the background of their host country.

The Global Entrepreneurship Monitor’s 2009 Global Report indicates that social entrepreneurs in developing countries focus mainly on elementary issues and pressing needs such as basic health care provision, access to water and sanitation, or agricultural activities in rural areas (Bosma, Levie, 2010). In addition to assessing the focus area of social entrepreneurs in Africa, the

study conducted a review of studies that have investigated impact assessment among social entrepreneurs.

## **Impact and Outcome Measurement Approaches**

### **General Overview**

The performance of a social enterprise can be measured subjectively or objectively. Likewise, performance can be assessed from the operational or financial lens. In other instances, there are special “pre-impact” assessment approaches such as those employed by the Ashoka East Africa Foundation to admit members into their fellowship. The approach follows a four-stage process that evaluates the historical performance of a social enterprise; innovation and ability to create long-lasting change. Thus, the pre-impact assessment approach, focus on the ability of an idea to create social impact (Ashoka, n.d.). Most enterprises (i.e. Profit, non-profit, or both) adopt either, efficiency or growth and liquidity measures along with other subjective measures (Murphy et al., 1996). In recent times, social investors are looking to commit financial resources to social enterprises that deliver on both ends of “returns continuum”, thus, social change and decent financial returns. For instance, Ashoka identifies and invests in social entrepreneurs who are willing to lead social changes in education and youth development.

Social ventures are set up to create and sustain social impact and hence their performance is measured by their ability to do so. Most of the indicators used to measure performance among social enterprises are often a mirror of indicators used by for-profit businesses. Concerning the former, social change and sustainability receives much priority than profit. In the social entrepreneurship space, literature that explores the reporting practices of impact created by social enterprises is sparse. In the commercial venture space, established accounting standards that have evolved have been used to report impact. Thus, while there seem to be established reporting practices in commercial ventures, there is a lack of such practices among social ventures. Nicholls (2009) identifies some factors explaining why there is a scarcity of established reporting practices for social ventures. The aforementioned author explained that this had to do with the item to be measured and reported. Links between factors like grants, volunteers’ contributions, social capital, and the social impacts that correspond to the mission of such establishments are difficult to measure. Unlike social enterprise, their commercial counterparts operate within well-established structures and markets and hence it is easier to measure their output. As posited by Nicholls (2009), the institutional complexity of social enterprises poses a challenge in measuring the real impact of social enterprises.

The unavailability of a standard quantifiable mechanism for social value creation and a unit against which results will be compared raises questions on how to measure what has been reported. Economically, the value of social good can only be quantified by eliciting what a beneficiary or consumer of the social good will be willing to pay for the continued enjoyment of that good. However, for social ventures, resources are allocated based on trust and market positioning. The results and impact of existing reporting practices are always long terms than the short term in nature. Hence, social entrepreneurs have difficulty assessing short-term impact. Conventional reporting practices have ignored the full value creation offered by these social ventures especially in the short term. Existing reporting practices favour commercial ventures that are solely evaluated by financial terms. Social enterprise, on the other hand, starts off to serve a social mission and not getting into the trap of profit maximisation (Mair, Marti, 2006).

Nevertheless, there are several approaches to measuring social impact emerging in literature (Nicholls, 2009). Most of emerging approaches are qualitative and focus on the descriptive narration of outcomes and success stories. Such metrics are however non-comparative and focuses on the question ‘what did we do?’ A limitation to a metric of this kind is assigning an appropriate value to each unit of the result. For instance, in one enterprise, the number of clean waters provided with developmental money and to another enterprise, the number of unemployed given employment. An approach such as this is rarely comparative.

### **Single and Double Bottom Line Method**

Annually, all social enterprises that are registered as companies with the Registrar General’s Department are required by law to submit their financial accounts for review. According to Ucbasaran et al. (2001), the outcomes or impact of social enterprises has been measured

traditionally based on financial standing and firm survival. However, this practice of assessing impact fails to acknowledge the social and environmental gains of such entrepreneurship. More to that, most studies on the impact of entrepreneurship are done at the individual, local and regional levels and few studies are done on multiple level impacts (Haugh, 2006). Double bottom line method by definition measures fiscal performance by adding a second bottom line to measure the performance of enterprises or firms in terms of positive social impact (Emerson, Twersky, 1996).

### **Triple Bottom Line**

This is by far the most widely used qualitative social metric according to Elkington (2004). This model assesses impact not only from the traditional measures of financial performance but also integrates social and environmental outcomes. Thus, each of the three assessment components is considered in evaluating the impact of a social project. Unlike the financial accounts which are quantitative, the social and environmental audits are descriptive and mostly subjective rather than objective. Any external comparative dimension is typically lacking for this approach since there is no common and agreed social and environmental performance benchmark.

### **Balanced Scorecard**

The balanced scorecard is another qualitative method used to measure performance. Non-profit organisations mostly adopt this method of performance measurement. This approach to performance measurement defines a causal link between non-financial performance measures and the achievement of the mission. “The adapted Balanced Scorecard involved defining mission success by setting and then testing organisational objectives with respect to a range of stakeholders aligned to an internal process and organizational learning” (Kaplan, Norton, 1996).

### **Social Return on investment (SROI)**

This measurement approach was first developed by the Roberts Enterprise Development Fund and tested by the New Economics Foundation. The approach is based on the traditional cost-benefit analysis. The approach works by assigning monetary values to social and environmental returns. This provides an opportunity to show a wider value creation. SROI is a measure of the intersection formed as a result of the interaction between social, environmental, and economic impacts. Hence a relationship can be drawn between the two assessments. Despite the popularity of the above tools, literature in this area shows limited usage of these tools by social enterprises (Nicholls, 2007). For instance, Bertotti et al. (2011) analysed data using the 2009 social enterprise survey and discovered limited adoption of impact measurement tools in the social enterprise sector. SROI is reportedly being used by only 1 % of health and social care organizations. The same study found that only 65 % of health and social care organizations did measure social and environmental impact. Considering those who did measure impact, the majority used internal tools or social audit.

### **Research Gap in Current Literature**

Extant social entrepreneurship literature has primarily been based on case studies and anecdotal evidence to explore the phenomena of social venture creation. Thus, systematic data collection efforts are lacking (Mair, Marti, 2006). This is mainly due to the lack of consistent measures used to measure the value created by these social ventures (Dees, 1998). Standardized and widely accepted measures of value creation are still at the infant stage. Additionally, questions have been raised as to whether impact measures adopted by most firms are not only one-sided, thus either focusing too much on the number or the quality of impact. These grey areas open opportunities for recent empirical assessments to focus on impact areas of SEs; assess the balance of SE impact measures and factors influencing the selection of such measures.

### **Context of the Study**

#### **Background of Select SE Organizations across Africa**

To offer a contextual understanding of the present study, a background review of all the select organizations considered for the study was undertaken. This includes a secondary enquiry into the country of origin of the organizations; sector; beneficiaries/target population; products/services and founders. The organizations were selected based on regional categorization

depending on the geographical location of the country of origin. Thus, an effort was made to ensure that every geographical category (North, South, East, West and Central Africa) was represented in the study by at least one Social Enterprise from the region. Discussed below, are select social enterprise organizations from each of the aforementioned country classifications in Africa. This effort seeks to offer a foundation for some assessment into the impact of social enterprise organizations across Africa.

### Research Sample and Sampling Method

With respect to the primary research component, 10 social enterprises (entrepreneurs) in the 5 geographical classifications were selected for the study. The study considered qualitative data from in-depth interviews with the selected social enterprises from the different regional categories. These social enterprises were purposively and conveniently selected from a number of recognized social enterprise platforms including Reach for Change, Ashoka, Social Enterprise Ghana, Ashesi Innovation Academy and general online social platforms.

Firstly, the social enterprises were purposively selected to ensure that at least one of the social enterprises was from one of each regional category: North Africa, East Africa; West Africa; Central Africa and South Africa. Secondly, the convenience sampling technique was adopted to ensure that social enterprise organizations considered for the study had enough secondary background information, necessary for the present study on their respective platform, plus they were available to participate in the study. The qualitative data was analyzed with an Interpretative Phenomenological Analysis' (IPA) idiographic guarantee (Smith et al., 2009).

**Table 1.** Demographic Summary of Respondents (Social Enterprise – SE)

Organization Name	Host Country	Sector	Product	Beneficiary (-ies)
SE1	Ghana	Health and Sanitation	Recycling	Community/Children
SE2	Kenya	Women Empowerment	Mentoring; Leadership etc.	Young Girls and Women
SE3	Uganda	Sex Education	Awareness Creation	Young People
SE4	Egypt	Health & Blood Donation	Website that connects people	Patients that need blood
SE5	The Gambia	Youth Empowerment	Youth Programs	Youth
SE6	Zimbabwe	Children Empowerment	Children programs/mentoring	Children
SE7	Zimbabwe	STEM	Scientific and Technology Workshops	Tertiary Student
SE8	The Gambia	Youth Empowerment	Youth Programs	Youth
SE9	DR Congo	Disability	Awareness Creation and Support	Persons Affected with Disability
SE10	Rwanda	History & Entertainment	Leadership Camps and Concerts	Community/ Youth

### Summary of Respondents (Social Enterprise – SE)

The Table 1 shows the countries that were considered for the research. In all 8 African countries participated in the current study. In all, 10 social enterprise organizations were included in the research. Three social enterprise organizations were considered from two West Africa countries, namely Ghana (1) and Gambia (2). Two of the respondents were located in Zimbabwe



representing the Southern Africa region. One each of the respondents was from Uganda and Kenya, representing the Eastern Africa region. Similarly, one each of the respondents was from Rwanda and DR Congo, representing the Central Africa region. Only one institution Northern Africa, specifically Egypt, participated in the study. In this respect, the study covers and offers a representative view of social enterprises across Africa, as it captures, at the very least, a view from each of the geographical regional categories. Northern Africa recorded only one participant because of the availability and accessibility (convenience). Most of the institutions in this region were difficult to access and had contacts that were difficult to reach. Consequently, efforts to invite them to the study via email were futile.

### **Informed consent**

Informed consent waivers were included in the data collection. Thus, respondents were allowed to voluntarily consent formally to their participation in the study. This was achieved by disclosing and discussing the purpose of the study and how the study will use the information offered to support the achievement of its specific objectives.

### **Data Collection**

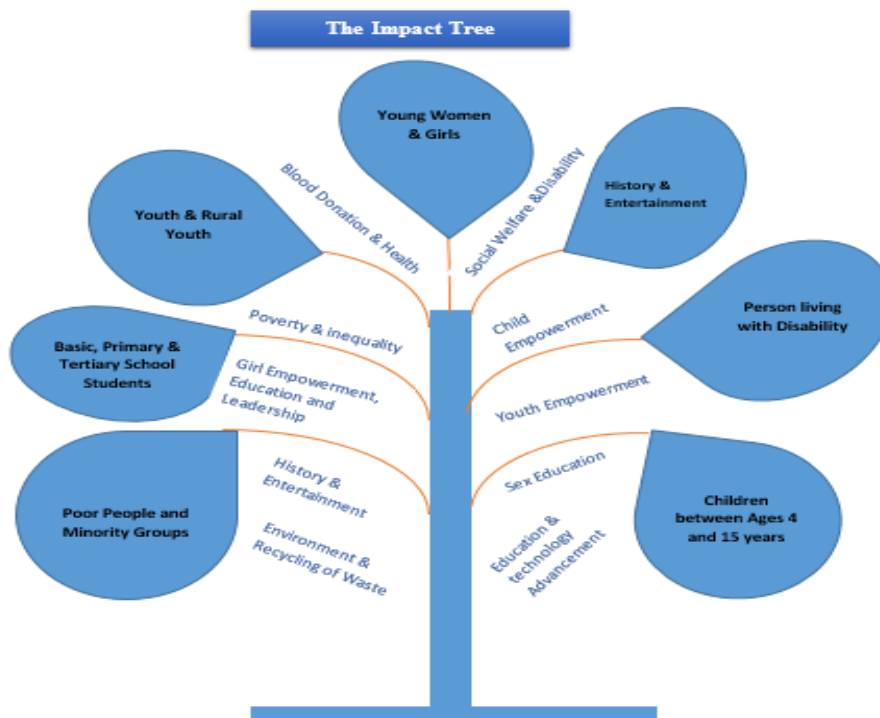
The study purposively and conveniently considered 10 participants scattered across the five geographical regions. The researchers ensured that at least one participant was considered from each region. Secondary data was collected from the websites, Facebook pages, and Linked-In pages of these participants. These sources, offered information on the country of origin of the organizations, beneficiary (-ies), affiliations, products/services/projects and sectoral focus. To ensure data quality, these details were double checked in the primary research interviews to affirm their validity. Additionally, the contact details of the some of the participants were ascertained online from their organization's website. In situations where these details (contact) were not available, links to Facebook and Linked-In profiles were used.

The data collected was in two categories. The first section focused on demographic information of the participants and their organizations. The second section sought to ascertain the impact a participant's organization has had on their host community/beneficiaries and how this impact was measured.

### **Research Results and Discussion**

Figure 1 illustrates the type beneficiaries and focus areas of the social enterprise organizations considered in the study. The hanging fruits are metaphorical used to represent the target beneficiaries that are directly enjoying the "fruit" (work) of these SE organizations. While the labelled stems areas, represent the broader focus areas that the organizations concentrate their impact. In this respect, it is clear that social enterprises concentrate on a variety of beneficiaries and focus areas.

The focus areas were deduced from the secondary data gathered from the respondents and were also confirmed in the interview sessions. Some of the focus areas identified among SE organizations included poverty and inequality; education and technology; entertainment; child empowerment; girl and women empowerment; youth empowerment; and social welfare and disability. Additionally, the beneficiaries of the impact also range from children, youth, young women and girl, person living with disabilities and minority groups.



**Fig. 1.** Illustrating the area of impact areas and beneficiary entities

These results go to affirm the Global Entrepreneurship Monitor's 2009 Global Report (Bosma, Levie, 2009) that social entrepreneurs in developing countries are mostly focused on the elementary issues and pressing needs of their host community. Furthermore, Leadbeater (1997) also corroborate these results by explaining that several social enterprise case study evidences seem to suggest that these organizations act decisively to fill gaps left by the private and public sectors, as in the case of the above.

The study's findings also support the calls for policy makers and governments to assist the development of the social enterprise space, as its impact across the continent affect several facets, and fill the gaps that are not prioritized by governments and private agencies. Social enterprises affect beneficiaries ranging from all walks of life; from the very educated to the very poor, males and female, able and disabled persons and the young and the old alike. Governments and policy makers must by the evidence shown in the current study, must support the establishment of structures that aid growth and operations of social enterprises in the continent. They must endeavor to support the enactment of social enterprise policies and create a favorable business environment; that allows social enterprises to thrive.



**Fig. 2.** Illustrating imbalance in choices of impact measures

The [Figure 2](#) displays impact measures adopted by the respondents of the study. The responses provided by the respondents were classified into “non-financial impact measure” – also known as qualitative indicators ([Nicholls, 2009](#)) and individual impact measures. “Non-financial impact measure”/qualitative indicators answer the question “what we do?” and often aids in quantifying impact. “Individual impact measures” – include indicators that are focused on the individual beneficiaries and measure personal improvements in the life of the person.

Understanding how to measure and identify impactful social enterprises across the continent was one of the key objectives of the present study. The figure displayed above shows how impact was measured among a sample of social enterprises. The results affirm that most of the respondents adopt measurement approaches and indicators that are mostly “Non-financial impact measure”/qualitative indicators drawn from the Balance Scorecard Instrument. This further confirms Kaplan and Norton (1996) assertion that the Balanced Scorecard is one of the most adopted methods of performance measurement among Non-profit organization. Most of the social enterprises interviewed in the current study had adopted these “Non-financial impact measure”/qualitative indicators in a bid to establish a causal link between “what we do” and the achievement of their mission. The difficulty, however, is that while quantifying the numbers, social enterprises often fail to capture the actual “change” their activities might have achieved on their target groups.

Provided below are some of the quotes corroborating the usefulness of the non-financial impact measures.

*Respondent 2: “For us, it’s the number of children we reach; the number of collection points we have and the number of plastics we collect”.*



*Respondent 3: “One of the key things they look for is the number of users, and the number of repeating users. The other thing too is the number of calls we receive daily, monthly and annually, the number of requests coming in and the number of referrals. How many downloads of the app do we have, how many text messages are coming in”?*

On the other hand, “individual impact measures” were also adopted by some SE organizations to show individual developments that were difficult to quantify or measure on the surface – Such measures include leadership potential development and personality growth measures. These measures are assessed in each individual over a period of time. As shown in the figure above, the measure is seldom adopted despite its usefulness in showing the effectiveness of a firm’s activities on its target group after the superficial engagements. The challenge with this metric is that, it is less appreciated without the numbers and often cannot be adopted as a stand-alone measuring tool. Thus, they have to be backed by some figures.

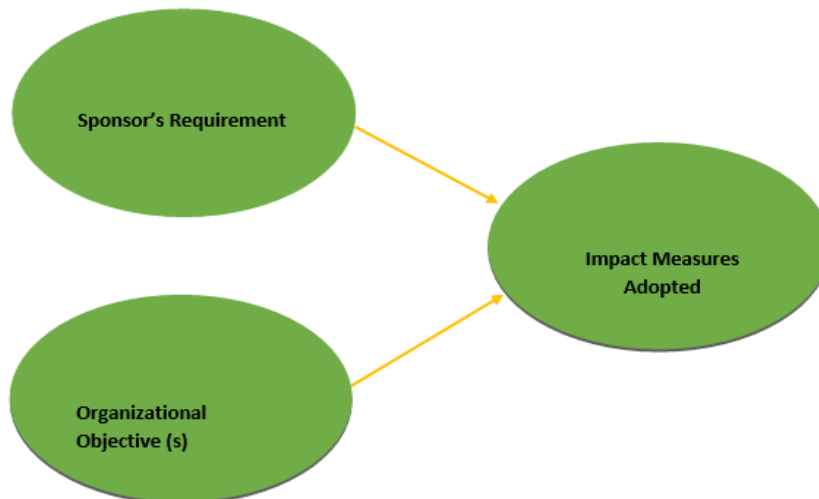
Provided below are some of the quotes affirming the usefulness of the individual impact measures.

*Respondent 1: “We would like to measure not by the numbers but say, we trained a girl in 2010 and today, we can know where she is, and what she has been able to accomplish”.*

The [Figure 2](#) also reveals the imbalance in the use of the two categories of measures, suggesting that SEs have a greater propensity to adopt impact measures that emphasize “numbers” rather than quality and effectiveness. This situation seems popular among social enterprises in developing economies because they mostly believe that donor groups and sponsors are more likely to be persuaded by the huge numbers.

**Factors that influence the selection of impact measures**

The study also discussed the motivation of SEs for adopting a particular impact measurement. In this respect, the results from the current study revealed that two main motivating factors seem to account for the adoption of these specific impact measures, namely; “sponsor’s requirement” and the “organizational objective (s)” of the institutions.



**Fig. 3.** Illustrating the factors that influence the selection of impact measures

According to some respondents, the adoption of a particular impact measure was often influenced by the demand and funding criteria of sponsoring parties or the expectation of anticipated funding sources. Social enterprises often use impact measurement metrics that are in the line with the expectations and impact requirements of potential or actual donors.

The following comments from one of the respondents illustrate the latter:

*Respondent 10: “[...] I mean, we all do have KPIs and each project has its own KPIs. So, for instance, for Donor A (name of the Sponsor), it the volume and quality recyclable waste we get from communities that is set as a yard stick to assess our performance [...]”.*

Additionally, the results from the study also demonstrate that the organizational objectives of SE organizations influence the type of impact measurement metrics adopted by institutions, especially in Africa. This result affirms Kaplan and Norton (1996) conclusion that, some specific performance measures sought to assess the link between the organization’s activities and its organizational mission and objectives. Thus, it assesses the link because what the organization does (daily actions of the organization) and its overarching goals. The following comment exemplifies how some of the respondents illustrated this view:

*Respondent 1: “We recently got funding from a “Bill and Melinda Gates Foundation” in middle management, and they gave us money to work with 20 organizations, 10 in Kenya and 10 in Tanzania. We would like to measure not by the numbers but say, we trained a girl in 2010 and today (2018), we can know where she is, and what she has been able to accomplish”.*

While, the findings of the current study reveal that “organizational objectives” and “sponsor requirements” are the main drivers of the impact measures adopted by some SEs across Africa, the current study recommends that social enterprise organizations must endeavor to measure their impact from a broader perspective; thus, their specific measures must be in relation to a broader objective like the strategic development goals of a country or region (Haski-Leventhal, Mehra, 2016).

- What is the scope of impact of social enterprises (Thus, who are SEs affecting and what sectors are they impacting) in Africa?
- How are SEs measuring their impact in their host communities (Thus, whether they are impacting their target beneficiaries or not)?
- How do SEs select impact measures?
- How proportionately balanced are impact measures used by these SEs in assessing their impact?
- How can SEs improve their measurement mechanisms?

### **Conclusion and Recommendations**

The current study considered 10 social enterprises (entrepreneurs) from 8 countries in the 5 geographical classifications (North Africa, East Africa; West Africa; Central Africa and South Africa) of Africa, as case studies for the study. Social enterprises selected for the study were purposively selected from countries in specific regions to ensure every geographical region was represented. Additionally, the respondents were selected from some recognized platforms like Reach for Change; Ashesi Venture Accelerator; Ashesi Innovation Academy just to mention a few. This was done because these platforms have a reputation for churning out impactful and successful social enterprises or entrepreneurs. The findings of the current research corroborated the fact that, SEs have mostly focused on areas that have received little or no attention from governments and private business organizations.

The impact of SEs on these deprived sectors suggests governments must pay attention and proffer policies to support and legitimize their (SEs) operations. On the contrary, the study reveals that governments have offered very little in terms of supports to these organizations. For example, none of the 8 countries considered for study had enacted a social enterprise policy to formally legitimize organizations within the sector. Furthermore, the results also revealed that only one (i.e. Ghana) had a recognized social enterprise organization that attempts to mobilize and set a platform for such organizations to interact. These evidences go to show the lack of support that SEs have to face across the continent.

Though some studies have attempted to capture the impact of social enterprise across developing economies, very few have focused exclusively on Africa. Furthermore, these few studies that have focused on Africa have only tangentially discussed social enterprise organization and have not offered an extensive assessment of their background and engagements. It was one of the prime objectives of the current study to do so. As a result, the study discussed impact stories of select SEs (5) across Africa. Such analysis offers opportunity for the SEs to be assessed in the context of their respective backgrounds and country of origin (See [Table 1](#)).

The proclivity to adopt a particular impact measure, according to the findings of the current study, was influenced by the “demands of donor groups/ sponsors” and “organizational objectives”. The results showed that SEs adopted more “non-financial impact measures” compared to individual based impact measures. This situation seems to suggest that SEs have a higher motivation to adopt “non-financial impact measures” compared to its counterparts. This could be because donor groups and sponsors have shown appreciation for methods that emphasize huge numbers.

In respect of future and further research, the researchers recommend a critical investigation into the impact of social enterprises from the beneficiary perspectives, as most studies, including the current research focused on the perspective of the SE organizations. The current researchers are of the view that assessing impact from the perspective SE organization may be biased and may not be a true reflection of the actual impact. Hence, a need to consider an assessment that will be focused on the perspective of the beneficiaries. Furthermore, the current study only focused on identifying areas some SEs are engaged as a way of assessing the present areas of focus. Further research can focus on assessing the gaps, thus, what social enterprises are not focusing on, especially across Africa.

### Conflicts of interest

The author declares no financial conflicts of interest

### References

- Adomdza et al., 2016 – Adomdza, G., Asiedu, M., Lartey, A., Ben Lawal, H. (2016). Exploring the entrepreneurship landscape in Ghana to support a new social enterprise policy. The International Society for Third-Sector Research Africa Network, June 21-23, 2017, still under review.
- Ashoka, n.d. – Ashoka. (n.d.). Selection criteria. [Electronic resource]. URL <http://eastafrica.ashoka.org/criteria-ashoka-fellows>
- Bertotti et al., 2011 – Bertotti, M., Sheridan, K., Tobi, P., Renton, A., Leahy, G. (2011). Measuring the impact of social enterprises. *British Journal of Healthcare Management*. 17(4): 152-156.
- Bosma, Levie, 2010 – Bosma, N., Levie, J. (2010). Global entrepreneurship monitor 2009 – Executive report. Babson Park, MA, USA: Babson College.
- Coleman, Kariv, 2015 – Coleman, S., Kariiv, D. (2015). Creating the social venture. Routledge. [Electronic resource]. URL: <https://books.google.com/books?id=DrdmCgAAQBAJ&pgis=1>
- Dees, 1998 – Dees, J.G. (1998). The meaning of social entrepreneurship. [Electronic resource]. URL: <http://www.redalmarza.cl/ing/pdf/TheMeaningofsocialEntrepreneurship.pdf>
- Elkington, 2004 – Elkington, J. (2004). Enter the Triple Bottom Line. In Henriques, A. and Richardson, J.(eds.), *The triple bottom line, does it all add up? Assessing the sustainability of business and CRS*. London: Routledge.
- Emerson, Twersky, 1996 – Emerson, J., Twersky, F. (1996). New social entrepreneurs: The success, challenge and lessons of non-profit enterprise creation. The Homeless Economic Fund, the Roberts Foundation.
- Haski-Leventhal, Mehra, 2016 – Haski-Leventhal, D., Mehra, A. (2016). Impact measurement in social enterprises: Australia and India. *Social Enterprise Journal*. 12(1): 78-103.
- Haugh, 2006 – Haugh, H. (2006). Social enterprise: Beyond economic outcomes and individual returns. In *Social entrepreneurship* (pp. 180-205). Palgrave Macmillan, London.
- Kaplan, Norton, 1996 – Kaplan, R.S., Norton, D.P. (1996). Using the balanced scorecard as a strategic management system. *Harvard Business Review*. 74: 75-85.
- Kickul, Lyons, 2012 – Kickul, J., Lyons, T.S. (2012). Understanding social entrepreneurship: The relentless pursuit of mission in an ever changing world. Routledge. [Electronic resource]. URL: <https://books.google.com/books?id=jhKpAgAAQBAJ&pgis=1>
- Leadbeater, 1997 – Leadbeater, C. (1997). The rise of the social entrepreneur (No. 25). Demos.
- Mair, Marti, 2006 – Mair, J., Marti, I. (2006). Social entrepreneurship research: A source of explanation, prediction, and delight. *Journal of world business*. 41(1): 36-44.
- Murphy et al., 1996 – Murphy, G.B., Trailer, J.W., Hill, R.C. (1996). Measuring performance in entrepreneurship research. *Journal of Business Research*. 36(1): 15-23.

Nicholls, 2009 – Nicholls, A. (2009). 'We do good things, don't we?': 'Blended value accounting' in social entrepreneurship. *Accounting, Organizations and Society*. 34(6): 755-769.

Nicholls, 2009 – Nicholls, J. (2007). Why measuring and communicating social value can help social enterprises become more competitive. London: Cabinet Office, Office of the Third Sector.

Noruzi et al., 2010 – Noruzi, M.R., Westover, J.H., Rahimi, G.R. (2010). An exploration of social entrepreneurship in the entrepreneurship era. *Asian Social Science*. 6(6): 3-10.

Smith et al., 2009 – Smith, J.A., Flowers, P., Osborn, M. (1997). Interpretative phenomenological analysis and the psychology of health and illness. In: L. Yardley (Ed.). *Material discourses of health and illness*. London: Routledge.

Ucbasaran et al., 2001 – Ucbasaran, D., Westhead, P., Wright, M. (2001). The focus of entrepreneurial research: Contextual and process issues. *Entrepreneurship theory and practice*. 25(4): 57-80.