

**BRICOLAGE APPROACH IN SOCIAL IMPACT MEASUREMENT  
OF SOCIAL ENTERPRISES IN VIETNAM**

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## **ABSTRACT**

Social impact measurement (SIM) plays a significant role in showing the contribution and accountability of social enterprises to society. Although there are many SIM methods available in the literature, most social enterprises, especially small and medium social enterprises in resource-constraint contexts, did not measure impact. Bricolage was explored in literature as an efficient approach in such constraints. However, there is still an ambiguity on how social enterprises use the bricolage approach in social impact measurement.

Particularly in a developing economy like Vietnam, where the social enterprise sector is growing fast, literature on social impact measurement of social enterprises is also under-researched. There is still a shortage of studies focusing on the bricolage approach in social impact measurement and the motivations and challenges behind this SIM practice, which becomes the goal of this study.

Exploring social impact measurement in three aspects: the motivations, the challenges, and the approaches in social impact measurement, this study uses three theoretical lenses respectively: (1) Intrinsic and Extrinsic motivations in social entrepreneurship; (2) The delegitimization model of formal methods in social impact measurement and (3) Bricolage approach in social impact measurement.

This qualitative research involved three case studies of well-established social enterprises measuring impact regularly, representing three hybrid models in the social enterprise spectrum (mission-driven, market-driven, and mixed motives). Data was collected through nine in-depth interviews with ten people, document analysis, and researcher observations.

This research enriches the knowledge of the social impact measurement in developing countries such as Vietnam in three interrelated aspects. First, it advances motivations theories by a) pointing out that extrinsic motivations have a dominant position over intrinsic motivation in SIM, b) defining two dimensions of extrinsic motivation, which are b1) external partners' requirements and the potential benefits/rewards of compliance & b2) internal benefits of the company when measuring impact; c) concluding that more intrinsic motivations are in creating impact than in measuring impact; d) concluding that emotions, an element of intrinsic motivation, are found in the mixed-motive (balanced) model of social enterprise.

Second, the thesis contributes to the literature on the challenges of social enterprises in SIM by synthesizing and providing alternative views with Molecke & Pinkse's (2017) model of delegitimization. In detail, the contributions are: a) highlighting three shared common challenges of SEs in Vietnam and the international context, b) eliminating the "SIM is irrelevant" friction and denying the delegitimization of formal SIM methods, c) proposing the alternative model to explain the use of bricolage approach: reasons for the bricolage approach do not come from the delegitimization of formal methods but from challenges in the resource-constraint context & motivations of the social entrepreneurs to do and improve the SIM practice.

Third, this study advances the bricolage approach through a) identifying resource bricolage in SIM with two dimensions (level of effort including internal and external bricolage) beside level of creativity including material and ideational bricolage; b) synthesizing challenges in SIM with the type of bricolage used to overcome each challenge; c) showing the difference of three SE models in using resource bricolage; d) proposing the relationship between

intrinsic/extrinsic motivations and the level of resource bricolage in SIM: while intrinsic motivation leads to the use of internal bricolage, extrinsic motivations stimulate the mobilizing external bricolage.

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## **LIST OF ACRONYMS**

**SE:** Social Enterprise

**SIM:** Social Impact Measurement

**KPI:** Key Performance Indicators

**SROI:** Social Return on Investment

**SDG:** Sustainable Development Goals

## **CHAPTER 1: INTRODUCTION**

### **1.1 Research context and rationale**

#### **1.1.1 Social Impact measurement in Vietnam**

Even though Vietnam's economy has transformed significantly over the past few decades, the country faces social and environmental challenges such as poverty, injustice, and pollution (British Council, 2019). In response to these challenges, social enterprises have emerged as organizations using market mechanisms to pursue a social mission ((Liston-Heyes & Liu, 2021).

The social enterprise ecosystem in Vietnam was vibrant and growing (UNDP, 2018). Vietnam Enterprise Law has recognized social enterprise as an official entity since 2014. A report published by the British Council (2019) estimated that Vietnam has more than 19,000 social businesses registered in different organizations. Most are small and medium-sized companies (British Council, 2019).

While the social enterprise sector is growing in Vietnam, related concepts such as social impact and social impact measurement are not well understood (British Council (2020); Nguyen et al. (2015)). According to the British Council (2020) report, social impact measurement is a new concept in Vietnam, and there has not been a comprehensive measurement framework to understand the contribution of social entrepreneurs to the economy and society. More than 50% of social enterprises surveyed admitted that they do not measure their social and environmental impact (British Council, 2019).

Literature on social impact measurement of social enterprises in Vietnam is also under-researched. To my knowledge, there are three studies mentioning social impact measurement, among which only one study focuses on SIM.

L. Nguyen et al. (2015) analyses the interdependence of social enterprises and funders to understand the behaviours of social enterprise in SIM. However, this external relationship is just one factor influencing SIM behaviour. There is still much more to explore on what other elements or motivations influence the social impact measurement decision and practice in Vietnam.

Most recently, in the "State of Social Enterprise in Vietnam" report by the British Council (2019), 41 percent of social enterprises surveyed stated that they measured their impact. Only six percent of them have a validated assessment from a third party (British Council, 2019). This finding implied that there is still much unknown in the approaches used by the social enterprises that measure impacts without externally-validated assessment. This gap in literature calls for more studies on how social enterprises in Vietnam do social impact measurement by themselves.

UNDP (2018, p47) also pointed out three social impact measurement strategies of Vietnam's social impact business sector. They include applying the theory of change methodology, using the SDGs as a reference to build up their own social impact criteria and indicators, and conducting social impact reports by engaging both external and internal resources. However, this report of UNDP just briefly mentioned the strategies without sufficient analysis of the challenges behind them and the detailed approach. Therefore, there is still a shortage of studies dedicated to the challenges and innovative approaches of Vietnam's social enterprises in social impact measurement.

### **1.1.2 Bricolage approach in social impact measurement**

Lévi-Strauss (1966) introduced the original concept of bricolage as the behaviour pattern that makes something new with what is at hand. That means recombination and mobilizing

existing resources to create a new thing. Bricolage behaviour enables social entrepreneurs to create social change innovatively, especially in resource-scarce conditions (Bacq et al., 2015).

In terms of the approach to implementing social impact measurement, there are global framework (SDGs) (Littlewood & Holt, 2018), regional framework (Europe) (Clifford et al., 2014), investors framework (IRIS) (Lalande et al., 2017) and at least 30 different methodologies for different types and sizes of social enterprises (Maas & Liket (2011). However, there is a trend of confusion, avoidance and delegitimization of social enterprises (Bhatt, 2018) & (Molecke & Pinkse, 2017) to those formal methodologies, which is the foundation of the bricolage approach employed in SIM.

While there are many studies on bricolage in social entrepreneurship due to the resource-constraint environment of the model, there are still underdeveloped models and theories of the bricolage approach in social impact measurement, an essential practice of social enterprise. In the literature, only Molecke & Pinkse (2017) studied impact measurement practices of small and medium SEs and explained using the bricolage perspective.

Social enterprises face challenges when using external formal methods and tools, so they delegitimize academic methods and use anything at hand to measure impact (Molecke & Pinkse, 2017). This bricolage approach, including material and ideational bricolage, is relevant to small and medium business models with limited resources.

Regarding the geographic setting, 22 small and medium social enterprises studied in Moleck & Pinkse's (2017) study are from Africa, Asia, and South America, which do not include Vietnam. Vietnam is an emerging market where social enterprises are primarily small and

medium-sized and are constrained by resources. Therefore, it is the relevant setting to learn the phenomenon of bricolage in social impact measurement. As social enterprises are small and medium companies with limited resources, do they share the same approach with international peers in measuring impact, whether they use the bricolage, or are there any other bricolage approaches that they use?

## **1.2 Research questions**

How do Vietnam social enterprises measure social impact using the bricolage approach?

There are three sub-questions below:

- What motivations are for Vietnam social enterprises to start and maintain social impact measurement?
- What barriers/challenges of social enterprises in social impact measurement?
- How do social enterprises implement social impact measurement practices?

Answering these questions will contribute to the literature on bricolage in social impact measurement, especially in an emerging market like Vietnam. For example, do Vietnam social enterprises share the same barriers in measuring impact, and are there any new models in the bricolage approach of Vietnam social enterprises? Practically, findings will inform social enterprises and intermediary organizations such as funders, impact investors, incubators, accelerators, and governments to foster growth and enhance the effectiveness of social enterprises in the long run.

## **1.3 Methodologies**

This study uses idealism ontology and interpretivism epistemology, where knowledge is produced through exploring and understanding the social world of the people being studied

(Richie et al., 2003). The research strategy is the multiple case study approach to look for deep insights socially constructed from its natural context (Gustafsson, 2017).

The selection of the case studies using purposive sampling (Mohd Ishak & Abu Bakar, 2014) ensures the diversity of social enterprises, which allows the comparison and contrast of the findings.

There are four criteria for selecting case studies:

- The social enterprises were established for more than five years.
- The social enterprises have been implementing social impact measurement activities for over three years and have produced social impact reports at least once.
- The social enterprises are representative of different hybrid models of social enterprise in the spectrum of market-driven, mixed motives or mission-driven.
- The social enterprises selected ensure the diversity of sizes (small and medium), geographic locations (rural & urban), and legal structures (for-profit companies or not-for-profit organizations (non-governmental organizations)).

The first criterion allows a long enough history of social enterprise to see the whole process before and after they started doing SIM to learn about motivations and challenges. The second criterion is essential to ensure the richness of data provided in the social impact measurement process. The third and fourth criteria are crucial for comparing and contrasting to learn the difference in social enterprise models, sizes, locations, and legal structures regarding social impact measurement.

Five social enterprises were on the shortlist through the nominations of the leading social enterprise-supporting organizations in Vietnam, namely CSIP and CSIE. Finally, three social enterprises met the criteria, agreed to participate in the study and gave consent to reveal their

company names in this report: [Tò He](#), [KOTO](#), [VINA SAMEX](#). All three are well-established and multiple award-winning social enterprises in Vietnam implementing impact measurement practices and producing reports. They are also representatives of three different hybrid models of social enterprises and have various features.

Cases	KOTO	Tò He	VINA SAMEX
Year of establishment	1999	2006	2012
Social mission	To enable vulnerable young Vietnamese people to lead happy lives, grow prosperous careers, and contribute to the community through a two-year holistic training in hospitality.	To provide opportunities for disadvantaged children to play, learn, and create while generating income to improve their life quality. Raise public awareness of autism through real success stories, galleries, and events.	To accompany the upland farming households to manufacture and export organic cinnamon, star anise and other spices, enhancing their living standard.
Business	Hospitality and restaurant (Two restaurants in Hanoi)	Lifestyle souvenirs, gifts (retail stores in Hanoi and export to Korea, Japan and other countries)	Agriculture - export organic cinnamon and star anise products in the high-end segment worldwide.

Legal entities	Foundation & Liability Limited Company	Joint Stock Company	Joint Stock Company
Geographic areas	Urban (Hanoi)	Urban (Hanoi)	Suburban (Head-office) and Rural (Factory in Lao Cai, Material areas in Lao Cai, Yen Bai, Lang Son).

*Table 1: Summary of three social enterprise cases study*

In data collection, three methods are employed: in-depth interviews, document analysis, and observation. The interviewees for each social enterprise are the founder or CEO, the manager and the staff in charge of social impact measurement to get different levels of insider’s view. The research also interviews the directors of three supporting organizations who worked closely with the three social enterprises (Center for Social Initiatives Promotion, Centre for Social Innovation and Entrepreneurship, Oxfam) to get external perspectives and triangulate the interview data. Nine interviews lasted from 60 to 90 minutes each, with ten people related to 3 social enterprises. Moreover, observation and document analysis with internal reports, minutes of meetings, forms, decisions, and impact reports are also mobilized to provide details of how the social enterprises implement social impact measurement. The data collected were transcribed and then analyzed using the qualitative analysis tool [Quirkos software](#).

## **1.4 Thesis outline**

The structure of this thesis is as follows:

Chapter 1 (Introduction) introduces and provides an overview of the thesis with research context and rationale, research questions, methodologies, and structures.

Chapter 2 (Literature Review and Theoretical Framework) first reviews relevant concepts and various perspectives contributing to understanding social impact measurement. This chapter then proposes a theoretical framework to study social impact measurement more comprehensively and provides rationales for using those theoretical lenses.

Chapter 3 sets out the research design and methodology of the thesis. First, it presents the underlying philosophical paradigms and justifies the multiple case study as a research strategy. Then, the method, including data collection & data management and analysis, is provided.

Chapter 4 presents the results and analysis of the selected case studies, including the case description of three social enterprises' characteristics and the cross-case findings and discussion. The literature and qualitative data inform the findings, which advance our understanding of social impact measurement in contexts.

Chapter 5 concludes the contributions of the thesis on how our understanding of social impact measurement is advanced. The second part of the conclusion chapter presented the limitations and suggestions for further research.

The appendices include definitions used in the thesis, processes of ethics approvals, a semi-structured guide for the interviews, and the coding frame.

## **CHAPTER 2: LITERATURE REVIEW & THEORETICAL FRAMEWORK**

### **2.1 Literature review**

#### **2.1.1 Definitions of social enterprise, social impact, and social impact measurement**

##### **Social Enterprise**

Although the social enterprise concept emerged in the 1990s, it only became a phenomenon in the twenty-first century (João et al., 2017). However, as the practice is still developing globally, social enterprise definitions vary in different regions. For example, the United States uses a broader definition, focusing on the core notion of enterprises that generates the necessary resources to address social objectives by operating in the market (Teasdale, 2010). In Europe, the concept of social enterprise emerged from the nonprofit sector and stems from a collective tradition and the dominance of the cooperatives model (João et al., 2017). In Vietnam, the social enterprise concept was influenced first by the UK through the work of the British Council in 2009. They define social enterprises as businesses with a social mission using a 'hybrid' model or combining nonprofit and private sectors (British Council, 2019). It can be in different legal forms "NGOs, limited companies, joint-stock companies, cooperatives, funds and associations" (British Council, 2019).

##### **Social enterprise spectrum**

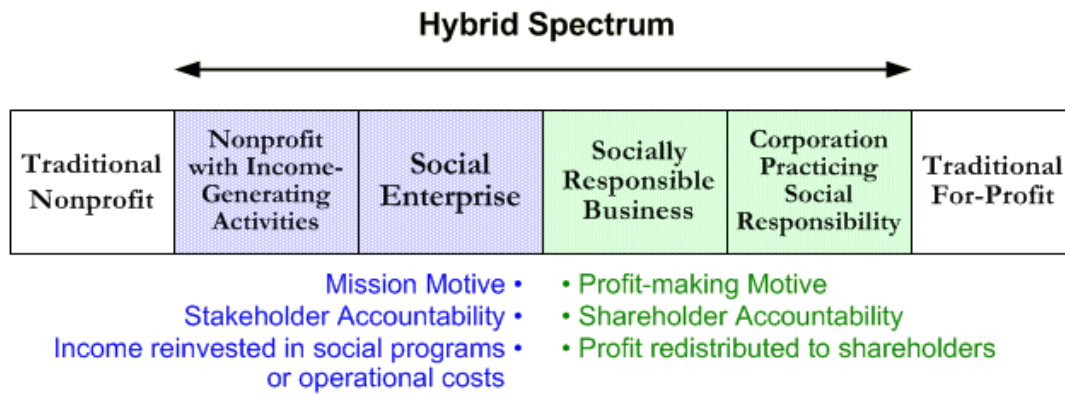
Regarding hybrid models of social enterprise, the social enterprise spectrums are used to see the big picture of the models. Social enterprise classification based on the market reliance criterion (Dees, 1996) has become classic and widely used in literature and practice (Defourny & Nyssens, 2017). Dees (1996) presents social enterprises along a single

dimension of two poles “pure philanthropy” (traditional non-profits) and “pure commercial” (traditional for-profits). Social enterprises fall in the middle as a hybrid model and are classified based on motives: mission-driven, mixed motives and market-driven (Dees, 1996).

		Purely Philanthropic	←————→	Purely Commercial
Motives, methods, and goals		Appeal to goodwill Mission driven Social value	Mixed motives Mission and market driven Social and economic value	Appeal to self-interest Market driven Economic value
Key stake- holders	Beneficiaries	Pay nothing	Subsidized rates, or mix of full payers and those who pay nothing	Market-rate prices
	Capital	Donations and grants	Below-market capital, or mix of donations and market- rate capital	Market-rate capital
	Workforces	Volunteers	Below-market wages, or mix of volunteers and fully paid staff	Market-rate compensation
	Suppliers	Make in-kind donations	Special discounts, or mix of in-kind and full-price donations	Market-rate prices

*Table 2: Social Enterprise spectrum (Dees, 1996)*

However, in later studies by Dees and Anderson in 2006, Dees’ “mixed motives” changed into a “balance of market and mission-driven” (Seanor et al., 2022). Also, adopting this concept of balance and equilibrium of social and economic value (Alter, 2007) proposes the hybrid spectrum with more forms of blended values in the middle of the two poles. There are four types of social enterprise in the hybrid spectrum: non-profit with income-generating activities, social enterprise, socially responsible business, and corporation practicing social responsibility.



*Figure 1: Social Enterprise typology*

(Kim Alter, Virtue Venture LLC, 2007)

### **Social impact**

Social impact has been a manifesto of accountability in many organizations, including corporations and nonprofits, since the 1990s (Ebrahim and Rangan, 2014). There are diverse ways to define social impact. In this research, impact refers to the net value created for the beneficiaries and society after an intervention (Ebrahim and Rangan, 2014). There are two subtypes of impact: mission-related and public-good impacts (Vermeulen & Maas, 2021). The former refers to outcomes planned by social entrepreneurs, while the latter concept includes both intended and unintended, positive and negative changes to individuals and society (Vermeulen & Maas, 2021).

### **Social impact measurement**

Social impact measurement is the evaluation and assessment of social impact, and no global standards are available (Vermeulen and Maas, 2021). The terms 'evaluation', 'measurement', and 'assessment' are often used interchangeably (Vermeulen and Maas, 2021). This research uses the definition of McLoughlin et al. because it elaborates on the comprehensive and practical process of social impact measurement, which can help communicate and explain to

social enterprises joining the research: "Social impact measurement refers to the process of defining, monitoring, and employing measures to demonstrate benefits created for the target beneficiaries and communities through evidence of social outcomes and impacts" (McLoughlin et al., 2009).

### **The social impact measurement process**

The standard methodology for the European social entrepreneurship sector synthesizes the diverse social impact measurement practices into five steps: 1. Identify objectives, 2. identify stakeholders, 3. Specify the theory of change and relevant indicators to capture it, 4. Measure, validate and value, 5. Reporting, learning, and improvement (Clifford et al., 2014).

Similarly, in the SIMPLE impact model (McLoughlin et al., 2009), there are five steps of social impact measurement: Scope, Map, Track, Tell and Embed. These steps help social enterprises to “conceptualize the impact problem” (scope it), “identify and prioritize impacts for measurement” (map it), develop appropriate measures (track it), report impacts (tell it), embed the findings into the decision making of the social enterprises (embed it).

### **2.1.2 Motivations of social enterprises in social impact measurement**

#### **Motivation**

Motivation is the answer to the question of “why we do what we do” (Krippendorff, 2004) or the reasons “to be moved to do something” (Ryan & Deci, 2000). Management theories studied motivations mainly in the context of workers’ job satisfaction. In 1959, Frederick Herzberg was one of the first authors to distinguish between intrinsic and extrinsic motivation in the form of “intrinsic stimuli” (motivators) and external workplace environment (Marinucci & Eng, n.d.).

Self-Determination theory identified and differentiated between intrinsic motivation, which means doing something because it is naturally enjoyable, and extrinsic motivation, which means doing something because of the potential outcomes (Ryan & Deci, 2000).

### **Motivations in social entrepreneurship**

Later, with the development of social entrepreneurship practices and theories, there are more studies on the motivations of social entrepreneurs in their social enterprise journey. In terms of individual motivation and the intention of social entrepreneurs, there are intrinsic motivation, extrinsic motivation and complex motivation (Blaga, 2021). Intrinsic motivations of social enterprises are emotional such as happiness, frustration, satisfaction, pleasure (Ryan & Deci, 2000), (Mair & Noboa, 2003) & (Ruskin et al., 2016), interest, self-determination, need for achievement (Antonioli et al., 2016). Intrinsic motivations are also related to community commitment (obligation, social justice, belonging to a community) (Ruskin et al., 2016). Among intrinsic motivations, the compassion triggered by social issues, including the desire to create social value, is the most important intrinsic factor of social entrepreneurs (Blaga, 2021) & (Miller et al., 2012).

Extrinsic motivations include money and other material rewards (Ryan & Deci, 2000) & (Ruskin et al., 2016), profit, bonus and supplementing income (Jayawarna et al., 2013), the priority of the social outcome (Ruskin et al., 2016).

**Table no. 1 – Summary of Studies Linking Individual’s Motivations to SE Intention**

<b>Studies</b>	<b>Extrinsic Motivation</b>
Ryan and Deci (2000); Ruskin and Webster (2011) Amit and Muller (1995); Antonioli <i>et al.</i> (2016) Jayawarna <i>et al.</i> (2011) Carsrud and Brannback (2011)	Money and other material rewards Push and pull (necessity) entrepreneurs Profit, bonuses and supplementing income Priority of the social outcome. Influence is not unidirectional
Ruskin and Webster (2011); Antonioli <i>et al.</i> (2016)	Priority of the social outcome
<b>Studies</b>	<b>Intrinsic Motivations</b>
Ryan and Deci (2000); Mair and Noboa (2006); Ruskin and Webster (2011) Ruskin and Webster (2011) Antonioli <i>et al.</i> (2016); Paswan <i>et al.</i> (2017); A. J. Germak and Robinson (2013); Locke and Baum (2007) Ruskin and Webster (2011); Jordaan (2014); Antonioli <i>et al.</i> (2016)	Emotional (happiness, frustration, pleasure, satisfaction, reputation, prestige) Autonomy, competence, relatedness, achievement Interest, reciprocity, self-determination, need for achievement Commitment to the community (obligation, social justice, belonging to the community)

*Table 3: Extrinsic and Intrinsic Motivations (Blaga, 2021, p78)*

In social impact measurement, a specific area within social enterprises’ operation, there is still a shortage of research on motivations for SIM practice. Most reasons for implementing SIM were mentioned in the form of benefits for social enterprises, not in the motivations of the individuals themselves. The literature presents many benefits of social impact measurement for social enterprises. Enhancing accountability to stakeholders, showing transparency, and proving the legitimacy of their social enterprises are the main reasons for social impact measurement (Barraket & Yousefpour, 2013; Haski-Leventhal & Mehra, 2016; Kah & Akenroye, 2020). The impact assessment also supports internal decision-making (Kah & Akenroye, 2020), learning and development, staff motivation, and customer satisfaction (Barraket & Yousefpour, 2013).

### **2.1.3 Challenges of social enterprises in social impact measurement**

Challenges associated with social impact measurement identified in the literature were time constraints, limited human resources (staff time and staff skills), and the complexity of evaluation regarding intangible behavioural impacts (Barraket & Yousefpour, 2013; Haski-

Leventhal & Mehra, 2016). Additionally, the lack of consistency in internal data and company culture are also challenges (Barraket & Yousefpour, 2013). The attribution of social enterprises compared with other external factors influencing beneficiaries (Haski-Leventhal & Mehra, 2016) is also mentioned. Moreover, partner conflicts and scaling pressure are two barriers to social impact measurement (Haski-Leventhal & Mehra, 2016). Bhatt (2018) also mentioned the limitation of a standardized framework for social impact measurement, which is often suitable for larger companies, not early-stage small social enterprises.

Challenges of SEs in SIM	Literature
Time and human resource constraints (staff time and staff skills)	Barraket & Yousefpour, 2013; Haski-Leventhal & Mehra, 2016
The complexity of evaluation (intangible or behaviour impacts)	Barraket & Yousefpour, 2013; Haski-Leventhal & Mehra, 2016
Lack of consistency in internal data and company culture	(Barraket & Yousefpour, 2013)
Attribution of social enterprises compared with other external factors influencing beneficiaries.	(Haski-Leventhal & Mehra, 2016)
Partner conflicts and scaling pressure	(Haski-Leventhal & Mehra, 2016)
Limitation of standardized frameworks for social impact measurement (not suitable for small social enterprises)	Bhatt (2018)
Delegitimizing formal methodologies: Social impact measurement as imprudent, immeasurable, incomplete and irrelevant.	(Molecke & Pinkse, 2017)

*Table 4: Literature about challenges of SEs in SIM*

(Molecke & Pinkse, 2017) focus on the challenges of the 22 social enterprises in various countries and areas in social impact measurement and summarize all the barriers into four main themes of delegitimization: social impact measurement as imprudent, immeasurable, incomplete and irrelevant.

#### **2.1.4 Social impact measurement methods**

There is a diversity of methodologies in social impact measurement initiated by academia, impact investors, funders, and supporting organizations in the social enterprise sector.

##### **International and regional framework for social impact measurement**

From a global perspective, the United Nations Sustainable Development Goals (SDGs), with 17 goals and 169 associated targets and indicators, is the most well-known framework used by many social enterprise enablers in academia and practice. Social enterprise's impact could focus on one SDG or multiple SDGs (Littlewood & Holt, 2018).

Another famous framework was proposed by the Social Impact Measurement experts in Europe, so-called the sub-group of GECES ("Groupe d'Experts de la Commission sur l'entrepreneuriat Social"). This working group was formed to advise on a standard methodology for the European social entrepreneurship sector. They divide SIM into five steps: 1. Identify objectives, 2. identify stakeholders, 3. specify the theory of change and relevant indicators to capture it, 4. Measure, validate and value, 5. Reporting, learning, and improvement (Clifford et al., 2014). This framework adopts the common terms from the social sector for the social impact measurement of social enterprise:

“Inputs are what resources are used in the delivery of the intervention. Activity is what is being done with those resources by the social enterprise (the intervention). Output is how that activity touches the intended beneficiaries. The outcome is the change arising in the lives

of beneficiaries and others. The impact is the extent to which that change arises from the intervention” (Clifford et al., 2014, p6).

This European framework also emphasizes critical concepts such as deadweight, alternative attribution, and drop-off for the adjustment of outcomes in measuring social impact (Clifford et al., 2014).

“Deadweight: what changes would have happened anyway, regardless of the intervention. Alternative attribution: deducting the effect achieved by the contribution and activity of others. Drop-off: allowing for the decreasing effect of an intervention over time.” (Clifford et al., 2014, p6)

The third international framework is IRIS (Impact Reporting and Investment Standards), a catalogue of 559 impact investment metrics grouped into 12 areas such as agriculture, education, etc. IRIS measures investments' social, environmental, and financial performance, which impacts investors worldwide now prefer. (Lalande et al., 2017) also name leading global practices in social enterprise impact measurement, such as the G8 Impact Measurement Working Group, The Nesta Standards of Evidence, and The Code of Good Impact Practice.

### **Social impact measurement methods**

Moreover, (Maas & Liket (2011) listed and described thirty contemporary social impact measurement methods. The most dominant purpose (25/30) of these social impact methods is evaluation (Maas & Liket (2011), the second most typical purpose among them is reporting (24/30), which implies that the motivation behind these SIM methods regularly comes from “the need to report to external stakeholders” (Maas & Liket, 2011, p182).

Social Impact measurement methods
1. Acumen scorecard
2. Atkinson compass assessment for investors (ACAFI)
3. Balanced scorecard (BSc)
4. Best available charitable option (BACO)
5. BoP impact assessment framework
6. Center for high impact philanthropy cost per impact
7. Charity assessment method of performance (CHAMP)
8. Foundation investment bubble chart
9. Hewlett foundation expected return
10. Local economic multiplier (LEM)
11. Measuring impact framework (MIF)
12. Millennium development goal scan (MDG-scan)
13. Measuring impacts toolkit
14. Ongoing assessment of social impacts (OASIS)
15. Participatory impact assessment
16. Poverty social impact assessment (PSIA)
17. Public value scorecard (PVSc)
18. Robin hood foundation benefit–cost ratio
19. Social compatibility analysis (SCA)
20. Social costs–benefit analysis (SCBA)
21. Social cost–effectiveness analysis (SCEA)
22. Social e-valuator
23. Social footprint
24. Social impact assessment (SIA)
25. Social return assessment (SRA)
26. Social return on investment (SROI)
27. Socioeconomic assessment toolbox (SEAT)
28. Stakeholder value added (SVA)
29. Toolbox for analysing sustainable ventures in developing countries
30. Wellventure monitor

*Table 5: Social impact measurement methods*

(Maas & Liket, 2011, p178)

Overall, we can classify social impact measurement methodologies into three groups (Rosenzweig, Olsen, et al., 2004). The first is Process Methods used to monitor the efficiency and effectiveness of outputs (Rosenzweig, Clark, et al., 2004). Secondly, Impact Methods are tools that relate outputs and outcomes. Thirdly, Monetization Methods measure outcomes or impact by assigning a dollar value to them (Rosenzweig, Clark et al., 2004).

Among the 30 methods listed, 11 met to focus on the monetization of impact (Maas & Liket, 2011); the Social Return on Investment is the most widely used among social enterprises and impact investors. Social Return on Investment (SROI) was developed in 1996 by [REDF](#)

(formerly The Roberts Enterprise Development Fund). The approach combines cost-benefit analysis tools used in assessing non-profits and financial analysis tools used in for-profit companies to assign a dollar value to the social benefit (Maas & Liket, 2011).

Other literature focuses on impact measurement methods and tools for small and micro-enterprises. Rosenzweig, Olsen, et al. (2004) created the Impact Value Chain, a simplified model of how social value flows from Input, Outputs, Outcome, and Impact. McLoughlin et al. (2009) introduced the SIMPLE to impact measurement abbreviations of Scope, Map, Track, Tell and Embed. These steps help SE managers conceptualize the impact problem, identify and prioritize impacts for measurement, develop appropriate measures, report, and embed the results in management decision-making. The four components of the “Map it” process are like the impact value chain developed by (Rosenzweig, Olsen, et al., 2004): Activities-Outputs-Outcomes- Impact.

Theory of Change is also a popular method used in social impact measurement. The definition of the theory of change is relatively consistent in the literature. According to USAID Learning Lab, the Theory of Change is "the thinking behind how a particular intervention will bring about results." (Brown, 2016). Theory of Change is "an organization's hypothesis of the changes that will occur as it utilizes its strategies and activities to achieve its mission" (Dhillon & Vaca, 2018). The Canadian government, particularly the Impact and Innovation Unit, defines the Theory of Change as "a conceptual representation of what we know and think needs to happen to achieve the desired impact in a particular context" (Impact and Innovation Unit Canada, 2018).

There are some critical terms in the definition of the Theory of Change. The term results cover all outputs (which are the goods and services produced), outcomes (including capacity change, behavioural changes, and direct benefits such as increased income and healthier diet), and impacts (which are the long-term cumulative improvement of well-being) (Mayne, 2015). Intervention describes specific activities implemented to make a positive change (Mayne, 2015). It can be policies, programs, and projects (Mayne, 2015). The question of how the intervention leads to the results is answered by a Theory of Change, which includes the (1) causal pathway with a sequence of steps from activities (inputs) to outputs, outcomes, and impact and the (2) causal assumptions with all the necessary conditions for such logic links of the causal pathway can happen (Mayne, 2015). A causal pathway also has other names, such as logic framework, impact pathway, and results chain (Mayne, 2015). However, the Theory of Change is the umbrella concept, equaling causal pathways plus causal assumptions.

Although diverse methodologies in SIM were created to match with various needs of social enterprises and stakeholders in many contexts, (Bhatt, 2018) and (Molecke & Pinkse, 2017) emphasize the behaviour of social entrepreneurs in avoiding those formal methodologies in social impact measurement. This study explores the reality of SIM practice to see if there is such a delegitimization of standardized methods. Therefore, reviewing several SIM methods in the literature is to prepare for the interviews and document analysis. During that data collection process, the researcher can identify the keywords or characteristics of those formal methodologies in literature to know the approach social enterprises are using.

## **2.1.5 Bricolage in social entrepreneurship**

### **2.1.5.1 Definition of bricolage**

Lévi-Strauss (1966) introduced the original concept of bricolage as the behaviour pattern that makes something new with what is at hand. That means recombination and mobilizing existing resources to create a new thing. In social entrepreneurship, bricolage is "an iterative problem-solving process through which alternative ideas and solutions are generated and implemented to address critical needs and challenges" (Bacq et al., 2015, p284). In other words, bricolage behaviour enables social entrepreneurs to create social change innovatively, especially in resource-scarce conditions (Bacq et al., 2015).

The bricolage approach is often seen through the lens of Resource Advantage Theory. The combination of tangible and intangible resources was the foundation for bricoleurs to create social value through innovation and improvement of disadvantaged people's life (Azmat et al., 2015) (Rajini, 2021).

Many bricolages literature also use the Resource-Based View as their theoretical framework. Resource-Based View emphasizes the assembly of resources to create value or competitive advantage for the companies. Social entrepreneurs acquire, accumulate and combine resources to create assets for their enterprise, which aligns with bricolage behaviour (Sarkar, 2018) & (Rajini, 2021).

Di Domenico et al. (2010) refine bricolage theories to build bricolage as a theoretical framework in social entrepreneurship. This study emphasize the micro-process of bricolage in creating social enterprises including making do, a refusal to be constrained by limitations,

and improvisation (Di Domenico et al., 2010). This paper also identifies the social bricolage concept with the constructs of social value creation, stakeholder participation and persuasion.

#### **2.1.5.2 Contributions of bricolage in social entrepreneurship**

Research recognizes bricolage is a driver of the scaling impact of social enterprise (Bacq et al., 2015), a catalyst of innovation (Senyard et al., 2014), of the firm's performance at an early stage (Julienne Senyard et al., 2009), and growth (Baker et al., 2003). Bricolage is considered a coping strategy during the breakdown period (Rajini, 2021) and has a positive consequence on the growth and expansion of the market (Rajini, 2021).

On the contrary, some scholars criticize the effectiveness of bricolage in the long term because the outcomes of bricolage are often imperfect and incomplete (Lanzara, 1999). Bricolage can be dangerous if used simultaneously at high levels of several domains (Janssen et al., 2018a). Senyard et al. (2014) also pointed out three possible “negative effects of bricolage: (a) wasted efforts, (b) lack of cumulative development, and (c) failure to engage with relevant suppliers and customers” (Janssen et al., 2018).

#### **2.1.5.3 Different types of resource bricolage – internal and external**

Vanevenhoven et al. (2011) & (Tasavori et al., 2018) clarify two kinds of resource bricolage, internal and external, which have various functions and happen in different contexts of the entrepreneurial process.

**External bricolage** relates to the combination of at-hand resources in the external environment of social entrepreneurs. (Vanevenhoven et al., 2011). Different types of resources (social, physical, financial) form different kinds of bricolages. Therefore, external bricolage is categorized into network bricolage (social resources) and asset bricolage

(financial and physical resources) (Vanevenhoven et al., 2011). Another study uses external bricolage with the same meaning as network bricolage (Tasavori et al., 2018) because they consider all other kinds of external resources, such as financial and physical resources, also a part of the external network. In this case, network bricolage means utilizing at-hand resources within the available professional and personal networks (Baker et al., 2003). In addition, (Kannampuzha & Suoranta, 2016) clarified that to be considered network bricolage, an organization's founders do not acquire resources by pursuing strange people. Instead, the entrepreneur involves the previously known contacts (Kannampuzha & Suoranta, 2016) as a resource at hand.

### **Internal bricolage**

From an individual perspective, internal bricolage is how entrepreneurs employ their life and work experience, professional and academic certifications, and other idiosyncratic talents in their entrepreneurship journey (Vanevenhoven et al., 2011). Examples of individual internal bricolage are previous insights into customers' problems, prior knowledge about a specific market and know-how about a production or service process.

From an organizational angle, internal bricolage means using at-hand resources inside the social enterprise (Tasavori et al., 2018) & (Baker et al., 2003). There is an essential principle that bricoleurs always consider reconfiguring the resource they have at hand to make sure that those resources are utilized and not wasted (Baker & Nelson, 2005). With such reconfiguring or rearrangement activities, internal bricolage contributes to the growth of social enterprises by either improving existing products to serve existing markets, creating new products to better serve the current market, or offering existing products to a new target group of customers (Tasavori et al., 2018).

The two types of bricolages are not separated. The entrepreneurs use the means provided by using the combination of internal and external bricolage to progress successfully from the opportunity identification stage to the opportunity exploitation stage in their business. (Janssen et al., 2018b) & Vanevenhoven et al. (2011)

### **2.1.6 Bricolage in social impact measurement**

In social impact measurement, among plenty of methodologies, social enterprises face the challenge of choosing the most appropriate tool to measure the impact of their interventions (Kah & Akenroye, 2020; Molecke & Pinkse, 2017). The reason is most methods are imposed top-down by academia and funders (Bhatt, 2018). When formal methodologies are unused widely, Molecke & Pinkse (2017) analyzed the bricolage perspective as a critical response of social enterprises when measuring their impact. Social enterprises criticize traditional methods as incomplete, irrelevant, immeasurable, and imprudent, so they do not use them (Molecke & Pinkse, 2017). Instead, they use material and ideational bricolage to develop creative alternatives that fit well with their firm context and perceptions of impact (Molecke & Pinkse, 2017).

#### **Material and ideational bricolage**

In the book *The Savage Mind* by Lévi-Strauss (1966), where the concept of bricolage was originally theorized, there is a differentiation between material bricolage, which refers to tangible resources such as technology, raw materials, buildings, and ideational bricolage, which means the use of intangible resources.

**Material bricolage:** Such classic differentiation is adopted by later studies. For instance, material bricolage refers to tangible materials such as scraps in the textile industry and waste

in the cities to be refurbished or reshaped into other artifacts that can be used in culture and art (Kang, 2017).

However, in another context, there are some adjustments in the meanings of “material”, which is not only limited to tangible but also covers intangible material such as data. For instance, social enterprises use bricolage at the material level to collect data about outputs, outcomes, and the impact of their social interventions (Molecke & Pinkse, 2017). In this case, material bricolage emphasizes recombining the seemingly insufficient or useless materials at hand to find an imperfect but workable solution to their problems (Baker, 2007). In the case of social enterprises, because their activities are poorly functioning or their market is underserved, data collection is challenging, and they can only use imperfect data already within their hands (Molecke & Pinkse, 2017). In brief, material bricolage means accepting the imperfection and creatively creating something workable in their resource-constraint condition (Molecke & Pinkse, 2017).

**Ideational bricolage** refers to the process in which organizations “recombine elements of older myths to create new myths serving new functions” (Baker, 2007: 697). The ideational level of bricolage means that social entrepreneurs find ways to recombine elements of the methodologies for social impact measurement available to them to serve the purpose of staying true to their social mission (Molecke & Pinkse, 2017). This recombination of social impact measurement methods fits the socially constructed nature of social impact (Paton, 2003; Nicholls, 2009), which means social entrepreneurs and stakeholders co-create the meanings of impact in their negotiation and interactions together (Molecke & Pinkse, 2017). Social impact measurement requirements from the top-down approach of funders are not always appropriate in the context of social enterprises (Bhatt, 2018). Therefore, ideational

bricolage implies that social entrepreneurs can prove their accountability using their own measurement, which is the recombination and adjustment of standardized methodologies to fit their own context (Molecke & Pinkse, 2017).

### **2.1.7 Social impact measurement in Vietnam**

In literature, to our knowledge, there are three papers that spoke to impact measurement in Vietnam specifically.

The article by (L. Nguyen et al., 2015) focuses on the influence of funding relationships on social impact measurement in social enterprises in Vietnam. Its finding suggests that we should not only focus on the technical problems of social impact measurement but also on the interdependence of social enterprises and funders to understand the behaviours of social enterprise in SIM. However, this external relationship is just one factor influencing SIM behaviour. There is still much more to explore on what other elements or motivations influence the social impact measurement decision and practice in Vietnam.

Most recently, in the "Social Enterprise in Vietnam" report by British Council (2019), 41 percent of social enterprises surveyed in British Council research stated that they measured their impacts. Only six percent of them have an externally validated assessment from a third party (British Council, 2019). This finding implied that there is still much unknown in the approaches used by the social enterprises that measure impacts without third-party validated assessment. This gap in literature calls for more studies on how social enterprises in Vietnam do social impact measurement by themselves.

UNDP (2018, p47) also pointed out three social impact measurement strategies of Vietnam's social impact business sector. They include applying the theory of change methodology, using the SDGs as a reference to build up their own social impact criteria and indicators, and conducting social impact reports by engaging both external and internal resources. However, this report of UNDP could not sufficiently answer the remaining concerns of the challenges in SIM that the social enterprise sector is facing and the strategies that they used to overcome those barriers.

## **2.2 Theoretical Framework**

In the Vietnam context, the above review of social impact measurement-related literature shows that there are still significant gaps in understanding the different aspects of measuring social impact in the diverse context of social enterprises. Those three gaps include the motivations influencing the social impact measurement decisions and practice, the challenges in implementing SIM and the approach/strategies employed to overcome them. In response to the gaps, this thesis studies the social impact measurement of social enterprises in multiple aspects: motivations, challenges and approaches to implementing SIM practice.

On the international level of literature, the complexity of social impact measurement, specifically on these three aspects of motivations, challenges, and approaches, is not thoroughly understood as well. In response, this thesis proposes three theoretical lenses to look at the three aspects with the hope that the findings can advance or add new elements to the current theories. 1) Extrinsic and Intrinsic Motivations in social entrepreneurship 2) Delegitimation in social impact measurement 3) Bricolage approach in social impact measurements (internal and external bricolage, ideational and material bricolage)

### **2.2.1 Extrinsic and Intrinsic Motivations in social entrepreneurship**

In terms of motivation to implement social impact measurement, research shows reasons for the implementation of SIM in the form of various benefits such as enhancing accountability to stakeholders, showing transparency, and proving the legitimacy (Barraket & Yousefpour, 2013; Haski-Leventhal & Mehra, 2016; Kah & Akenroye, 2020); internal decision-making process (Kah & Akenroye, 2020), learning and development, staff motivation, and customer satisfaction (Barraket & Yousefpour, 2013).

However, the benefit is just a form of motivation, which refer to the potential external outcomes of activities. There is little research mentioning the individual and internal side of motivations when people in social enterprises decide to do SIM. Therefore, the comprehensive motivations for SIM are still unknown.

With the purpose of enhancing this research stream, this thesis proposes to utilize the theory of intrinsic and extrinsic motivations in social entrepreneurship to further understand the motivations in the social impact measurement of social enterprises.

The lens of intrinsic and extrinsic motivations in social entrepreneurship is the most appropriate theoretical framework to look at motivation in social impact measurement because of two reasons. First, social impact measurement is a part of the operational process of social entrepreneurship, so the motivations for doing SIM are still within the scope of social entrepreneurs' motivations in doing their business. Second, theories of intrinsic and extrinsic motivations are comprehensive because it refers to both internal (emotions, values, compassion, commitment) and external (monetary benefits, rewards, outcomes, requirements) aspects. It also covers motivations at both the individual level (of the staff and directors) and institutional level (of the social enterprises).

Themes	Insights from literature	Proposed theory as a lens	Proposed organizing frame
Motivations of social enterprises in social impact measurement	<ul style="list-style-type: none"> <li>Literature focus on the benefits and value of social impact on social enterprise</li> <li>Literature lack internal and individual side of motivations in doing SIM</li> <li>Literature is under-theorized</li> </ul>	Intrinsic and Extrinsic Motivations in social entrepreneurship	<ul style="list-style-type: none"> <li>Intrinsic motivation <ul style="list-style-type: none"> <li>Emotions</li> <li>Compassion</li> <li>Community Commitment</li> </ul> </li> <li>Extrinsic motivation <ul style="list-style-type: none"> <li>Money and material awards</li> <li>Profits, bonus &amp; other income</li> <li>Priority of social outcomes</li> </ul> </li> </ul>

*Table 6: Theoretical lens for motivations in SIM*

### **2.2.2 Delegitimizing in SIM**

In terms of the challenges of social enterprises in measuring impact, there are many works of literature mentioning the problems or barriers of social enterprises in measuring impact. Common barriers are time constraints, limited human resources, lack of staff time and skills, and the complexity of evaluation regarding intangible or behavioural impacts (Barraket & Yousefpour, 2013; Haski-Leventhal & Mehra, 2016). Additionally, the lack of consistency in internal data and company culture are also challenges (Barraket & Yousefpour, 2013). The attribution of social enterprises compared with other external factors influencing

beneficiaries (Haski-Leventhal & Mehra, 2016) is also mentioned. Moreover, partner conflicts and scaling pressure are two barriers to social impact measurement (Haski-Leventhal & Mehra, 2016). Bhatt (2018) also mentioned the limitation of a standardized framework for social impact measurement, which is often suitable for larger companies, not early-stage small social enterprises.

However, those challenges are scattered in the literature and not theorized about. They need synthesizing by a model or theory. Through the lens of Moleck & Pinse (2017), various barriers in SIM of 22 social enterprises in the world were collected and analyzed in the delegitimization model. They are grouped into four themes which are four main frictions that make social enterprises delegitimize formal methodologies (Molecke & Pinkse, 2017).

There are reasons for choosing this delegitimization model as the theoretical lens to analyze the challenges of Vietnam's social enterprises. First, the model covers all the challenges in SIM mentioned by other literature. For instance, the constraints in resources such as staff time and staff skills (Barraket & Yousefpour, 2013; Haski-Leventhal & Mehra, 2016) are considered costly and time-consuming SIM, which is categorized as “SIM as an imprudent investment”(Molecke & Pinkse, 2017). The complexity of evaluation regarding intangible or behavioural impacts (Barraket & Yousefpour, 2013; Haski-Leventhal & Mehra, 2016) and the attributions of social enterprises in social impact created (Haski-Leventhal & Mehra, 2016) are listed as “SIM as immeasurable” by (Molecke & Pinkse, 2017). The lack of consistency in internal data and company culture (Barraket & Yousefpour, 2013) is considered “SIM as incomplete” (Molecke & Pinkse, 2017). Partner conflicts and the scaling pressure (Haski-Leventhal & Mehra, 2016), and the inability to apply standardized SIM methods Bhatt (2018) are categorized as “SIM as irrelevant” (Molecke & Pinkse, 2017).

Second, this theory suggests that the delegitimization of formal SIM methods is not the reason for social enterprises to avoid SIM but the motivation for them to seek an alternative approach, which is the bricolage in SIM. Therefore, this thesis wants to use this lens to see the link between challenges in SIM and the bricolage approach in SIM.

Themes	Insights from current literature	Proposed theory as a lens	Proposed organizing frame
Challenges of Social enterprise in SIM	<ul style="list-style-type: none"> <li>• Social enterprises encounter various challenges in SIM</li> <li>• The challenges are scattered here and there.</li> <li>• Literature is under theorized</li> </ul>	Delegitimization in social impact measurement	<ul style="list-style-type: none"> <li>• SIM is imprudent</li> <li>• SIM is immeasurable</li> <li>• SIM is incomplete</li> <li>• SIM is irrelevant.</li> </ul> <p>(Molecke &amp; Pinkse, 2017)</p> <p>The delegitimization is not the reason social enterprises avoid SIM, but the motivation for them to seek alternative approaches (bricolage).</p>

*Table 7: Theoretical lens for challenges in SIM*

### **2.2.3 Bricolage approach in SIM**

In terms of the approach to implementing social impact measurement, there is a global framework (SDGs), regional framework (Europe), investors framework (IRIS) and at least 30 different methodologies for different types and sizes of social enterprises. However, the diversity in formal methodologies created confusion, avoidance and delegitimization of social enterprises (Bhatt, 2018) & (Molecke & Pinkse, 2017) and led to the bricolage approach.

This thesis draws on the bricolage approach because of the following reasons:

First, most social enterprises in Vietnam are small and medium size and operate in a resource constraint environment (T. L. Nguyen, 2015). That is also the situation for social enterprise sectors in other parts of the world (Molecke & Pinkse, 2017). Second, in such a constraint context, bricolage is one of the leading theories that analyze the behaviour process through which entrepreneurs identify and utilize resources (Kang, 2017) & (Senyard et al., 2014). Another theory was also explored and considered as a theoretical framework to study the behaviour of social entrepreneurs in SIM, which is effectuation theory, widely known as the thinking logic or problem-solving behaviours of entrepreneurs in their start-up process (Sarasvathy, 2001), which also emphasis on reactions to resource scarcity and unpredictable settings (Sarasvathy, 2001). Although one in five principles of effectuation, named “birds in hand,” is related to using at-hand resources (Sarasvathy, 2001), effectuation theory was not progressed during the analysis of this thesis because the main emphasis of effectual thinking process was on behaviours of facing uncertainty, ambiguity and control the unpredictable future by using creativity (Scazziota et al., 2020). The social impact measurement itself is not uncertain and ambiguous like the social entrepreneur start-up journey, so it is more important how social enterprises utilize and allocate resources to make SIM happen. That is why bricolage theories, which focus solely on resource mobilization, are the more appropriate theoretical framework for this thesis.

Bricolage theories are broad and widely used in many areas. Within this thesis, the researcher sought the bricolage approach to narrow areas of social enterprises and social impact measurement. Two theories are employed: the theory of resource bricolage in social entrepreneurship developed by Vanevenhoven et al. (2011) & (Tasavori et al. (2018) and the theory of bricolage in social impact measurement (Molecke & Pinkse, 2017). Resource

bricolage theory categorizes internal bricolage and external bricolage. More details are presented in the literature review part. The theory of bricolage in SIM developed by Molecke & Pinkse (2017) focuses on material bricolage and ideational bricolage in social impact measurement.

Themes	Insights from current literature	Proposed theory as a lens	Proposed organizing frame
Strategies of social enterprises in social impact measurement	<ul style="list-style-type: none"> <li>• There are international, and regional frameworks for SIM and more than 30 formal SIM methods</li> <li>• Social enterprises tend to avoid formal methods and use a bricolage approach</li> <li>• The bricolage approach in SIM is under-researched.</li> </ul>	Bricolage in social entrepreneurship and social impact measurement	Resource bricolage <ul style="list-style-type: none"> <li>• Internal bricolage</li> <li>• External bricolage</li> </ul> Bricolage in SIM <ul style="list-style-type: none"> <li>• Material bricolage</li> <li>• Ideational bricolage</li> </ul>

*Table 8: Theoretical lens for bricolage approach in SIM*

#### **2.2.4 Summary of theoretical lenses**

In this study, social impact measurement is analyzed through the three above theoretical lenses with the hope of advancing those theories by confirming or adding elements from three case studies of Vietnam's social enterprises. Furthermore, the research also tries to explore the potential link between the elements across the theories and compare the three models of social enterprises to see if there is any difference in their bricolage approach.

- 1) Extrinsic and Intrinsic Motivations in social entrepreneurship
- 2) Delegitimization in social impact measurement
- 3) Bricolage approach in social impact measurements (internal and external bricolage, ideational and material bricolage)

The graph below is the proposed integrated model to link the three theories

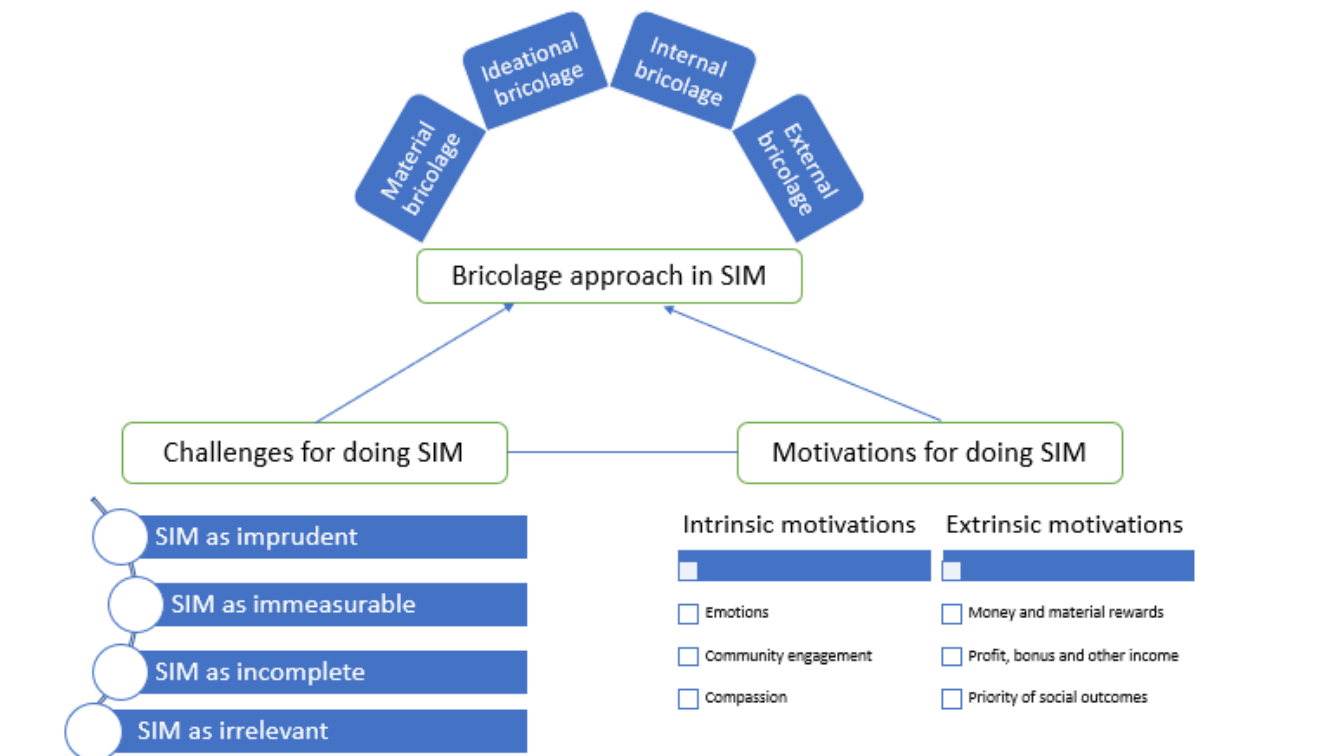


Figure 2: Theoretical framework to study social impact measurement in social enterprises

The main research question: “Why and how do Vietnam social enterprises measure social impact using the bricolage approach?” includes finding answers to the three sub-questions:

- What are the motivations for Vietnam social enterprises to start and maintain social impact measurement?
- What barriers/challenges of social enterprises in social impact measurement?

- How do social enterprises implement social impact measurement practices?

Through the lenses of the theoretical framework in this thesis, the research questions are specified below:

Themes	Research sub-question	Theoretical lens	Re-stating research sub-questions after applying the theoretical lens
Motivations in SIM	What are the motivations for Vietnam social enterprises to start and maintain social impact measurement?	Intrinsic Motivations & Extrinsic Motivations of social entrepreneurs	<ul style="list-style-type: none"> <li>• What are the specific elements of extrinsic and intrinsic motivations of social enterprises in Vietnam?</li> <li>• How different are the two types of motivations that influence the start and maintenance of SIM? Which is the dominant type in starting SIM? Which is the dominant type in maintaining SIM?</li> </ul>

Challenges in SIM	What barriers/challenges of social enterprises in social impact measurement?	Delegitimization model (Molecke & Pinkse, 2017) <ul style="list-style-type: none"> <li>- SIM as imprudent</li> <li>- SIM as immeasurable</li> <li>- SIM as incomplete</li> <li>- SIM as irrelevant</li> </ul>	Do Vietnam's social enterprise encounter four types of challenges? Is there the delegitimization of formal methodologies in social enterprises in Vietnam? If yes, to what extent? If not, what are the alternatives/adjustments?
Strategies in SIM	How do social enterprises implement social impact measurement practices?	<ul style="list-style-type: none"> <li>- Theories of Resource Bricolage in social entrepreneurship (Internal and External bricolage)</li> <li>- Material and Ideational bricolage</li> </ul>	Do Vietnam social enterprises use the bricolage approach in measuring impact? What are the different forms of bricolage? How do they use material and ideational bricolage? How do they use internal and external bricolage?

*Table 9: Summary of research questions looked through theoretical lenses*



## **CHAPTER 3: RESEARCH DESIGN AND METHODOLOGY**

### **3.1 Research Philosophy**

Social science was shaped by two ontological positions: realism and idealism (Richie et al., 2003). While realism believes that there is an external reality that is objective and independent of people's minds (Richie et al., 2003), idealism asserts that reality is mind-dependent and viable through people's belief and understanding (Richie et al., 2003).

This research was based on the idealism ontology, where meanings of the world are socially constructed (Richie et al., 2003).

Regarding epistemology, the nature of knowledge acquisition and interpretivism are the approaches for this research thesis. This research paradigm means that knowledge is produced through exploring and understanding the social world of the people being studied (Richie et al., 2003). This interpretivism has the inductive approach, bringing the diversity and the interpretations of participants into co-creating knowledge. In this research, different people in various positions and cultures perceive impact/social impact measurement and bricolage differently, so interpretivism should be the philosophy to get the knowledge synthesis from ground practices.

### **3.2 Research Strategy**

This study uses the multiple case study approach to look for deep insights socially constructed from its natural context (Gustafsson, 2017). The case study approach can provide thee in-depth analysis of multiple cases of social enterprises in why and how they use bricolage in social impact measurement.

To select case studies, the researcher used purposive sampling to ensure the diversity of sizes (small and medium), geographic locations (rural & urban), and types (for-profit or not-for-

profit) to compare the findings. Purposive or judgmental sampling is the acceptable sampling procedure for qualitative research (Mohd Ishak & Abu Bakar, 2014). The researcher selects cases to identify different types for investigation (Mohd Ishak & Abu Bakar, 2014).

In terms of the case selection process, firstly, the researcher set the criteria to select case studies as below:

- The social enterprises were established for more than five years.
- The social enterprises have been implementing social impact measurement activities for over three years and have produced social impact reports at least once.
- The social enterprises are representative of different hybrid models of social enterprise in the spectrum of market-driven, mixed motives or mission-driven.
- The social enterprises selected ensure the diversity of sizes (small and medium), geographic locations (rural & urban), and legal structures (for-profit companies or not-for-profit organizations (non-governmental organizations)).

The first criterion allows a long enough history of social enterprises so that we can see the whole process before and after they started doing SIM to learn about motivations and challenges. The second criterion is important to ensure the richness of data provided in the social impact measurement process. The third and fourth criteria are crucial for comparing and contrasting to learn the difference in social enterprise models, sizes, locations, and legal structures when it comes to social impact measurement.

After the criteria were set, the researcher contacted the directors of the two organizations supporting social enterprises in Vietnam, who have a wide network of social enterprises and a deep understanding of the sector. The Center for Social Initiatives Promotion (CSIP) and the Center for Social Innovation and Entrepreneurship (NEU-CSIE) of National Economics

University sent their lists of three to five nominated social enterprises based on these criteria. Combining those nominations with the researcher's observation of the sector over the last ten years, the researcher chose five social enterprises to contact with.

Then, the author contacted five social enterprises to introduce the research and ask for their information related to the above selection criteria and if they agreed to participate in the study. After the initial screening, there were three social enterprises left among the finalist. The other two social enterprises were dropped from the list because although they did have a social impact report done once by a third party, they do not actually implement social impact measurement practices.

Three social enterprises that met the criteria agreed to participate and gave consent to reveal their names in the research Tò He, KOTO, and VINA SAMEX. All three are well-established and multiple award-winning social enterprises in Vietnam that have been implementing impact measurement practices and reports. They are also the representatives of different hybrid models of social enterprise in the spectrum of market-driven (VINA SAMEX), mixed motives (Tò He) or mission-driven (KOTO). The three social enterprises selected also show the diversity of sizes (25, 60 and 75 full-time staff), geographic locations (rural VINA SAMEX & urban KOTO and Tò He), legal structures (for-profit companies VINA SAMEX, Tò He and not-for-profit organization (KOTO has a foundation and a company), business areas (hospitality and restaurant, agriculture & forestry, lifestyle and art).

### **3.3 Positionality statement**

The researcher have worked in the social enterprise sector for 8 years in Vietnam with several positions at impact investor Thrive Fund, at CSIP (a leading organization accelerating social enterprises), and most recently managing the social enterprise development programe of British Council in Vietnam. Starting this research, the researcher moved to Canada in 2021

and became an independent researcher to study the Vietnam context. Therefore, there is no risk of un-balanced power between the researcher and participants.

### **3.4 Data collection**

Regarding research methods, this study uses qualitative methods, particularly the case study approach through in-depth interviews, document analysis, and observation.

#### **In-depth interview**

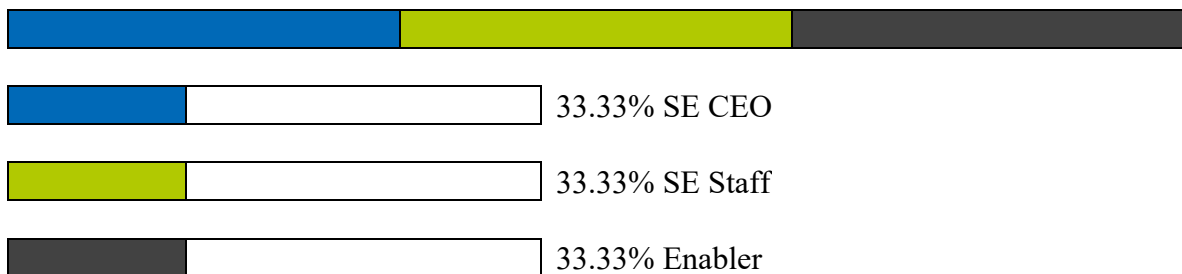
The in-depth qualitative interview is indispensable to answering the research question more resoundingly. In an interview, participants have more time for each question, and we can use thematic materials and questioning skills to stimulate more profound thoughts and insights from an interviewee. As a result, this method can help us find out vivid, nuanced, and rich answers (Rubin & Rubin, 2012). The interviews are semi-structured with main questions, follow-up and probes, which allow the flexibility of the conversations (Rubin & Rubin, 2012). This also allows the interview to follow a different path; for example, if the interviewee anticipates later questions in their earlier answers, the interviewer can simply skip the later questions (Rubin & Rubin, 2012).

The interviewees for each social enterprise are the founder/director and the staff in charge of social impact measurement to get different levels of insider's view. The research also interviews the relevant stakeholders outside the social enterprises to see from an external perspective. Sector experts are from three supporting organizations, CSIP, CSIE, and Oxfam, who have a long record of working with the three social enterprises. There were nine interviews with ten people related to the three social enterprises. There was one interview involving two staff in charge of the social impact measurement of one social enterprise.

Interviews lasted from 60 minutes to 90 minutes in an online format through TEAMS. The interview guide is in Appendix 2 of this thesis report.

<i>Title</i>	<i>Author</i>	<i>Date</i>	<i>Quotes #</i>
KOTO_Manager	Hai	April 14, 2022	38
KOTO_Founder	Hai	March 31, 2022	45
To He_Manager and staff	Hai	January 5, 2022	75
To He_CEO	Hai	December 9, 2021	51
VINA SAMEX_CEO	Hai	December 14, 2021	47
VINA SAMEX_Manager	Hai	January 3, 2022	59
Enabler_CSIE_Director	Hai	June 17, 2022	11
Enabler_CSIP_Director	Hai	June 17, 2022	53
Enabler_Oxfam_Manager	Hai	June 27, 2022	74

*Table 10: List of Interviewees*



*Figure 3: Role of interviewees*

**Documents analysis and observation:** The researcher reviewed documents from social enterprises such as social impact reports, internal reports, minutes of meetings, social media posts, and websites as supplementary sources of data to understand more details on the methods, processes, and results of their social impact measurement.

Social enterprises	Documents list	Format
KOTO	KOTO_Social impact report 2021 KOTO_Website <a href="#">KOTO - Know One Teach One</a>	Pdf
Tò He	ToHe_Social impact report 2020 ToHe_Social impact report 2017-2019 ToHe_Social impact report 2016_LGTVP ToHe_Criteria of evaluation ToHe_Combination of coded artworks Tò He's website: <a href="https://www.tohe.vn/">https://www.tohe.vn/</a> Tò He's Facebook page: <a href="https://www.facebook.com/tohestyle">https://www.facebook.com/tohestyle</a>	Word Word Pdf Excel Excel Website Website
VINA SAMEX	VINA SAMEX_FairForLife Deviation List VINA SAMEX_Strategy Map and The Balance Scorecard Fair For Life Certificate 20220414 Impact framework – 2020 The decision for Fair Trade Fund Some filled questionnaires by farmers VINA SAMEX website: <a href="https://www.VINA SAMEX.com">https://www.VINA SAMEX.com</a>	Pdf Excel Pdf Excel Pdf Jpg

Table 11: List of documents

### **3.5 Data management and analysis**

After each interview, the researcher took notes about new codes or emerging themes, supplementary information that needed to be clarified or any changes needed for the next interviews. All interviews were recorded with the interviewees' prior permission and the interviewer's commitment to data protection.

Most interviews were conducted in Vietnamese (seven), and two interviews were in English.

All interviews were transcribed in full, producing 180 pages of transcripts.

Quirkos, a qualitative analysis app (like Nvivo), was used in coding and arranging themes.

The codes are created from the words used by interviewees. In parallel, the researcher combined themes and arranged them into higher-order themes by comparing them to the theoretical framework from previous literature.

## CHAPTER 4: RESULTS AND ANALYSIS

### 4.1 Case descriptions

The three Vietnamese social enterprises use different hybrid business models in the social enterprise spectrum and operate in different sectors: hospitality and restaurant, artwork and souvenir, agriculture and forestry. They all aim to create a positive impact on disadvantaged communities, including vulnerable young people, disadvantaged children, and ethnic minority small farmers. These three case studies investigate various dimensions of social impact measurement of social enterprises in Vietnam, including the motivations, challenges and innovative solutions.

Cases	KOTO	Tò He	VINA SAMEX
Year of establishment	1999	2006	2012
Employees (by 2022)	2021 (after the pandemic): 45 staff (127 students) 2019 (before the pandemic): 100 staff (300 students)	27 full-time and five part-time staff (and 30-40 volunteers annually)	100 full-time and 150 part-time
Social mission	To enable vulnerable young Vietnamese people to lead happy lives, grow prosperous careers, and contribute to the community through a two-year holistic training in hospitality.	To provide opportunities for disadvantaged children to play, learn, and create while generating income to improve their life quality. Another mission is to raise public	Accompanying the upland farming households to manufacture and export organic cinnamon, star anise and other spices, enhancing

		awareness of autism through real success stories, galleries, and events.	their living standard.
Beneficiaries	At-risk or vulnerable young people	Disadvantage children, mostly children with autism	Ethnic minority farmers in rural upland areas.
Business	Hospitality and restaurant (Two restaurants in Hanoi)	Lifestyle souvenirs, gifts (retail stores in Hanoi and export to Korea, Japan and other countries)	Agriculture - export organic cinnamon and star anise products in the high-end segment all over the world.
Revenue stream	<ul style="list-style-type: none"> <li>- Fundraising from institutional and individual donors/sponsors/grant funders</li> <li>- Sales revenue of the restaurants</li> </ul>	<ul style="list-style-type: none"> <li>- Sales revenue from lifestyle products</li> <li>- Sponsorship from corporate for events/galleries</li> <li>- Some international grants</li> </ul>	<ul style="list-style-type: none"> <li>- Exporting sales revenue</li> </ul>
SE Hybrid model	Mision-driven	Mixed motive	Market-driven

Social impact (by 2021/2022)	KOTO has educated and empowered over 1500 disadvantaged Vietnamese youth over 23 years. KOTO graduates experience stable and positive employment outcomes, with salaries 30% above than average income of the sector, which keep increasing and double after years in a hospitality career. They grow their professional career, with 11% continuing further education, 33% in managerial positions and 22% self-employed, with four alumni having their enterprises abroad. KOTO alumni community-oriented mindset, with 83% giving back to the community.	The enterprise conducts 32 creative playgrounds and art coaching classes for over 2,500 children in 22 centres, 13 events and galleries to raise awareness of the 15000 participants and the public. Tò He helped to improve children 's quality of life materially and spiritually.	Improve income and life of small-scale ethnic minority farmers by training and buying from 3000 households with 4000 ha in Yên Bái, Lào Cai, Lạng Sơn and Bắc Cạn.
Background of founders	Tourism	Communication (Advertising)	Business
Legal entities	KOTO Foundation & KOTO Liability Limited Company	Joint Stock Company	Joint Stock Company

Geographic areas	Urban (Hanoi)	Urban (Hanoi)	Suburban (Head-office) and Rural (Factory in Lao Cai, Material areas in Lao Cai, Yen Bai, Lang Son).
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*Table 12: Summary of features of three cases study*

#### **4.1.1 KOTO**

##### **KOTO’s background**

KOTO was established in 1999, a social enterprise that empowers at-risk and disadvantaged youth in Vietnam through its 24-months holistic hospitality training program to end the cycle of poverty and truly empower our trainees to realize their dreams. KOTO stands for “Know One, Teach One” - learning should be passed on; knowledge is meant to be shared, a name that reflects strongly in their core belief and values. The outcomes of the holistic hospitality training are to enable vulnerable Vietnamese young people to lead happy lives, grow prosperous careers, and contribute to the community.

After twenty-three years of operation, over 1,500 KOTO graduates now include executive and sous chefs, hotel and resort general managers, business owners as well as university graduates. KOTO graduates experience stable and positive employment outcomes, with salaries 30% above than average income of the sector, which keep increasing and double after years in a hospitality career. They grow their professional career, with 11% continuing further education, 33% in managerial positions and 22% self-employed, with four alumni

having their enterprises abroad. KOTO alumni community-oriented mindset, with 83% giving back to the community.

### **KOTO's hybrid model**

KOTO operates two inter-connecting entities that support each other the KOTO training center (the non-profit organization) and the KOTO training restaurants (the social enterprise). Therefore, their revenue stream comes from two main sources: fundraising from institutional and individual donors/sponsor/grant funders and sales revenue of the restaurants and catering services. The majority of revenue comes from donations: “About 32% of Hospitality SE’s revenue came from donations and 68% from its business activities in 2013.”(T. L. Nguyen, 2015). In 2022, after two years of being hit hard by Covid-19 like other hospitality and restaurant businesses, KOTO had to close one restaurant in high-traffic Van Mieu Street, which serves mostly tourists and shifted to a different model of serving ex-pats and locals in West Lake with reduced revenue, reduced staff (100 to 45) and training fewer students (300 to 127 students/year). Therefore, they depend more than ever on fundraising revenue to fund the students during their two years of training. They are clearly the mission-oriented social enterprise model. The initial idea was to take care of the street kids, and the goal was to change the lives of the vulnerable kids profoundly.

*“There's an old proverb of giving a man a fish. I went through a journey of, you know, giving them fish in 1996 when I first came to Vietnam, not knowing very much about street kids and not knowing about development work and about empowerment and all that kind of stuff. I spent the first three years looking after the kids in Southeast Asia out of my own money because my background was in tourism. So, I knew the next journey of my career was to give them a fishing rod so they could fish for themselves. In 1999 I found the KOTO on the*

*understanding that I wanted to build more than just a vocational school or wanted them to be a family and build a community that supports each other.”*

### **KOTO defines social impact measurement**

The manager in charge of social impact measurement at KOTO considers social impact measurement as evaluating the social return on investment for the young students and the impact that these students create for their families, communities, and the industry. This explains why in the latest social impact report of KOTO (2021), the main method employed is social return on investment

*“Impact management means we have to determine all the all the social return on investment of our programs of the investment on our training, the investment on our alumni, what kind of impacts they create to KOTO in returns after their training, the investment, the return on investment of the trainee sponsorship program as well and the impacts that they create on their families and their community and the industry.”* (KOTO manager, personal communication, April 19, 2022).

In her opinion, measuring impact is to have a story to tell for fundraising and marketing efforts, and the SIM report must be formal and professional with the high number of participants and especially must be accredited by a third-party expert (KOTO manager, personal communication, April 19, 2022).

*“What we measure is to be able to solve our sponsorship or when to talk about our story to talk about our impacts as an organization.”* (KOTO manager, personal communication, April 19, 2022)

From the perspective of the founder/director of KOTO, social impact measurement is to measure the outcomes of KOTO graduates (secure jobs) and current students (retention rate - stay and finish the two-year training program).

*“Social impact measurement, I think first the main thing is the outcome of those who have gone, uh, who basically edge when they graduated and then they have a job at the end. And for us, throughout the program, it is how you measure their retention. Whether you know to ask someone who's young and don't have a disciplined to stay in the program for two years takes a lot of discipline”* (KOTO founder, personal communication, March 31, 2022)

In terms of long-term outcomes, he defines impact as the “success rate” or prosperity of the alumni. *“This is all measurement that you can measure the success by simply being the reality then not having so much administration burden. But they say for us through the prosperity of this uh alumni.”* (KOTO founder, personal communication, March 31, 2022)

#### **4.1.2 Tò He**

##### **Tò He’s background**

Tò He is a social enterprise established in 2006 with the mission of creating a creative playground for disadvantaged children. Through weekly playgrounds, ToHe gives children the opportunity to learn and experience creative and artistic activities on a variety of media. Their paintings are selected, redesigned, and applied to decorate fashion and lifestyle products. 5% of product sales are returned directly to the child artists who authored the paintings used. Among 27 full-time and five part-time staff, Tò He allocated two full-time positions and many volunteers working in the social programs, which are now diverse with three levels: general art playground for disadvantaged children, advanced art coaching class

for children with autism, vocation training for teenager children with autism, public events to raise awareness on autism.

### **Tò He's hybrid model**

Tò He revenue comes from three sources. The first is sales revenue from lifestyle products retail stores and wholesale export. The second is sponsorship from corporate for public events or galleries of autistic children's artwork to raise awareness of public about autism. Sometimes they secured some international grants for specific training/coaching programs for autistic kids.

Tò He is the representative of the mixed-motives hybrid model or balanced model (Dees, 1996), which are both market-driven and mission-driven. The mixed model manifests in their human resource, the balance of staff and volunteers (32 staff and 30-40 volunteers annually). In addition, their business revenue is the main source of funding for their social impact. For instance, 5% of product sales are returned directly to the child artists who authored the paintings used. Tò He also allocated two full-time staff dedicated only to social programs and activities.

### **Tò He's social impact**

Tò He social enterprise regularly conducts 32 creative playgrounds and art coaching classes for over 2,500 children in 22 centres and organized 13 events and galleries to raise awareness of the 15000 participants and the public. Tò He helped to improve children 's quality of life materially and spiritually.

*“In my opinion, social impact measurement is to evaluate our impact during the operation process with the initially set goal. It covers all direct beneficiaries and people around the project or the activity.”* (Tò He manager, personal communication, January 5, 2022)

### **4.1.3 VINA SAMEX**

#### **VINA SAMEX's background**

VINA SAMEX, in full “Vietnam Staranised Cassia Manufacturing and Exporting Joint Stock Company,” was established in 2012. VINA SAMEX works in the field of cinnamon and star aniseed production and export to the international market. VINA SAMEX is working with 3000 small farmers in the rural areas of Vietnam as suppliers in their value chain. Their mission is to help ethnic minority people increase income and improve lives and protect the environment by influencing farmers to produce organic cinnamon and star anise.

#### **VINA SAMEX's business model**

Doing business in agriculture, VINA SAMEX gains revenue from exporting organic cinnamon and star anise products in the high-end segment all over the world.

Sourcing for materials, VINA SAMEX has been working with 3,000 farmer households and built 4,200 hectares of certified organic material areas following international standards.

This is the market-driven model of social enterprise, where growing revenue and profits from the market is their ultimate goal, and social impact is integrated into their value chain.

They currently have one factory processing star anise and cinnamon in Yen Bai province. Recently, in April 2022, they first launched their Initial Public Offering (IPO) to call for investment in building two more factories in Lao Cai and Lang Son.

Revenue in 2021, through the pandemic, still increased by 60% to 275 billion VND (11,7 million USD), and after-tax profit is 20.8 billion VND (887,000 USD). During the 2018-2021 period, the revenue growth rate is 231%, and the profit growth rate is 477%.

#### **VINA SAMEX social impact**

VINA SAMEX sources raw materials from farmers of ethnic groups living in rural areas. The farmers are located in mountainous rural areas of Lao Cai, Yen Bai, Lang Son, and Bac Kan, and the company will soon expand to the Quang Tri province of Vietnam. The living conditions of most of these ethnic groups are characterized by high poverty rates. The company supports farmers by improving the quality of their products and increasing their productivity to improve their incomes. Specifically, VINA SAMEX organizes regular training for farmers to provide knowledge and change their mindset on organic agriculture and gender equality and signs contracts to buy 100% produce at a higher price of 5-10% with the market price. The company helps increase income for farmers and promotes gender equality, and empowers ethnic minority women in rural areas.

The second impact for ethnic minority groups is job and income creation. With one factory in rural areas, VINA SAMEX created jobs for 100 full-time staff and 150 part-time staff. In high season (of 6 months a year), their temporary workers increase to 300 or even 500 in peak time.

VINA SAMEX's third impact is related to environmental protection and dealing with climate change. The traditional farming method of farmers is to burn forest after crops, which creates air pollution, harms people's health and destroys the natural resources of the forest. VINA SAMEX educates farmers on the sustainable way of farming, which prevents them from burning forests and using chemical fertilizers and pesticides. VINA SAMEX factory also complies with waste categorizing regulations and does not use fossil fuel (coals) for energy but uses dry cinnamon leaves instead.

#### 4.1.4 Summary of social impact measurement practice of each case

Social impact measurement	KOTO (mission-driven)	Tò He (mixed motive)	VINA SAMEX (market-driven)
Motivations in SIM	<ul style="list-style-type: none"> <li>• Impact Storytelling for fundraising</li> <li>• Requirements of management authorities (Extrinsic motivations)</li> </ul>	<ul style="list-style-type: none"> <li>• Insights to improve the quality of social activities</li> <li>• Emotions (happiness, inspiration) to maintain SIM (Intrinsic Motivations)</li> </ul>	<ul style="list-style-type: none"> <li>• Support branding and sales</li> <li>• Requirements of the certification process (Extrinsic Motivations)</li> </ul>
Challenges	<ul style="list-style-type: none"> <li>• Lack of resources for costly SIM</li> <li>• Lack of knowledge, skills and tools</li> <li>• Hard to measure long-term outcomes</li> </ul>	<ul style="list-style-type: none"> <li>• Lack of tools for measuring the change of autistic children using art</li> <li>• Hard to measure complex and long-term outcomes</li> </ul>	<ul style="list-style-type: none"> <li>• Lack of resources for costly SIM (time-consuming with thousands of farmers)</li> <li>• Lack of knowledge, skills and tools ( internet and digital literacy of farmers)</li> <li>• Hard to measure complex and long-term outcomes</li> </ul>
Strategies/Approach	External bricolage	Internal bricolage (use mainly internal resources for no-cost SIM and do not extend the effort to	External and Internal bricolage

		finding resources)	external	
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## 4.2 Key findings and analysis

Informed by both the collected data and the literature, there are **five sets of findings** which advance our understanding of motivations, challenges and bricolage approach in the social impact measurement of social enterprises in Vietnam.

The first three sets of findings (in parts 4.2.1, 4.2.2 and 4.2.3) are to answer directly three key research questions (1) motivation of social enterprises to measure impact; (2) challenges in social impact measurement; and (3) bricolage approach as an innovative solution in social impact measurement.

The fourth finding analyses the relationship between the hybrid model of social enterprises and the bricolage approach. The fifth finding explores the link between motivations and the level of resource bricolage employed by the three case studies.

Examples from the case studies are presented to set out or clarify arguments.

### 4.2.1 Motivations for social enterprises in starting and maintaining SIM

Interview data shows that **both intrinsic and extrinsic motivations influence** the starting and maintaining of measuring impact in Vietnam's social enterprises. From the table below, the number of codes on extrinsic motivations outnumbers the intrinsic motivations significantly (54 to 3), which shows **the dominance of extrinsic motivations over intrinsic motivations** in social impact measurement.

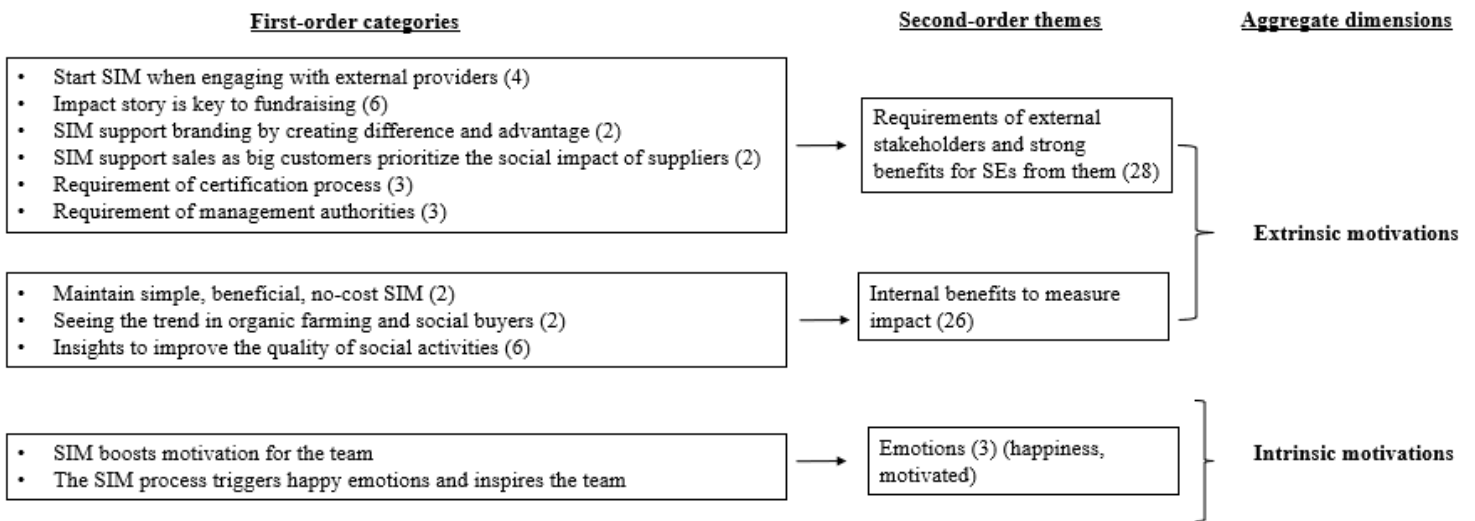


Table 13: Motivations of social enterprises in doing SIM

#### 4.2.1.1 Extrinsic motivations are dominant

Extrinsic motivations are the dominant influencer in the SIM decision of the three social enterprises. There are two main elements found in the data: (1) external partners' requirements and potential benefits complying with them, and (2) internal benefits of the company when measuring impact.

Extrinsic motivations	Elements of extrinsic motivation	# of codes	Quotes from data

<p>External partners' requirements and potential benefits complying with them (20)</p>	<p>Start SIM when engaging with external providers</p>	<p>4</p>	<p><i>“In 2015, LGTVP came to support us in building formal process to measure impact, and we still use that system until now” (Tò He CEO, personal communication, December 9, 2021)</i></p> <p><i>“We started social impact measurement around 2015-2016, exactly when we joined the “Enterprising for Development” project of CSIP and Oxfam. Their training helped me to realize that we did create an impact in our value chain and business model. They also helped to measure impact the first time.” (VINA SAMEX CEO, personal communication, December 14, 2021)</i></p>
	<p>Impact story is key to fundraising</p>	<p>6</p>	<p><i>“I had set a very clear objective to get the social impact measurement report done because we need it as an instrument to support us with our fundraising activities.” – KOTO Manager, personal communication, April 14, 2022</i></p>
	<p>SIM support branding by creating difference and advantage</p>	<p>2</p>	<p><i>“I think measuring impact supports me a lot in communication. It helps us create a difference with other cinnamon and star anises suppliers in Vietnam” (VINA SAMEX CEO, personal communication, December 14, 2021)</i></p>

			<i>“SIM report provides us with something to show stakeholders and the public of what we did, partly support our branding” (Tò He manager and staff, personal communication, Jan 5, 2022)</i>
	SIM support sales as big customers prioritize the social impact of suppliers	2	<i>“We had opportunities to work with super big clients whose brands have been established for 300-500 years. They do not stop at buying high-quality products, and they will choose to work with suppliers creating an impact on society. They highly appreciate the impact and give priority to buy our products when they know we are helping improve the livelihood of poor people in Vietnam and protecting the environment” (VINA SAMEX CEO, personal communication, December 14, 2021)</i>
	Requirement of the certification process	3	<i>“The requirements of the certification process ask us to measure the impact of our company regarding their standards.” (VINA SAMEX Manager, personal communication, January 3, 2022)</i>
	Requirement of management authorities	3	<i>“KOTO have to report to Box Hill Institute in Australia as they will issue graduates the internationally recognized Box Hill Certificate in Hospitality. So, we always have exact numbers of current students, drop-out students, and reasons for</i>

			<i>dropping out.</i> ” (KOTO Former Deputy Director, personal communication, June 27, 2022)
Internal benefits of the company when measuring impact (10)	Maintain simple, beneficial, no-cost SIM	2	“ <i>The measurement does not take much effort and money. We use Excel and Word tools, which are easy for us, so we like measuring impact. It is fun and important.</i> ” (Tò He CEO, personal communication, December 9, 2021)
	Seeing the trend in organic farming and social buyers	2	“ <i>VINA SAMEX wanted to position themselves as a pioneer in organic farming, which created big motivation for them. When they have organic certifications and impact, they can reach the high-end market, totally different in quality and price.</i> ” (CSIP director, personal communication, June 17, 2022)
	Insights to improve the quality of social activities	6	“ <i>We always want to re-organize our art playgrounds to make them more professional, more effective. Then we think of measuring our impact as a way for us to know where and how to improve. That’s our main motivation</i> ” (Tò He, CEO, personal communication, December 9, 2021)

*Table 14: Extrinsic motivations of social enterprises in doing SIM*

Among the two elements of extrinsic motivations, the external benefits from stakeholders, mentioned 20 times, outnumber the internal value to the company (10 quotes). This is confirmed by the opinion of the founder cum director of a leading social enterprise supporting organization in Vietnam, who observed the three social enterprises and other social enterprise

communities since 2009: *“I think the external benefits are stronger than the internal one, at least 60-40, the motivation for self-management of self-measurement is not big enough in those three social enterprises”* (CSIP director, personal communication, June 17, 2022)

**4.2.1.2 More intrinsic motivations in creating impact than in measuring impact**

Intrinsic motivation (emotions, compassion triggered by social issues, community commitment) was found in the social entrepreneurship journey of all three companies, but particularly in the social impact measurement process, only Tò He has the emotions factor as intrinsic motivation.

Intrinsic motivations, found in the case of KOTO and VINA SAMEX, include the desire of leaders, community engagement and compassion triggered by social issues. However, after a careful analysis process, these elements were dropped out and labelled as intrinsic motivations of social entrepreneurs for creating impact. Those do not speak to their motivations for social impact measurement. For instance, in the case of KOTO, the urgency of the social issues pushed him to start doing something to support the street kids from his own pocket over three years before officially founding KOTO. Huyen, the co-founder and CEO of VINA SAMEX, are also a Buddhist who believes in planting seeds of kindness and prosperity in mind by helping more and more small-scale farmers to improve their life. However, what they mean is the reasons for them to start and maintain their social business, not specifically the SIM practice. The later data analysis also reveals that their social impact measurement was triggered by external requirements.

Elements of intrinsic motivations	Some typical quotes from data
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<p>Social issues trigger compassion</p>	<p><i>“When I first came to Vietnam, I did not know very much about street kids and not knowing about development work and about empowerment and all that kind of stuff. I spent the first three years looking after the kids in Southeast Asia out of my own money because my background was in tourism. So, I knew the next journey of my career was to give them a fishing rod so they could fish for themselves. In 1999 I found the KOTO on the understanding that I wanted to build more than just a vocational school or wanted them to be a family and build a community that supports each other.”</i> (KOTO Founder and CEO, personal communication, March 31, 2022)</p>
<p>Community engagement</p>	<p><i>“When seeing the social value of the company clearly, not only me but my team knows that we are heading to better value for the community rather than only money. We love our jobs more because of that.”</i> (VINA SAMEX CEO, personal communication, December 14, 2021)</p> <p><i>“You are addressing very important social issues, and you could teach you to do that, and you are part of the community that is doing good. It's better than doing nothing.”</i> (KOTO Founder and CEO, personal communication, March 31, 2022)</p>
<p>Desire of leaders</p>	<p><i>“As the director, my desire to develop sustainably was strong enough, then I have had the motivation and determination to maintain the impact so far”</i> (VINA SAMEX CEO, personal communication, December 14, 2021)</p>

	<p><i>“Sooner or later, you will achieve your desired impact. Keep the spirit”</i> (KOTO Founder and CEO, personal communication, March 31, 2022)</p>
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*Table 15: Intrinsic motivations of social enterprises in creating impact*

After eliminating the above elements, the intrinsic motivation in SIM is found only in the case of Tò He, with the most significant element being emotion. The intrinsic motivation is very consistent in both the CEO and staff in charge of SIM in Tò He. Emotions include the happiness and pleasure during the measurement and the inspired and motivated feeling after reading the report and seeing the impact of their hard work, which often happens slowly and is hard to realize without doing SIM. These intrinsic motivations helped Tò He social enterprise to maintain this exercise for a long time without external support.

Intrinsic motivations	Elements of intrinsic motivations	Typical quotes from data
Emotions	Happiness during the process of SIM	<i>“We are delighted when doing SIM because it allows us to look back after doing activities; the evaluating and analyzing help us surprisingly realize how much impact we created.”</i> (Tò He manager and staff, personal communication, Jan 5, 2022)

	Inspiration seeing the impact measured	<p><i>“We were often moved to tears when writing and reading the impact stories of our students” (Tò He manager and staff, personal communication, Jan 5, 2022)</i></p> <p><i>“We never think of stopping the impact measurement as everyone in my company loves reading the impact stories and feels inspired and motivated by them” (Tò He CEO, personal communication, December 9, 2021)</i></p>
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*Table 16: Intrinsic Motivations of social enterprises in SIM*

#### **4.2.1.3 Intrinsic and extrinsic motivation in starting and maintaining SIM**

Looking deeper at the two milestones of starting and maintaining the SIM of each social enterprise, the dominance of extrinsic motivations is also significant.

Social Enterprise	KOTO (Mission-driven)	Tò He (Mixed motives)	VINA SAMEX (Market driven)	Primary influence
Motivations to start SIM	Extrinsic	Extrinsic	Extrinsic	Extrinsic motivations
Motivations to maintain SIM	Extrinsic	Intrinsic	Extrinsic	Extrinsic motivations

*Table 17: Motivations for SIM in three social enterprise models*

#### **Starting SIM**

Regarding the decision to start the social impact measurement practice of three Vietnam social enterprises cases, extrinsic motivations play a primary role.

In any of the three social enterprise models, the starting point of doing formal SIM is triggered and influenced by the requirements of important external stakeholders. In the case of Tò He, it was the suggestion from impact investor LGTVP in 2015. The impact investor also helped develop the first impact report of Tò He and guided the tools for later tracking.

With VINA SAMEX, they started SIM when joining CSIP and Oxfam's capacity-building program for social enterprises in 2016. Oxfam is the funder for this program, and CSIP plays the role of consultant and trainer for VINA SAMEX. Oxfam's requirement to track impact and CSIP's training created awareness for VINA SAMEX leaders on the concept of "social enterprise," "impact business," and CSIP's follow-up consultancy Tò Help VINA SAMEX build the tools for SIM. VINA SAMEX also starts doing SIM because of their vision in the trend of organic agriculture, where there is a big market of buyers who prioritize the social and environmental impact of suppliers when trading.

In the case of KOTO: they started to record the KPI of the student list and study results to report to external management authorities. The decision to do an official and formal impact report came when they found a professional consultancy firm that agreed to produce this report for them as in-kind sponsorship. It was during Covid-19 restricted period when their hospitality business was hit hard (KOTO's staff reduced from 100 to 45, and students decreased from 300 to 127 that year), so they really need this report to boost fundraising and sponsorship to survive their mission. *"Because of COVID, we had to close down the restaurant, and we had to put all of our efforts and strategies into grants and fundraising and sponsorship"* – (KOTO Manager, personal communication, April 14, 2022)

In brief, the requirement of external authorities and the potential benefits/rewards are the elements of extrinsic motivations behind their starting SIM decision.

### **Maintaining SIM**

With regard to maintaining the evaluation practice, one social enterprise (Tò He) that has a balanced hybrid model has significant intrinsic motivations. Both the in-charge staff and leader naturally feel the pleasure of their jobs when evaluating the impact, and the impact story brings motivation and inspiration for the team to continue the mission.

In their mixed-motives business model, they have a balanced business and social program, where the revenue from lifestyle accessory businesses can cover the costs of social activities sufficiently. They do not rely on grants to fund their social impact, so the pressure of fundraising and reporting to funders is less than in the case of KOTO with the mission-driven model. In their business, their retail customers and wholesale clients do not require formal social impact measurement to partner with, like in the case of VINA SAMEX. Without such pressure and requirements from funders/buyers, Tò He can still maintain their social impact practice because every staff really enjoys doing so. Their intrinsic emotions drive their SIM practice.

For the other two social enterprises, the maintenance of professional SIM is primarily because of extrinsic motivations (monetary rewards potential, strong benefits), including more fundraising and sponsorship opportunities, opening the door to a new market, building brands and competitive advantage, the requirement of management authorities, requirement of the certification process.

## **4.2.2 Challenges in measuring impact**

### **4.2.2.1 Imprudent, Immeasurable, Incomplete but not Irrelevant**

In the study on the bricolage approach in social impact measurement of social enterprises, Molecke & Pinkse (2017) focused on the critiques of social enterprises in doing formal social impact measurement and found four ways that social enterprises delegitimized the formal methodologies of social impact measurement. Social enterprises consider social impact measurement as immeasurable, imprudent, incomplete and irrelevant (Molecke & Pinkse, 2017). Delegitimization has an important role in the ideational bricolage approach used by such social enterprises in that study

Being small and medium enterprises operating in a resource constraint context, the three Vietnam SEs have similar challenges with international social enterprises in doing social impact measurement: they also found the three characteristics of social impact measurement, which are sometimes imprudent, immeasurable, incomplete in their context. The last characteristic, “irrelevant,” is not applied in three cases study of Vietnam social enterprises.

#### **SIM is imprudent, immeasurable, incomplete**

Data shows that there is a shortage of resources for the time-consuming and costly SIM in three social enterprises. Through the lens of delegitimization (Molecke & Pinkse, 2017), this challenge theme is considered an imprudent investment.

The lack of resources for SIM includes a time-consuming data collection process, over workload for staff when expanding impact, inability to afford expensive professional SIM services from market research firms, and huge costs for measuring deep outcomes or quantifying impact precisely.

*“When you have a family with so many children, we just don't have the resources to go in and hire someone like PwC for \$50,000 to go and do measure.”* (KOTO Founder and CEO, personal communication March 31, 2022)

*“We have 2000 households, so if we deliver the survey form for them, we need to input and consolidate ideas of 2000 forms manually. That takes much time for us”* (VINA SAMEX Manager, personal communication, January 3, 2022)

*“We have 1000 alumni. It was quite hard to get them to fill the question”* (KOTO Manager, personal communication, April 14, 2022)

The second set of challenges is the lack of knowledge, skills, and tools in SIM. According to (Molecke & Pinkse, 2017), this challenge means social enterprises' consideration of social impact measurement is immeasurable. Specifically, the immeasurable challenge includes the barrier when target beneficiaries don't have internet and digital capacity to fill in an online survey, the difficulty in setting impact goals, the lack of professional knowledge in SIM such as data collection design, planning indicators, data analysis and reporting, the unavailability of particular tools, for example, the benchmark for measuring the change of autistic children using art.

*“We're not very academia in the sense that we actually have to do or, you know, we think about this whole measure impact reporting”* (KOTO Founder and CEO, personal communication, March 31, 2022)

*“Until now, we have not seen in Vietnam any tools to measure activities for special need children, particularly children with autism”* - Tò He manager and staff, personal communication, Jan 5, 2022

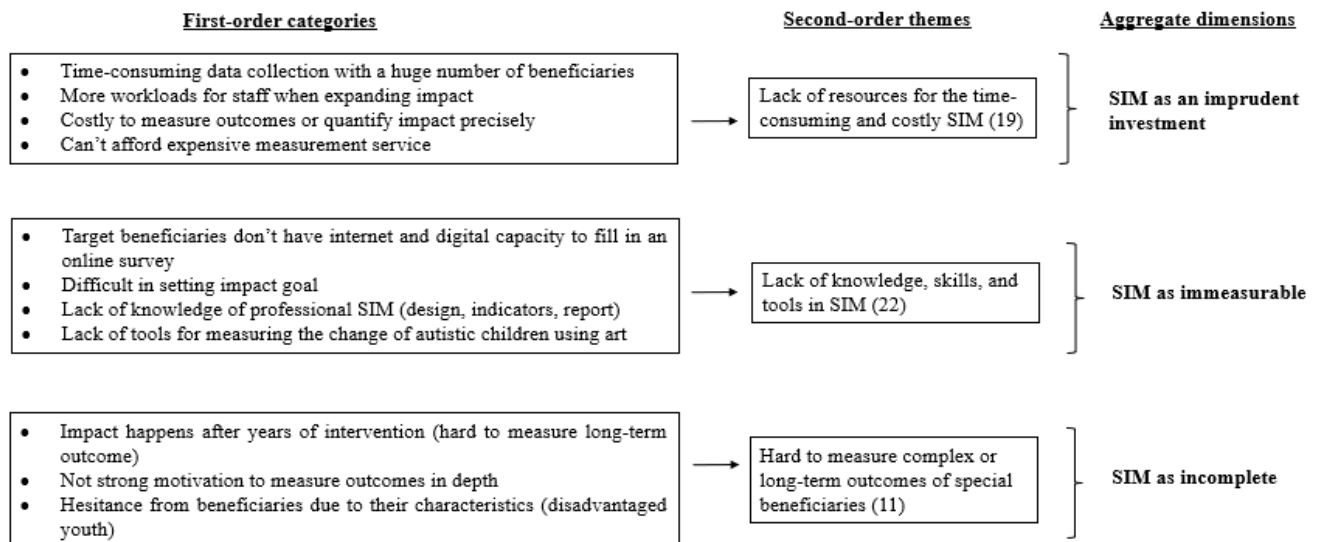
*“SEs don't know how to set clearly the indicators of social impact at different levels”* (Oxfam former manager, personal communication, June 27, 2022)

The third group of challenges is the difficulty in measuring complex outcomes of special beneficiaries precisely (impact happens after years of intervention, hard-to-measure long-term outcomes and in-depth outcomes, hesitance due to special characteristics of disadvantaged beneficiaries). These are considered the incompleteness of social impact measurement.

*“The impact tracking must be very long-term because the change in autistic children cannot be seen immediately. It needs time to validate; count not by years but decades.”* – (Oxfam manager, personal communication, June 27, 2022)

*“We still cannot evaluate the deep outcomes to the kid's family and impact on the centres where we organize art classes. We can think of indicators such as happiness index, cost-cutting impact, living standard, relationship improvement etc., but we have not been able to measure them.”* (Tò He manager and staff, personal communication, Jan 5, 2022)

The below table is the summary of the data collected on the challenges of social enterprises measuring social impact:



*Table 18: Challenges of social enterprises in doing SIM*

### **SIM is not Irrelevant**

In the study of (Molecke & Pinkse, 2017), the delegitimization of SIM is irrelevant because it does not bring usable insights for the social enterprises themselves. It is viewed only as a necessary task that needs to be done to appease funders. Social enterprises found challenges in collecting baseline data (Molecke & Pinkse, 2017), and they realized the subjectivity of evaluation and the inaccurate gut feeling in measuring impact (Molecke & Pinkse, 2017).

Data from this study show the contrary to the above “Irrelevant” elements.

Vietnam social enterprises consider SIM as relevant to their business firstly in the insights that it brings to the business directions and team motivation. Secondly, the relevance is proved in the current and potential monetary rewards and benefits that SIM reports bring to social enterprises (more fundraising and sponsorship opportunities, opening the door to a new market, building brands and competitive advantage, requirement of management authorities, SIM as a requirement of certification process).

*“Thanks to the observation, evaluation and analysis of the impact of art classes, we found the directions for new and advanced art programs such as art coaching and vocational training class.”* (Tò He manager and staff, personal communication, Jan 5, 2022)

With those insights and benefits that SIM brought in, three Vietnam social enterprises considered SIM a part of their core business and embedded them in their operational KPI. They find ways to get baseline data and bring the third parties to overcome the objectivity of evaluation. They really find social impact measurement relevant to their mission and business.

Delegitimization model (Molecke & Pinkse, 2017)	Findings from this study
<p>SIM is irrelevant:</p> <ul style="list-style-type: none"> <li>• “social impact measurement provided little-to-no actionable insights.” (Molecke &amp; Pinkse, 2017, p561)</li> <li>• no baseline or broader context to compare this progress against.</li> <li>• Subjectivity is an inaccurate gut feeling when measure the impact</li> </ul>	<p>SIM is relevant</p> <ul style="list-style-type: none"> <li>• SIM brings insights and benefits to the business (see more in the finding about extrinsic motivations and intrinsic motivations)</li> <li>• SEs innovate baseline collection in various ways.</li> <li>• SEs bring third parties to validate and certify impact measurement.</li> </ul>

*Table 19: Comparison of findings and delegitimization model*

In brief, among the four sets of challenges or critiques stated in the delegitimization model, three sets of challenges are shared by three Vietnam social enterprises to some extent (imprudent, immeasurable, incomplete), one set of challenges (irrelevant) are not applicable in Vietnam context.

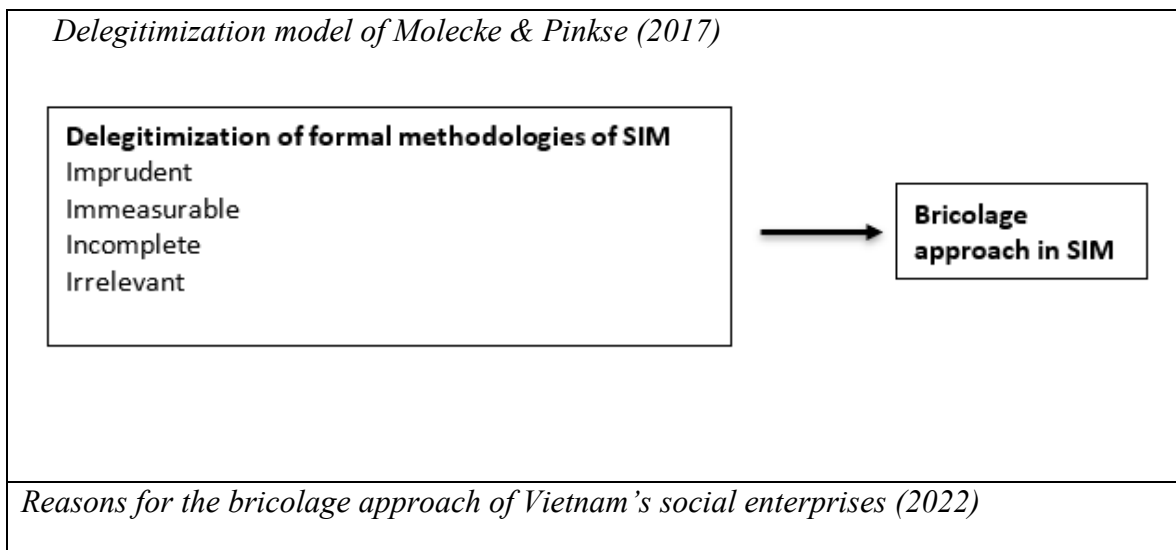
#### **4.2.2.2 Not delegitimization but challenges and motivations are reasons for the bricolage approach**

Findings show that there is no delegitimization of formal methods in social impact measurement among three Vietnam social enterprises. On the contrary, social enterprises use formal methodologies when they are aware of them and use bricolage to find ways to implement those methods into their business. For instance, KOTO used Social Return on

Investment (Maas & Liket, 2011), VINA SAMEX used Impact Value Chain (Rosenzweig, Clark, et al., 2004), only Tò He created their own method and tools but with the consultancy of the Swiss LGT Venture Philanthropy during their engagement. This can also be considered a formal method of impact investors but customized to the Tò He context. Therefore, there was a legitimization of formal methods, not delegitimization.

From the finding in 2.2.1 above, although three social enterprises in Vietnam share most of the common challenges with international colleagues (three out of four sets of challenges), they found social impact measurement relevant to their business. Thanks to this critical point of relevant SIM, three Vietnam social enterprises consider the imprudent, immeasurable, incomplete characteristics of social impact measurement as barriers to overcome, not as reasons to delegitimize the formal methodologies (Molecke & Pinkse, 2017).

In conclusion, the reasons for the bricolage approach used in the social enterprise do not come from the delegitimization of formal methods but from challenges in the resource-constraint context & motivations of the social entrepreneurs to do and improve the SIM practice.



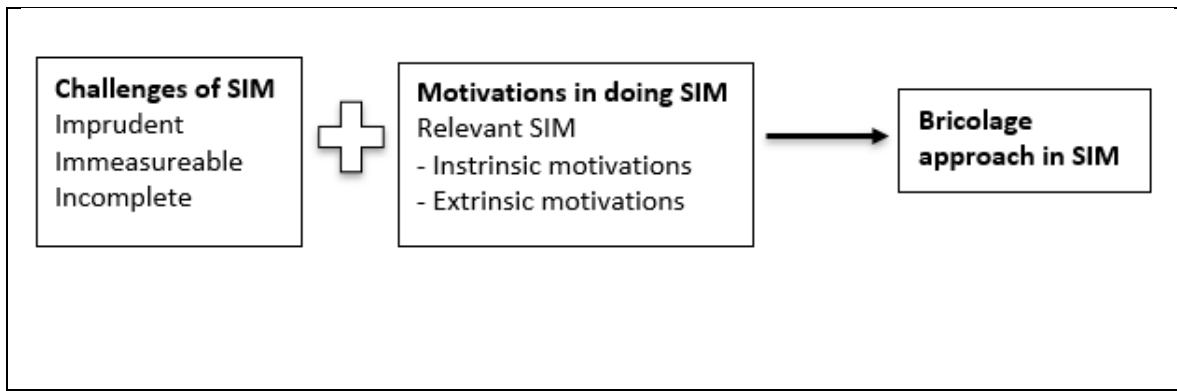


Figure 4: Alternative model to explain reasons for the bricolage approach

### 4.2.3 Different bricolage approaches in social impact measurement

The third set of findings is that besides ideational bricolage and material bricolage, as (Molecke & Pinkse, 2017) found in the study of 22 social enterprises, three Vietnam social enterprises also use resource bricolage, including internal and external bricolage as the main approach to realize the social impact measurement practice in a resource-constraint situation. After realizing the importance and relevance of measuring social impact to their business, despite many challenges, social enterprises keep putting efforts into the approach of material bricolage, ideational bricolage, internal bricolage and external bricolage to overcome those challenges and put the social impact measurement into practice.

Challenges	Solutions to overcome challenges (using types of bricolages)
Incomplete SIM	Material bricolage
Immeasurable SIM	Ideational bricolage
Imprudent SIM	Resource bricolage (Internal and External bricolage)

Table 20: Types of bricolage to address challenges in SIM

### 4.2.3.1 Material bricolage

The impact evaluation seems **incomplete** because there are no clear indicators and no available tools to measure the complicated outcomes that social enterprises are creating. For example, the long-term change in skills and behaviours of autistic children attending an art class in the case of Tò He, or the improvement in health and education of 3000 farmers working with VINA SAMEX, is impossible to measure.

To solve this challenge, three social enterprises chose to accept the imperfection and use at-hand materials to create the way. Although they are not aware of the concept of bricolage, they unconsciously use **material bricolage** to track and evaluate the impact that's important to them.

Elements of	Codes	Typical quotes from data
Material bricolage		
Accept the imperfection	<p>Use relative numbers based on a proportional sample and rotate them yearly</p> <p><b>Monitor impact at the outputs level (14)</b></p> <p>Include a significant story of impact in the report; not all</p>	<p><i>“We often measure numbers of playgrounds for disadvantaged kids, number of kids participating, number of curriculum, etc. Mainly quantitative outputs.”</i> (Tò He manager and staff, personal communication, Jan 5, 2022)</p> <p><i>“Our annual impact report also tracks the number of artworks used, royalty for kid artists</i> (Tò He CEO, personal communication, December 9, 2021)</p>

<p>Use materials at hand</p>	<p><b>Document success stories and tell them through videos, media, and events (17)</b></p> <p>Keep the goal, see and feel the impact directly from beneficiaries (8)</p> <p>Collect feedback from beneficiaries during and after intervention (5)</p> <p>Use part of the annual KPI report as an impact report.</p>	<p><i>“Every 6 months, we measure impact by reading long reports of each kid in each class diary, take stories from these reports, and add more highlighted change.”</i> (Tò He manager and staff, personal communication, Jan 5, 2022)</p> <p><i>“In media, we make documentaries, we make videos, and we invite our alumni to come back as guest speakers to provide workshops and training and share stories with our trainees”</i> (KOTO Manager, personal communication, April 14, 2022)</p> <p><i>“These three social enterprises did storytelling of case studies excellently”</i> (CSIP director, personal communication, June 17, 2022) &amp; (CSIE director, personal communication, June 17, 2022)</p>
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*Table 21: Data on Material Bricolage in SIM*

#### **4.2.3.2 Ideational bricolage**

Facing the challenge of SIM being seen as **immeasurable**, social enterprises lack the knowledge and skills to use tools in SIM professionally; the most common approach of the three social enterprises is to keep putting effort and gradually learn knowledge to apply to their social impact measurement practice. The **ideational bricolage** is found in three stages of the social impact measurement process: choosing methods, collecting data, analysis, and reporting.

Regarding choosing a methodology for SIM, they customized the methods and tools learned from stakeholders to their own context and needs. This blending of formal methods and their own idea of social impact measurement is the manifestation of ideational bricolage (Molecke & Pinkse, 2017). The most-mentioned point in this study's data is that social enterprises gradually learn more knowledge about social impact measurement from stakeholders with 22 quotes. Their SIM methods used are influenced by stakeholders such as funders, impact investors, supporting organizations, and certification organizations. They take the idea and some tools of SIM and adjust them to fit with their own business operation context. For example, Tò He selected relevant indicators to put in their company's KPI and used simple, no-cost excel files to record data.

In the second stage of data collection, social enterprises are innovative in collecting baseline data and after-intervention data to monitor the change. They use observations together by asking beneficiaries, comparing with non-beneficiaries living in the same context, and observing the change in awareness over the years. For example, KOTO has an idea of a Dreambox of students when they first enter the training center, and at their graduation ceremony, students open their box and share their change over the journey with KOTO. They also established the alumni community to easier keep track of the impact on students' lives. Tò He always has the baseline tests on skills before the intervention for autistic children and has an evaluation meeting after each training. Class diaries and observation, circle sharing, and internal galleries are also ways to capture the qualitative change in beneficiaries in a creative way.

In the analysis and reporting stage of SIM, social enterprises customize their information to different stakeholders' requirements. They not only produce written impact reports annually but also create verbal bi-weekly reporting practices (Tò He). Vina Samex uses a certification process & report as their impact report.

Elements of Ideational Bricolage	Codes	Typical quotes from data
Blend formal methods with their own ideas	<p><b>Gradually learn more knowledge about social impact measurement from stakeholders (22)</b></p> <p>Simple, no-cost, beneficial methods created by SE: built tables on their own to record and evaluate data and select relevant indicators (4)</p> <p>SIM methods influenced by stakeholders (7)</p>	<p><i>“During 2017-2019, we got a grant from a Korean fund. In doing the report following their framework, we learned some important indicators that need measuring, so we put them into our own tracking Excel file”</i> Tò He manager and staff, personal communication, Jan 5, 2022</p> <p><i>“Based on the forms provided by CSIP’s evaluation in 2016, then we add our learning over the years from our customers, other supporting organizations, then we create own impact tracking. ”</i>(VINA SAMEX CEO, personal communication, December 14, 2021)</p>
Innovative baseline data collection	<p>Use observations together with asking beneficiaries (3)</p> <p>Compare with non-beneficiaries living in the same context (1)</p>	<p><i>“The first year, when we came to a farmer group, we asked them about organic farming and food safety, but they could not answer, or they had no idea. One year after our training, we came back to them and</i></p>

	<p>Observe the change in awareness over the years (3)</p> <p>Dreambox on opening and graduation day as baseline monitor (1)</p> <p>Baseline tests on skills before and evaluation meeting after training (3)</p> <p>Focus on progress rather than results when measuring skills and behaviours (1)</p> <p>Class diary and observation (3)</p> <p>Circle share and internal gallery (2)</p>	<p><i>asked the same questions again; they could tell us the value of organic farming and what they know about hygiene and safety. That's how we evaluate the change in knowledge of farmers.” (VINA SAMEX Manager, personal communication, January 3, 2022)</i></p> <p><i>“KOTO has Dream Box for the kids to write their dreams on the day they enter KOTO . When they graduate, they open their Dream Box and reflect on themselves. That's measurement.” (CSIP director, personal communication, June 17, 2022)</i></p> <p><i>“We compare graduate life to see how different it is from their siblings, who didn't get a chance to study at KOTO.” (KOTO Manager, personal communication, April 14, 2022)</i></p>
<p>Impact report mixed external and internal report</p>	<p>Different reporting requirements from funders/stakeholders (3)</p> <p>Impact report for internal use, both verbal bi-weekly and written annually (5)</p> <p>Use certification process &amp; report as proof of impact (5)</p>	<p><i>“Different types of stakeholders and different types of funding and reporting requirements may impact our measurements.”(KOTO Founder and CEO, personal communication, March 31, 2022)</i></p> <p><i>“We created our own impact routine of verbal update every two weeks and annual written report.” (Tò He CEO, personal communication, December 9, 2021)</i></p>

Table 22: Data on Ideational Bricolage in SIM

In brief, this is the summary of material and ideational bricolage in social impact measurement:

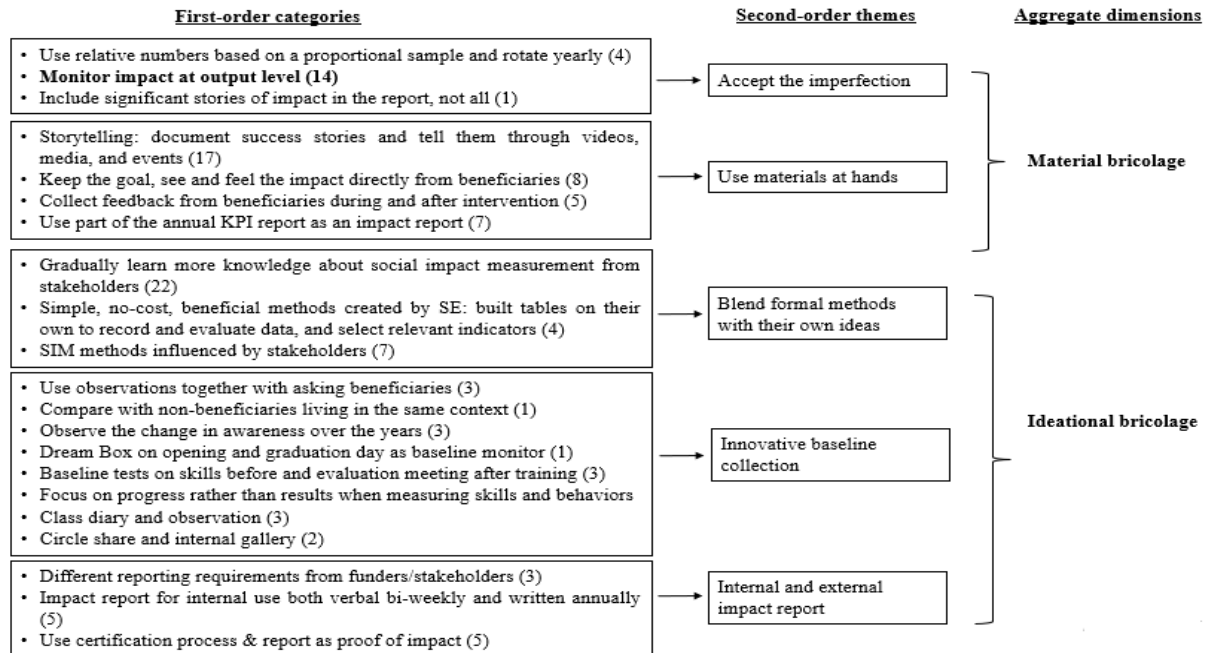


Figure 5: Summary of Material and Ideational Bricolage in SIM

### 4.2.3.3 External bricolage

Looking through the lens of resource bricolage (Vanevenhoven et al., 2011), there are internal bricolage and external bricolage, which have various functions and happen in different contexts of the entrepreneurial process. Tasavori et al. (2018) use external bricolage with the same meaning as network bricolage because they consider all other kinds of external resources, such as financial and physical resources, also a part of the external network.

Data from this study also shows that all three Vietnam social enterprises use network bricolage as the way they mobilize external resources. The most significant behaviour in the network bricolage approach is the mobilization of resources from external partners for SIM.

The resource can be human resources. For example, KOTO was successful in getting the sponsorship of a professional impact evaluation firm to do its 2021 impact report. *“We just don't have the financial resources. So Mekong offers to do this SIM report pro bono for us. They dedicated one full-time researcher for at least a month; then the CEO worked with an analyst to get the report done.”* (KOTO Manager, personal communication, April 14, 2022). Another example is that VINA SAMEX uses experts and the process of Fair For Life certification to produce a report on their social responsibility.

Another significant way of network bricolage is establishing a network of beneficiaries to monitor change. For instance, Tò He created a group of parents of autistic children; KOTO maintains an alumni network with an annual event called “Coming Home” and other engagements. VINA SAMEX works with a network of about 100 farmers’ team leaders in villages.

*“We established a Facebook group name “Arts for special kids” with around 300 members who are parents of autistic kids. Before that, we were in the group of VAN (Vietnam Autism Network) or A365, and through the conversations with parents in those groups, we felt and saw the change.”* (Tò He CEO, personal communication, December 9, 2021)

*“We established a network called the KOTO alumni community, and we have about 70% of alumni active members. We do an update through the community, so we can keep track. So about a database of where our kids are, what they're doing and how well they're doing and the kind of involvement and engagement they have with KOTO”* (KOTO Founder and CEO, personal communication, March 31, 2022)

*“We measure impact by using two staff in quality control and farmer team leaders. We are working with about 100 farmer leaders.”* (VINA SAMEX Manager, personal communication, January 3, 2022)

Three social enterprises also mobilize their network by building evaluation frameworks from external support, following external partners’ requirements to shape the way they do SIM, and using a network of volunteers (Tò He, KOTO) as free human resources to collect impact data.

Resource bricolage	Codes	# of quotes
Network bricolage (Vanevenhoven et al., 2011)	Mobilize resources of external partners for SIM <ul style="list-style-type: none"> <li>• Free service sponsored by professional impact evaluation firm (free human resource)</li> <li>• Use experts in the certification process to produce an impact report.</li> <li>• Leverage external grants/sponsorship to measure the impact</li> </ul>	24
	Establishing beneficiaries' community to monitor change	12
	Keep putting efforts into measuring impact and improving the practice	6
	Build evaluation framework from external support	5
	Requirements of external partners shape how SEs do SIM	3
	Data collection using volunteers	2

*Table 23: Data on Network Bricolage in SIM*

#### **4.2.3.4 Internal bricolage**

From an individual perspective, internal bricolage is how entrepreneurs employ their life and work experience, professional and academic certifications, and other idiosyncratic talents in their entrepreneurship journey (Vanevenhoven et al., 2011). From an organizational angle, internal bricolage means using at-hand resources inside the social enterprise (Tasavori et al., 2018) & (Baker et al., 2003).

The most significant feature of internal bricolage in this study's data is that three social enterprises embedded SIM into their operation by adding the impact indicators as their Key Performance Indicators, and the impact measurement is necessary as the business appraisal. In the mission-driven model of KOTO, key performance indicators of staff totally manifest the impact of the social enterprise, for example, the number of disadvantaged youth recruited each year, the number of graduated youth, and their skill and knowledge improvement. In the mixed-motives model of Tò He, the impact report is also a performance report of a social team, how many art classes were organized, and how many children participated. In the business first model of VINA SAMEX, beneficiaries (farmers) are materials suppliers in their value chain, so they also include indicators such as the number of farmers, number of new material areas, and revenue of farmers from the company into their KPI or so-called Balance Score Card.

The second way of using internal bricolage is to integrate social impact measurement into the company culture.

First, SIM is engaged across all levels of management. Social impact measurement is always initiated and directed by the CEO or general manager of social enterprises. Then they allocate managers and staff in social impact measurement from the quality control department in

VINA SAMEX, the social program team in Tò He, fundraising and alumni team in KOTO. Therefore, people in charge of SIM are at all levels of management (director, manager, staff), which allows leaders' value and knowledge in SIM have transferred smoothly in both top-down and bottom-up directions.

In addition, the common culture of the three social enterprises is to make staff feel at home and to focus on the learning and development of staff and volunteers. Tò He creates a happy, playful and creative culture which reflects in every team member and volunteer when they do any work, including impact measurement tasks. VINA SAMEX has Happy Hour every Friday and yoga and meditation classes for their staff and workers. They also have conversations where leaders share values and visions with staff and award them if they have ideas to strengthen company culture and impact. KOTO's special culture is felt by all stakeholders, staff and students, where the founder is called Big Brother, and KOTO is like their second family. Every year they organize an internal event called Coming Home for staff and alumni to go back to the KOTO family to build a strong community and connections. Finally, the culture of impact creation and measurement always increases the motivation of staff and leaders of all three social enterprises, which is crucial for them to continue social impact measurement.

Aggregate Dimension	Second-order themes	Codes (First-order categories)	# of quotes in each code
Internal bricolage	Social Impact Measurement is	SIM is embedded in training sessions for farmers	4

	embedded in operational KPI	Social impact built as KPI for staff	6
		SIM is continuous in the operation of social activities	6
		SIM uses internal resources (money and staff) of the company: internal quality control (VINA SAMEX), social activities (Tò He), fundraising and alumni (KOTO)	3
	Integrate SIM into the company culture	Person in charge of SIM across levels (director, manager, staff, volunteers)	11
		Seeing impact brings motivation and job satisfaction to staff	3
		Special company culture of Tò He	11

Table 24: Data on Internal Bricolage in SIM

In brief, this is the summary of External and Internal bricolage in social impact measurement

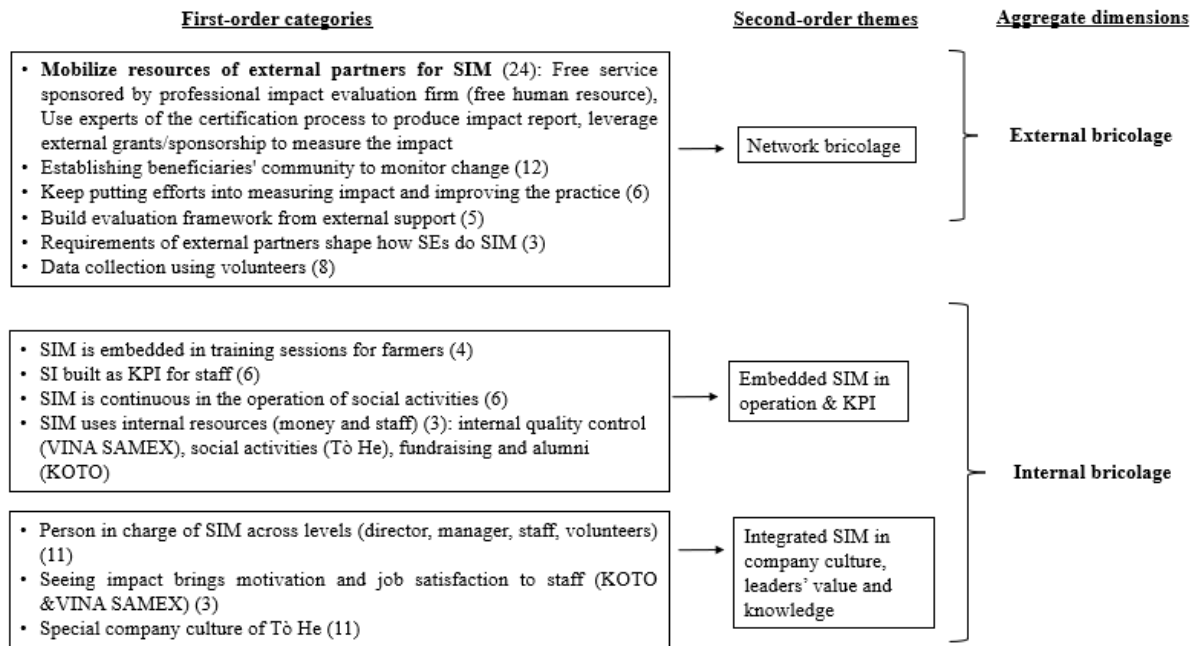


Figure 6: Summary of External and Internal bricolage in SIM

#### 4.2.3.5 Summary of four types of bricolage

Regarding bricolage approaches in social impact measurement, there are four types of bricolage approaches employed: material and ideational bricolage, internal and network bricolage. The number of quotes mentioning each approach is relatively not much different. The ideational bricolage approach (63 quotes) outnumbers material bricolage (total 57 quotes), but the difference is not significant to conclude the dominance of any type among the dimension of material and ideational bricolage approach. Regarding resource bricolage, the external bricolage with 58 quotes is much higher than the 44 quotes of internal bricolage, which can lead to the idea that external bricolage is more common approach among the three social enterprises.

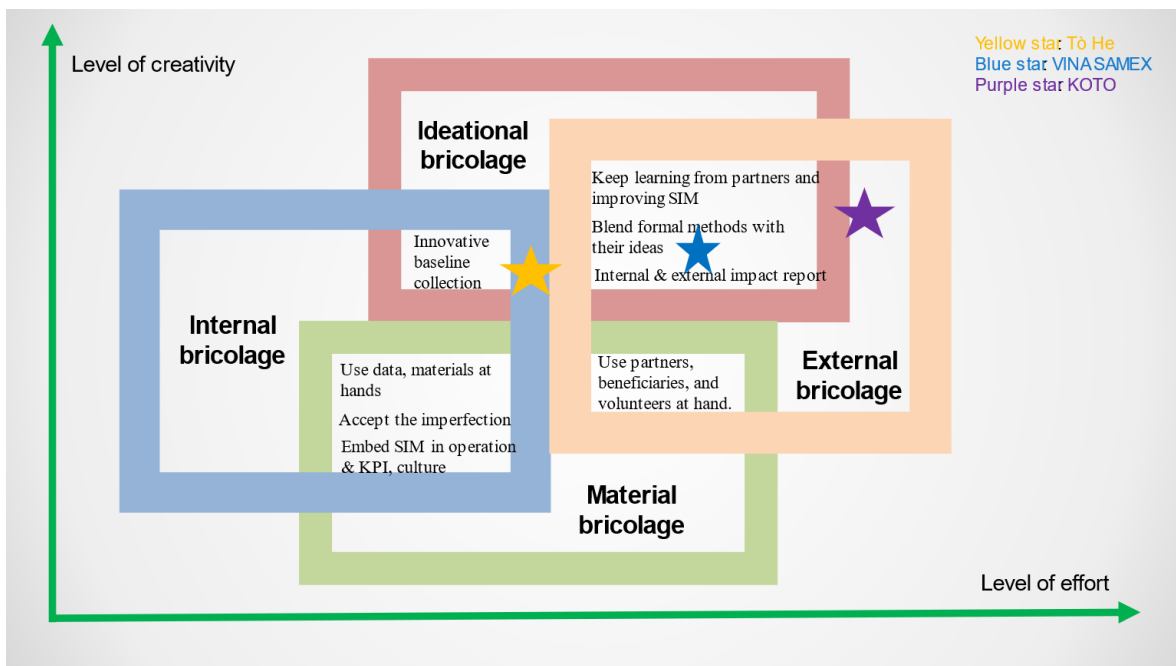
<i>Bricolage</i>	<i>Second-order themes</i>	<i>First order categories</i>
Material bricolage (57)	Accept the imperfection	Use relative numbers based on a proportional sample and rotate yearly (4)  <b>Monitor impact at the outputs level (14)</b>  Include significant stories of impact in the report, not all (1)
	Use materials at hand	<b>Document success stories and tell them through videos, media, and events (17)</b>  Keep the goal, see and feel the impact directly from beneficiaries (8)  Collect feedback from beneficiaries during and after intervention (5)  Use part of the annual KPI report as an impact report (7)
Ideational bricolage (63)	Blend formal methods with their own ideas	<b>Gradually learn more knowledge about social impact measurement from stakeholders (22)</b>  Simple, no-cost, beneficial methods created by SE: built tables on their own to record and evaluate data and select relevant indicators (4)

		SIM methods influenced by stakeholders (7)
	Innovative baseline data collection	<p>Use observations together with asking beneficiaries (3)</p> <p>Compare with non-beneficiaries living in the same context (1)</p> <p>Observe the change in awareness over the years (3)</p> <p>Dreambox on opening and graduation day as baseline monitor (1)</p> <p>Baseline tests on skills before and evaluation meeting after training (3)</p> <p>Focus on progress rather than results when measuring skills and behaviours (1)</p> <p>Class diary and observation (3)</p> <p>Circle share and internal gallery (2)</p>
	Impact report mixed external and internal	<p>Different reporting requirements from funders/stakeholders (3)</p> <p>Impact report for internal use, both verbal bi-weekly and written annually (5)</p> <p>Use certification process &amp; report as proof of impact (5)</p>
External bricolage (58)	Network bricolage (Vanevenhoven et al., 2011)	<ul style="list-style-type: none"> <li>• <b>Mobilize resources of external partners for SIM (24):</b> Free service sponsored by professional impact evaluation firm (free human resource), Use experts of the certification process to produce impact report, leverage external grants/sponsorship to measure the impact</li> <li>• <b>Establishing beneficiaries' community to monitor change (12)</b></li> <li>• Keep putting efforts into measuring impact and improving the practice (6)</li> <li>• Build evaluation framework from external support (5)</li> <li>• Requirements of external partners shape how SEs do SIM (3)</li> </ul>

		<ul style="list-style-type: none"> <li>Data collection using volunteers (8)</li> </ul>
Internal bricolage (44)	Embedded SIM in operation & KPI	<ul style="list-style-type: none"> <li>SIM is embedded in training sessions for farmers (4)</li> <li>SI built as KPI for staff (6)</li> <li>SIM is continuous in the operation of social activities (6)</li> <li>SIM uses internal resources (money and staff) (3): internal quality control (VINA SAMEX), social activities (Tò He), fundraising and alumni (KOTO)</li> </ul>
	Integrated SIM in company culture, leaders' value and knowledge	<p>Person in charge of SIM across levels (director, manager, staff, volunteers) (11)</p> <p>Seeing impact brings motivation and job satisfaction to staff (KOTO &amp; VINA SAMEX) (3)</p> <p>Special company culture of Tò He (11)</p>

Table 25: Summary of data on the bricolage approach in social impact measurement

#### 4.2.4 Overlaps between two dimensions of four types of bricolage



*Figure 7: Overlap between two dimensions of bricolage*

Beside seeing four bricolage approaches in parallel, the data are rearranged through two dimensions to see the overlap between the types of bricolage. One dimension is the level of creativity in bricolage which includes material and ideational levels. The other dimension is the level of effort, including internal and external bricolage. There is more overlap between Internal and Material bricolage and also between External & Ideational bricolage.

The positions of social enterprises on the graph depend on the level of creativity and the level of effort they put into their social impact measurement practice. The positions differ due to their social enterprise models, which are discussed in the next parts.

#### **4.2.5 Three social enterprises models differ in bricolage approach**

Three case studies are representative of three hybrid models of social enterprise in the spectrum: sustainable non-profit (mission-driven), social enterprise (balanced, mixed-motives, and responsible business (market-driven). There are different usages of resource bricolage in the different stages of the SIM process and in different hybrid models of social enterprise.

Resource bricolage, including both internal and external bricolage, is an essential element of the social impact measurement process. Three Vietnam social enterprises use both internal and external bricolage but with different domination in the three hybrid models in the social enterprise spectrum.

The mission-first hybrid model KOTO successfully mobilized external resources to do the professional social impact measurement report with formal methods (SROI) with some

support from internal staff in data collection. The balanced model Tò He totally uses internal bricolage during the stages of measuring impacts with some advice from external impact investors on the framework at the beginning of the process. In the business-first case, VINA SAMEX wisely combines internal and external bricolage in their practice.

<i>SEs/SIM process</i>	<i>Framework/Methods</i>	<i>Data Collection</i>	<i>Analysis &amp; Report</i>	<i>Overall primary</i>
KOTO (mission-driven)	External	Internal	External	External bricolage
Tò He (balanced/mixed motives)	External	Internal	Internal	Internal bricolage
VINA SAMEX (market-driven)	External	Internal & External	External	External and internal bricolage

*Table 26: Resource bricolage in the SIM process*

#### **4.2.6 Motivations in doing SIM influence the level of resource bricolage**

From the finding in 4.2.4, Tò He is the only model that has internal bricolage as a primary approach. From the finding in 4.2.1.3, Tò He is also the only model that has intrinsic motivation in their SIM practice. Therefore, there is a potential link between motivation and the types of bricolage employed in this situation. In the case of Tò He where intrinsic motivation is the most dominant to their maintaining the SIM practice, they use mainly

internal resources to implement a simple, no-cost SIM strategy and do not extend their effort to finding external resources.

In the model of KOTO (mission-driven) or VINA SAMEX (market-driven), they have strong extrinsic motivation in doing social impact measurement to gain more resources under the pressure of fundraising and business revenue; therefore, their bricolage approach is the wise combination of both internal and external at-hand resources, but the significant resource they use come from external partners.

<i>Relevance of SIM/Motivations to do SIM</i>	<i>Resource bricolage level</i>
Intrinsic motivation	Internal bricolage
Extrinsic motivation	External bricolage

*Table 27: Link between motivations and resource bricolage level*

## CHAPTER 5: CONCLUSION

### 5.1 Theoretical contributions of the research

With five sets of findings presented above, this research enriches our understanding of the social impact measurement in developing countries such as Vietnam. It advances theory in three key areas: (1) motivations in social impact measurement of social enterprises, (2) challenges of SEs in SIM and (3) bricolage approach in social impact measurement.

First, the thesis contributes to the theories of intrinsic and extrinsic motivations in social entrepreneurship by adding new perspectives to motivations theories developed by (Ryan & Deci, 2000), (Mair & Noboa, 2003), (Ruskin et al., 2016), (Antonioli et al., 2016), (Miller et al., 2012), (Jayawarna et al., 2013), and (Blaga, 2021). The new perspectives of intrinsic and extrinsic motivations are in the specific context of social impact measurement, a part of social entrepreneurship's operational process.

Particularly, the motivations lens was advanced by: a) pointing out that extrinsic motivations have a dominant position over intrinsic motivation in SIM; b) defining two dimensions of extrinsic motivation, which are b1) external partners' requirements and the potential benefits/rewards of compliance & b2) internal benefits of the company when measuring impact; c) conclude that more intrinsic motivations are in creating impact than in measuring impact; d) conclude that intrinsic motivation (emotions) is found in the mixed-motive (balanced) model of social enterprise

Themes	Insights from literature	Proposed organizing frame	Contributions of this thesis

<p>Motivations of social enterprises in social impact measurement</p>	<ul style="list-style-type: none"> <li>• Literature focus on the benefits and value of social impact on social enterprise</li> <li>• Literature lack internal and individual side of motivations in doing SIM</li> <li>• Literature is under-theorized</li> </ul>	<ul style="list-style-type: none"> <li>• Extrinsic motivation</li> <li>• Money and material awards</li> <li>• Profits, bonus &amp; other income</li> <li>• Priority of social outcomes</li> <li>• Intrinsic motivation</li> <li>• Emotions</li> <li>• Compassion</li> <li>• Community Commitment</li> </ul>	<ul style="list-style-type: none"> <li>• Conclude that Extrinsic Motivation is dominant</li> <li>• Define two elements of extrinsic motivations <ul style="list-style-type: none"> <li>✓ Money and material awards for complying with external partners' requirements</li> <li>✓ Internal benefits for the company</li> </ul> </li> <li>• More elements of intrinsic motivations in creating impact (compassion triggered by social issues, community commitment) than those in measuring impact (emotions)</li> <li>• Intrinsic motivation in SIM is mostly emotions (happiness, pleasure, inspiration)</li> </ul>
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*Table 28: Contributions to theories of motivations in social entrepreneurship*

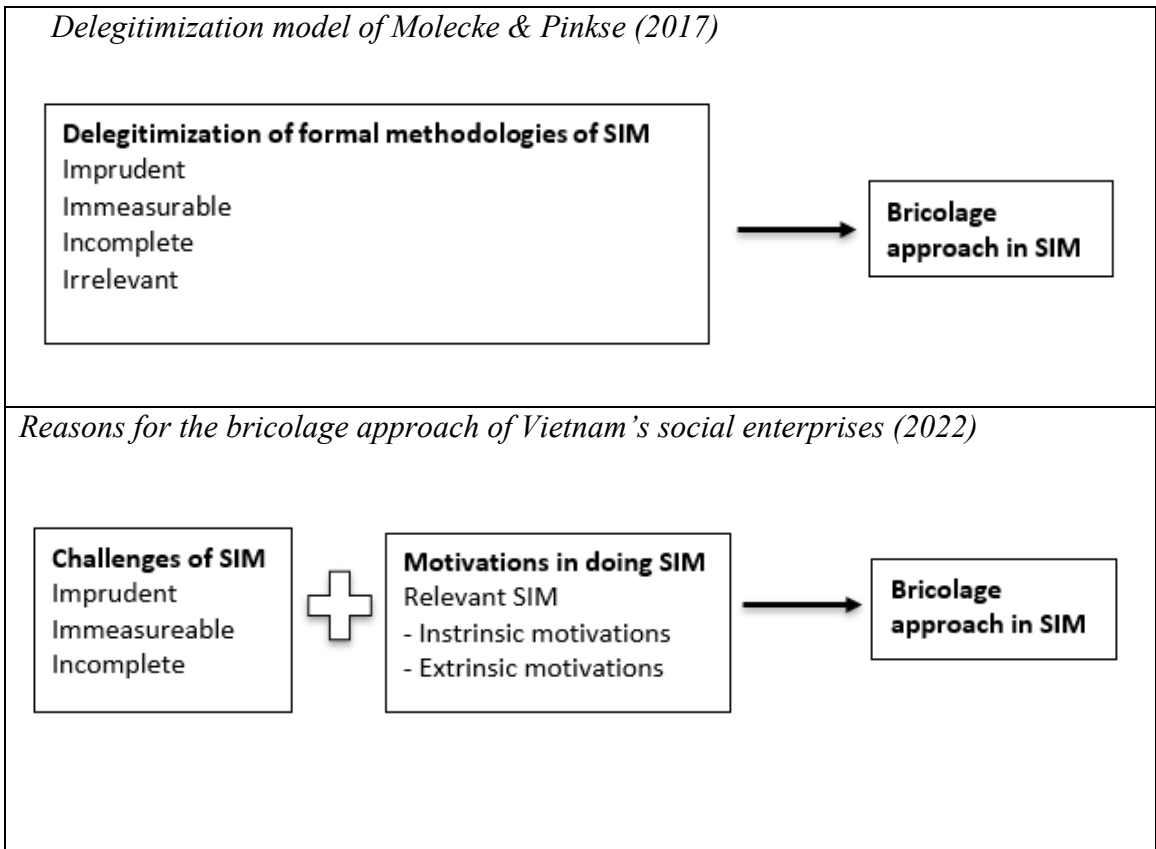
Second, the thesis contributes to the literature on the challenges of social enterprises in SIM by synthesizing and providing alternative views with Molecke & Pinkse's (2017) model of delegitimization against formal methodologies in SIM. Particularly, the contributions of this thesis are: a) highlighting three shared common challenges of SEs in Vietnam and the international context, b) eliminating the “SIM is irrelevant” friction and denying the delegitimization of formal SIM methods, c) proposing the alternative model to explain the use of bricolage approach: reasons for the bricolage approach do not come from the delegitimization of formal methods but from challenges in the resource-constraint context & motivations of the social entrepreneurs to do and improve the SIM practice.

Themes	Insights from current literature	Proposed Theory lens and organizing frame	Contribution of this thesis
Challenges of Social enterprise in SIM	<ul style="list-style-type: none"> <li>• Social enterprises encounter various challenges in SIM</li> <li>• The challenges are scattered here and there.</li> <li>• Literature is under theorized</li> </ul>	<p>Delegitimization in social impact measurement</p> <ul style="list-style-type: none"> <li>• SIM is imprudent</li> <li>• SIM is immeasurable</li> <li>• SIM is incomplete</li> <li>• SIM is irrelevant.</li> </ul> <p>(Molecke &amp; Pinkse, 2017)</p> <p>The delegitimization is not the reason for social enterprises to avoid SIM, but the motivation for them</p>	<p>a. Highlight three common challenges in SIM</p> <ul style="list-style-type: none"> <li>• SIM is imprudent</li> <li>• SIM is immeasurable</li> <li>• SIM is incomplete</li> </ul> <p>b. Eliminate the “SIM as irrelevant” challenge.</p> <p>c. Deny delegitimization of formal SIM methods</p> <p>d. Propose an alternative model to explain the reasons for the bricolage approach in SIM by turning “irrelevant”</p>

		to seek alternative approaches (bricolage).	to “relevant” and turning that challenge into motivation.  (see the model below)
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*Table 29: Contributions to theories on challenges of SEs in doing SIM*

The alternative model to delegitimization proposed to explain the reasons for the bricolage approach used by SEs in SIM is below.



*Figure 4: Alternative model to explain reasons for bricolage approach*

Third, this research contributes to bricolage in social impact measurement literature by synthesizing and identifying new dimensions to the theory of bricolage in SIM by Molecke & Pinkse (2017). Specifically, this bricolage theory is advanced by:

- a) Adding resource bricolage to SIM and categorizing in two dimensions:
- Internal bricolage & External bricolage (level of creativity)
  - Material bricolage & Ideational bricolage (level of effort)
  - Overlapping model between Internal and Material bricolage, External & Ideational bricolage
- b) Synthesizing challenges in SIM with the types of bricolage used to overcome each group of challenges: dealing with incomplete SIM, SEs use material bricolage; facing immeasurable SIM, SEs use ideational bricolage; seeing SIM as imprudent investment, SEs use resource bricolage including both internal and external bricolage.
- c) Showing the difference between the three SE models in using resource bricolage: mixed motive or balanced model use mainly internal bricolage; the market-driven model wisely uses both internal and external bricolage; the mission-driven model use external bricolage as the primary approach.
- d) Proposing the relationship between intrinsic/extrinsic motivations and the level of resource bricolage in SIM: while intrinsic motivation leads to the use of internal bricolage, extrinsic motivations stimulate the mobilizing of external bricolage.

Themes	Insights from current literature	Proposed theoretical lens and organizing frame	Contribution of this thesis
Strategies of social enterprises in social impact measurement	<ul style="list-style-type: none"> <li>• There are international, and regional frameworks for SIM and more</li> </ul>	Bricolage in social entrepreneurship and social impact measurement <ul style="list-style-type: none"> <li>• Resource bricolage</li> </ul>	<ul style="list-style-type: none"> <li>• Adding resource bricolage to SIM with 2 dimensions:               <ul style="list-style-type: none"> <li>- Internal bricolage &amp; External bricolage</li> </ul> </li> </ul>

	<p>than 30 formal SIM methods</p> <ul style="list-style-type: none"> <li>• Social enterprises tend to avoid formal methods and use a bricolage approach</li> <li>• The bricolage approach in SIM is under-researched.</li> </ul>	<ul style="list-style-type: none"> <li>- Internal bricolage</li> <li>- External bricolage</li> <li>• Bricolage in SIM</li> <li>- Material bricolage</li> <li>- Ideational bricolage</li> </ul>	<ul style="list-style-type: none"> <li>- Material bricolage &amp; Ideational bricolage</li> <li>- Overlap between the four</li> <li>• Synthesizing challenges in SIM with the types of bricolage used.</li> <li>• Showing the difference between three SE models in using resource bricolage</li> <li>• Proposing the relationship between intrinsic/extrinsic motivations and the level of resource bricolage in SIM</li> </ul>
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*Table 30: Contributions to theories of bricolage in SIM*

## 5.2 Practical contributions of the research

Regarding practical contributions, this study informs intermediary organizations such as funders, impact investors, incubators, accelerators, and governments about the current problems related to the social impact measurement of social enterprises and the motivations for them to maintain this practice.

Extrinsic motivations (requirements of stakeholders, benefits for social enterprises) influence the decision of SE to start measuring impact. Therefore, policymakers, funders/impact investors, and ecosystem builders should continue to reinforce the importance and benefits of SIM through official requirements to leaders of social enterprises.

Understanding the challenges of social enterprises in measuring impact will help ecosystem builders have the appropriate interventions to foster the SIM practice.

Challenges of SEs in SIM	Recommendations for ecosystem builders
SIM as Immeasurable: Lack of knowledge, skills, and tools in SIM (22)	Invest more in the training/capacity building to raise awareness of SE founders/leaders on the benefits of SIM and provide basic knowledge and tools for them and their staff.
SIM as Imprudent investment: Lack of resources for the time-consuming and costly SIM (19)	<p>Provide resources to support SIM of SEs</p> <ul style="list-style-type: none"> <li>• After the SIM training programs, there should be the follow-up coaching or consulting to customize the SIM methods to the social enterprises' resources and needs and help them embed indicators and data collection into their operation process.</li> <li>• Small fund as a catalyst to support social enterprises in doing their impact report.</li> </ul>
SIM as incomplete: Hard to measure complex or long-term outcomes of special beneficiaries (11)	<p>Collaboration: University researchers and experts in societal issues should work with social enterprises in building specific measurement tools. For example, while To He is struggling with quantitative indicators to measure the change of autistic children joining their art classes or vocational training courses, they did have rich data and experience through 16 years of working directly with thousands of children with autism.</p>

The second contribution is to support social enterprises in Vietnam to learn from three local best practices in social impact measurement and the bricolage approach employed to overcome barriers.

- Social enterprises accept the imperfection (maintain measurement at output level first and create a database as soon as possible to have baseline data) and use those imperfect at-hand materials creatively to measure impact: storytelling by documenting success stories of some beneficiaries, surveying a portion of beneficiaries that they can reach (material bricolage).
- Gradually, social enterprises will learn more knowledge through engagements with stakeholders (training from supporting organizations, reporting requirements from funders). Then, social enterprises blend formal methods with their own ideas and innovate the data collection method to make social impact measurement happen (ideational bricolage). There are some innovative baseline data collection tips that other social enterprises can also apply: combine observation and talking to beneficiaries, pre and post-evaluation, Dream Box, circle share, and internal gallery.
- More important, the SIM indicators and data collection process should be embedded in operation to make their SIM effort the least costly and time-consuming for social enterprises. That will also help social enterprises maintain the SIM practice in the long run (internal bricolage).
- Social enterprises should mobilize external partners' resources, such as supporting organizations, impact investors, and universities, to help with the complicated measurement at the outcome level and reporting. Another strategy that all three SEs in this study applied is establishing and maintaining a beneficiaries community to monitor the changes over the years.

### **5.3 Limitations and Future research possibilities**

Although this research makes some contributions to social impact measurement and bricolage literature, I am aware of several limitations, which are also suggestions for further studies.

Firstly, in terms of methodology, the number of cases study was limited to three due to the scarcity of social enterprises that actually measured impact in Vietnam and agreed to participate in the research. Although the nine interviews were rich in insights, each hybrid model of social enterprise has only one representative, which makes the compare-and-contrast findings explorative and cannot be generalized. Further studies could focus on each specific model with a bigger number of participants to elaborate more on the different bricolage approaches in the three models or the link between motivations, challenges and bricolage approach. Another suggestion is further research with a quantitative design method to test these findings and make them generalizable.

Second, social enterprises can only provide recent documents of around less than five years ago due to the change in staff and the lack of a knowledge management system. Some documents, for example, an impact report from ten years ago, were not found. That prevents me from comparing and contrasting with the practices of SIM in history. Further study may go deeper to see how the SIM practice evolved over time.

Third, three social enterprises are small and medium in size, which helps provide rich insights into the phenomenon of SIM in the resource-constraint context of SMEs. However, future research could explore the phenomenon in different contexts, such as different nationalities, sectors and sizes of social enterprises.

### **5.3 Conclusion**

This thesis addresses the gaps and opportunities identified in the social impact measurement literature and bricolage literature to advance theory in three interrelated aspects: motivations, challenges and the bricolage approach in social impact measurement.


This study adds two new dimensions of resource bricolage in social impact measurement, including internal and external bricolage, and synthesizes them with material and ideational bricolage.

This study also points out that extrinsic motivation is dominant over intrinsic motivation in the social impact measurement process and proposes the link between types of motivations and the level of resource bricolage used.

Finally, the reasons behind the bricolage approach do not come from the delegitimization of formal methods but from the challenges in the resource-constraint context & motivations of the social entrepreneurs to start and maintain the SIM practice.

# APPENDICES

## Appendix 1: Research ethics certificate



UNIVERSITÉ  
**SAINT-PAUL**  
UNIVERSITY


23-11-2021  
dd-mm-yyyy


Comité d'éthique de la recherche (CER) | Research Ethics Board (REB)  
Bureau de la recherche et de la déontologie (BRD) | Office of Research and Ethics (ORE)

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**CERTIFICAT D'ÉTHIQUE | ETHICS CERTIFICATE**


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<b><u>SPU-REB Protocol #</u></b>	1360.21/21		
<b><u>Last Name</u></b>	<b><u>First Name</u></b>	<b><u>Affiliation</u></b>	<b><u>Role</u></b>
Doan Stambouli	Thanh Hai Jamel	Faculty of Human Sciences Faculty of Human Sciences	MA Candidate-Principal Investigator Thesis Supervisor
<b><u>Type of project</u></b>	Master's Thesis		
<b><u>Title</u></b>	Eriologie approach in social impact measurement of social enterprises in Vietnam.		
	<b><u>Approval date</u></b> <small>dd-mm-yyyy</small>	<b><u>Expiry Date</u></b> <small>dd-mm-yyyy</small>	<b><u>Decision</u></b> 
	23-11-2021	23-11-2022	1 (Approved)

 **Approved:**

The Research Ethics Board (REB) approved the project.  
Recruitment and data collection may begin as outlined in the application.  
The ethics approval applies for one year. However, any modification to the project must first be approved by the REB before the changes can be implemented. A Renewal Report for ongoing projects must be submitted. Please use the REB Protocol 1360.21/21

1. In accordance with the [Tri-Council Policy Statement: Ethical Conduct for Research Involving Humans – TCPS 2](#), the Saint Paul University Research Ethics Board (REB) has examined and approved the application for an ethics certificate for this project for the period indicated and subject to the conditions listed above.
2. The research protocol may not be modified without prior written approval from the REB. This includes, among others, the extension of the research, additional recruitment for the inclusion of new participants, changes in location of the fieldwork, any stage where a research permit is required, such as work in schools. Minor administrative changes are allowed.
3. The REB must be notified of all changes or unanticipated circumstances that have a serious impact on the conduct of the research, that relate to the risk to participants and their safety.
4. Modifications to the project, information, consent and recruitment documentation must be submitted to the Office of Research and Ethics for approval by the REB.
5. The investigator must submit a report four weeks prior to the expiry date of the certificate stated above requesting an extension or that the file be closed.
6. Documents relating to publicity, recruitment and consent of participants should bear the file number of the certificate. They must also indicate the coordinates of the investigator should participants have questions related to the research project. In which case, the documents will refer to the Chair of the REB and provide the coordinates of the Office of Research and Ethics.



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Louis Ferron, Ph.D.  
Chair  
SPU Research Ethics Board (REB)

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Université Saint Paul University | 223, Main Ottawa (Ontario) Canada K1S 1C4 | P: 613.236-1383 Télécopier / Fax 613.782-3003L/1

## **Appendix 2: Interview Guide**

### **Purpose of the Study:**

This study aims to listen to and learn from social enterprises that have measured social impact regularly to see why they measure and how they used limited resources in their hands to maintain social impact measurement.

The project aims to use the findings to help social entrepreneurs and staff learn from best social impact measurement practices. Its results can also help ecosystem builders have appropriate interventions to help more social enterprises improve their social impact measurement capacity.

### **Guiding research question**

Why and how do social enterprises in Vietnam measure social impact measurement, looking through the lens of the bricolage approach?

Four sub-questions are below:

Q1: Why do Vietnam social enterprises undertake social impact measurement?

Q2: What do Vietnam social enterprises measure? What are social impact measurement methods used? What internal and external resources and support did they use?

Q3: What barriers/challenges that they face in social impact measurement?

Q3: How did they overcome barriers to maintaining social impact measurement?

### **Introduction and consent:**

Hello, thank you for sparing your valuable time for an interview with me. As I informed you through email/previous call about the research project and consent policy, do you have any questions for us? Are you alright if I record the interview? The records of this study will be kept private, and no one other than the research team will have access to them. You can withdraw from this research at any time. If there is anything anytime during the interview that makes you feel uncomfortable sharing, please let me know. I will exclude it from the record. Your data is always protected. Moreover, please let me know if you want your social enterprise real name to appear on the study report. If not, we will give it a pseudonym.

Do you give us your consent to participate in this research project?

If you have not provided your written consent, please do so by signing at the end of the consent form and sending it back to us or by filling in the online consent form here:

<https://forms.office.com/r/ZN7BGcc71i>

### **Questionnaire for social enterprises' director/founder and staff**

I know that you have been doing social enterprise (name) for several years, and your social enterprise has been creating a good impact. My research is to answer the question of Why and how social enterprises in Vietnam do social impact measurement from the perspective of the bricolage approach.

- Would you please let me know if you want your social enterprise name to appear on the study report or not?

#### Demographic questions

- What does your social enterprise do? When was it founded?
- How many staff does your social enterprise have?
- What is your role? How long have you been working there?
- Who are your target beneficiaries?
- What is your background (education and previous work experience)?

Q0: What is SIM, according to you?

Q1: When & Why did you undertake social impact measurement? What motivated you to maintain this practice?

Q2: How are you measuring impact of your social enterprise?

- How long and how often have you measured your impact?
- What do you measure?
- What are social impact measurement methods used? What is working, and what is not? Please send me the documents about the process and the impact report if possible.
- What internal and external resources and support did you use in the process?

(Please describe the process and people involved)

Q3: What barriers/challenges do you face in social impact measurement? (Is there any moment you might want to quit? Why?)

Q4: How did you overcome barriers to maintain measuring social impact? Do you create your own tools/ways to measure impact? How did you make it? What make you proud?

Q5: Advice for new SEs in SIM?

Closing statement: Thank you for the rich information you have provided. Which stakeholder (supporting organization, funders, impact investors) knows well about your social enterprise that I should interview?

- Would you please let me know if you want your social enterprise name to appear on the study report or not?

### **Questionnaire for ecosystem builder (supporting organizations, funders, impact investors)**

#### General

- What is your role in the organization?
- How do you involve/support the social enterprise A/B/C?
- Which social enterprises do you think are best practices of social impact measurement?
- What do you define social impact measurement?

#### About the social enterprise A/B/C

- Q1: Why does social enterprise A undertake social impact measurement?
- Q2: What do they measure? What are social impact measurement methods used? What internal and external resources and support did they use?
- Q3: What barriers/challenges that they face in social impact measurement?
- Q4: How did they overcome barriers to maintain measuring social impact?

#### About the ecosystem:

- Q1: Why do Vietnam social enterprises undertake social impact measurement?
- Q2: What do Vietnam social enterprises measure? What are social impact measurement methods used? What internal and external resources and support did they use?
- Q3: What barriers/challenges that they face in social impact measurement?

- Q4: How did they overcome barriers to maintain measuring social impact? Any creative model that you found when working with social enterprises in Vietnam?

### Appendix 3: Recruitment Message and Consent Form



#### **Bricolage approach in social impact measurement of social enterprises in Vietnam**

Participant recruitment letter & Consent form

You are invited to take part in the abovementioned research project conducted by Thanh Hai Doan, a Master student in the School of Social Innovation, Faculty of Human Sciences, Saint Paul University with the supervision of Dr. Jamel Stambouli, Director of School of Social Innovation, Faculty of Human Sciences, Saint Paul University.

Before you decide whether to participate it is important for you to understand why the research is being done and what it will involve. Please take time to read the following information carefully. Ask us if there is anything that is not clear or if you would like more information. You can contact the following with any questions or concerns:

Thanh Hai Doan: at [tdoan043@uottawa.ca](mailto:tdoan043@uottawa.ca) (email) or +1-613-513-9383 (phone in Canada) or +84-908-471-185 (WhatsApp/Zalo/Viber)

**Purpose of the Study:** Social enterprises aim at a mission of creating positive changes for the communities but not all of them are measuring their social impact. The purpose of this study is to listen to and learn from social enterprises that have measured social impact regularly to see why they measure impact and how they used limited resources in their hands to maintain social impact measurement.

The project aims to use the findings to help social entrepreneurs and staff learn from best social impact measurement practices. Its results can also help ecosystem builders have appropriate interventions to help more social enterprises improve their social impact measurement capacity.

**Why have I been invited to participate?** You are invited to participate in this project because you are working for or with a social enterprise that has been measuring social impact frequently, using resources at hand. Your insights into the process will be valuable to the study.

**Do I have to take part?** Only if you want to. Taking part is entirely voluntary. If you decide to take part, you are free to withdraw at any time of the project without giving us an explanation. You may skip any questions you do not want to answer or any activities you do not wish to engage.

**If I decide to participate, what do I have to do?**

Participation in the project involved being interviewed for 60 minutes. We understand that you are busy with your work while having a personal life and other responsibilities. We will arrange the online meeting in the most convenient manner for your time and software. We have done our best to design interviews that are straight to the point and collect only the most necessary information without wasting your time.

**Are there any risks?**

The researchers do not anticipate any risks to you or your social enterprise from participating in this project other than those encountered in day-to-day life. We will do our best to be sensitive, empathetic, and helpful in the interview process.

In response to the Covid-19 pandemic, we will conduct all interviews online to minimize the spread of the infection and keep everyone safe.

### **Are there any benefits?**

That is the aim of this project - to benefit the social enterprise community and supporting organizations. Here are the most important benefits of the project for you in particular:

- A gift of social impact measurement toolkit upon completion of the study to support your social impact measurement practice improvement.
- A dedicated workshop for the project participants at the end of the research to share insights and provide networking opportunities.
- Dedicated time to systematically reflect on your experience and process of social impact measurement and may find ways to improve it.
- Opportunities for further collaboration with the research team.
- Opportunity to co-create knowledge that helps current and future social enterprises and supporting organizations. We will share the research findings with supporting agencies and incubators that work closely with social enterprises to offer more effective support in the future.

### **What will happen to my data?**

#### ***Confidentiality and anonymity***

The usefulness of this study depends on the frankness and honesty of individuals' responses. This study is anonymous and strictly confidential: no one will find out that you are participating in this research project or what you share with us. As a participant, you will be given a unique ID number and all data from the interview will be associated with the ID number, not with your name. The name of your social enterprise will also be anonymized by giving it a pseudonym unless you want to publicize it.

#### ***Conservation of data***

The interviews will be recorded and we will transcribe and analyze them afterward if you allow us. All audio files of the interviews will be destroyed after they have been transcribed. All transcripts will be kept securely in a password-protected folder on the Saint Paul University Onedrive. The data will be destroyed five years after the project is completed.

The records of this study will be kept private, and no one other than the research team will have access to them. In any report we make public, we will not include any information that will make it possible to identify you or your social enterprise unless specifically requested otherwise by you. However, we also recognize that some social enterprises might be unique, and the use of pseudonyms to protect their identity is not enough. In such cases, we will have a discussion with you to consider other options to protect your and your social enterprise's identity. No commercially sensitive data about proprietary technology or specific business model will be made public.

#### ***Voluntary Participation***

You are under no obligation to participate and if you choose to participate, you can withdraw from the study at any time and/or refuse to answer any questions, without suffering any negative consequences.

If you decide to withdraw from the project, you can allow us to use the data we have already collected until the time of withdrawal or ask us to delete all of your individual data.

If you decided to participate, it would be great if you could provide your consent by **signing at the end of this letter and sending it back to us** or by **filling in the online consent form** here: <https://forms.office.com/r/ZN7BGcc71i>

#### **Acceptance/Consent form**

I, (*Name of participant*),....., agree to participate in the above research study conducted by Ms. Thanh Hai Doan of the School of Social Innovation, Faculty of Human Sciences, Saint Paul University. The research is under the supervision of

Dr. Jamel Stambouli, Director of the School of Social Innovation, Faculty of Human Sciences, Saint Paul University.

If I have any questions about the study, I may contact the researcher or his supervisor.

If I have any questions regarding the ethical conduct of this study, I may contact the Office of Research and Ethics, Saint Paul University, 223 Main Street, Ottawa, ON K1S 1C4 Tel.: (613) 236-1393

There are two copies of the consent form, one of which is mine to keep.

Participant's

signature:.....Date:.....

Researcher's

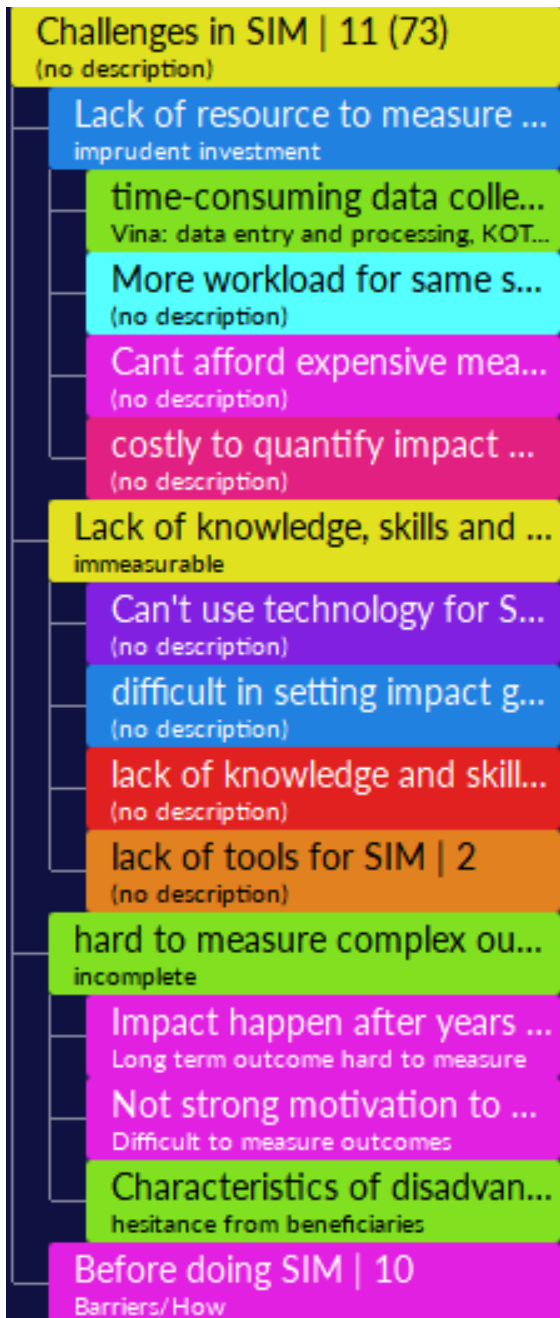
signature:.....Date:.....

## Appendix 4: Coding Frame

### Motivations in SIM



## Challenges in SIM



## Bricolage in SIM

Internal Bricolage

Ideational Bricolage

**Internal resources for SIM | 2 (...)**  
(no description)

- 1.SIM is embeded in system ...  
Mostly monitor outputs
- SIM is embedded in trainin...  
(no description)
- SIM use resources (money...  
(no description)
- Social impact as KPI of sta...  
(no description)
- SIM is continuous in opera...  
(no description)
- Integrate social impact into c...  
(no description)
- Person in charge in social i...  
(no description)
- Company special culture | ...  
(no description)
- Seeing impact make staff l...  
(no description)

**How SEs do SIM | 0 (170)**  
(no description)

- Ideational - Innovatively mon...  
Innovation Baseline collection
- Use observations together ...  
learning from experience going with e...
- Compare with non-benefic...  
the alumni and siblings who did not g...
- observe the change in awa...  
(no description)
- Dreambox on opening and...  
(no description)
- Baseline tests on skills and ...  
(no description)
- Wisely combine internal and ...  
(no description)
- Ideaational- SIM Methods (in...  
Vinamax: log frame, KOTO: SROI, To H...
- Monetize the value of imp...  
SROI
- Not based on any method...  
(no description)
- Customize same method f...  
(no description)

External Bricolage

**External bricolage | 0 (72)**  
network + finance, physical resource

- Mobilize external resource...  
To measure outcomes
- Keep putting effort to mea...  
(no description)
- Asset of the network brico...  
Probono, grant, HR, volunteers
- Network bricolage | 12 (33)  
(no description)

**Ideational bricolage | 0 (32)**  
Blend formal methods with own idea

- Gradually learn knowledge ...  
(no description)
- simple, beneficial, no-cost ...  
(no description)
- Focus on process rather th...  
When measuring skills and behavior
- Use Certification process a...  
Fair for life

Material Bricolage

**Material bricolage | 3 (57)**  
Có gì dùng nấy/Accept the imperfection

- Use relative number based...  
(Hard to measure precisely 100% ben...
- See and feel the impact th...  
material bricolage, accept the imperfe...
- Document success story a...  
Put in a SIM report (KOTO: no, To H...
- Collect feedback of custo...  
not a proper measurement
- SIM-Class diary and obser...  
(no description)
- Monitor impact at outputs...  
annual report of To He
- Evaluate all beneficiaries b...  
Data is reported as story, not all
- SIM: circle share and inter...  
(no description)

**Ideational - SIM report | 0 (9)**  
(no description)

- Different impact reporting ...  
Corporates, foundations, government
- Impact report for internal ...  
To He
- To He annual reporting ch...  
not in academic way, in a fun slide way

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