

Social Entrepreneurship Across the European Union: An Introduction



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Abstract Social entrepreneurship has become an indispensable part of the economy and it is now regarded as the driving engine of social economy. The present chapter presents a short introduction into social entrepreneurship (key definitions, concepts and theory) in order to create the setting for detailing the emergence and development of social entrepreneurship in various countries within the European Union. The next sections provide insights into the scale and legislative, social and economic framework regarding social entrepreneurship at the level of the European Union and across some of its member states in an attempt to establish whether social entrepreneurship is harmonised both from the standpoint of regulatory bodies and practitioners. Moving on, we get the readership familiarised with different initiatives of social entrepreneurship at academic level but also at the level of practitioners and regulatory bodies. The closing section presents one case study from a European country in order to improve the understanding of the idea and the implementation of social entrepreneurship in the European Union and to underline the potential challenges that might arise within this context.

Learning goals

Upon completing this chapter, you should be able to accomplish the following:

- to explain the meaning of social entrepreneurship and its potential contribution to the sustainable development of the (European) society;
- to identify the drivers of social entrepreneurship;
- to understand the role of social entrepreneurship in societies, economies and politics;

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- to depict the main characteristics of social enterprises using concrete examples;
- to present an overview of the development and scale of social entrepreneurship at European level and in various member states;
- to analyse various initiatives, legal forms and existing legislative frameworks in the member states;
- to understand future trends and possible developments of social entrepreneurship in the European Union;
- to be able to critically analyse social entrepreneurship from various perspectives and to apply the theoretical terms from this field in a practical context.

1 Introduction

The economic and social developments over the last years, including the 2008 global financial crisis, have led to an increasing importance of social aspects in the context of entrepreneurial initiatives. An increasing number of researchers, decision makers and business people have started to question the way in which businesses contribute to the creation of added social value for society and foster sustainable development on an economic, environmental, social, human and cultural level. Traditional economic theories emphasize the idea of profit maximization, while other aspects, such as the social dimension and ethics are treated as less important (Friedman 1970). Commercial business models largely focus on the idea of increasing profit, but this does not implicitly lead to a better standard of living, collective wealth and to a sustainable development of society (Zahra et al. 2009). Particularly with regard to the need for a more sustainable development within societies the United Nations has created a “new agenda that aims to end poverty, promote prosperity and people’s well-being while protecting the environment by 2030” (United Nations Development Programme, 26.01.2016). This universal call to action is commonly known as the Sustainable Development Goals (SDGs). The 17 goals include such aspects as decent work and economic growth, sustainable cities and communities, quality education, and the fight against poverty. Based on these goals important questions can be raised. Are we facing a paradigm change in which the principles of entrepreneurship have to be rewritten considering the human and social development tendencies? Can social entrepreneurship represent a driver of systemic social change? Will social entrepreneurs play a major role within the process of “moralisation of markets and society”, which is researched by some scholars in the field? (Agoston 2009; Goia 2016; Nicholls 2006; Skillen 2008; Stehr 2007).

According to Pârvolescu (2017) the current political and economic model/type of governance, whose underlying principles were set centuries ago, might be challenged, considered obsolete and no longer responding to the needs of societies. In a society of ever increasing social and economic complexity and rapid technological development, many people are searching for alternative solutions to address social challenges efficiently. An increasing civil engagement (especially in the

European countries from the Eastern bloc, which were “silent” so far) and the rise of participative democracy and capitalism can be observed. Different movements (such as Indignados in Spain, #Rezist in Romania etc.) are not necessarily bound to a left or right-wing ideology, but express a need for social and political change. Therefore, the political and economic systems will have to reinvent and redefine themselves, to innovate and, to find solutions.

A widening gap between social classes in many developed countries, as well as current social and environmental challenges (e.g. massive migration towards Western Europe, increasing xenophobia and discrimination, racism and violence against certain ethnical groups, global warming, depopulation of certain areas etc.) are a result of the incapacity of some governments to meet the social needs of their citizens. Impressive stories of dedicated and visionary entrepreneurs who through their business models address unmet social needs and whose main goal is to help others, are a source of inspiration in markets where traditional forms of capitalism are questioned and some classical businesses are struggling to rebuild their reputation and legitimacy (Bornstein 2004; Pless 2012). Dey (2013) argues that social entrepreneurship represents a tool of the neo-capitalist theory, which advocates the disengagement of state from the social welfare arena. According to this theory private entities can better address social issues in most of the cases.

Within this broader framework social entrepreneurship will probably gain importance, as its underlying principles are in line with the current societal trends. Thus, as a response to a rather unsustainable way of doing business and fierce debates in civil society, social entrepreneurship has developed considerably in the last years and more and more initiatives have emerged at European level, both on academic, institutional and on private level.

2 Social Entrepreneurship: Key Concepts and Theories

Social entrepreneurship is often connected with the personality and ambitious ideals of successful heroic entrepreneurs and not defined per se, but sometimes compared to and differentiated from traditional, commercial entrepreneurship (Agoston 2014a; Dacin et al. 2011; Dufays and Huybrechts 2014). Possibly the main difference between social and commercial entrepreneurs resides in the motivation of the founders. While commercial entrepreneurs are motivated mainly by the perspective of achieving monetary gain, social entrepreneurs engage in fields of activity where they can have a positive social impact while addressing social problems. They engage in such fields as education, health, culture, environment, human rights and, poverty alleviation, which do not promise large profit margins. Their motivation can be seen as diverse, directed at social responsibility and ethical impetus, and characterized by the willingness to share credit and cross disciplinary boundaries (Blank 2012; Bornstein 2004; Harbrecht 2010).

The social entrepreneur by Bosma et al. (2015) is portrayed as a highly educated individual. Across Europe he is a predominantly male, young change maker

between 18 and 34 years of age and tends to have lower household incomes as compared to commercial entrepreneurs. According to Huybrechts and Nicholls (2012) social entrepreneurship is not a discrete sector, not a synonym for social business, not a new form of Corporate Social Responsibility, not the only model for social innovation. There are also voices which state that in an “ideal and moral” society there should be no clear cut distinction between social and commercial entrepreneurship, as the general purpose of businesses should consist in creation of social value and increase of quality of life in general (Musa 2017). Therefore, this distinction should slowly vanish and social entrepreneurship should become the main stream. Whether supporters of social entrepreneurship that embrace these views are visionaries or just naive idealists, only the future can tell. Additionally, corporate social entrepreneurship is a concept closely linked to social entrepreneurship and it can be used as a framework of analysis for the activities of corporations and as a business development strategy in order bring value to society by increasing local development, creating transformational innovation and finding new markets (Hadad 2015).

The field of research is still in a theory building phase, social entrepreneurship searches for its identity; its conceptual boundaries have not been reached yet and no unitary definition is widely accepted (Andersson and Ford 2015; Bacq and Janssen 2011; Dacin et al. 2010; Short et al. 2009; Zahra et al. 2009; Gauca and Hadad 2013). On the other hand, it seems that social entrepreneurship theory lags behind its practice and the theoretical advancement faces impediments (Dacin et al. 2010; Mueller et al. 2015; Santos 2012).

According to Huybrechts and Nicholls (2012), among the main drivers of social entrepreneurship we can find: (1) major changes in socioeconomic, political and cultural contexts across the world, (2) the rise of global connectedness and the rise of social media that foster better interactions between the social entrepreneurs, (3) the redefinition of the role of the state by emphasising a more managerialist function of the state, and (4) the under-financing of social organisations by the state which has led to a more entrepreneurial approach in order to attain financial sustainability. The drivers are national-context dependant so we can notice social entrepreneurship emergence in different areas based on the current social problems and needs of a country. For example, in Germany due to increasing influx of immigrants and refugees, recent initiatives are often aimed at this target group, on the other hand, in Romania social entrepreneurship is oriented towards poverty and vulnerable groups, such as the ones represented by the Roma people. Social entrepreneurship in The Netherlands addresses environmental issues due to extensive/intensive agriculture, while Spain is characterised by multi-stake holder ownership and proliferation of cooperatives, etc.

The underlying principles and broader ideas of social entrepreneurship take shape within social enterprises. These represent the core elements or basic cells in which the theoretical framework is used to consider the social impact of business action and real social value is generated. Some of the main features of social enterprises are illustrated below in Table 1 based on the example of a German social enterprise, Querstadtein. Berlin anders sehen (Querstadtein. Discover Berlin

Table 1 Features of social enterprises

Characteristic of social enterprise	Querstadtein
<i>Social mission</i>	The social mission is twofold: on the one hand, it refers to the integration of homeless people in society (through training, the development of new skills and self-esteem they again become independent) and on the other hand it is meant to raise awareness of this systemic social issue and to overcome prejudice through social dialogue
<i>Social innovation</i>	Weaknesses are transformed through social innovation into strengths, namely: the extensive experience on the streets represents the starting point of the guided tours. The (former) homeless persons are main characters in their own play
<i>Engagement of the target group</i>	The solution is not external, but developed by the beneficiaries themselves. Through training, counselling and direct interaction with participants (former) homeless people develop new skills and regain self-esteem, which increases their further employability and integration chances on the labor market and in society, offering a long-term oriented, sustainable solution
<i>Hybrid character</i>	Financial (material) resources have a hybrid character: earned income from sales of tickets and public funds (e.g. Bundeszentrale für Politische Bildung/National Center for Political Education), funding from various foundation (Auerbach Foundation), European and national funds (Lokales Soziales Kapital/local social capital), donations from private persons and companies (e.g. accounting system by Myobis, print of promotional material by Druckerei Bunter Hund, Audio-guide Systems offered by Meder CommTech GmbH), awards and scholarships (Robert Bosch Foundation, Social Impact Startup, Engagementpreis etc.), partnership with the online shopping website <i>boost</i> (a certain amount from the shopping goes to Querstadtein without increasing the price for the customer, https://www.boost-project.com/de/shops?charity_id=3066&tag=blbspt). The human resources are also hybrid: there are several full-time paid employees, but also many volunteers are involved in the project.
<i>Scalability</i>	Querstadtein developed its portfolio and meanwhile they also offer guided tours by refugees (e.g. Neukölln from the newcomer perspective, From Damascus to Berlin Mitte, The Kurdish Neukölln). They aim also at developing thematic workshops and speeches. Teambuilding and training programs for companies could also be developed. The social franchise could as well be an option for scaling. Thematic tours and extending the existing tours in other neighborhoods represent also an opportunity for growing

Source: own illustration based on Goia (2016), Suciú et al. (2014)

differently, <http://querstadtein.org/en>). This social enterprise was established in 2012 in Berlin and offers “alternative” city tours where the tour guides are trained (former) homeless people. The participants have the chance to discover the city from another perspective and at the same time listen to various impressive life stories.

The next section briefly presents some general observations on the particular characteristics of social enterprises, which are: *the central role of their social mission, social innovation, the engagement of the target group in the problem resolution, hybrid character, and scalability*.

- a. Probably the main characteristic of social enterprises, which is also widely accepted by researchers, consists in the defining and *central role of their social mission*. They do not focus on wealth creation, as their primary mission consists in creating and sustaining social value (Austin et al. 2006; Dees 1998; Huybrechts and Nicholls 2012; Short et al. 2009; Zahra et al. 2009). However, *performing economic activity* and *implicit market orientation* represent a prerequisite for social enterprises according to most of the scholars (Defourny 2001; Nicholls and Cho 2006). The extent to which this commercial activity ensures sustainability and independence from third parties varies from country to country and depends also on local conditions. For instance, due to existing framework and incentives, in countries like the UK, Finland or Italy many social enterprises succeeded to obtain at least 50% of the necessary resources from earned income, while in other countries a considerably smaller part of the income comes from own economic activity (e.g. Austria, Poland) (European Commission 2015).
- b. The idea of *social innovation* is central in the research of some thought leaders in the field. Mair and Marti (2006, p. 37) state that social enterprises engage in processes involving “innovative use and combination of resources to pursue opportunities to catalyse social change and/or address social needs”. Social entrepreneurs intervene in markets where states and public services often fail to meet existing social needs and claims. Thus, they try to correct market failures by challenging the classical way how social problems were approached and by engaging private actors in the problem’s resolution (Dees 1998; Light 2006a; Lyne 2014; Nicholls and Murdock 2012).
- c. The *engagement of the target group in the problem resolution* represents also a characteristic of social enterprises. It was observed that it is more likely that a solution (in form, of a social enterprise) is sustainable and addresses the roots and not only the symptoms of a social issue when it is internalized and accepted by the community. Therefore, social enterprises do not aim at imposing own solutions in a top-down manner, but at helping people to identify the best solution for them and implementing it. Most social entrepreneurs rely on the subsidiarity principle when tackling social issues (Goia 2016).
- d. Most of the social enterprises exhibit a *hybrid character*. The hybrid character is systemic: it refers to the financing sources (earned income from own commercial activities, but also donations, sponsorship, state aid etc.), as well as to the human resources (social enterprises rely indeed a lot on volunteers, but they have also paid employees) and even to the form of organisation (in some countries some mixed legal forms are stipulated in the legislation, which contain elements both from the for-profit and non-profit sector and in most of the cases address quite well the juridical needs of social enterprises) (Goia 2016; Huybrechts and Nicholls 2012; Neck et al. 2009).

e. *Scalability* is of utmost concern for many social entrepreneurs, but not in the traditional way: while commercial businesses often aim at maximizing shareholder value, social enterprises aim at maximizing the social impact. Social enterprises do not seek a sustainable competitive advantage, but a sustainable solution to the social issue and therefore cooperate closely with other actors from the field, which also includes the replication of the business approach of others (and not necessarily own organisational growth). In general, economies of scale do not apply in the case of social enterprises, as their services and products often require big adaptations to local peculiarities (Heinecke and Mayer 2012).

However, within the context of growth strategies of social enterprises, at a conceptual level, the following paradox appears: social entrepreneurs aim at scaling their business in order to scale their social impact, but their ultimate goal eventually resides in the complete resolution of the problem addressed, which implicitly and indirectly leads to their extinction, as they no longer have a reason to exist and continue their activity. Therefore, we can deduct that social entrepreneurs conduct a “self-reduction scaling strategy”.

Closely related to the previously mentioned features of social enterprises, but also depending on the legal form selected, are the *multi-stakeholder governance* and *reinvestment of profits* (totally or partially) with the goal of maximizing the social impact. Thus, social enterprises operate in a commercial form and generate profits which are reinvested in their social mission (Alter 2006). The multi-stakeholder approach refers both to the organic structure of social enterprises, which is shaped by various groups of stakeholders and to the decision making process within social enterprises, which is highly democratic and participative in most of the cases, various opinions of interested actors are taken into consideration in the attempt to reach a consensus (Agoston 2014b; European Commission 2015). Several researchers also mention the importance of accountability and measurement of performance, i.e. social/environmental impact (Nicholls and Cho 2006; Stone and Cutcher-Gershenfeld 2001; Hadad and Gauca 2014).

3 Mapping the Scene of Social Entrepreneurship

3.1 Existing Initiatives in the Field of Social Entrepreneurship

Ever since Muhammad Yunus was awarded the Nobel Peace Prize in 2006 for the microcredit theory, the importance of the social entrepreneurship field has grown exponentially. Social entrepreneurship has become an autonomous scientific field, specialized scientific journals (e.g. Journal of Social Entrepreneurship, Social Enterprise Journal, Stanford Social Innovation Review etc.) were established, famous universities around the world introduced new courses on this topic in their curricula and set up dedicated research centres (e.g. Columbia Business

School in New York, Harvard Business School, Stanford University, HEC Management School—University of Liege, ESADE—Ramon Lull University, Freie Universität Berlin, Leuphana University Lüneburg, Utrecht University). In the meantime, social entrepreneurship is taught in more than 100 universities around the world (Dahle 2004; Huybrechts and Nicholls 2012; Jiao 2011).

Several bibliometric researches prove that social entrepreneurship is a newly emergent field, of current concern: after reviewing the scientific literature in 2009 only 152 articles on social entrepreneurship were identified, the first one being released in 1991 (Short et al. 2009). According to Granados et al. (2011) more than 83% of the scientific papers in this field were released in the time period 2005–2010. A few years later, the study conducted by Păunescu (2014) on articles indexed in Thomson Reuters ISI Web of Knowledge during the period 1966–2014 revealed that 65% of the articles which contain “social entrepreneurship” in title appeared in the period 2009–2014. According to Bosma et al. (2015) in the last five years more than 500 new articles on social entrepreneurship with an interdisciplinary character appeared in a variety of different disciplines.

Academic and professional networks emerged and various foundations offer support and consultancy in the field (e.g. EMES Research Network for Social Enterprise, Social Enterprise Knowledge Network—SEKN, Social Enterprise Alliance—SEA, NeSsT, Ashoka, Schwab Foundation for Social Entrepreneurship, Skoll Centre for Social Entrepreneurship).

On the other hand, various successful social enterprises were developed, such as Dialogue in the Dark, Discovering Hands, Auticon, Atelierul de Panza, Romano Boutiq, Querstadttein or Über den Tellerrand kochen (cooking outside the box)—which foster the integration of people with disabilities and from vulnerable groups. Furthermore, several urban gardening projects, e.g. the famous Prinzessinnengarten in Berlin, stores which promote fair trade (see also International Fair Trade Certification Mark) and sustainable consumption such as Original Unverpackt, as well as organisations active in the field of recycling and upcycling like Ateliere Fara Frontiere/Remesh, Asociația Mai Bine/REDU, Recicleta, Uleiosul, Upside Down, and organisations which reinforce traditions and prevent their extinction such as Village Life, Mesteshukar ButiQ and many others were established.

Within their corporate social responsibility strategy, private companies developed several projects which foster social entrepreneurs by offering them financial resources but also other types of support, such as counselling, space and, the expertise of their employees. In this respect the project Fabricat in Tara lui Andrei (Made in Tara lui Andrei) sustained by OMV Petrom in Romania and the competition for Social Enterprises launched by NeSst Romania with the support of UniCredit Bank and Unicredit Foundation can be mentioned. The Ready for Finance programme implemented by Deutsche Bank in cooperation with the Social Impact Lab is a successful project developed in German-speaking countries. The Social Impact Lab and SAP have been partnering to support and build the capacity of young entrepreneurs with a social mission through the project Startery. Many of the aforementioned projects include, besides financial support offered to the rising

social enterprise, a co-working space, coaching and mentorship by one of the company's employee and in some cases even by the top management.

In general, social entrepreneurship and civic engagement are encouraged more and more. Various competitions such as Deutscher Engagement Preis in Germany or Social Impact Award in Romania honour citizens who have innovative ideas with a social impact. Legislation dedicated to social entrepreneurs and diverse economic and financial support schemes and mechanisms have been launched at European and national levels in some states. Therefore, supported by various initiatives, the social entrepreneurship field has become more and more popular and appealing, attracting public attention and generating fierce debates and controversy (Brooks 2009; Dacin et al. 2011; Dahle 2004; Defourny and Nyssens 2010; Hill et al. 2010; Mair and Noboa 2006; Yunus 2010). As observed by Mair (2010) we can even state that Social entrepreneurship has become “trendy” nowadays.

The European Union recognized the importance of social enterprises in creating jobs, enhancing local development and overcoming social exclusion (CIRIEC 2012), which lead to the development of initiatives that help create a beneficial ecosystem for social enterprises not only during their start-up phases, but also throughout their lifecycles (e.g. Social Business Initiative adopted in 2011 and the 2013 Regulation regarding the European Social Entrepreneurship Investment Funds). At European level, social economy represents a priority and Member States have been asked to develop, and some actually developed, a coherent strategy and the framework necessary for stimulating social entrepreneurship (Rodert 2012).

At the level of public policies, supporting social entrepreneurship can take different stances: (a) better access to financing; (b) offering fiscal incentives; (c) increasing visibility for the sector through attestation of social enterprises based on clear criteria; (d) introduction of social entrepreneurship courses in school curricula; (e) support for social enterprise incubators; (f) redesigning public acquisitions to favour social enterprises; (g) financing research on social entrepreneurship; (h) developing specific support schemes; (i) introduction of special regulations regarding the legal form of social enterprises; (j) specific human resources policies (European Commission 2013; Martins et al. 2013; Rodenbaugh 2011).

3.2 Legal Framework and Scale of Social Enterprises Across Europe

Social enterprises address unmet social needs with (more or less) market-based approaches, aiming at sustainable solutions. In an attempt to classify social enterprises, the literature highlights several variations of the same idea (Alter 2007; Dees et al. 2001), as summarized also by Volkmann et al. (2012) in the following illustration (Fig. 1).

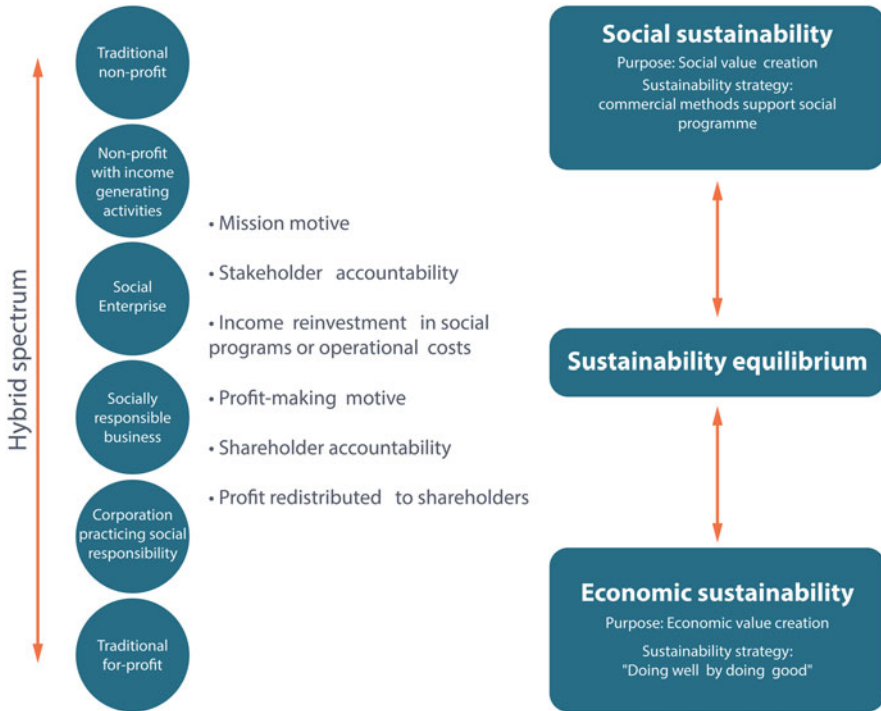


Fig. 1 Social enterprise typology and dual value creation (Source: Authors' own representation based on Volkmann et al. 2012)

Depending mainly on their market orientation, social enterprises can be located on a diametrically opposed scale starting from purely philanthropic (non-profit enterprises, which aim at generating a high social return) and going towards purely commercial (for-profit enterprises striving for a maximum financial return) (Dees et al. 2001). Alter (2007) places social enterprises on a continuum which has at its left end (traditional) non-profit enterprises and at its right end (traditional) for-profit enterprises, including a hybrid category in between. However, most of the social enterprises operate as hybrid models, which embed both for-profit and non-profit elements and are located between these two extremes (Goia 2016).

Social entrepreneurship developed quite differently in continental Europe compared to the Anglosphere of the United Kingdom and the USA. While in continental Europe the welfare state and the church historically played an important role in addressing social issues and social enterprises do not necessarily focus on commercial activities, in the Anglo-Saxon sphere social enterprises tend to take over traditional functions of the public sector and deliver public welfare goods by adopting a commercial market oriented approach (Huybrechts and Nicholls 2012). In some countries (e.g. Czech Republic, Finland, Italy and, UK) social enterprises earn more than 50% of their income on the market, while in others

(e.g. Hungary, Ireland and, Slovakia) it is less than 35% (European Commission 2015).

Not only researchers and scholars are lagging behind the fast development in the practice of social entrepreneurship (Santos 2012), but also policy makers. For instance, in some countries specific legal forms were established, but in other countries social entrepreneurs should adapt to the existing framework and decide to run the social venture either as non-profit or for-profit organisation. In the present section we will present some of the most common legal forms used by social enterprises. However, legal issues refer also to new forms of financing (e.g. crowdfunding) which are not properly regulated, social impact reporting (no clear cut indicators and reporting standards are set) or taxation of certain social enterprises, which due to the challenging context in which they operate and the social groups they address struggle to identify the right way of setting their fiscal duties (see also the case study at the end of this chapter).

Most of the social entrepreneurs do not like bureaucracy and just want to pursue their goals. However, the decision regarding the legal structures of the social venture is very important, as most likely it will have long lasting consequences. Social entrepreneurship takes shape under various forms and we do not want to condition its acknowledgement upon the adoption of predefined legal forms, as it might be too tight for its own good (Light 2006b).

According to the European Commission (2015) social enterprises comprise:

- *legally recognised social enterprises* (if legal forms designed for social enterprises or social enterprise legal status exist in the country where the organisation is incorporated)
- *de-facto social enterprises* (entities which exhibit the features of social enterprises, as defined by the EU definition and which can perform under a wide variety of organisational and legal forms such as associations, foundations, WISE, cooperatives, mainstream enterprises etc.)

Many social entrepreneurs opt for a non-profit form, as they can access special funds, subsidies, receive donations and sponsorships, have a special status in relation with authorities and are more legitimated and trustworthy from the viewpoint of stakeholders. Most of the non-profit-organisations are either *associations* or *foundations*. In general, both of them can perform economic activities, as long as this is explicitly stipulated in their incorporation document. The main difference between associations and foundations consists in the fact that an association is a sum of individual forces directed towards a common goal, while a foundation relies on a patrimony dedicated to the fulfilment of a certain goal (Institutul de Economie Socială 2017).

However, profit making represents a strong incentive for innovation, lying at heart of business ventures, whereas associations and foundations in most of the countries have constraints on profit-making and capital (Mueller et al. 2015).

One of the common for-profit legal forms used by social enterprises is a *limited liability company* (European Commission 2015). In this case there are no restrictions regarding distribution of dividends, but at the same time there is no

“protection” on the free market in form of fiscal incentives, access to special funding etc. Due to the relatively low productivity in some social enterprises (for instance when disadvantaged groups are involved) and the cost reduction pressure, some social enterprises do not manage to be highly competitive on the market in the absence of external support.

Some social enterprises opt for a double structure: they establish a non-profit and a for-profit entity and the money gained in the for-profit entity flows into the projects of the non-profit entity. At the same time, depending on the context, either one or the other entity is used as main vehicle of the social mission. However, there are several disadvantages of the aforementioned double structure, such as double bureaucracy and the risk of mission creep - the risk of deviating from the core activity (social).

The *work integration social enterprises, or WISEs* represent a common form of expression of social entrepreneurship in Europe. They employ low skilled workers from disadvantaged social groups and offer them the prerequisites in order to be further integrated on the labour market. Therefore, WISEs represent in some cases “transition employers” for certain categories of people which offer them special working conditions, assistance and training with the ultimate purpose to be reintegrated on the free labour market (Institutul de Economie Socială 2017). Most of the WISEs are active in fields such as: manufacturing, packaging, cleaning, waste collecting and recycling, maintenance of green spaces, etc. In Romania the concept of WISE is implemented in the form of sheltered units, where at least 30% of the employees are persons with disabilities. Romanian sheltered units are exempted from the payment of income tax, if 75% of the saved resources are reinvested in the development of the company. Another advantage offered by the state is represented by the following provision: in Romanian commercial companies with more than 50 employees at least 4% of the total number of employees should be persons with disabilities. If this share is not reached, there are two options: the first one is to pay a fine representing 50% of the salaries (minimum wage) of the persons with disabilities that should be employed in the company and are not, or to buy products and services produced by sheltered units amounting to the sum owed to the state budget. The second option is of course preferred by many companies, as they can benefit from the products and services purchased from sheltered units. In this way, through the legal provisions the Romanian state fosters the development of sheltered units providing them new market opportunities (Institutul de Economie Socială 2017).

In some countries *specific legal forms for social enterprises* were developed. Among these the following can be mentioned: Community Interest Company (CIC) in the United Kingdom, community limited liability company (gGmbH) in Germany, Social Purpose Company in Belgium, Social Cooperatives (Types 1 and 2) in Italy, and L3C organizations and B Corps in the US. Most of them have to fulfil a number of criteria such as creating benefits for the community—there are certain constraints on the distribution of dividends (reinvestment of the profits) or assets in case of selling or failure (asset lock—the assets of the organisation will pass to another organisation with a similar social mission in case of selling, failure or

dissolution)—and producing a stakeholder report on the social impact generated on a regular basis (Copenhagen Business School 2014).

According to a CIRIEC Report on Social Economy (2012) the main legal forms taken by the social economy enjoy some specific tax treatment: for instance, countries like Portugal, Italy and Spain have consolidated special tax regimes backed by recognition of the social role of the social enterprises in their constitutions, while other countries are scaling back their existing specific tax treatment.

Marks, labels and certification systems for social enterprises represent another form of recognizing the social purpose and granting access to special funding and legal facilities. They are not particularly widespread across Europe, but have been implemented in four European countries: in Finland and the United Kingdom we have a social enterprise mark, while in Germany we have the “wirkt” (it works) stamp and in Poland the Social Economy certificate (European Commission 2015).

In a report on social entrepreneurship in 29 European countries released by the European Commission in 2015 it is shown that organisations which meet the definition of the social enterprise can be found in all countries. However, due to the lack of standardisation and common classification combined with a lack of systematic evidence at national level, it is difficult to have an accurate record of social enterprises across Europe. As illustrated in Fig. 2, several countries have institutionalised the concept of social enterprise either by creating tailor-made legal forms for social enterprise and/or a transversal legal status” (European Commission 2014, p. 3).

At international level, depicted in Fig. 3, most of the social entrepreneurial activities can be found in Australia and the US, followed by Sub-Saharan Africa. Eastern and Western Europe exhibit similar figures, close to the average at international level.

The movement of social entrepreneurship in Europe is dynamic, diverse and encapsulates the drive for new business models that combine economic activity with social mission, and the promotion of inclusive growth. A proof of the increasing size of the social economy in Europe can also be derived from the CIRIEC Report on Social Economy (2012), which shows that social economy directly provides over 14.5 million jobs, accounting for 6.5% of total EU employment. Especially in the new member states European funding with its special schemes for social economy played a major role in the process of establishing and developing social ventures.

Concerning the scale of social entrepreneurship across Europe, Western European economies are characterised by a prevalence of more than five workers engaged in a social venture (46%) whereas in Eastern Europe social enterprises with more than five employees score 34%. On the other hand, in Eastern Europe, social entrepreneurship has higher growth expectations in the following five years (56%) compared to Western European enterprises (44%). At the same time, although volunteering was not very popular in Eastern Europe, social enterprises in this area rely more on volunteers as compared to Western Europe (59% vs 46%) (Bosma et al. 2015). The growth is debatable in terms of translating into actual growth since social entrepreneurship is context dependent. The European

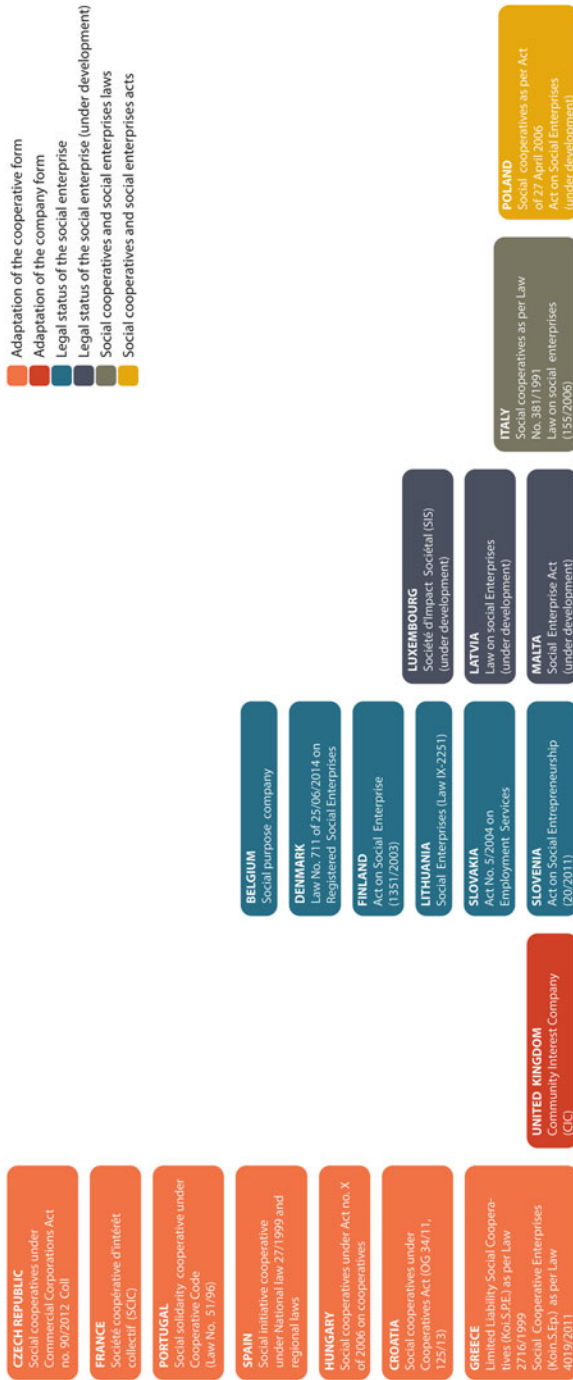


Fig. 2 Countries with specific legal forms or statutes for social enterprise (Source: Authors' own representation based on European Commission 2015)

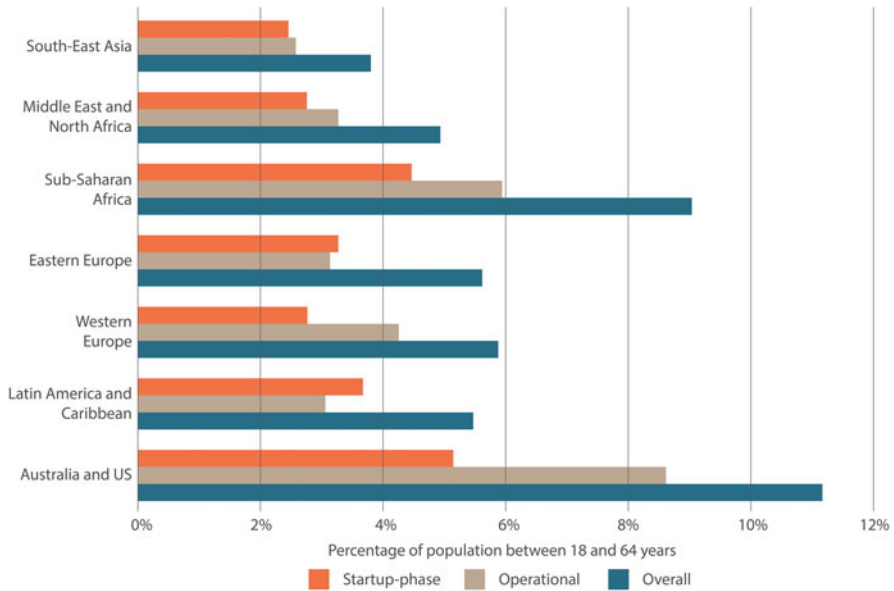


Fig. 3 Social entrepreneurship worldwide (Source: Authors’ own representation based on Bosma et al. 2015)

Commission (2015) has attempted to estimate the magnitude of the social entrepreneurial phenomenon and according to national estimates the number of social enterprises in countries in the EU ranges from around 40 in Croatia, to 105,000 Germany, to 248,000 in the UK.

Therefore, there is evidence and a consensus that social entrepreneurship gains momentum and will further develop in Europe, including the emergence of new forms of social enterprises and new legal frameworks adapted to their needs (European Commission 2015).

4 Conclusions

Social entrepreneurship has grown exponentially across Europe and it is still expected to develop since it has been rendered to be dynamic and diverse. Though a unanimous definition of the concept has not yet been reached, evidence of the existence of social entrepreneurship can be found all across Europe. However, social entrepreneurship has been agreed upon to display the following main characteristics: primacy of social mission, social innovation, hybrid character, involvement of the target group in solving the social problem, and scalability, as previously illustrated throughout the present chapter and in the following case study. Social entrepreneurship is translated into practice by means of social actors embedded in

the following types of organisational entities: associations, foundations, limited liability enterprises, cooperatives, work integration social enterprises and the list may continue. Moreover, social entrepreneurship has undergone a ternary development by becoming a field of study in universities, being embraced by practitioners and by consistently attracting the attention of researchers.

Social entrepreneurs usually adapt to the legal existing forms of the respective countries in which they act, but in some regions new specific legal forms have already emerged which better address the needs of social entrepreneurs. At the same time different programmes, policies and incentives are under development at both EU and national level conjointly with specific targeted schemes for supporting the actors of social economy. Social and economic challenges and trends bring forth the fact that this phenomenon is gaining both traction in the academic field and momentum in the practice community by transferring the financial and managerial burdens from the state to private entities which are more likely to develop sustainable solutions for social problems.

Questions/Assignments

1. Please write in maximum of 100 words your own definition of social entrepreneurship. Exchange notes with your colleague and compare his/her contribution with yours (peer assessment). What are the main common features/differences?
2. Conduct extensive research in order to assess the scale of social entrepreneurship across the European Union and identify the outliers.
3. Outline the profile of the social entrepreneur by conducting field research among real social entrepreneurs. Compare your findings with the literature and with the findings of your colleagues. What are the common features and the differences?
4. “Social entrepreneurship is not compatible with the concept of homo oeconomicus”. Explain why this statement may have been made. Do you agree with it? Please justify your answer.
5. What are the main characteristics of a social enterprise? Please identify your own example of social enterprise and explain how its business model reveals the traits of a social enterprise. You can use your electronic devices, if available.
6. “The current way of doing business is obsolete and has to be reinvented.” Explain and comment upon this statement in the light of the challenges faced in recent times at political, economic, social and environmental level.
7. Give examples of measures/programmes developed in your country either by public institutions or private initiatives meant to foster the development of social entrepreneurship.
8. Should structures of the sharing economy such as Airbnb, Uber, Nod Makerspace (co-working space) be considered part of the Social Economy? Please work in teams of 3–4 persons. Some of the teams will provide arguments sustaining the aforementioned statement and the other teams will provide

arguments against it. A small debate will take place between the pros and cons teams.

9. “All social enterprises across Europe should have a social enterprise mark”. Provide at least two arguments to sustain this idea and two arguments against it.
10. Give examples of at least two legal forms specially designed for social enterprises in various European countries and present their main characteristics.
11. List and explain at least two advantages and two disadvantages of selecting a non-profit legal structure for a social enterprise.
12. In your opinion what are the factors which determine the very different stages of development of social entrepreneurship in various European countries? List and explain at least three factors. What is the situation of social entrepreneurship in your country? List and explain two opportunities and threats that social entrepreneurs from your country need to address.
13. What short, middle and long term perspectives for social entrepreneurship do you see in your country? Please explain your answer.

The following case study about Village Life serves to complement the theoretic description of social entrepreneurship in Europe and to deepen the understanding of the main characteristics of social enterprises.

5 Case Study: Village Life Association Romania

Agro tourism is the concept that designates the tourism practiced within the rural environment, which uses the agro touristic household with all its facilities in order to provide different services (accommodation, recreational activities, social events, festivities, production/manufacture and sale of agricultural products) (Darau et al. 2010). Consequently, this type of tourism is one of the most efficient ways in which traditions, customs, exquisite unpolluted landscapes can be revived, capitalized and promoted.

Throughout its history, the Romanian village accumulated various spiritual, moral and cultural values that have lately been forgotten or overlooked, but that can be brought back to the attention of the population. Even though, in Romania over 40% of the population still lives in rural areas, we are witnessing a crisis in which yesterday’s villagers have traded their cultural heritage and their environment for the cities and their facilities. This may not be surprising, if we consider the fact that in 2016 over 30% of the population in rural areas lost their jobs. According to the same study, the yawning gap between the rural and urban poverty and social exclusion are considerably high threats for countries like Romania and Bulgaria (Mommaas 2016). The determination of the scale of poverty is based on the socio-demographic and economic characteristics of the area and is reflected by specific indicators such as: the dispersion around the brink of poverty, income inequality index, the relative median deficit and the Gini coefficient. According to these indicators, poverty in Romania has a rather profound character, meaning that for

many persons it will be impossible to overcome poverty in the short run. Therefore, social entrepreneurship plays a fundamental role in offering sustainable solutions in the context of poverty alleviation in rural areas (Institutul National de Statistica 2016).

Village Life is a non-governmental organization set up in Romania in 2011 and was inspired by the lack of connection between the countryside and urban areas. In the context of a country having economically disadvantaged and isolated rural communities and, vulnerable regions facing depopulation and lack of perspective, Village Life fills in the gap by bridging villagers and modern citizens, and additionally, sustains the rural development. The basic concept of Village Life is that travellers are hosted in village households where they can learn and participate in various authentic rural activities characteristic for the Romanian countryside (tending animals, learning folk dances and pottery, etc.). The money travellers pay goes into the local economy, aiding to preserve customs, architecture and values and at the same time to improve villagers' lives. The purpose of the project also relates to helping villagers to realize the importance of their heritage, to stimulate communities in which time stopped and to get them in contact with entrepreneurial ideas that could raise their living standards. On the other hand, tourists develop strong relationships with the villagers, and some of them, learn for the first time what life is like in the countryside. The rural space provides a large scope of leisure possibilities, but beyond that, all of the experiences that the tourists are exposed to, teach different groups of people how to change their habits and evolve to build regenerative culture and resilient humanity.

Currently, Village Life Association runs in 4 villages in Romania: Poienita, Costesi, Izvorul Muresului and Sinca Noua. They provide possibilities for both individuals as well as for companies to organize different team buildings or other activities besides work. Companies can support the activities of the NGO by redirecting either a share of their profit tax according to the law or by booking team buildings or other events from the NGO (in Bucharest or in the countryside). Individual persons can fill in a request to redirect 2% of their income tax to support the association's activities and, moreover, volunteers are welcomed wholeheartedly to support the sustainable development of the community by getting engaged in what the association does.

The projects developed by Village Life cover a large spectrum of interrelated initiatives: *Village Life School* trains rural communities to become hosts (for future tourists); *Active for Our Community* develops community based organisms which in the long term will work for the improvement of their community; *Romania—Europe's Community-Based Travel Hub* sets up and developed Romania's first social community based travel enterprise, and *At Home in Your Community* which aims at addressing issues related to living and public spaces in 10 primary rural communities.

In 2012, Village Life won the first prize in the national contest Social Impact Award with "Sezatoarea" project, and in this way their efforts of changing the relationship between rural and urban environments were widely appreciated and

acknowledged for the first time. Village Life is also part of NESsT Romania portfolio.

1. Research the context that led to the emergence of Village Life and identify the key drivers in this respect.
2. Analyze in 500 words the existing legal framework for social entrepreneurship in your country.
3. Research the major areas of intervention of social entrepreneurship in your country. How does the state address social issues? Are there also any private initiatives trying to solve similar issues?
4. Identify the characteristics of a social enterprise in the case of Village Life. Explain why Village Life is a social enterprise and document the social problem that the social enterprise is currently addressing.
5. Identify where you would place the social entity on the hybrid spectrum by referring to Fig. 1 (Social enterprise typology and dual value creation) in this chapter.
6. Explain the money flow (and sources of revenue) of this social enterprise and identify the potential issues regarding the taxation system of the company. Design two solutions to address this problem.
7. Is the social enterprise sustainable and self-sufficient? Provide at least three arguments to support your opinion.
8. Identify the scalability potential of the social entity. Which could be the threats and opportunities for developing Village Life at a European Union level?
9. Explain what the social impact of Village Life is and propose a way for the NGO to measure its social impact. Research www.villagelife.ro.
10. Forget all the previous information you have been given about the legal form and country of Village Life. Now you can choose one European Union country (other than Romania) in which you envision Village Life. Which country would that be? Research the legal forms available in that country and propose a legal structure that you consider most suitable for Village Life. Present supporting arguments for your decision.

The present case study was designed based on the information retrieved from the official website of Village Life, www.villagelife.ro. For additional information, you may visit their website.

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