



This is a repository copy of *How social enterprises can contribute to the Sustainable Development Goals (SDGs) – A conceptual framework*.

White Rose Research Online URL for this paper:
<http://eprints.whiterose.ac.uk/129474/>

Version: Accepted Version

Book Section:

Littlewood, D.C. orcid.org/0000-0001-8994-1293 and Holt, D. (2018) How social enterprises can contribute to the Sustainable Development Goals (SDGs) – A conceptual framework. In: Apostolopoulos, N., Al-Dajani, H., Holt, D., Jones, P. and Newbery, R., (eds.) *Entrepreneurship and the Sustainable Development Goals. Contemporary Issues in Entrepreneurship Research*, 8 . Emerald , pp. 33-46. ISBN 9781787563766

© 2018 Emerald Publishing Limited. This is an author-produced version of a chapter accepted for publication in Apostolopoulos et al (eds), 2018, *Entrepreneurship and the Sustainable Development Goals Vol: 8*. Uploaded in accordance with the publisher's self-archiving policy.

Reuse

Items deposited in White Rose Research Online are protected by copyright, with all rights reserved unless indicated otherwise. They may be downloaded and/or printed for private study, or other acts as permitted by national copyright laws. The publisher or other rights holders may allow further reproduction and re-use of the full text version. This is indicated by the licence information on the White Rose Research Online record for the item.

Takedown

If you consider content in White Rose Research Online to be in breach of UK law, please notify us by emailing eprints@whiterose.ac.uk including the URL of the record and the reason for the withdrawal request.



eprints@whiterose.ac.uk
<https://eprints.whiterose.ac.uk/>

How social enterprises can contribute to the Sustainable Development Goals (SDGs) – A conceptual framework

Dr David Littlewood

Lecturer in Strategic Management, Sheffield University Management School,
The University of Sheffield,
Conduit Road, Sheffield S10 1FL
United Kingdom

E: david.littlewood@sheffield.ac.uk

Professor Diane Holt

Professor in Management, Essex Business School
University of Essex

E. dholt@essex.ac.uk

In the recent 2015 report by Social Enterprise UK - Think Global Trade Social - it is argued that social enterprises have an important role to play in the achievement of the UN's new Sustainable Development Goals (SDGs). However, with 17 SDGs and no less than 169 associated targets, understanding how social enterprises can contribute to the achievement of these goals remains challenging. Particularly given the diversity of social enterprise models that exist globally. This chapter contributes towards addressing this problem by introducing a framework for conceptualising how social enterprises can contribute to the SDGs, illustrated with global examples. The chapter begins by reviewing what has been written about social enterprises and the SDGs. This is followed by the development and presentation of the conceptual framework. Finally, conclusions and areas for future research on social enterprises and the SDGs are identified.

Key words: Social Enterprise; Sustainable Development Goals (SDGs); Value Chain; Impact

Introduction

In 2015, countries from around the world adopted the 2030 Agenda for Sustainable Development, and the 17 Sustainable Development Goals (SDGs) associated with it (UN, 2017a). Achieving these goals will require the efforts of governments, business and third sector actors, often working in collaboration. However, as argued in a recent report by Social Enterprise UK - Think Global Trade Social - social enterprises also have a potentially crucial role to play in the achievement of these global goals (Social Enterprise UK, 2015). This chapter focusses on understanding the role such social enterprises can play in contributing to the SDGs. More specifically, a conceptual framework for understanding how social enterprises can contribute to the SDGs is developed and presented, illustrated with social enterprise examples from around the world.

This chapter makes a number of contributions. To date, there has been limited consideration in extant social enterprise literature of relationships between social enterprises and the SDGs, and more specifically of how social enterprises can contribute to the achievement of the SDGs. Furthermore, entrepreneurship and wider management scholarship on the SDGs has largely focussed on engagement with them by traditional business ventures, and especially

multinational companies (MNCs) - see for example Kolk (2016) and Kolk, Kourula & Pisani (2017). Our chapter contributes towards addressing these gaps and imbalances. To date, a key consideration for business in relation to the SDGs, and indeed national and transnational policy makers, has been the development of tools and frameworks for measuring and reporting business impacts on them. For example, several SDG impact frameworks now exist (see Leagnavar, Leone & Nagasaki, 2016; PWC, 2017; SDG Compass, 2017; Toniic, 2017 etc.). However, these frameworks have often been developed by practitioners, and may lack a strong conceptual foundation. In this chapter we take a step back from trying to measure the impacts of social enterprises on the SDGs, and focus first on trying to better understanding how such impact might occur. We believe this is an important and necessary first step before the development of impact assessment frameworks and tools, and regard existing efforts in this respect as somewhat premature. Furthermore, existing impact assessment frameworks for the SDGs have largely been oriented towards traditional businesses and especially MNCs rather than social enterprises. The conceptualisation presented in this chapter thus has the potential to act as a foundation for more social enterprise specific SDG impact assessment frameworks and toolkits.

The chapter is structured as follows. We first review extant literature on social enterprises and the SDGs. We then develop and present a conceptual framework for understanding how social enterprises can contribute to the SDGs. Finally, conclusions are offered, implications for practice discussed, and future research opportunities identified.

Social Enterprises and the SDGs: What do we know?

Before discussing what we know about social enterprises and the SDGs it is important to define more clearly what both of these actually are. Whilst we are cognisant of ongoing definitional debates in the field of social enterprise research and practice, social enterprises are broadly understood in this chapter to be organisations that trade for a social and/or environment purpose (Austin, Stevenson & Wei-Skillern, 2006). A social, environmental or broader ethical mission is central to what social enterprises do, why they exist, and to the achievement of which they give primacy over profit-making (Defourny & Nyssens, 2006; Peattie & Morley, 2008). This prioritisation of social over economic value creation is often regarded as a key boundary separating social enterprises from traditional business ventures – even those engaged in advanced forms of corporate social responsibility (CSR). Meanwhile, income generation through trading, another widely identified trait of social enterprises, is used to distinguish social enterprises from charities (see Langdon & Burkett, 2004; Smallbone et al, 2001). Scholars have identified the non-profit maximising approach of social enterprises as another key characteristic (Holt & Littlewood, 2015). Others have also stressed the important role of stakeholder participation in social enterprise governance (Defourney & Nyssens, 2006; Thompson & Doherty, 2006), and noted their frequent co-operative origins (Apostolopoulos, Newbery & Gkartzios, 2018). In recent scholarship, social enterprises have also been conceptualised as a form of hybrid organisation (Doherty, Haugh & Lyon 2014; Haigh, Walker, Bacq & Kickul, 2015; Holt & Littlewood, 2015). Hybrid organisational forms are those not aligned exclusively with the idealised characteristics of either private, public or non-profit organisations (see Billis, 2010). Through their pursuit of dual social/environmental and financial objectives social enterprises can be considered an archetypal form of hybrid organisation (Doherty et al 2014).

Moving next to the SDGs. The SDGs are a set of 17 goals and 169 associated targets developed and adopted by 193 UN member countries as part of the 2030 Agenda for Sustainable Development (UN, 2017a). This agenda and the SDGs officially came into force on 1st January 2016. For the next 15 years these goals, which apply universally, will be pursued by countries around the world. The SDGs are the successor to, and build upon, the eight Millennium Development Goals (MDGs) which concluded in 2015 (UN, 2017b). The SDGs were developed by an Open Working Group established by the UN in January 2013, who consulted with a range of interested parties including governments, civil society actors, the scientific community and representatives of business. In the case of business, this process predominantly entailed engagement with large scale business associations like the World Business Council for Sustainable Development (Kolk, 2016). Indeed, this process has been critiqued for its relatively narrow focus e.g. on MNCs, its preoccupation with size, and for ignoring the full potential for micro, small and medium sized enterprises to also contribute to realisation of the SDGs (Social Enterprise UK, 2015). Critics have also suggested that the SDGs fail to sufficiently acknowledge the important role business in general will need to play if they are to be achieved, and more especially the potential contribution of responsible trading, social entrepreneurship and social enterprises (Social Enterprise UK, 2015).

Having explained what both a social enterprise is, and what the SDGs are, we turn now to work examining relationships between them. As would be expected given the relative newness of the SDGs, academic literature examining their relationship with social enterprises, and social entrepreneurship more broadly, is still limited. Nevertheless, some examples can be found. For instance, Buzinde et al (2016) theorise social entrepreneurship in tourism studies and consider how social entrepreneurial tourism can potentially contribute to the SDGs. Meanwhile, Sheldon, Dredge & Daniele (2017) discuss the SDGs in relation to moving the research agenda on social entrepreneurship and tourism forward. In a further relevant study Wanyama (2015) examines the potential for cooperatives to contribute to the SDGs, particularly the goal in relation to decent work, as does Gicheru (2016). Meanwhile, Ramani, SadreGhazi & Gupta (2017) consider the role of social entrepreneurship in contributing to the achievement of SDG6, sustainable management of water and sanitation, particularly in India. Finally, Rhadari, Sepasi & Moradi (2016), drawing upon a lens of Schumpeterian theory, present a canvas for the realisation of the SDGs with social enterprises and social entrepreneurship identified as critical agents in this process.

Scholarship examining the previous MDGs and their relationships with social enterprises and entrepreneurship is also relevant to discussions in this chapter. Over the course of the 15 years in which the MDGs were active, work explicitly examining relationships between the MDGs and social enterprises and entrepreneurship remained limited. Albeit, examples can be found including Edward & Tallontire (2009), Seelos, Ganly & Mair (2006) and Seelos & Mair, (2005). However, where social entrepreneurship scholars considered the MDGs, their engagement was often limited to high-level references about how social enterprises and entrepreneurship could contribute positively towards the achievement of the MDGs – suggesting this can also be the case for the SDGs. Or else came in the form of in-depth empirical case studies focussing on the work of particular social enterprises in contributing to one or a limited number of the MDGs (for example see Azman, 2013; Galvin & Iannotti, 2014). Overall, the body of work on social entrepreneurship and the previous MDGs remained quite fragmented, and it lacked a clear research agenda. It remains to be seen whether such an agenda

and cohesive body of work will grow on social enterprise, social entrepreneurship and the SDGs. It is hoped that this chapter can contribute towards this task.

Looking beyond the social entrepreneurship research field, insight is also provided by more general business and management literature, especially work considering activities of corporate social intrapreneurship, and firm engagement with the SDGs through corporate social responsibility (CSR) (see for example Kolk, 2016; Kolk et al 2017; Leisinger, 2015). In addition, practitioner work on social enterprise and the SDGs also provides insights for this chapter. As identified earlier, Social Enterprise UK have produced work expounding the potential of social enterprise to contribute to the SDGs, and arguing the case “for the important role that social enterprises and businesses with a social purpose can play in driving sustainable and inclusive development, tackling inequality, and helping to address some of the biggest *challenges targeted by the UN’s Sustainable Development Goals*” (Social Enterprise UK, 2015: 4). This potential contribution of social entrepreneurs, enterprises and entrepreneurship to the SDGs is further stressed by Velath (2016) and Powell (2016), both affiliated with the Ashoka Foundation, who identify social entrepreneurs as vital to the achievement of the SDGs. Whilst these practitioner works provide a call to action, and often present inspiring stories of social enterprises and entrepreneurs contributing to the SDGs, they provide fewer conceptual insights with additional academic work needed. Nevertheless, other relevant work by practitioners include that by Sonen Capital (2017) who are developing a framework for assessing the impact of social enterprises using the SDGs and drawing upon the Global Impact Investing Network’s IRIS framework. In this framework they aim to bridge metrics used in IRIS with the longer term targets and metrics associated with the SDGs. In the context of this chapter whilst we consider this worthwhile, as identified previously we also consider it somewhat premature, and in our conceptual framework take one step back to try and first better understand how social enterprises can contribute to the SDGs, rather than developing a framework to quantifiably measure any such contributions.

In this section we have defined what a social enterprise is and also explained the SDGs and their origins. We have furthermore explored extant literature concerning their intersection. We find that such work, especially of an academic nature, remains limited and the field as a whole still quite disparate in the concerns addressed, and where conversations are occurring. In the work that does exist, impact has been the subject of some attention, including efforts to develop tools to measure the impact and contribution of social enterprises to the SDGs, especially by practitioners. Yet we argue that before we can measure such impact, it is first necessary to better understand how social enterprises can contribute to the SDGs. In the following sections a framework for doing this is therefore developed and presented.

Social Enterprises and the SDGs: A conceptual framework

Whether it is the cocoa-growing Fairtrade certified Kuapa Kokoo co-operative in Ghana contributing to SDG-1 ‘No poverty’; or Goodwill Industries in the US working in the field of ‘job-preparedness’ and work integration for people in challenging circumstances and contributing to SDG-8 ‘Decent work and economic growth’; social enterprises around the world are contributing towards the achievement of the SDGs. In this section we introduce our conceptual framework for understanding how social enterprises can contribute to the SDGs. Examples of global social enterprises are deployed in explaining the framework’s development

and to illustrate its use. These examples are a mix of prominent global social enterprises about which significant material is publically available online, and social enterprises with whom the authors have previously undertaken research.

However, before proceeding further, we acknowledge several caveats. First, we recognise that the SDGs may resonate more or less strongly with the work of different social enterprises globally. Social enterprises may address needs other than those articulated in the SDGs, perhaps especially in developed economies. Accordingly, for such social enterprises, and their key constituents, understanding how they can contribute to the SDGs may be of limited value, and the SDGs less important than other social value creation indicators. Secondly, there is variation in the degree to which social enterprises have engaged with the SDGs, this includes in their external communications about their work. It may therefore be that social enterprises are contributing significantly to the SDGs but do not convey their impact in terms of the SDGs – for varied reasons. Conversely, it may be that social enterprises engagement with and impacts on the SDGs may be quite ceremonial with the aim of garnering current donor support. There are therefore limitations in relying on public communications to position social enterprises as examples in our framework. Nevertheless, given that this positioning is for illustrative purposes, and that the focus of the framework is on understanding how social enterprises can contribute to the SDGs and not measuring such contributions and impact, we do not regard this as a problem. Finally, in the framework there is no value judgement implied if social enterprises are not significantly engaging with the SDGs, and also in if they are, in the ways in which this is occurring.

Social enterprise value chains and the SDGs

In their work for Business Call to Action and the UNDP, Leagnarav et al (2016) suggest that traditional firms can contribute to the achievement of the SDGs through core business activities, philanthropy or public-private partnerships. The ways in which social enterprises can contribute to the SDGs are somewhat different to those of traditional firms. Holt & Littlewood (2015) identify that social enterprises may generate positive social and environmental impacts throughout their value chains. This includes: during the **input** stage, for example through ethical sourcing of products; in their **operations**, where for instance they may employ individuals from marginalised populations; through the **products** and **services** they offer, for example solar lights, affordable sanitary pads etc.; through their **profits or surpluses** that may be distributed to members, for example in a cooperative; or through direct **programmes** and **interventions** e.g. educational outreach, the construction of water infrastructure etc. Drawing upon Holt & Littlewood (2015) we argue that through social value creation along their value chains social enterprises may also contribute to the achievement of the SDGs.

The first dimension of our conceptual framework therefore relates to how social enterprises contribute to the SDGs in their value chains and in particular the degree to which contributions are confined to one or a small number of value chain activities, or extend throughout. There are social enterprises where all or most value chain activities directly impact the SDGs. There are also social enterprises where their contributions to the SDGs are concentrated on a limited number or even one aspect of the value chain, in these latter instances it is still recognised that other value chain activities may support these contributions.

An example of a social enterprise in which most value chain activities can be seen to impact the SDGs is the Mumwa Crafts Association (MCA) in Zambia. MCA is a craft producer association based in Western Zambia, the country's poorest region, and has more than 3000 members living in rural communities. During the input stage the MCA is contributing to SDG-15 'Life on Land', and in particular sustainable use of natural resources and particularly forestry management. In the production phase poor rural producers gain training, livelihoods and an income, contributing to SDG-1 'No poverty' amongst others. The MCA uses its profits for programmes and interventions in health, sustainable energy, additional livelihood creation and also investing in water and sanitation infrastructure. These activities contribute to various SDGs including SDG-6 'Clean water and sanitation', SDG-7 'Affordable and clean energy' and SDG-3 'Good health and wellbeing'.

A contrasting example of a social enterprise where its contributions to the SDGs are concentrated on a more limited number of value chain activities is the US social venture TOMS. TOMS is an apparel retailer that operates a social business model whereby for every purchase consumers make, TOMS helps provide shoes, sight, water and safer birth services to people in need in the developing world. Whilst TOMS is strongly committed to responsible business practices throughout its operations and across its value chain activities, its most powerful contributions to the SDGs lie in the donation and use of profits, generated through sales, for social purposes. Eyewear retailer Warby Parker, also in the US, provides a further example of this buy-one-give-one social business model.

A different model, and a further example where a social enterprise's contributions to the SDGs are more concentrated within its value chain is that of (some) work integration social enterprises (WISE). Globally, this is a common form of social enterprise that has been widely studied (see for example Davister, Defourny & Grégoire 2004; Teasdale, 2010). WISE's particular focus is on work integration for marginalised individuals and those who face challenges entering and staying in work e.g. homeless people, ex-prisoners, those struggling with substance abuse etc. In the case of WISE organisations their contributions to the SDGs may be concentrated particularly in the operations and employment aspect of their value chain, with other value chain activities largely supporting this. An example of such a WISE in a developing country context is the Kenyan social enterprise Streetwise that provides training and employment for homeless youths from Nairobi's slums.

The situation is, however, often more complex than currently described. As identified previously in the chapter social enterprises globally may adopt a variety of often complex organisational forms. For example, it may be that a social enterprise comprises a non-profit entity whose project activity is subsidised by a for-profit venture. Story Pirates in the US is one such social enterprise. Story Pirates provides after-school writing and drama programmes to underserved schools (linked to SDG-4), whilst also producing stage shows for the public. Story Pirates established its for-profit venture, of the same name, to accommodate growing ticket sales for its productions, with revenues from this used to subsidise its social activities. Another example of such complexity is provided by the Egyptian social enterprise SEKEM. Established in 1977 by the social entrepreneur Dr. Ibrahim Abouleish, SEKEM now comprises a variety of social enterprising initiatives under a holding company. These initiatives are in a range of fields from sustainable agriculture to the production of health products and also include a cooperative.

The first example of Story Pirates raises the question of any SDG value chain analysis should focus, on the for-profit or the non-profit venture? In the second example of SEKEM meanwhile there are clearly multiple value chains that would need to be considered in relation to their contributions to the SDGs. In the case of Story Pirates, we advocate focussing on the value chain activities of the non-profit entity where the contribution to the SDGs is realised, with this approach suggested for other social enterprises adopting similar structures. In the case of SEKEM it may be more helpful to consider its constituent ventures individually and to then assess how each is potentially contributing to the SDGs through their respective value chain activities. For example, SEKEM's Pharma ATOS venture procures a significant portion of its inputs from other SEKEM social enterprise companies, whilst in production it provides jobs for local women and supports their development, in terms of products it also develops, manufactures and supplies needed healthcare products, whilst the SEKEM Development Foundation has a 10% profit share in the company. This segmentation approach is recommended for other large complex social enterprises, and organisations engaging in social entrepreneurship, with its use illustrated again in the following section.

In summary, the above discussions have identified the degree to which social enterprise contributions to the SDGs are concentrated in particular value chains activities as the first dimension of our conceptual framework. As has been discussed, and illustrated, social enterprises may operate models where contributions are concentrated on particular value chain activities. Alternatively, such contributions may stem from multiple or even be spread across all value chain activities. It has further been discussed how this is not always a straightforward task, although examples have been deployed to show how this may still be accomplished even in more complex social enterprises.

Broad or focussed contributions to the SDGs

Once it has been identified where in their value chains social enterprises may be contributing to the SDGs, and whether this contribution is confined to one or a small number of value chain activities or is more extended, it is then possible to assess whether this contribution focusses on a single or limited number of SDGs (or even a particular SDG target), or if it encompasses multiple SDGs. This is the second dimension of our conceptual framework.

For some social enterprises their contributions to the SDGs will focus on one or a limited number of SDGs or even SDG targets. One example of this is the previously discussed social enterprise Story Pirates whose contributions relate particularly to SDG-4 'Quality education'. Another example of a more focussed potential contribution to the SDGs is provided by the Australian social enterprise Thank You Water (TYW). TYW was established in 2008 in response to the global challenge of the almost one billion people worldwide that do not have access to safe drinking water on a daily basis. TWY sells a range of water but also baby, body care and food products, with 100% of its profits used to fund safe water, food and hygiene and sanitation services around the world. TWY's activities can therefore be linked particularly to the achievement of SDG-6 'Clean Water and Sanitation'.

However, social enterprises through their value chain activities also have the potential to contribute simultaneously to multiple SDGs. Some of the earlier examples introduced illustrate this. For example, MCA in Zambia which through its various activities may be contributing to

elements of SDG-1 'No poverty', SDG-3 'Good health and wellbeing', SDG-6 'Clean water and sanitation', SDG-7 'Affordable and clean energy' amongst others. Meanwhile, SEKEM's Pharma ATOS venture is another good example of this, potentially contributing to the SDG-3 'Good health and wellbeing', SDG-8 'Decent work and economic growth' and SDG-5 'Gender equality' amongst others. Interestingly, SEKEM representatives identify explicitly both that it is contributing to particular SDGs but also that it has been contributing to the aspirations of the SDGs, and integrating these into its business strategy, since the 1970s (SEKEM, 2017).

As discussed earlier in the chapter social enterprises come in a variety of forms, and indeed may form part of a larger entity. Two cases illustrate this point well and also show how our framework can be deployed in such situations. Enactus is an international non-profit organisation dedicated to inspiring students to improve the world through entrepreneurial action. Enactus has student programmes in university campuses around the world with these programmes running social entrepreneurial initiatives. One example of this is the Right Light Project led by Enactus students in the UK where solar light entrepreneurs are being supported in Kenya, Uganda and Madagascar. Enactus identifies that this work contributes particularly to SDG7 – 'Affordable and clean energy', but also SDGs 1, 3 and 8. In another example, Enactus students at the Tenaga National University – KSHAS in Malaysia worked with local community members to set up a social enterprise bee keeping business which they identify as impacting SDGs 1, 2, 8 and 17. In this example both student social ventures are contributing to multiple SDGs.

Another organisation in which social enterprises form part of a larger whole is BRAC (BRAC, 2017). BRAC is a large global NGO founded in Bangladesh in 1972 but that now operates in a range of countries across varied fields. BRAC operates 16 social enterprises, these include Aarong which works in the craft sector, BRAC Dairy, BRAC Handmade Paper and BRAC Fisheries amongst others. Each of these potentially contributes towards the achievement of multiple SDGs. For example, the work of BRAC Handmade Paper can be linked to SDG-12 'Responsible consumption and production', SDG-1 'No poverty', and SDG-5 'Gender equality' amongst others. Meanwhile the work of BRAC Fisheries can be linked to the achievement of SDG-14 'Life below the water' and again SDG-1 and SDG-5 amongst others. In these examples from BRAC it can again be seen that social enterprises are contributing to a broader range of SDGs.

We have now identified, and illustrated with examples, the second dimension of our framework, namely whether social enterprise contributions to the SDGs are broad encompassing multiple SDGs, or are they more focussed on one or a small number of SDGs.

Conceptual Framework

Whether social enterprise contributions to the SDGs are confined to one or a small number of value chain activities or extend throughout value chains, and whether these contributions focus on one or a small number of SDGs or multiple SDGs, have been identified as the dimensions for our conceptual framework. This framework is illustrated in Figure 1 with example social enterprises positioned on it. This positioning is qualitative, and based on available online materials and in some instances direct research with these social enterprises.

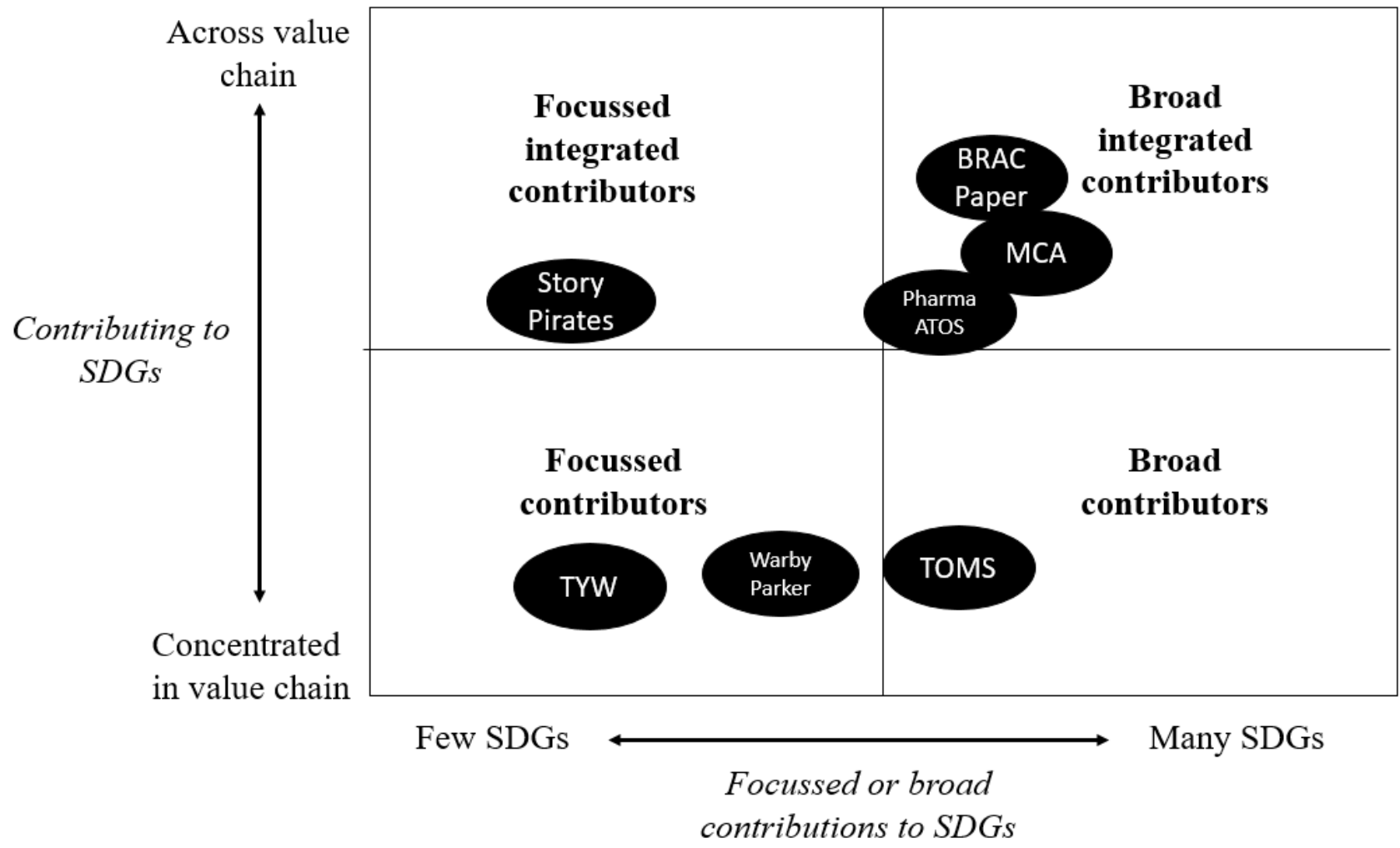


Figure 1: Conceptual framework of how social enterprises can contribute to the SDGs

Based upon these dimensions it is possible to identify four broad groupings of social enterprises. The first we describe as **Focussed contributors**. These are social enterprises like Warby Parker and TYW whose contributions are concentrated in a particular area of their value chains – in this instance profits or surpluses, which are donated to charitable causes – and with these contributions narrowly focussed on one or a small number of SDGs. The second grouping are the **Focussed integrated contributors**. These are social enterprises that focus on contributing one or a relatively small number of SDGs – but with these contributions made across multiple value chain activity areas. Story Pirates might be one example of such a social enterprise. The third grouping are **Broad contributors** like TOMS whose impacts on the SDGs stem mostly from a particular aspect of its value chain – in this case its profits or surpluses, which are donated - but who are contributing to many different SDGs simultaneously. In the case of TOMS as part of its explicit communication of its engagement with the SDGs it identifies that it contributes to various goals through its giving partners. For example, TOMS identifies that shoes donated by giving partners “*directly deliver to the targets in Goals 2, 3, and 4*”, whilst donations to water giving partners contribute to SDG-6 (TOMS, 2017). The final group are **Broad integrated contributors** with examples like the MCA, BRAC Handmade Paper and some of the other BRAC ventures, as well as Pharma ATOS. These social enterprises contribute to a variety of SDGs across multiple value chain activities.

It should be highlighted that the position of social enterprises within the framework presented in Figure 1 is dynamic. For example, through the development of new programmes and activities social enterprises may expand the number of SDGs to which they contribute. Social enterprises may also choose to reconfigure their value chain activities so that more contribute to the SDGs or indeed fewer. As indicated previously in the chapter there is also no hierarchy to the different groupings identified. Focussed contributor social enterprises, integrated or otherwise, can impact deeply one or just a few SDGs, whilst broad contributors of either kind may only shallowly impact multiple SDGs. It may also be that social enterprises that contribute to the achievement of the SDGs also create significant social value in areas other than those recognised in the SDGs.

Conclusions, Implications and Future Directions

This work has considered how social enterprises can contribute to the SDGs, with a framework for understanding this potential contribution presented and illustrated drawing upon global examples. In so doing our work makes a number of contributions. To date, there has been limited academic study of how business is engaging with and can contribute to the SDGs, this is especially the case in relation to social enterprises. Our work therefore contributes towards addressing this gap. Furthermore, whilst attempts have been made, especially by practitioners, to develop frameworks for measuring the impact of businesses, including social enterprises, on the SDGs, we regard these efforts as somewhat premature. A better understanding of how social enterprises can contribute to the SDGs is needed first, with the novel conceptual framework developed and presented in this chapter providing a first step in this process. This in turn has implications for practice by potentially informing the development of more robust social enterprises SDG impact assessment tools. Additionally, our work has implications for practice in showcasing different social enterprise models globally that can contribute to the SDGs. Finally, our work has implications for national and international policy makers in

illustrating that social enterprises can be positive agents in the achievement of the SDGs. Such policy makers need to look beyond just private, public and non-profit entities, and recognise the role hybrid social enterprises can also play. Indeed, hybrid social enterprises in many ways seem to encapsulate the spirit of SDG 19 – ‘Partnerships for the goals’.

Given the limits identified in existing scholarship on social enterprises and the SDGs there remains substantial scope for further enquiry. Future research on this topic might examine why some social enterprises are engaging with and communicating their commitment to the SDGs and why others are not. Understanding how such engagement occurs, including the identification of different models, but also its depth, whether it is real or something more symbolic, and why, are also important topics worthy of future study. Given the emergent nature of the field of research on social enterprises and the SDGs, and the need for theory development, in-depth case study work focussing on particular social enterprises would also be valuable. Another area for work would be to develop robust more academically informed impact assessment frameworks. Studies examining the geographies of social enterprise engagement with the SDGs are also needed. Finally, there is still much about the engagement of social enterprises with the previous MDGs that we do not know, and indeed it would be interesting to compare this with emerging patterns of engagement with the SDGs.

To conclude, social enterprises and the SDGs is a subject ripe for further academic enquiry. This chapter aims to provide a useful early contribution to the field. Better understanding of how social enterprises can contribute to the SDGs also clearly has important implications for policy and practice, especially if we are to make substantial progress in achieving the global goals and meet the 2030 Agenda for Sustainable Development.

References

- Apostolopoulos N, Newbery R, Gkartzios M. (2018). Social enterprise and community resilience: examining a Greek response to turbulent times. *Journal of Rural Studies*. <https://doi.org/10.1016/j.jrurstud.2018.03.017>
- Austin, J., Stevenson, H., & Wei-Skillern, J. (2006). Social and commercial entrepreneurship: Same, different, or both? *Entrepreneurship Theory and Practice* 31(1), 1–22.
- Azman, F. (2013). Sustainable Development in Developing Countries: The Role of Social Entrepreneurs. *International Journal of Public Administration*, 36(5), 293-304.
- Billis, D. (2010). *Hybrid Organizations and the Third Sector*. Basingstoke: Palgrave Macmillan.
- BRAC. (2017). Social enterprises. Retrieved from <http://www.bracuk.net/what/social-enterprises/>
- Buzinde, C., Shockley, G., Andereck K., Dee, E., & Frank, P. (2017). Theorizing Social Entrepreneurship Within Tourism Studies. In: Sheldon P., Daniele R. (eds.) *Social Entrepreneurship and Tourism*. *Tourism on the Verge*. Springer, Cham.
- Davister, C., Defourny, J., & Grégoire, O. (2004). *Work Integration Social Enterprises in the European Union: An Overview of Existing Models*, Working Papers Series, no. 04/04, Liege: EMES European Research Network

- Defourny, J., & Nyssens, M. (2006). Social enterprise in Europe: Recent trends and developments. *Social Enterprise Journal*, 4(3), 202-228
- Doherty, B., Haugh, H., & Lyon, F. (2014). Social Enterprises as Hybrid Organizations: A Review and Research Agenda. *International Journal of Management Reviews* 16, 417–436.
- Edward, P., & Tallontire, A. (2009). Business and Development – Towards Re-politicisation, *Journal of International Development*, 21(6), 819-833.
- Enactus. (2017). Enactus takes on the 2030 Global Goals. Retrieved from <http://enactus.org/globalgoals/>
- Galvin, M. D., & Iannotti, L. (2014). Social enterprise and development: The KickStart Model. *Voluntas: International Journal of Voluntary and Nonprofit Organizations*, 26, 1–21.
- Gicheru, E. (2016). The Role of the co-operative enterprise model in implementing the Sustainable Development Goals (SDGs) in Least Developed Countries (LDCs). Report for the UN. Retrieved from <http://www.un.org/esa/socdev/egms/docs/2016/Coops-2030Agenda/Gicheru.pdf>
- Haigh, N., Walker, J., Bacq, S., & Kickul, J. (2015). Hybrid Organizations: Origins, Strategies, Impacts and Implications. *California Management Review*, 57(3), 5-12.
- Holt, D., & Littlewood, D. (2015). Identifying, Mapping and Monitoring the Impact of Hybrid Firms'. *California Management Review*, 57(3), 107-125.
- Kolk, A. (2016). The social responsibility of international business: From ethics and the environment to CSR and sustainable development. *Journal of World Business*, 51, 23-34.
- Kolk, A., Kourula, A., & Pisani, N. (2017). Multinational Enterprises and the Sustainable Development Goals: What do we know and how to proceed? *Transnational Corporations*, 24(3), 9-32.
- Langdon, D., & Burkett, I. (2004). Defining social enterprise enterprising ways to address long-term unemployment. New Mutualism Group.
- Leagnavar, P., Leone, F., & Nagasaki, T. (2016). Measuring Impact: How Business Accelerates the Sustainable Development Goals, report produced by Business Call to Action and the Global Reporting Initiative. Retrieved from: https://www.globalreporting.org/resource/library/Measuring%20Impact_BcTA_GRI.pdf
- Leisinger, K. (2015). Business needs to embrace sustainability targets: companies that do not align their management strategies with sustainable development goals will lose out. *Nature*, 528, 7581, 165.
- Peattie, K., & Morley, A. (2008). Eight paradoxes of the social enterprise research agenda. *Social Enterprise Journal*, 4(2), 91-107.
- Powell, B. (2016). A Global Battle Plan: Social Entrepreneurs Needed to Accomplish UN's Sustainable Development Goals. *Forbes*. Retrieved from <https://www.forbes.com/sites/ashoka/2016/09/13/a-global-battle-plan-social-entrepreneurs-needed-to-accomplish-un-goals/2/#bf46e41b4f35>

PWC. (2017). Sustainable Development Goals – how will they impact your business? Retrieved from <https://www.pwc.com/gx/en/services/sustainability/sustainable-development-goals.html>

Ramani, S. V., SadreGhazi, S., & Gupta, S. (2017). Catalysing innovation for social impact: The role of social enterprises in the Indian sanitation sector, *Technological Forecasting and Social Change*, 120, 216-227.

Rhadari, A., Sepasi, S., & Moradi, M. (2017). Achieving sustainability through Schumpeterian social entrepreneurship: The role of social enterprises, *Journal of Cleaner Production*, 137, 347-360.

SDG Compass (2017). The SDG Compass provides guidance for companies on how they can align their strategies as well as measure and manage their contribution to the realization of the SDGs. Retrieved from <https://sdgcompass.org/>

SEKEM. (2017). Making it Explicit: Embedding the SDGs Into the Core Business. Retrieved from <http://www.sekem.com/en/making-it-explicit-embedding-the-sdgs-into-the-core-business>

Seelos, K. & Mair, J. (2005). Entrepreneurs in service of the poor: Models for business contributions to sustainable development, *Business Horizons*, 48(3), 241-246.

Seelos, C., Ganly, K., & Mair, J. (2006). Social entrepreneurs directly contribute to global development goals. In Mair, J., Robinson, J., Hockerts, K., editors. *Social Entrepreneurship*. New York: Palgrave MacMillan, 235- 275. Smallbone, D., Evans, M., Ekanem, I., & Butters, S. (2001). *Researching social enterprise*. London: Small Business Service.

Sheldon P. J., Dredge D., & Daniele R. (2017). Moving Tourism Social Entrepreneurship Forward: Agendas for Research and Education. In: Sheldon P., Daniele R. (eds.) *Social Entrepreneurship and Tourism*. *Tourism on the Verge*. Springer, Cham.

Social Enterprise UK. (2015). Think Global Trade Social. Retrieved from https://www.britishcouncil.org/sites/default/files/seuk_british_council_think_global_report.pdf

Sonen Capital. (2017). Assessing the Impact of Social Enterprises Using the U.N. Sustainable Development Goals and IRIS. Retrieved from <http://www.sonencapital.com/news-posts/assessing-impact-social-enterprises-using-u-n-sustainable-development-goals-iris/>

Teasdale, S. (2010). Models of Social Enterprise in the Homelessness Field. *Social Enterprise Journal*, 6(1), 23–34.

Thompson, J., & Doherty, B. (2006). The diverse world of social enterprise: A collection of social enterprise stories. *International Journal of Social Economics*, 33(5/6), 399-410.

TOMS. (2017). TOMS for Global Goals. Retrieved from <http://www.toms.co.uk/global-goals>

Toniic (2017). Toniic Institute - Sustainable Development Goals – Impact Theme Framework. Retrieved from <http://www.toniic.com/sdg-framework/>

UN. (2017a). 17 Goals to transform our world. Retrieved from <http://www.un.org/sustainabledevelopment/>

UN. (2017b). Millennium Development Goals and Beyond 2015. Retrieved from <http://www.un.org/millenniumgoals/>

Velath, S. (2016). Social entrepreneurs are vital to the achievement of the UN Sustainable Development Goals by 2030. Retrieved from <https://medium.com/change-maker/social-entrepreneurs-are-vital-to-the-achievement-of-the-un-sustainable-development-goals-by-2030-aa9f579466c1>

Wanyama, F. O. (2016). Cooperatives and the Sustainable Development Goals A contribution to the post-2015 development debate. Retrieved from <http://repository.mut.ac.ke:8080/xmlui/handle/123456789/87>