



LOUVAIN
School of Management

UNIVERSITE CATHOLIQUE DE LOUVAIN
LOUVAIN SCHOOL OF MANAGEMENT

**GUIDELINES TOWARDS SOCIAL IMPACT MEASUREMENT:
THE CASE OF ASHOKA'S FELLOWSHIP PROGRAM**

Promoteur: Professeur **Ina Ehnert**

Mémoire-recherche présenté par **Solène Thibaut**

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Table of Content

Introduction.....	1
Part 1. Literature Review.....	5
Introduction	5
1.1. Social Impact Value Chain.....	6
1.2. Theory of Change	8
1.3. Performance, Effectiveness and enhanced decision-making.....	9
1.4. Common Process.....	10
1.4.1. Setting Objectives.....	12
1.4.2. Analyzing Stakeholders	14
1.4.3. Measuring Results.....	17
1.4.3.1. Use of indicators	17
1.4.3.2. Methods and their characteristics	18
Purpose.....	19
Time frame	20
Orientation.....	20
Perspective	20
Approach	20
1.4.4. Verifying and Valuing Impact.....	22
1.4.4.1. Verifying Results.....	22
1.4.4.2. Valuing Results	23
1.4.5. Monitoring and Reporting.....	24
1.4.5.1. Monitoring purpose.....	24
1.4.5.2. Evaluation Purpose.....	24
1.4.5.3. Reporting Purpose	25
1.4.5.4. Screening Purpose.....	25
1.5. Description of a selection of Methods.....	25
1.5.1. Balanced Scorecard	25
1.5.2. SROI (Social Return on Investment).....	27
1.5.3. SRS (Social Reporting Standard).....	28
Conclusions.....	30
Part 2. The Case of Ashoka's Fellowship Program.....	31
Introduction	31
2.1. Methodology for data collection and analysis	31
2.2. Ashoka.....	32

II.

2.2.1. Ashoka's Activities	33
2.2.2. Fellowship Program	35
2.2.2.1. Theory of Change	36
Ultimate goal	36
Expected Outcomes	36
Outputs	37
Activities	38
2.2.2.2. Social Impact Value Chain	40
2.3. Fellowship Program's Impact Common Process	41
2.3.1. Setting Objectives	42
2.3.2. Analyzing Stakeholders	43
2.3.3. Measuring Results	45
2.3.4. Verifying and Valuing Impact	49
2.3.5. Monitoring and Reporting	49
Conclusions	50
Part 3. Discussion of the findings	51
Introduction	51
3.1. Social Impact Value Chain and Theory of Change	51
3.2. Performance and Effectiveness	54
3.3. Common Process	54
3.3.1. Setting Objectives	54
3.3.2. Analyzing Stakeholders	55
3.3.3. Measuring Results	57
3.3.4. Verifying and Valuing	58
3.3.5. Monitoring and Reporting	59
Conclusions	60
General Conclusions	63
References	67
Appendices	73

Table of Figures

Table 1 : Social Impact Value Chain.....	6
Table 2 : Social Impact Value Chain to differentiate Performance from Effectiveness.....	9
Table 3 : Five Stage Common Process	11
Table 4 : Motivations for Impact measurement	13
Table 5 : Classification of Stakeholders	14
Table 6 : Stakeholders' needs and incentives for Impact measurement.....	16
Table 7 : Social Impact Value Chain used for Impact Evaluation.....	18
Table 8 : Impact measurement methods' characteristics.....	19
Table 9 : Merits and limitations of the SROI	27
Table 10 : Description of the Social Reporting Standard	29
Table 11 : Ashoka's poles of action.....	33
Table 12 : Core Value of Ashoka's Fellowship Program	37
Table 14 : Ashoka's Impact Value Chain.....	40
Table 13 : Ashoka's Fellowship Program Value Chain.....	41
Table 15 : Ashoka Fellowship Program's Social Impact Value Chain.....	52
Table 16 : Ashoka's stakeholders groups.....	55
Table 17 : Ashoka's impact method characteristics.....	57
Table 18 : Recommendations for Ashoka	61

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Abstract

Scholars and practitioners refer to the difference on society induced by social organizations as “social impact”. An increasingly debated question concerns how to measure this social impact as growing pressure seems to be put on these organizations to communicate their effectiveness, generating a profusion of costly and complex measurement tools that do not appear to suit these types of organizations.

Consequently, this master thesis aims to clarify how a social organization can visualize the path toward this social impact and from there, conceive or use a methodology to measure the most relevant indicators, analyze them and communicate the results. It also highlights the difficulties faced by organizations and the opportunities such an exercise can provide. As a case study, this thesis analyzes the emblematic case of Ashoka, thus providing insight for social organizations, scholars and institutions to reflect on the concrete challenges raised by this exercise as well as share a set of best practices.

The first part allows the reader to better understand how a social organization, starting with a certain amount of inputs can create a societal impact through the positive changes in behavior that its activities’ outputs generate. Then, it introduces a process composed of five stages determinant to the implementation of an impact measurement system. An organization must first clearly and collectively define the objective of the approach, then analyze its ecosystem and the stakeholder groups it contains to identify their potential contribution and incentives. It must include stakeholders continuously and throughout the different stages, as they are essential to its existence. Furthermore, the organization must put in place a methodology to collect data about its outputs and outcomes and analyze these results. It is also important for the entity to verify the quality and authenticity of the results as well as the value they bring to beneficiaries. Finally, a systematization of the data collection must be put in place and a reporting framework must be selected for communication.

In the second and third section, we see the case of Ashoka which has been implementing a measurement system for more than twenty years consisting of a global quantitative survey sent to their beneficiaries (social entrepreneurs supported by the entity and called ‘Fellows’) both five and ten years after their election, followed by some local and individual “in-depth” interviews to *“provide a basis for understanding Fellows’ work. These case studies carried out by Ashoka staff introduce some of the richness lost by quantitative and multiple-choice responses alone”* (Measuring Effectiveness, 2006).

Finally, this case analysis confirms that this exercise is complex, multidimensional and requires from the organization a full understanding of the key theoretical concepts. It provides examples of concrete challenges encountered by social organizations through the example of our case analysis, which could serve as a basis of reflection for scholars and European institutions. For instance, although Ashoka’s case shows a good knowledge of these notions, the organization also faces several difficulties. Those mainly concern the essential but delicate involvement of a representative set of stakeholders at all stages of the process and the fact that the system has to be regularly revised in a way that does not create biases nor lead to a granularity of data.

Introduction

Social organizations exist because they intend to make a difference on society. An increasing number of them want to be able to measure and communicate about the difference they are inducing. Scholars and practitioners refer to this concept as “social impact”. The question is then: how to measure their social impact on society? Numerous tools have already been developed in traditional organizations, putting pressure on the social sector but using these traditional financial accounting tools does not suit their double bottom line: their financial outcomes and social goal (Clark and al., 2004). Therefore, there is a need to develop adapted tools.

The question of measuring social impact is increasingly debated in a variety of contexts. For instance, the European Commission released a report in June 2014 on this matter entitled: *“Proposed Approaches to Social Impact Measurement in European Commission legislation and in practice relating to EUSEFs and the EaSI”*. Research for this report started in 2011 with the creation of a sub-group of social entrepreneurship experts called GECES, when social entrepreneurship was placed at the heart of its strategy for economic recovery. Since then, multiple articles, seminars and trainings are organized to empower and provide social organizations with tools and concepts that enable them to measure and report on their social impact (Mortier, 2013). Furthermore, in Belgium and elsewhere, many types of support organizations have developed measurement approaches such as social enterprises federations or research centers (Mortier, 2013) but the topic is complex and the multiplicity of tools and concepts make it even more complicated for social organizations to cope with this challenge.

Indeed, as mentioned in the introduction of Mouchamps’ article (2014), *“measuring success is a growing concern for social enterprises”*, and this increasing pressure exerted by social enterprises’ ecosystems (funders, stakeholders, etc.) is likely to come from the *“isomorphic pressure from the business world to demonstrate performance”* (Mouchamps, 2014) which leads an growing amount of social enterprises to address this important challenge. However, these entities often face difficulties when having to implement an impact measurement system because of the profusion, cost and complexity of existing tools either developed by the business world and then modified for the social sector or directly developed for social enterprises (Mouchamps, 2014). Furthermore, the terms

used in these articles and guidelines are often unknown and unclear for most social organizations as they directly come from the finance world (Mortier, 2013).

Consequently, this master thesis aims to clarify how a social enterprise can visualize the path toward its intended social impact on society and from there, conceive or use a methodology to measure the most relevant indicators, analyze them and communicate the results. It will also highlight the difficulties faced by the organization and the opportunities such an exercise can provide. Therefore, this master thesis will be divided in three parts: a literature review, a case analysis of Ashoka's fellowship program and a discussion of the findings in relation to the existing literature.

We have decided to develop a thesis with a qualitative orientation because we aim at guiding social organizations by clarifying the concept theoretically and then illustrating it with an example. Therefore, we will first describe the main notions and literature on the topic and then exemplify them. This will enable us to concretize these conceptions and point out some recommendations for the analyzed case as well as for all social organizations.

For the first section, we will present a review of existing academic literature on the topic as well as European Commission working documents and guidelines developed for venture philanthropists¹ and social enterprises. We will start by explaining how an organization can define its impact through three concepts: the Social Impact Value Chain, the Theory of Change and the notions of Performance and Effectiveness. Then, we will explore in detail the different steps that can lead an organization to adequately measure its social impact and establish a recurring system to collect, analyze and report its results.

Subsequently, to illustrate the theory and provide a concrete example, we will analyze the emblematic case of Ashoka. We will first synthesize what its Theory of Change and Social Impact Value Chain consists of, before examining step by step its long established

¹ *"Venture philanthropy works to build stronger social organizations by providing them with both financial and non-financial support in order to increase their social impact. The organizations supported may be charities, social enterprises or socially driven commercial businesses, [...]"* (European Commission website, consulted on July 20th 2015, definition adopted by the EVPA).

methodology. Then, we will use the literature review to discuss Ashoka's case and suggest some recommendations.

Finally, we will draw general conclusions, in which we will mention this thesis' limitations and propose several options for further research.

4.

Part 1. Literature Review

Introduction

As Impact Measurement is an interdisciplinary topic used and needed in several types of organizations (Simsa and al., 2014), we will use concepts from authors in different fields such as social entrepreneurship, evaluation or accounting.

Even though these research areas differ, scholars have tried to grasp the notion of Social Impact, what and how to measure and communicate in all of them. This is the reason they are all relevant potential information sources.

Furthermore, for the redaction of this paper, we used literature and notions developed to describe various types of organizations such as the Third Sector, social enterprises or non-profit organizations. As an example, Third Sector is defined by the Oxford Dictionary (consulted on July 4th 2015) as *“the part of an economy or society comprising non-governmental and non-profit-making organizations or associations, including charities, voluntary and community groups, cooperatives, etc”*. Thus, it includes the notion of Charity, non-profit and NGO.

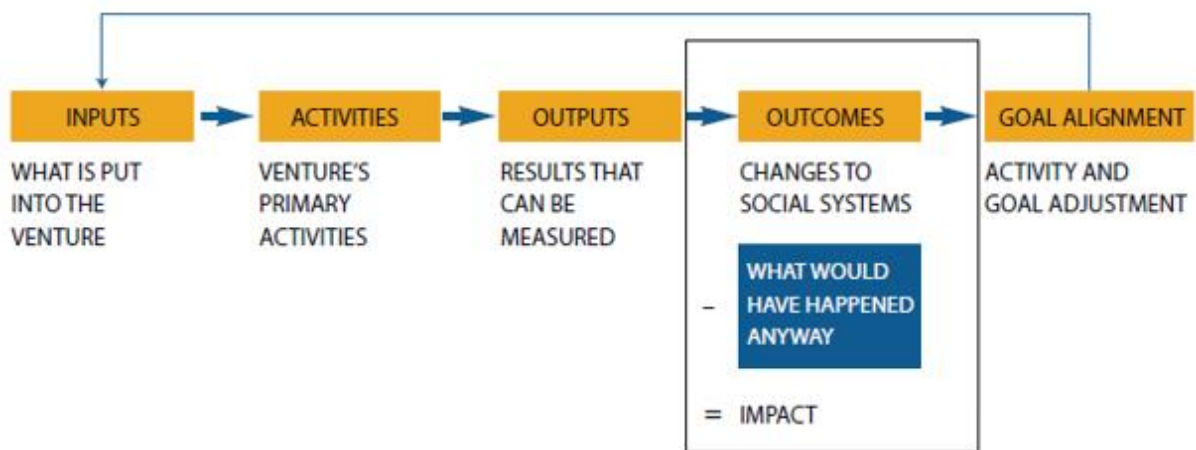
The purpose of this thesis is not to discuss their difference, but rather rely on a feature that gathers them: these organizations, through their activities pursue a social goal and their actions have social impacts on individuals, but also on the collectivity (Mertens and Marée, 2012). While the production of this type of organization is typically intended for a particular audience (its beneficiaries), it also generates impacts on others and, more generally, on the community as a whole (Young, 2006).

It is this specificity that is the basis of our reflection on social impact assessment and therefore, in order to describe these organizations, we will use the generic term ‘social organizations’ throughout this thesis.

1.1. Social Impact Value Chain

This section aims at breaking down how a social organization can assess its social impact. In 2004, Clark and al. first developed a Social Impact Value Chain diagram. This generally accepted framework, depicted in Table 1, investigates all the aspects of the organization that lead to impact production.

Table 1 : Social Impact Value Chain



Source: Adapted from Catherine Clark, William Rosenzweig, David Long, and Sara Olsen, *Double bottom Line Project Report: Assessing Social Impact in Double Bottom Line Ventures*, Columbia Business School/Haas School of Business/Rockefeller Foundation, 2004.

Source: Clark and al. (2004), p.7

In this diagram, the first step describes the organization, with a focus on what is called “inputs” by some scholars (Hehenberger and al., 2012). They represent all the resources needed to run the organization. These are the financial, human, tangible and intangible assets. They include for instance the funding, the staff’s expertise, the buildings; all the inputs required to achieve the objectives set.

The second step analyzes the activities that the organization makes available to its beneficiaries. These are the concrete actions of the organization. Their main goal is to improve the lives of the targeted public and create changes (GECES² sub-group Report, 2014). The primary activities should be precisely listed and detailed into sub-activities.

² Expert group of the European Commission on social entrepreneurship working on Impact Measurement

The third one describes the outputs that each activity generates, which means the immediate results of the activity or how it reaches the beneficiaries. These can for instance be the services provided or the goods distributed.

However, *“the key notion of the Impact Value Chain is to differentiate outputs from outcomes”* (Clark and al., 2004). Indeed, outcomes represent all *“social effects (changes), both long-term and short-term achieved for the target population as a result of the activity undertaken with a view to social change taking into account both positive and negative changes”* (GECES sub-group Report, 2014). Thus, it includes all the social changes observed on the beneficiaries’ behavior. In general, outcomes are divided in two subgroups (GECES sub-group Report, 2014). The first one is called *“primary”* and represents the direct consequences of the activities on the beneficiaries’ lives. The *“secondary”* outcomes are described as the indirect consequences of the activities on the beneficiaries’ lives or the lives of others.

The fifth step represents the impacts, which are deduced from the outcomes by removing the changes to the beneficiaries’ lives that do not directly relate to the organization’s activities. In other words, *“by impacts, we mean the portion of the total outcome that happened as a result of the activity of the venture, above and beyond what would have happened anyway”* (Clark and al., 2004).

It is important to emphasize that this is the definition we will use throughout this thesis as the notion of social impact often varies in the literature. For instance, Maas (2014) listed all the definitions that social impact has depending on the authors as provided in Appendix 1. It is also important to note that the part of the changes that cannot be attributed to the organization’s activities is often called deadweight.

Furthermore, impacts and outcomes are frequently used as synonyms, which creates what Liket and al. (2014) describe as a *“substantial confusion in the non-profit sector”*. In addition, as these concepts are defined differently from one source to the other, it also creates confusion for the stakeholders designing a measurement process and thus might hamper its quality.

1.2. Theory of Change

As “*the fundamentals of good measurement of social impact lie in the account (story) of the intervention and the lives changed by it*” (GECES sub-group Report, 2014), it is important to put the organization’s Social Impact Value Chain into perspective through the reconstitution of the story behind it. A way to achieve this goal is through the use of the Theory of Change, which links all the Social Impact Value Chain steps together.

The Theory of Change uses a causative reasoning (GECES sub-group Report, 2014) to understand the effects of the activities on the beneficiaries and was globally recognized as the basement of a social impact measurement approach, along with the Social Impact Value Chain.

This notion emerged from evaluation planning techniques. It was first used in the United States and progressively appeared in the European third sector vocabulary. It is often shown as a diagram with the same stages as the Value Chain and can reveal important information (Kail and Lumley, 2012) concerning:

1. Whether the organization’s activities are adequately designed to achieve the goals
2. Whether there are some parts of activities that do not reach the targeted objectives
3. The ecosystem in which the organization is evolving and, which of these stakeholders can be of help
4. How to measure the actual impact

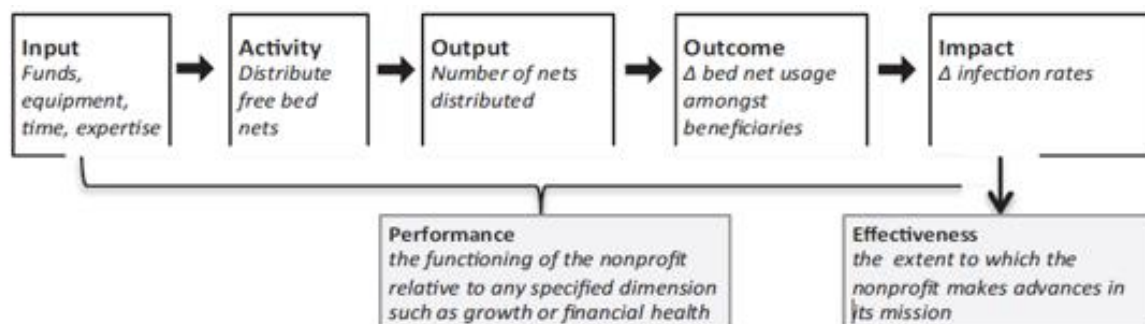
To make it thorough, the Theory of Change should be designed and discussed in groups including different stakeholders. Therefore, Kail and Lumley (2012) recommend five stages in creating such a model:

1. Realistic and definite goal setting
2. Backwards running from the goal to identify the intermediate outcomes
3. Identifying the causal-effect links between outcomes and their order
4. Establishing the causal-effect links between activity and its outcomes
5. Improving the activities by thinking of other influencing factors

1.3. Performance, Effectiveness and enhanced decision-making

Liket and al. (2014) developed the essential difference between Performance and Effectiveness in relation with the Social Impact Value Chain and is depicted in Table 2.

Table 2 : Social Impact Value Chain to differentiate Performance from Effectiveness



Source: Liket and al. (2014), p.174

On the one hand, Effectiveness is defined as “*the extent to which the non-profit makes advances in its mission*” (Liket and al., 2014). This notion is closely linked to its social impact and the process to assess it is assimilated to measuring impact by Simsa and al. (2014).

On the other hand, Performance is defined as “*the functioning of the non-profit relative to any specified dimension*” by Liket and al. (2014) and, according to them, examines a larger spectrum of steps of the Value Chain (from Input to Outcome). Indeed, the notion of Performance is multidimensional as “*an organization cannot simply be “high performing” as such*” (Liket and al., 2014).

In addition, in order to reach Effectiveness on achieving its social mission, it generally means that the organization has a high Performance on all the intermediate steps (input, output etc). Liket and al. (2014) also stress the fact that both concepts are used on a project basis and might not necessarily be aggregated as such at an organizational level.

Furthermore, according to Moxham (2014), “*the relationship between performance measurement and improved efficiency and effectiveness is persuasive in the literature that was examined*”. However, Greiling (2006, p.450) states that the correlation between the implementation of a performance measurement system and an increased efficiency does not exist.

However, according to LeRoux and Wright (2000), the use of such a system seems to be correlated with an effective strategic decision-making. Indeed, for these scholars, measuring workload and output, unit cost and efficiency and outcomes and effectiveness were the most helpful for better decision-making.

1.4. Common Process

Once an organization established its Social Impact Value Chain and Theory of Change, it needs to think about impact measurement. Here, most scholars agree on the fact that *“the sector is still in search of adequate metrics in order to measure outcomes and impacts”* (Simsa and al., 2014 adapted from Ebrahim and Ragnan, 2010) which makes the exercise challenging and complex.

Therefore, the GECES, the sub group from the European Commission focused on this topic, published a paper in June 2014 to help practitioners and investors have a better view on the issue. This report recognizes the need for a framework for indicators giving the general structure applicable for the majority of the cases but its compliance should remain flexible. Scholars agree and point out that there isn’t, nor should there be, a “gold standard” to follow or an imposed set of quantitative indicators as they could have *“perverse incentives, driving the behaviors in the wrong direction and away from the effective delivery of valuable outcomes”* (GECES sub-group Report, 2014).

Moreover, in these guidelines promoted by the European Commission, there seems to be *“a basic convergence between the different approaches on the main steps in the process that constitute the groundwork for any measurement of social impact”* (GECES sub-group Report, 2014). They recommend therefore the use in all impact measurement processes³ of five stages strongly inspired from the EVPA⁴ Guide by Hehenberger and al. (2012) (see

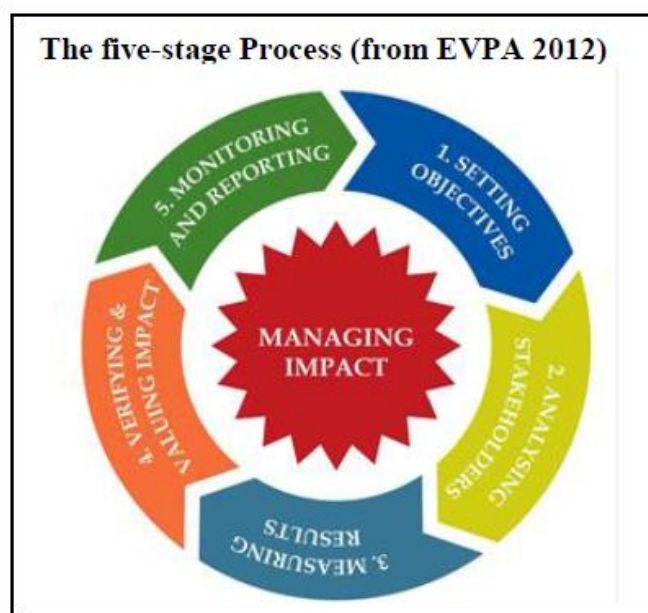
³ A process is defined by the GECES sub-group (2014) as *“the series of steps or stages by which a Social Enterprise or Fund investigates, understands and presents how its activities achieve change (outcomes) and impact in the lives of service-users and stakeholders”*

⁴ EVPA stands for ‘European Venture Philanthropy Association’. *“Established in 2004, the association aims to be the home as well as the highest-value catalytic network of European social investors, venture philanthropists and foundations committed to using venture philanthropy and social investment tools to target societal impact.”* (EVPA website, consulted on July 20th 2015)

Table 3). This is the reason why we will follow those five stages throughout this literature review.

The first step concerns setting the objectives of the approach. Next, the organization should analyze and map the stakeholders of its organization and include them in the process. At this stage, it is also important to assess the incentives and needs of all these stakeholders (“who gains what and who gives what and how”). Then, the organization should make sure all participants are aligned and agree on the direction and objectives chosen. The third stage concerns the design of the most appropriate measurement system to grasp the organization’s impact. Following this, the organization actually measures the outputs and outcomes and assesses if the activities reach the goals previously set. Then, the fourth step consists of verifying the quality of the results obtained and assessing their value for the beneficiaries. Once the organization knows whether the goals were achieved or not, why and how, then the last stage consists of monitoring, improving and reporting internally and externally the results.

Table 3 : Five Stage Common Process



Source: GECES sub-group Report (2014), p.iii

1.4.1. Setting Objectives

For this stage, Hehenberger and al. (2012, p.20) provide an overview of the principal motivations for measuring impact of the different stakeholders and their main features. As one can see on Table 4, there are five main motivations for an organization to start a measurement process.

The first one aims at increasing the odds of receiving funds from Venture Philanthropists. The second concerns the management as it helps leaders in their evaluation and provides them with more transparency. Furthermore, it can also be used more globally as a good management tool to better integrate social impact in the strategic decision-making processes and operations. According to Hehenberger and al. (2012, p.20), the fourth motivation is the generation of common incentives that induce all stakeholders to work towards the same impact goal. The last one refers to the reporting motivation as at the end of the process, the organization should be able to communicate effectively on its social impact from a marketing or fundraising point of view.

In parallel with this overview, Hehenberger and al. (2012, p.21) also underline two main points. The first one is that these motivations need to be assessed and understood in consideration with the context in terms of the organization's resources, funding strategy and timeframe. The second one concerns the use of SMART objectives. This concept is often used in business as it defines how the objectives should be formulated. SMART stands for Specific, Measurable, Attainable, Realistic and Time bound.

Table 4 : Motivations for Impact measurement

Motivation	Target Audience	Outlook
Investment Selection: prioritise where to invest resources for greatest impact	Internal (VPO/SI portfolio managers)	Prospective
Monitoring: evaluate progress of the SPO against milestones, with increased transparency	Internal (VPO/SI portfolio managers, management, board of VPO/SI)	Continuous
Management tool: a framework to integrate social impact into strategy and operations	Internal (VPO/SI portfolio managers and management)	Continuous
Aligning incentives: generates incentive schemes that steer work towards achieving impact, and/or for setting funding milestones with the SPO	Internal (VPO/SI portfolio managers, management and board of VPO/SI) & external (SPO management)	Continuous/ Retrospective
Reporting: communicate impact to external stakeholders for marketing and fundraising purposes	External (other stakeholders)	Retrospective

Source: Hehenberger and al. (2012), p.20

Moreover, Moxham (2014) explains that there are two other main drivers for Third Sector organizations to measure their performance.

The first one is the accountability driver. Indeed, in the 1990s, after financial deviations occurred in the Third Sector, accountability started to appear as a response to the guidelines imposed by the policy makers (Blasi, 2002, p.520). Often depicted as complex and multidimensional, it is closely linked to performance as most accountability efforts are performance-focused (Blasi, 2002; Carman, 2010; Zimmermann and Stevens, 2006). Also, in a study conducted in New York State, Carman (2009) found that funders heavily influence accountability practices which inclines managers to follow external evaluation and monitoring requirements. In general, Moxham (2014) concludes that “*accountability is recognized as a principle driver for performance measurement; however, there is a lack as to how accountability requirements can or should be operationalized*”.

The second driver identified by Moxham (2014) for Third Sector organizations to measure their performance is their desire to legitimate their activities (Dhanami and Connolly, 2012). This driver is confirmed by Hoefer (2000), who states that performance measurement is also often used to provide legitimacy towards the organizations’ stakeholders instead of improving their programs.

1.4.2. Analyzing Stakeholders

Stakeholders are defined as “groups or individuals: (a) that can reasonably be expected to be significantly affected by the organisation’s activities, products, and/or services; or (b) whose actions can reasonably be expected to affect the ability of the organisation to successfully implement its strategies and achieve its objectives” (adapted by Maas (2009) from Freeman (1984)).

Hehenberger and al. (2012, p.27) distinguish different types of stakeholders and classify them in Table 5:

Table 5 : Classification of Stakeholders

	Direct	Indirect
Contributor	Direct contributor e.g. Staff at SPO	Indirect contributor e.g. family of ex-offender
Beneficiary	Direct (positive) beneficiary e.g. ex-offender who is the focus of the SPO	Indirect (negative) beneficiary e.g. those that do not receive job offers due to ex-offender being employed

Source: Hehenberger and al. (2012), p.27

The first distinction made is the difference between contributors and beneficiaries. The contributors bring their expertise and time to the activities of the organization while the beneficiaries gain from the organization’s existence.

The second distinction differentiates the direct from the indirect stakeholders depending on the link the stakeholder has with the entity.

With this classification, Hehenberger and al. (2012, p.27) advise to map all stakeholders types, then select some relevant ones for the measurement process (5 to 10 in general for a company of around 100 clients). As involving stakeholders often implies biases such as confirmation bias ⁵, the organization needs to balance the feedback from some stakeholders with a very positive experience with some less satisfied ones. Another option could also be to deeply include direct stakeholders in the selection process.

⁵ Confirmatory bias is “defined as the tendency to misinterpret new pieces of evidence as confirming previously held hypotheses, [which] can lead to implacable, even incorrect decision making” (Kosnik, 2007).

Then, the organization needs to define what the stakeholders' expectations are. Understanding them is very important for the rest of the exercise, as all parties need to agree on the goal and engage in the approach. Furthermore, the entity needs to communicate and share with them, which might imply using different and appropriate communication channels.

Moreover, the GECES sub-group report (2014) states that, even though the stakeholder analysis comes second in the process, they need to be involved in some form in all the stages of the impact measurement system design and implementation and the communication should be continuous. Indeed, many scholars agree on the fact that the involvement of the stakeholders in the measurement system design process is important as it increases its chances of success, utilization as well as its quality. Bozzo (2000) explains that:

“For evaluation to be part of a continual improvement exercise and for organizational learning to take place, there should be greater control over the process by those involved in programs and services (that is, staff, participants and clients) and there must be greater negotiation about parameters of the process with who are mandating evaluation”.

This process demands that all stakeholders build trust, share values and conceptions as well as accept and reach a consensus (Bozzo, 2000). The GECES sub-group report (2014) adds that this stage also aims at engaging the relevant stakeholders to work collectively towards a common goal, which is also mentioned in many guidelines developed to measure social impact.

However, this statement is often difficult to implement in practice. For instance, the weight that the funder (or any dominant stakeholder) has in designing the evaluation often presents a challenge. Indeed, if the process is initiated on his demand and must suit his conceptions and beliefs, there is a risk of deviation of the resources initially allocated to the organization's mission towards an evaluation that has little added value (Campbell, 2002). Another challenge concerns the alignment of all the stakeholders as *“the evaluation process is greatly hampered by the confusion among managers and their stakeholders about the objectives of the evaluation”* (Liket and al. 2014).

In addition, the GECES sub-group report (2014, p.26) summarized the needs of the different stakeholders in Table 6. It explains that whereas the organization needs a clear Theory of Change, the ability to develop informed outputs as milestones for delivering

outcomes and the use of measures as KPIs⁶, the funder requires information to address the policy deliverables, as well as a measurement that fits the funding agreement. Also, the investor requests a clear explanation at the time of the investment as well as KPIs for monitoring the enterprise's performance.

Table 6 : Stakeholders' needs and incentives for Impact measurement

	Need for Measurement	Why
SE	• A clear theory of change, linking activities and inputs to outcomes. • The ability to develop informed outputs as milestones on the route to delivering outcomes. • Measure that can be used on KPIs All of these balancing needs of all stakeholders; and certainty/consistency with flexibility to changing circumstances. Reporting cycle/regularity needs to be continuous.	The SE needs to use this for: • planning the service; • improving resource allocation (inputs); • engaging with service users and partners ; • performance management; • meeting accountabilities to stakeholders.
Funder (purchaser of services, largely Public Sector)	Needs are as for SE, but focussed upon: • Measurement of policy deliverables (narrower than the wider social outcomes for SE); • Consistency over the term of a funding agreement. Reporting needs to be based on terms of funding: monthly payment requires monthly or quarterly reporting.	The Funder needs to use this for: • reporting on effectiveness of funding in delivering policy; • controlling spending; • informing under policy development.
Fund and Investor	Needs are as for SE, but focussed upon: • full explanation at the time of investment; • focussed on KPIs and other information to support the Fund Manager's chosen Investor reporting and monitoring. These are related to the interests of the Investors.	These need to use measurement for: • evaluating the SE's request for investment at the outset. • monitoring the SE's performance; • balancing risk and achievement of targets in the Fund; • reporting to the investors on: = the investment = the achievement of the SE's outcomes; = the overall achievement of the Fund.

Source: GECES sub-group Report (2014), p.26

Here again, it shows a variety of purposes for implementing a measurement system. Indeed, Table 6 indicates that the social organizations' reasons are planning services, improving inputs, engaging with partners, managing performance and meeting accountability. However, the funder's goals are effectiveness (impact) reporting, controlling spending and information under policy development. Finally, the investor aims at evaluating the organization's potential investment, monitoring its performance and balancing investment's risks and reporting reasons GECES sub-group report (2014, p.26).

⁶ KPIs stands for 'Key Performance Indicators' and are defined as "KPIs are quantifiable metrics which reflect the performance of an organization in achieving its goals and objectives. KPIs reflect strategic value drivers rather than just measuring non-critical business activities and processes." (Kent, 2004).

1.4.3. Measuring Results

After defining the approach's goal and engaging relevant and diverse stakeholders, the organization needs to start measuring. Therefore, it needs to determine what and how to do so, which implies the use of indicators and the development of an adequate method. A method is defined as *"an explicit process set up by a fund or entrepreneur to assess the social outcomes or impact of a company or nonprofit organization"* by Clark and al. (2004).

Even if *"no agreement on how or what to measure has been reached"* (Lecy and al., 2012), the aim of this section is to explore some of the most popular possibilities to create an appropriate measurement tool.

1.4.3.1. Use of indicators

In order to determine what to measure, the goal that the organization set in Stage One will be important. Indeed, as Hehenberger and al. (2012, p.32) state:

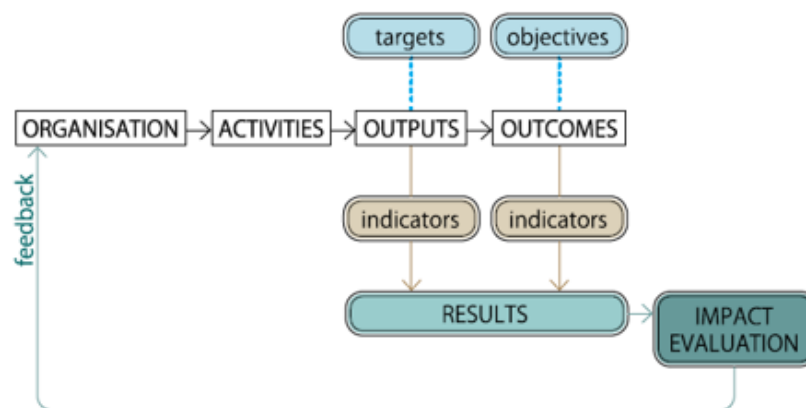
"What you measure is also related to your rationale for measuring impact. For example, if your rationale for impact measurement is to use it as a management tool or for on-going monitoring you are more likely to focus on output measures. On the other hand if your rationale for impact measurement is to inform investment selection, report externally or align incentives you are more likely to use outcome measures".

On the one hand, concerning the output indicators⁷, Hehenberger and al. (2012, p.33) define them as *"Specific and measurable actions or conditions that assess progress against specific operational activities"*. Similarly, another guide, the Good Analyst Guide (2012), considers that the use of these indicators is to track or measure if the target has been reached (as one can see on Table 7).

On the other hand, concerning the outcome indicators, Hehenberger and al. (2012, p.33) define them as *"Specific and measurable actions or conditions that demonstrate progress towards specified outcomes"*. The Good Analyst Guide (2012) here considers that these indicators are useful to relate them to objectives.

⁷ An indicator is defined by the GECES sub-group report (2014) as *"a particular way of attaching a value or measure to [the outputs,] outcomes and impacts"*

Table 7 : Social Impact Value Chain used for Impact Evaluation



Source: Good Analyst Guide (2012), p.24

Concerning the outcomes, Hehenberger and al. (2012, p.36) go further by giving guidelines to select outcomes and their indicators and by dividing them into main types of outcomes: those focused on change (increase or decrease of behaviors, skills etc), those focused on targets (specific levels of achievement) and the ones focused on benchmarks (comparative targets in similar organizations).

To choose which results the organization should monitor, the Hehenberger and al. (2012, p.36) recommend to select the types of outcomes that are the most important to achieve, that are meaningful to the key stakeholders, that are the most useful to management (in decision-making, reporting etc) and that are the most feasible (most likely to achieve). Once the relevant outcomes are selected, they advise to select the appropriate indicators and ensure their quality and integrity. Therefore, Hehenberger and al. (2012, p.36) define a good indicator as one that is included in a group of various other relevant indicators, aligned with the organization's purpose, follows the SMART concept (see above) and is clearly defined for reliable measurement and comparability with other organizations.

1.4.3.2. Methods and their characteristics

Once the organization has chosen the indicators it should use and how to measure them, has identified the stakeholders it wishes to involve, when and how and the goals of the exercise, it still has to determine the method to use. This sub-section aims at describing the different types of methods that exist and the conditions for choosing one or the other.

Therefore, we will discuss several scholars' inputs:

Firstly, Maas (2009) developed in her book a classification of methods (for corporates and non-profit organizations) in relation to their characteristics. Her reflection is based on Clark and al. (2004) categorization and Schaltegger and al. (2000) framework. Indeed, Table 8 shows that she divided them in five main characteristics: the purpose, the time frame, the orientation, the perspective and the approach.

Table 8 : Impact measurement methods' characteristics

Characteristics	Types
<i>Purposes</i>	Screening Monitor Reporting Evaluation
<i>Time frame</i>	Prospective Ongoing Retrospective
<i>Orientation</i>	Input Output
<i>Length of Time frame</i>	Short term Long term
<i>Perspective</i>	Micro (Individual) Meso (Corporation) Macro (Society)
<i>Approach</i>	Process Methods Impact Methods Monetarisation

Source: Maas (2009), p.54

Purpose

According to her, there are four main purposes in choosing and implementing a social impact measurement method: screening, monitoring, reporting and evaluation. The first one concerns the possibility of better evaluating and comparing investment opportunities and their performance in relation to the investors' main financial and social objectives that she called screening.

A second purpose is to support management by providing information enhancing decision-making through monitoring. Also, these kinds of measures provide information for business models adjustment and market opportunities identification.

However, the purpose may also be the reporting of the organization's results to external stakeholders in order to convince potential investors.

Finally, there is the evaluation purpose that uses the measurements in a retrospective assessment for organizational learning. She also mentions "*while measurement in itself has no value, it can lead to optimization of results when a manager actually uses the results for*

goal alignment and strategic purposes. This implicates that measurement is an iterative and not a singular process” (Maas, 2009).

Time frame

The time frame characteristic distinguishes methods based on their assessment time. Indeed, a method can either assess social impact retrospectively, which means that it will evaluate the past activities, or it can be an ongoing or prospective tool. Ongoing tools are useful for decision-making as they allow the organization to test assumptions. Prospective ones, although also useful for decision-making, will assess the potential impact of planned activities and help managers choose the best option. The benefits offered by those tools are their flexibility and adaptability as they *“open up for different options and support the design of mitigation measures and modifications” (Maas, 2009).*

Moreover, methods can be divided in their long or short-term focus. Although traditional methods are short-term focused, there is a need for both focuses when measuring social impact. Indeed, some impacts may not be measured on a short-term as they occur over a longer period.

Orientation

Methods may also be classified according to their orientation, either input-oriented or output-oriented. The first option methods *“are useful to assess differences in input as a result of a social activity” (Maas, 2009)* while the output-oriented ones *“are useful to assess differences in output as a result of a social activity” (Maas, 2009).*

Perspective

A measurement method can be focused on a *“micro”, “meso” or “macro”* perspective. The selection of the angle is significant in the method choice, especially since most of them are multi-perspective, which may strongly influence the results and indicators.

Indeed, Maas and Bouma (2005) state *“a first inventory showed that social impact measurement from a business (micro) perspective does include, for example, different indicators than social impact measurement from a (macro) socio-economic perspective”.*

Approach

The last characteristic is the approach and is largely inspired by Clark and al. (2004) categories. The three main methods are the process methods, the impact methods and the monetarization.

Clark and al. (2004) define the process methods as *“tools used to track and monitor the efficiency and effectiveness of outputs, variables or indicators management uses to track ongoing operational processes. Outputs can then be evaluated by the extent to which they correlate with or cause desired social outcomes”*. Thus, as such, process methods do not measure social impact (Maas, 2009) as they focus on processes solely. For this approach, Clark and al. (2004) add that there are two main factors that influence their success and cost, which are the organization’s level of understanding of its own processes and its cultural willingness to practice accountability and performance management. However, another approach could be the impact methods that measure operational outputs and their impacts (the change on clients’ behaviors that can be fully attributed to the activity targeted). The third approach, called monetarization, consists of giving a monetary value to impacts to make it comparable with more traditional financial measures.

Clark and al. (2004) also state that these three approaches or categories are complementary, as one cannot get a quality assessment if the tools to track the outputs and outcomes are not of good quality as well.

Secondly, Clark and al. (2004) realized that there were two factors that are essential for impact measurement: credibility and feasibility. Indeed, Clark and al. (2004) say that in their method evaluation, they frequently saw that methods easy to implement and inexpensive were highly feasible but often had low credibility. On the contrary, high credible methods are more expensive and take more time and expertise to implement, so are less feasible.

Because this variety of existing tools makes it particularly difficult to select the right one, we emphasize again the importance of the alignment of all parties, especially when the organization involves several stakeholders with different incentives and objectives in implementing such a tool.

1.4.4. Verifying and Valuing Impact

According to Hehenberger and al. (2012, p.45), once the above steps have been completed, the organization should demonstrate the value of its products and services for the client. The importance of putting customer value at the center is also emphasized, as it is the best way to assess progress towards the desired outcomes and know if the objectives are achieved.

Here again, the stakeholders take a predominant place, as they will be useful to verify the results obtained with the measurement method and to value the outcomes. This means that the organization wants to know if what it achieved is valuable to the beneficiaries. This step will help the organization to better weigh the benefits and sacrifices for the stakeholders as well as use these data to *“refine the target outcomes and associated indicators, creating a positive feedback loop in the impact measurement process”* (Hehenberger and al., 2012, p.45).

1.4.4.1. Verifying Results

On the first aspect, verifying results helps validate that the development of the process was adequate by confronting it with other sources. According to Hehenberger and al. (2012, p.45), there are several ways to achieve this:

1. Desk research

This method consists of looking at external reports and databases to demonstrate and confirm the trends and links between organizational activities and the outcomes perceived. This can also be done prior to the impact measurement as it provides information on the importance of the social problem and the alternative solutions that exist (Hehenberger and al., 2012, p.45).

2. Competitive Analysis

This technique resides in comparing the data found through the measurement process with comparable organizations, which operate in a similar environment with similar issues. It is also important to check whether the activities the organization is measuring and valuing have already been tried before by others and what the results were. The benefit of this practice is the help it can provide in *“setting objectives and judging the outcomes”* (Hehenberger and al., 2012, p.46) but its dangers may be the biases of the

information found about other entities. Indeed, these entities may only communicate “positive” results and not the less successful projects.

This is also similar to the notion of benchmarking used by Moxham (2014). It consists of observing the actions and behaviors of industry leaders and using other similar organizations to compare results and performance. Although quite common in the private sector, this method is not very popular in the Third Sector. Tyler (2005) identifies some of the reasons by stating that it is due to a lack of knowledge, pressure and guidance.

3. Interviews or focus group

Hehenberger and al. (2012, p.47) promote this approach as the best one. It consists of asking the stakeholders for their opinion on the results found. It can be done in two ways; either by interviewing individually the relevant and representative stakeholders or by gathering relevant and representative focus groups and asking them the same kinds of questions. The difficulty of these techniques lies in the neutrality of the questions, essential in order to be useful and valuable.

1.4.4.2. Valuing Results

According to the Hehenberger and al. (2012, p.48), the second aspect of this section is valuing the results obtained, now that they have been verified. Therefore, we will separate methods in two types; the quantitative and the qualitative.

Quantitative methods often use the monetization to attribute value. Indeed, they aggregate all data on a same basis, which is money, as it is the most common and measurable one. This technique can be done in two ways: the perceived value and the cost reallocation. Whereas the first one aims at inferring prices to the outcomes of the organization by questioning stakeholders’ willingness to pay, the second assesses the outcome’s real financial value by calculating the prevented costs, expenses and changes in the various stakeholders’ financial situations.

Qualitative methods, on the contrary, are trying to value the outcomes by analyzing the stakeholders’ opinions. It is important to note that Hehenberger and al. (2012, p.47-48) consider focus group as a qualitative tool both to verify and value results. In addition, there are also several other common techniques such as the storytelling or the satisfaction survey. Both aim at perceiving stakeholders’ experience through a defined and strict set of questions. Storytelling is often done by the organization itself as it offers the

opportunity for the organization to reconstruct the change that happened from the story told. On the other hand, this practice involves a lot of biases and the selection of the group of stakeholders to interrogate is crucial to extract representative data. Hehenberger and al. (2012) also emphasize the fact that this technique should remain a part of the reporting and not become its entirety.

1.4.5. Monitoring and Reporting

This section will be divided following the four purposes identified by Maas (2009), as this final step aims at achieving and finalizing the objectives set initially. Furthermore, they match relatively well with the distinction made by the Hehenberger and al. (2012, p.53-54) between the monitoring, evaluating and the reporting aspects. It is important to mention that even though these are called purposes, the organization should not select between them but try to reflect on all or most of them after having considered the four other steps.

We will also develop in this section some of the most known or used frameworks and shortly analyze them. We focus on three: the Balanced Scorecard, the SROI (Social Return on Investment) and the SRS (Social Reporting Standard).

1.4.5.1. Monitoring purpose

According to Hehenberger and al. (2012 p.53), the monitoring purpose aims at systemizing the process of data collection. Indeed, *“data collection takes place throughout the impact measurement process, but it is in this step that a system for data collection is set up”* (Hehenberger and al., 2012 p.53). This specification is important, as going through the whole measurement process will enable the organization to select only the relevant indicators to collect and monitor in the long run. Then, in this step, the entity will have to think about a way to formalize the collection of only the indicators proven relevant.

1.4.5.2. Evaluation Purpose

According to Hehenberger and al. (2012 p.55), the evaluation purpose tries to interpret the data collected in order to evaluate the organization's global contribution. Indeed, it evaluates performance by looking at whether it has achieved the objectives initially set. Concerning the methodology, the Hehenberger and al. (2012 p.55) mention in this section

the renowned Balanced Scorecard, which will be explained in more detail later in this section.

For Liket and al. (2014), in order to conduct a meaningful and rigorous evaluation, two types of questions were identified: the Reporting (summative) and the Learning (formative) ones. The reporting questions about the evaluation concern whether and how well the initial goals were achieved. Whereas, the learning questions try to highlight how the organization could improve to better attain its goals.

1.4.5.3. Reporting Purpose

Liket and al. (2014) also mention that reporting is about communicating the data using a comprehensive format. It will change depending on the audience as internal and external stakeholders have different incentives and motivations. Therefore, here, the mapping of the stakeholders achieved in stage two will be of great help (Hehenberger and al., 2012, p. 53).

In addition, the entity needs to ask itself a set of questions regarding the kind of information that each group of stakeholders is interested in and consider it when filling an adapted reporting format. Also, reporting is not only done once, but has to be completed regularly. The frequency should be thought carefully as it will have an impact on comparability (Hehenberger and al., 2012, p. 55). Here, Hehenberger and al. (2012) give the example of the SRS (Social Reporting Standard) as a useful framework for impact-oriented reporting. We will discuss it a bit further in this section.

1.4.5.4. Screening Purpose

As it is mainly an investor-oriented goal, the screening purpose has been considered outside of the scope of this thesis focusing solely on social organizations.

1.5. Description of a selection of Methods

1.5.1. Balanced Scorecard

In 1992, the Balanced Scorecard was firstly designed for for-profit organizations by two Americans, Robert Kaplan and David Norton. Then, as these issues were also relevant for non-profits, the framework was adapted by focusing more on user satisfaction and including a social impact perspective (Clark and al., 2004).

“The Balanced Scorecard proposes that companies measure operational performance in terms of financial, customer, business process, and learning-and-growth outcomes, rather than exclusively by financial measures, to arrive at a more powerful view of near term and future performance. It advocates integration of these outcomes into firms’ strategic planning processes. The scorecard is a framework for collecting and integrating the range of metrics along the Impact Value Chain, and is adaptable to an organization’s stage. It helps coordinate evaluation, internal operations metrics, and external benchmarks, but is not a substitute for them.” (Clark and al, 2004).

However, this framework was also criticized by many Third Sector scholars for its lack of relevance to the non-profit organizations as initially designed. Indeed, whereas Clark and al. (2004) mention its high feasibility for organizations when implemented with the right motivations (monitoring purpose, decision-making enhancement, appropriate data collection and analysis), they also raise some credibility risks including the fact that it is not linked to impact. This means that there is little correlation between the monitored inputs, outputs and outcomes along the Impact Chain. It also does not clarify the impact the organization wants to achieve, which might create misunderstandings, particularly since outcomes and impacts are often confused concepts for most managers (see Social Impact Value Chain section).

Furthermore, an interesting article by Zimmermann (2004) explains how an organization should use and adapt the Balanced Scorecard to their own context to ensure it works more effectively. He confirms that the Balanced Scorecard should not be simply implemented *“as if it were a recipe”* and adds that its dimensions are flexible, should be adapted (especially for non-profits) and should not become *“an end in itself”* but remain a means. Zimmermann (2004) goes further by proposing improvements for the model. He transforms it into a six dimensions tool including: revenue and funding, resource allocation (including budgets), donors and board members, product and service recipients, internal operations and staff development.

Concerning the Balanced Scorecard popularity, Clark and al. (2004) state that it has been widely used as a modern management tool. On the contrary, Moxham (2014) mentions that *“many of the studies detailing successful Balanced Scorecard implementations have been written by its authors Kaplan and Norton”*. She adds that Greiling (2010) found in its survey of 20 German non-profit organizations that 70 percent of the ones claiming to implement the Balanced Scorecard were at an early implementation stage. She concluded thus that, even though it might be a useful tool, it was difficult to draw generalizable and significant conclusions at this point.

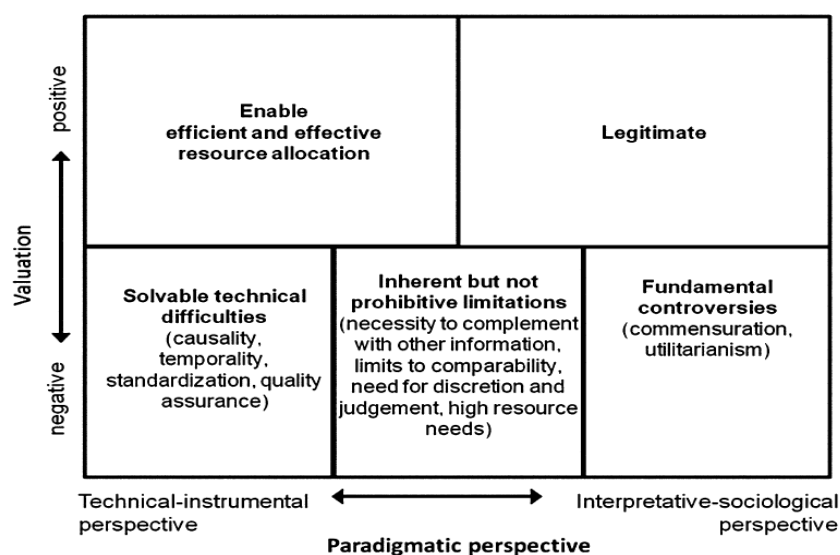
1.5.2. SROI (Social Return on Investment)

Created in 1996 by REDF, a non-profit enterprise, the SROI uses the monetization method (see Monitoring and Reporting section). Indeed, Clark and al. (2004) explain that the SROI is based on the benefit-cost analysis commonly used in economy. However, instead of analyzing the financial dimension, it focuses on a “social” benefit.

Clark and al. (2004) consider the tool as highly costly and difficult to implement because it uses technical and complicated procedures. In their analysis, they also noted that the tool had a higher potential credibility than most other tools but that the way it was designed entailed some major credibility risks as it missed some important intangible outcomes, it lacked clarification between impact and outcome and could potentially be based on weak research design and objectives.

Whereas numerous scholars have written about the benefits of the tool, criticisms are also present in many authors’ articles. For instance, Millar and Hall (2013) state *“despite being accepted as an internationally recognized measurement tool for social enterprise, SROI is underused and undervalued due to practical and ideological barriers”*. Maier and al. (2014) have also conducted a deep analysis of the merits and limitations of the SROI, presented in Table 9.

Table 9 : Merits and limitations of the SROI



Source: Maier and al. (2014), p.6

They have thus identified two benefits: the legitimacy it brings to the organizations using it and the fact that it can be helpful for resource allocation efficiency and effectiveness. On

the other hand, three main limits were also highlighted. Even though it still can be resolved, some technical difficulties were found concerning the causality, temporality, the standardization and the quality insurance. In addition, it raised some fundamental controversies and, despite its cost, it still needs complementary information and allows low comparability (Maier and al., 2014).

In addition, the Belgian Professors Mertens and Marée (ULg-HEC, 2012) analyze the SROI as follows:

“First of all, it must be recognized that in practice, resorting to the contingent evaluation method (CVM) to measure the willingness to pay of individuals in a SROI analysis has not, to our knowledge, led to any real application. The reason resides for a large part in the fact that, under the guise of simplicity (questioning people on their consent to pay for a service), this method requires carrying out surveys within a representative sample of the population, which is extremely costly in terms of time and application energy. It is indeed unrealistic to systematically resort to population samples and to field surveys to evaluate the impacts of a social enterprise within different groups. This method of evaluation should in fact be reserved to initiatives of a certain magnitude, such as the evaluation of a public project or the estimation of environmental damages”.

1.5.3. SRS (Social Reporting Standard⁸)

During an informal interview in June 2015, Professor Mertens affirmed that the Social Reporting Standard was gaining credibility and attention in the field of Social Entrepreneurship. Therefore, even if there is very little literature on the subject, it will be discussed in this section.

Co-created by a consortium of parties including Ashoka Germany, Auridis, BonVenture, Phineo, Schwab Foundation, gut.org, Technische Universität München and the Universität Hamburg, this standard quickly attracted investors, practitioners and public authorities for its simplicity, adaptability and comparability. Indeed, on its website, the SRS publishes the organizations that have adopted it as its reporting standard, counting over 100 entities.

⁸ The Standard belongs to the Social Reporting Initiative (SRI)

In its workshops, the SRS demonstrates its advantages using among other arguments, the fact that it can be used for internal and external reporting, that it is impact/result-oriented and that it enhances internal controlling as well as decision making.

The Social Reporting Standard also figures in many reports and papers recently published on the topic. In fact, it was suggested in the GECEs sub-group report (2014) as well as in Hehenberger and al. (2012) guide. The latter mentions it as one of the recommended options for reporting and describes it as follows:

Table 10 : Description of the Social Reporting Standard

German Social Reporting Standard

An initiative to deal with multiple reporting requirements is the German Social Reporting Standard (SRS)²². Apart from providing guidelines on reporting, it provides the following framework for impact-oriented reporting of SPOs:

1. Problem to be solved
2. Scale of the problem
3. Contribution of the organisation to a solution and expected impact
4. Actual social impact
 - resources used (input)
 - work performed (output)
 - impact (incl. outcome)
5. Plan and outlook
6. Organisation
7. Finances

Source: Hehenberger and al. (2012) p.56

Moreover, since 2011, the development of the SRS has officially been supported by the German public authorities.

In addition, the Conference Board (2014) welcomed this initiative as it enhances transparency in the sector and helps improve effectiveness. On the other hand, it highlights its limitations and states “*the SRS does not require a quantitative assessment of social change in its guidelines*”. Furthermore, Simsa and al. (2014) compared many tools including the SRS and the SROI and concluded that the SRS is mainly focused on analysis rather than measurement. Furthermore, the extent to which impact dimensions are taken into account are highly dependent on the project and it could not be used as a controlling tool. Besides, as it is only a reporting standard, no scientific methodology was associated to it.

Conclusions

In a nutshell, this part allowed us to better understand how a social organization, starting with a certain amount of inputs, can create a societal impact through the positive changes in behavior that its activities' outputs generate. Then, in order to be able to improve its offers and communicate about its impacts, an organization must be able to measure them. We have seen that this exercise was complex but that the process developed by the European Venture Philanthropy Association in 2012 (Hehenberger and al., 2012) and recommended by the European Commission in their sub-group on impact measurement report in 2014 (GECES sub-group Report, 2014) seemed to be generally accepted among scholars. It is composed of five steps, determinant of the implementation of an impact measurement system. An organization must first clearly and collectively define the objective of the approach, then analyze its ecosystem and the stakeholder groups it contains to identify their potential contribution and incentives. A social impact measurement system must include stakeholders continuously and throughout the different steps, as they are essential to its existence. Furthermore, the organization must put in place a methodology to collect data about its outputs and outcomes and analyze these results in order to grasp its social impact. Therefore, scholars suggest different approaches and characteristics that an entity can select. Finally, once the data have been collected and analyzed, before drawing conclusions in terms of objective achievement, potential improvements, systematization of the data collection or selection of a reporting framework, the entity should verify the quality and authenticity of the results as well as the value they bring to beneficiaries.

Part 2. The Case of Ashoka's Fellowship Program

Introduction

As all these steps and concepts are complex and still abstract, we wish to illustrate them with the distinctive example of Ashoka, "*the largest network of social entrepreneurs worldwide*" (Ashoka's website, consulted on July 9th 2015). Indeed, this section will focus on relating the reflection that Ashoka has been conducting since 1996 on impact measurement and aims at feeding social organizations' and scholars' reflections.

2.1. Methodology for data collection and analysis

This thesis mainly focuses on a case study, the one of Ashoka's impact measurement process, as we thought it was a particularly interesting example to illustrate how impact measurement is implemented. Indeed, as we will explain in further detail later, Ashoka has an experience of almost twenty years on the topic and its top management possesses a good knowledge in these matters, which makes this case relatively emblematic. Furthermore, we believe that analyzing Ashoka's case might raise new questions and research topics in order for the whole sector to advance on this essential field.

However, to be able to do so, we need to ensure the objectivity and quality in the data collection and analysis. Therefore, we designed a methodology based on the triangulation of different qualitative data collection techniques. Indeed, we combined archival research of the most important papers and reports published concerning Ashoka's impact measurement process, allowing us to grasp the history and past evolution of this process with a participant observation period as we spent six-months at Ashoka Belgium's local office during which the research topic was revealed to the organization. However, the time spent in the organization was not aimed at gathering data as it took the form of an internship.

Furthermore, this later technique helped us have a better understanding concerning the organization's functioning, culture and Value Chain. It principally allowed access to essential secondary data as we could participate in meetings about the 2015 implementation and Ashoka Cluster France-Belgium-Switzerland's reflections on the process (the minutes of these three meetings can be found in Appendix 3; Session#1, Session#2 and Session#3). We also gained access to Ashoka Cluster's database and former surveys and we could deepen our knowledge thanks to a set of informal conversations

with several crucial actors of the organizations such as Ms Claire Kramme (senior volunteer at Ashoka Belgium and expert in Impact Measurement), Ms Perrine Musset (Fellowship Responsible at Ashoka France and coordinating the Cluster's impact measurement process implementation) and Ms Virginie Samyn (Ashoka Belgium's Country Director). Furthermore, concerning research ethics, all documents and data collected as part of this thesis were either publicly published or their use and inclusion was authorized by Ms Virginie Samyn. We also obtained her consent to cite her in this thesis.

Furthermore, concerning the data analysis, this part of the thesis will allow us to classify the data collected following the same structure and terms used in our literature review, which will enable us to analyze and discuss the results using the literature review conceptualizations in the third part of this thesis. Finally, we ensured the reliability, quality and validity of the data analysis by confirming it with Ashoka Belgium's Country Director, Ms Virginie Samyn.

2.2. Ashoka

Ashoka is a non-profit organization founded by Bill Drayton in 1981 that aims at contributing *"to the development and efficiency of the Social Entrepreneurship sector"* (Ashoka Belgium's website, *internship offer*, consulted on July 11th 2015). Its activities are mainly focused on the selection and support of social entrepreneurs (that Ashoka refers to as "Fellows") in order to enable society to adopt their systemic and innovative solutions and solve the most complex and global social issues. In addition, Ashoka is *"the largest network of social entrepreneurs worldwide, with nearly 3,000 Ashoka Fellows in 85 countries putting their system changing ideas into practice on a global scale"* (Ashoka's website, consulted on July 9th 2015) and, in 2013, was elected 17th most influential NGO worldwide by the Global Journal (Ashoka website, consulted on July 11th 2015).

Furthermore, it is also worth mentioning that Ashoka has no religious or political affiliation and receives funding primarily from individuals, volunteers, foundations, and business entrepreneurs (Leviner and al., unavailable). Concretely, its funders are mainly composed, on the one hand of private individuals, called 'Ashoka Support Network' members, ready to donate funds and also put their knowledge at the disposal of the Fellows. Moreover, Ashoka partners support it either financially or through pro-bono services.

2.2.1. Ashoka's Activities

First of all, it is important to understand Ashoka's vision. Its final goal is to build *"a world where Everyone is a Changemaker: a world that responds quickly and effectively to social issues and in which each individual has the freedom, the confidence and the support from society that he/she needs to resolve any social problem and lead change"* (Ashoka's website, *Ashoka Centre Brochure*, translated from French, consulted on July 11th 2015).

Therefore, Ashoka has developed a set of programs that can be divided into three categories: the Changemaker Leaders, the Changemaker Skills and Changemaker Alliances, depicted in Table 11 (Ashoka Communicational Table, taken from the internal document: "Presentation Ashoka – Bienvenue – 2015" PowerPoint (May 2015) and translated from French in June 2015).

Table 11 : Ashoka's poles of action



Source: Internal Document "Presentation Ashoka – Bienvenue – 2015" PowerPoint (May 2015), slide 6

Initially, Ashoka's activities were solely focused on the Changemaker Leaders' pole, which consists of two programs. The Venture program aims at scanning the ecosystem to spot and select the most innovative social entrepreneurs based on five criteria: *"(1) Social Innovation, (2) Creativity, (3) Entrepreneurial Qualities, (4) Social Impact and (5) Ethical Fiber"* (Ashoka's website, consulted on July 11th 2015). Then, once the Fellows are elected (for Belgium, the rate is around one per year), they join the Fellowship Program, which will be the focus of this case study. Its mission is to support the Fellows by responding to

their challenges in order to enable them to develop their activities and scale up their social impact (Ashoka's website, consulted on July 11th 2015).

Subsequently, the organization realized that, in order to attain its "*Everyone a Changemaker*" vision, two more poles were necessary. The Changemaker Skills pole acts upstream the Changemaker Leaders' one as it consists in nurturing the next generation of Changemakers by providing them with the right skills (Ashoka's website, consulted on July 11th 2015). This is achieved through the Changemaker Schools program, which aims at using of the Ashoka Network (especially the many Fellows active in Education and the ecosystem of education experts) to spot and elect the most innovative schools (Ashoka's website, consulted on July 11th 2015). The selection is made based on four criteria: "*(1) Changemaking Vision; (2) Innovation; (3) Potential Impact and (4) Leadership*" (Ashoka Belgium's website, consulted on July 11th 2015).

In addition, the Changemaker Alliances pole acts besides the Changemaker Leaders' one by selecting innovative and emblematic co-creators and encouraging co-creation initiatives through the development of tools and the creation of a community (Ashoka France's website, consulted on July 11th 2015). Indeed, the organization believes that, in order to achieve systemic changes, all parties of society should work together and co-create solutions to these global and complex social issues. Therefore, for Ashoka, "*co-creation represents the innovative collaboration models that pool the strengths of the different stakeholders of society (civil society, social entrepreneurs, private companies and/or government), through win-win partnerships to respond effectively and forcefully to social and environmental challenges*" (Ashoka Belgium's website, consulted on July 11th 2015, translated from French).

Moreover, it is important to note that Ashoka also developed several other programs that do not exactly fit in any of these poles but are still considered essential, including the Impact Program and the Dreamstorming. The target audience for these two programs is different than for the Venture and Fellowship target audience in the fact that they were designed for less mature projects. Indeed, the Dreamstorming program aims at helping very early-stage projects that are still reflecting on their idea. Therefore, during half a day, some experts and the general public listen to their pitch and provide them with valuable feedback and advice. On the contrary, the Impact program extends over a much longer period, six months, during which one or two years old projects are accompanied

throughout their reflection on topics such as business plans, business models, impact assessment and more specific challenges they are facing (Ashoka's website, consulted on July 11th 2015).

Furthermore, William Drayton, CEO and founder of the organization, explains in its Theory of Change reflection (Ashoka website, consulted on July 12th 2015) *"parallel programs and redundancy provide further stronger insurance. Ashoka has, for example, a dozen programs designed in whole or part to shift the citizen sector onto a path of re-engagement with business. If even eight or ten pass the jujitsu point take off, we will probably achieve our purpose"*.

Indeed, jujitsu is a key concept to understand Ashoka's Theory of Change and culture. It is based on the fact that, individuals, when surrounded by the right people with the right skills, are able to generate global systemic change. Therefore, according to Ashoka, jujitsu is about having the right focus: one needs to find a setting/opportunity where *"the least number of forces one must catalyze into interaction in order to generate a chemistry that is rapidly self-multiplying"* (Ashoka website, *Growing Up*, consulted on July 16th 2015). Then, once these forces have been identified, one should carefully select its team. According to Ashoka, a *"strong"* team is defined as *"fully committed to the ultimate and also the key building block goals"*. Finally, the last step of jujitsu is to enable the team to foresee the milestones toward the goal set. Therefore, the team must be capable *"to entrepreneur successfully at a high level, and together ensure that the tipping take place because it has everyone in the team of teams helping everyone and the whole team succeeds"* (Ashoka website, *Growing Up*, consulted on July 16th 2015).

The next section will be focusing on Ashoka's Fellowship program's Theory of Change, which will help us build Ashoka's Social Impact Value Chain.

2.2.2. Fellowship Program

As said previously, this case study only focuses on the Impact of the Fellowship Program. The reason is that it is one of the two core programs within Ashoka with the Venture program. Choosing the Fellowship Program will allow us to have a preview of Ashoka's overall impact as it represents the heart of its mission.

2.2.2.1. Theory of Change

Ultimate goal

As already mentioned, Ashoka works towards an *“Everyone a Changemaker”* world and defines it as a world where *“everyone has the freedom, confidence and skills to turn challenges into solutions”* (Ashoka website, *Theory of Change*, consulted on July 16th 2015).

Furthermore, Ashoka defines Impact as *“the system changes that result from the fellows, ideas, and networks we support”* (Ashoka’s impact assessment report, 2013).

Expected Outcomes

In order to achieve this goal, Ashoka has identified five dimensions that need to be *“revolutionized”* (Ashoka’s impact assessment report, 2013) and refers to them as the *“five paths to social system change”* (Ashoka’s impact assessment report, 2013). These are (Ashoka’s impact assessment report, 2013):

1. *“Market Dynamics and Value Chains”*

Ashoka believes that its Fellows will achieve social system change firstly through creating change in the market dynamics and value chains (Ashoka’s impact assessment report, 2013). This can be done by increasing *“access to goods and services”*, creating *“new markets”*, creating value in new places, generating revenue for the low-income populations and influencing the *“flow of market information”* (Ashoka’s impact assessment report, 2013)

2. *“Public Policy and Industry Norms”*

The second way to achieve social system change is through influencing public policies and industry norms (Ashoka’s impact assessment report, 2013). Fellows achieve public policy changes either by *“providing testimony or research”*, *“organizing citizen action”* or *“drafting legislation”*. However, Fellows can also provoke *“changes in the code of conduct, mission statement, or official policy of a large organization or industry”* (Ashoka’s impact assessment report, 2013).

3. *“Full Inclusion and Empathy”*

The third dimension is *“full inclusion and empathy”* which can be achieved through *“national impact to fully include marginalized groups in society”*. Indeed, Fellows are elected because they *“see empathy as a major focus of their work”* (Ashoka’s impact assessment report, 2013).

4. “Business-Social Congruence”

The fourth path is “Business-Social Congruence”. This is where Fellows receive a greater proportion of their “revenue through a for-profit element” or having “a joint venture with a business” (Ashoka’s impact assessment report, 2013).

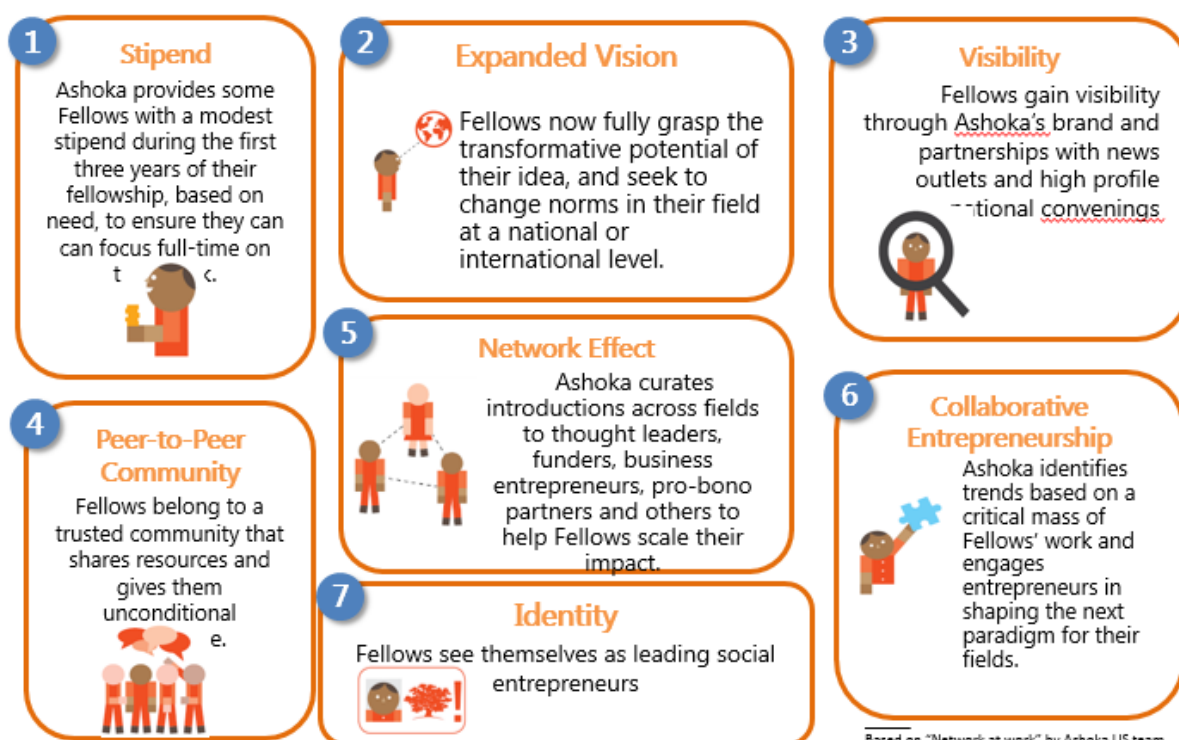
5. “Culture of Changemaking”

Of course, the “Everyone a Changemaker” world implies that Ashoka, through its Fellows, creates “cultures of changemaking at a national [or international] level” (Ashoka’s impact assessment report, 2013).

Outputs

These expected outcomes depend on the Fellows and therefore on “how well Ashoka is doing in leveraging the 7 values of the Network effect” (Internal working document, Ashoka Standard reporting presentation, April 2014). These seven core values were identified by the Fellows as the seven “most significant benefits they get from engaging with [Ashoka’s] larger network” (Internal working document, Ashoka Standard reporting presentation, April 2014). A table summarizing them can be found in Table 12.

Table 12 : Core Value of Ashoka’s Fellowship Program



Source: Ashoka Standard reporting presentation; PowerPoint (April 2014), slide 15

The first one consists in the stipend Ashoka offers for the three first years to Fellows in order to enable them to be fully dedicated to their projects. Secondly, Ashoka helps them expand their vision. According to Ashoka, it helps them *“fully grasp the transformative potential of their idea, and seek to change norms in their field at a national or international level”* (Internal working document, Ashoka Standard reporting presentation, April 2014). Furthermore, it also offers them more visibility as they benefit from Ashoka’s brand and reputation and as they have access through Ashoka’s network to *“high profile national convenings”* (Internal working document, Ashoka Standard reporting presentation, April 2014). The fourth added value concerns the *“peer-to-peer community”*. Indeed, with Ashoka, Fellows feel that they *“belong to a trusted community that shares resources and gives them unconditional acceptance”* (Internal working document, Ashoka Standard reporting presentation, April 2014). This community also offers them the opportunity to be part of a network and benefit from it to scale their impact with its connections and *“introductions across fields to thought leaders, funders, business entrepreneurs, pro-bono partners and others”* (Internal working document, Ashoka Standard reporting presentation, April 2014). This enables them to benefit from various expertise and professional trainings and advice. The sixth value is represented by Ashoka’s collaborative entrepreneurship: *“Ashoka identifies trends based on a critical mass of Fellows’ work and engages entrepreneurs in shaping the next paradigm for their fields”* (Internal working document, Ashoka Standard reporting presentation, April 2014). Finally, the organization also provides Fellows with recognition as a social entrepreneur.

Activities

“The fellowship program aims at accelerating social entrepreneurs’ businesses and social impact by providing them with the tools, the network and the support they need” (Internal document: Ashoka Belgium’s Fellowship Syllabus, June 2015). Indeed, the program presents three main aspects that enable it to achieve its goals (Internal document: Ashoka Belgium’s Fellowship Syllabus, June 2015):

1. *“Building collaboration partnerships to solve Fellows’ most important challenges”*

This means that, thanks to the team’s expertise, network and various partnerships, Ashoka Belgium is able to support its Fellows with (Ashoka Belgium’s website, consulted on July 11th 2015):

- Professional Services on key aspects (human resources, legislation, model consolidation etc) provided by the partners and network;
- Individual and Collective Coaching provided by the Ashoka Support Network and Ashoka team;
- Optional Financial Support through a three year stipend;
- Fundraising Assistance

2. *“Grow a large and dynamic Ashoka network, allowing its members to share and learn from each other”*

Ashoka’s collaborative and solution-oriented culture enables the selected social entrepreneurs to enter a network and a *“trusted community”* (Internal working document: Ashoka Standard Reporting Presentation, April 2014) that contribute to its reflections and collectively address its challenges.

With Fellows worldwide working on complementary or similar issues, the Ashoka Network provides them with a large pool of inspiration and support. Therefore, the Fellowship program organizes weekends, meetings, collaborative workshops and international reflexive thematic working groups for Fellows.

In addition, the Ashoka Support Network (ASN) is also a source of sharing as its members often master relevant expertise the fellows can tap into. Therefore, the Fellowship program organizes *“Support Committees”* (translated from the French *“Comité d’accompagnement”*) that gathers around the Fellows every six weeks to help them address strategic matters and review progress (Virginie Samyn, 2015). The ASN members also join thematic workshops called *“Ashoka Solutions”* aiming at discussing together a crucial issue one of the Fellows faces (Virginie Samyn, 2015).

3. Provide relevant tools

Based on its experience and partnerships, Ashoka often develops concrete tools for Fellows (or any other social entrepreneur) to use. These are often free of access and address specific topics such as the keys to succeed, the method to follow for scaling up a project, etc. These are valuable for the Fellows as they produce a written record on what they have learned in workshops or other events and for a more general audience as well as they also can benefit from Ashoka’s expertise for their own projects (Virginie Samyn, 2015).

2.2.2.2. Social Impact Value Chain

Ashoka's Theory of Change explains the existing relation between its activities and its impact on society. Another way to present this path toward impact is through the schematic Social Impact Value Chain. Therefore, we can see in the collected data two main partial representations of Ashoka's Fellowship Program Value Chain, providing several elements of its entire Value Chain.

The first one was retrieved from the minutes of the first session of Ashoka Cluster France – Belgium - Switzerland's meetings about Impact Assessment 2015 (Appendix 3; Session#1) and provides us with a representation, depicted in Table 13. It focuses on Ashoka in its entirety. This meeting also indicates that the Fellowship Program comes under the “*direct impact*” (translated from French on July 25th 2015) heading of the “*expected impact*” (translated from French on July 25th 2015) section.

Table 13 : Ashoka's Impact Value Chain

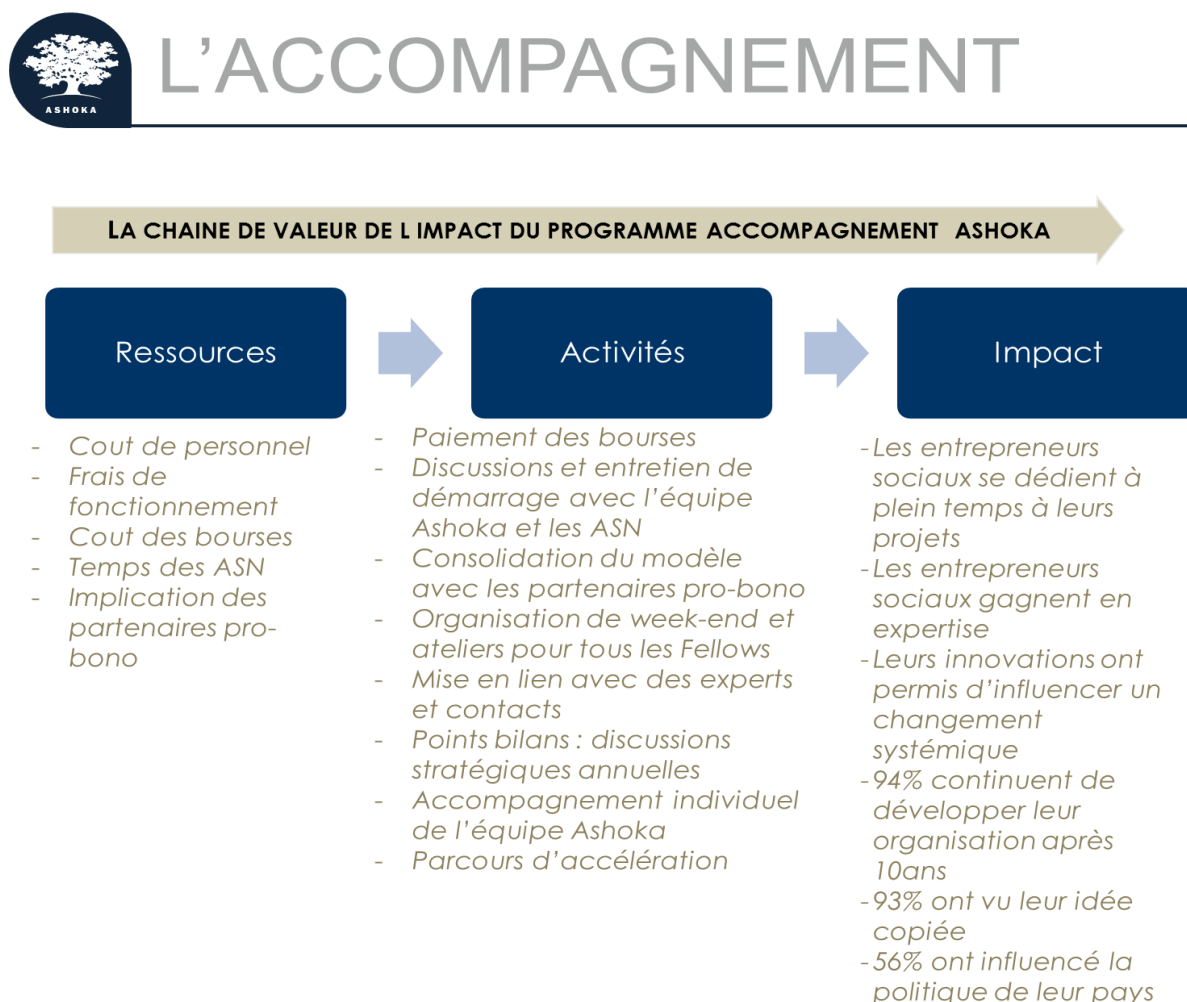
Problème social Causes et conséquences	Groupe Cible	Impact Impact attendu
Le monde va mal (individualisme, inégalités, déséquilibres...) et change très rapidement	FELLOWS CO CREATEURS SCHOOLS	Impact direct. Aider au changement d'échelle des solutions qui ont le plus de potentiel d'impact
Pas assez de valorisation des initiatives positives		
Il manque un écosystème qui permette à chaque individu de révéler son potentiel	ASN PARTENAIRES	Pattern change Créer un meilleur environnement favorable qui mette en valeur les acteurs de changement et assurer la reconnaissance du secteur
Les initiatives entrepreneuriales ont du mal à se développer (systèmes bloqués, silos...)	POUVOIRS PUBLICS ENVIRONNEMENT ES	
Les mentalités doivent changer pour permettre aux individus de prendre conscience qu'ils ont un rôle à jouer	EVERYONE !	Framework change Faire de l'entrepreneuriat social une nouvelle voie économique et faire reconnaître les changemaker skills

Source: Minutes of Ashoka Cluster France-Belgium-Switzerland's meetings about Impact Assessment (2015), Session #1:
Brainstorming - Mesure d'impact d'Ashoka

Moreover, the Fellowship Program Value Chain was presented at a SRS workshop given by Ashoka France in December 2014 and is provided by Table 14 (Internal document: “11 Décembre 2014, presentation SRS”, 2014). As one can see, this representation is

incomplete, focusing solely on inputs, activities and impact, yet it can already be considered as a useful basis for reflection on the program's path toward social impact.

Table 14 : Ashoka's Fellowship Program Value Chain



Source: "11 Décembre 2014; présentation SRS" PowerPoint (2014), slide 19

2.3. Fellowship Program's Impact Common Process

Since 1996, Ashoka Global has conducted Impact Assessments (Measuring Effectiveness, 2006). In 2006, a summary of the first six years of this process was released, called "Measuring Effectiveness" and then in 2013 named "How do you know when you've revolutionized an industry?" (Ashoka's impact assessment report, 2013). The aim of the procedure was to question yearly a certain category of Fellows elected both five and ten years prior and then to report on it every five years (Measuring Effectiveness, 2006). In total, between 2006 and 2013, 217 Fellows were surveyed in more than 42 countries and

13 languages (Ashoka's impact assessment report, 2013). Furthermore, an article published by Leviner and al. (unavailable) explains in depth the methodology, its context, assumptions and limitations. These documents will thus be central in this case study.

2.3.1. Setting Objectives

As mentioned in "Measuring Effectiveness" (2006), the main goals of Ashoka when conducting an Impact assessment is to be able to *"communicate this to our supporters and at the same time continue to improve Ashoka's performance"* (Measuring Effectiveness, 2006). Moreover, it defines impact as *"the system changes that result from the fellows, ideas, and networks we support"* (Ashoka's impact assessment report, 2013).

Furthermore, Ashoka understands the importance of organizational learning and its relation to Impact. Indeed, by analyzing the results, Ashoka wishes to be able to target its specific added value and link it to potential improvements.

In addition, Leviner and al. state that Ashoka *"seeks to capture progress toward systemic social change in a way that standard descriptions of output, expansion or financial sustainability does not"* and add that its assessment is inspired from its selection process.

Finally, we can see that these objectives are shared at all levels of Ashoka, as one can read in the minutes of the Ashoka Cluster France-Belgium-Switzerland's meetings about Impact Assessment 2015, one of the objectives is *"to have the first key figures on which communicate"* (translated from French, July 24th 2015). The second objective can be found in the summary of 2015's Impact Assessment for the Ashoka Cluster France-Belgium-Switzerland where we could find that one of the objectives is to *"get involved in a continuous improvement process for future projects: areas for improvement"* (translated from French, July 24th 2015). There, we can also find information about other objectives of the exercise such as:

- *"Develop a shared vision of what Ashoka seeks to reach and an understanding of the vision by our Fellows [...]"*
- *Monitor the commitment and satisfaction of the Fellows of the Ashoka network*
- *Evaluate the impact of our actions on the work of the Fellows, since their election and until their current impact*
- *Qualify the Fellows' impact on a scale"*

("Evaluation d'impact Ashoka France/Belgique/Suisse", Summer 2015,

translated from French on July 24th 2015)

2.3.2. Analyzing Stakeholders

For this stage, it is important to understand the organization's ecosystem. As previously introduced, Ashoka is based on several central stakeholders that help achieve its Fellowship's activities. This importance is reflected in the fact that in 2015, several Ashoka offices, including Ashoka Belgium, started a mapping of its stakeholders relative to all of its programs. (Virginie Samyn, 2015).

On its website (Ashoka's website, consulted on July 13th 2015), "*the Ashoka Network*" is explained and identifies all important parties for its functioning. Even if the list does not focus on Fellowship, important information about the program's main stakeholders is provided. Indeed, there are six categories that were detected (Ashoka's website, consulted on July 13th 2015):

1. "*Ashoka Fellows*"

As the main beneficiaries of the Program, these selected social entrepreneurs represent the core of Ashoka's stakeholders. As mentioned on the website, "*they demonstrate unrivaled commitment to bold new ideas and prove that compassion, creativity, and collaboration are tremendous forces for change*" (Ashoka's website, consulted on July 13th 2015).

2. "*Ashoka Board of Directors*"

As "*over half the board members are social entrepreneurs, and the others possess mastery of designing, leading and managing institutions*" and as they all share the Ashoka spirit and are imbued by its strong culture, they are well positioned to contribute to Ashoka's strategy to become an "*Everyone a Changemaker*" institution and to "*serve the social Entrepreneurship movement*" (Ashoka's website, consulted on July 13th 2015).

3. "*Ashoka Staff*"

Ashoka's thorough recruitment process enables it to hire "*the highest caliber, creative leaders in the world*" (Ashoka's website, consulted on July 13th 2015). In addition, Ashoka states that the organization's strong culture allows its staff to act as "*everyone a collegial entrepreneur*" (Ashoka's website, consulted on July 13th 2015) and fully contribute to the programs as a result.

4. “Ashoka Support Network”

“Building on Ashoka’s vision for a world where Everyone is a Changemaker, the Ashoka Support Network is a global community of successful leaders in their own fields – men and women with a passion for creative and entrepreneurial change – who share Ashoka’s understanding that entrepreneurs are the primary engine for economic and social development” (Ashoka’s website, consulted on July 13th 2015).

This statement shows the importance and the place of the Ashoka Support Network in its strategy to achieve systemic change through the three main poles (i.e. Leaders, Skills and Alliances).

5. “Changemakers”

Ashoka’s network is also composed of a *“vibrant community”* (Ashoka’s website, consulted on July 13th 2015) of individuals and organizations that share Ashoka’s vision and wish to contribute to accelerating social change.

6. “Strategic Partners”

“Ashoka has forged strategic partnerships with leading global companies, to provide management, communications, finance, and other expertise to the citizen sector. In turn, Ashoka and its vast network share knowledge and opportunities with business partners, expanding the horizons of these pioneering businesses and the people who work for them” (Ashoka’s website, consulted on July 13th 2015). The website also states that these partnerships are essential to accelerate the generation of innovative ideas and engender the adequate systemic changes.

Concretely, Ashoka includes several stakeholder categories in its impact measurement process. Firstly, the Board of Directors are fully involved as, from “Measuring Effectiveness” (2006), Ashoka’s impact assessment report (2013) and Leviner and al. (unavailable), the process design appeared ‘top-down’. This means that the top management seemed to have done most of the reflection and then communicated internally to the rest of the organization. Indeed, most articles on the topic and published on Ashoka’s website were written by William Drayton himself. Furthermore, as this is a global initiative implemented at all levels, Ashoka local staff took part in group reflections to share their thoughts about how to conduct “in-depth” interviews and could also provide feedback on Ashoka Global’s methodology (Minutes of Ashoka Cluster France-Belgium-Switzerland’s meetings about Impact Assessment 2015, see Appendix 3). Finally, the

Fellows were also greatly solicited, as they are at the heart of the measurement. However, there is no mention of the involvement of the three last groups of stakeholders (Ashoka Support Network, Changemakers and Strategic Partners) in “Measuring Effectiveness” (2006), Ashoka’s impact assessment report (2013) and Leviner and al. (unavailable).

It is also worth mentioning that Ashoka has identified in a scale developed to monitor the Fellows (Minutes of the first session of Ashoka Cluster France-Belgium-Switzerland’s meetings about Impact Assessment 2015; Appendix 3; Session#1) two types of beneficiaries, the direct ones, represented by the Fellows and the indirect ones, represented by all the beneficiaries of the entities that replicated the Fellows’ ones. However, the later type of stakeholders is not involved in the current process.

2.3.3. Measuring Results

We base our analysis for this stage primarily on the report “Measuring Effectiveness” (2006), the report published in 2013 (Ashoka’s impact assessment report, 2013) and the article written by Leviner and al. (unavailable), which provide several important pieces of information. Then, we confront these results by analyzing the data collected in the Ashoka Cluster France - Belgium - Switzerland meetings (2015, see Appendix 3).

Firstly, “Measuring Effectiveness” (2006) relates the difficulty to measure the impact of social entrepreneurs and states that: *“social entrepreneurs create complex changes in their societies, often working from multiple angles and on several levels to solve a problem. The approaches of individual entrepreneurs, working in an array of field and toward varied aims, make it even more difficult to design a standardized tool for measuring Ashoka’s impact”* (Measuring Effectiveness, 2006).

Furthermore, Leviner and al. (unavailable) state that there are two timeframes to this assessment. The first one, to measure rather short-term impacts, asks the Fellows to report twice a year on its progress. This assessment is made *“against benchmarks mutually agreed upon at the start of the Fellowship”* but Leviner and al. (unavailable) warn that these data cannot be aggregated, as they are specific to each project. Then, the long-term impacts are also measured and represent the *“cornerstone”* of this methodology as it was designed to allow comparability across projects and fields (Leviner and al., unavailable). Furthermore, “Measuring Effectiveness” (2006) states that numerical data is essential but only show one fragment of the social changes they generate. There is thus

also a need for complementary stories that, on the contrary to figures, cannot be aggregated. This is the reason why the long-term impact assessment was divided in two:

1. *“An annual survey containing “proxy indicators” which is distributed to cohorts of Ashoka Fellows at either five or ten years post-election date”*
2. *“A series of case-study interviews with a subset of survey respondents”*

(Leviner and al., unavailable).

Concretely, “Measuring Effectiveness” (2006) explains that it consists of a global quantitative survey, followed by some local and individual “in-depth” interviews to *“provide a basis for understanding Fellows’ work. These case studies carried out by Ashoka staff introduce some of the richness lost by quantitative and multiple-choice responses alone”* (Measuring Effectiveness, 2006).

Moreover, “Measuring Effectiveness” (2006) also highlights three limitations to its method. Firstly, the fact that the questions directly asked to the Fellows might generate biases as they might consider it as a success measurement. However, the purpose was clearly specified by Ashoka before the process and the bias is *“mitigated by the fact that, at the five and ten year post-election point, Fellows are no longer eligible to receive financial assistance”* (Leviner and al., unavailable). Secondly, the study was conducted internally, which differs from an external audit. Thirdly, the rather long timeframe (six years) of the study that might have generated *“irregularities”* (Measuring Effectiveness, 2006; Leviner and al., unavailable) as the survey slightly evolved over time and some survey were not conducted online but over the phone or in person. Fourthly, as previously mentioned, the survey was conducted in 13 different languages, which might have created *“inevitable distortions in the survey questions and responses”* as the survey and case study interviews were translated into English by the local Ashoka Staff (Leviner and al., unavailable). Finally, as the survey was conducted on a selection of Fellows only chosen after the time spent in the program, they might not characterize a representative batch (Leviner and al., unavailable).

In addition, even though Measuring Effectiveness’ methodology (2006) was published more than ten years ago, one can assume that the process has not fully changed, as the data collected in 2013 (Ashoka’s impact assessment report, 2013) are quite similar to the ones in 2006.

In terms of indicators, “Measuring Effectiveness” (2006) affirms *“the multiple-choice questionnaire relies on a series of “proxy indicators” that serve as measures of Ashoka’s successes toward strengthening civil society by supporting social entrepreneurs, their ideas, and institutions”*. In the 2013 report (Ashoka’s impact assessment report, 2013), we see that these proxy-indicators are in fact the five paths to social system change. As a reminder, they are: *“(1) Market dynamics and value chains; (2) Public policy and industry norms; (3) Full inclusion and empathy; (4) Business-Social Congruence and (5) Culture of Changemaking”* (Ashoka’s website, consulted on July 11th 2015).

Moreover, Leviner and al. (unavailable) explain that these proxy-indicators were assessed with the following questions (also included in the questionnaire of ‘Measuring Effectiveness’, 2006):

1. *“Are you still working toward your original vision?”* (Leviner and al., unavailable)

As Ashoka Fellows are chosen for the strength of their vision and their full commitment, it is important for the organization to measure their Fellows *“continued dedication”*.

2. *“Have others replicated your original idea?”* (Leviner and al., unavailable)

The answers to this question will show evidence that the Fellow’s idea has spread (Leviner and al., unavailable). “Measuring Effectiveness” (2006) explains *“the prevalence of strong institutions serves as a gauge of growth in the citizen sector. As Fellows develop stable institutions that lead their fields, they not only spread their own ideas, but also reinforce broader social-sector activity”*.

3. *“Have you had impact on public policy?”* (Leviner and al., unavailable)

The Fellows’ influence on public policy can be exercised either at a local, national or international level (Leviner and al., unavailable). The answers to this question will thus indicate the depth of the fellows’ influence on social system change, as *“existing systems in most societies can be broadly reformed through policy change”* (Leviner and al., unavailable).

4. *“What position does your institution currently hold in the field?”* (Leviner and al., unavailable)

Leviner and al. (unavailable) consider this component essential as being identified as a leader will provide the Fellow “*a permanent status in society*” (Leviner and al., unavailable) which facilitates its idea replication.

Furthermore, “Measuring Effectiveness” (2006) shows some additional questions aiming at testing the understanding of Ashoka’s vision and mission (“*Everyone a Changemaker*”) for its main ambassadors, its Fellows. Also other questions aiming at assessing the effect of the program’s activities on the Fellows’ project development (i.e. “*Ashoka’s added value*”) can be found in the “Measuring Effectiveness” (2006) questionnaire. Here, multiple-choice answers offer the opportunity for the organization to identify its strengths and potential improvements.

In addition, the Business-Social Congruence and Culture of Changemaking indicators were probably added after 2006 as they are only assessed in the 2013 report (Ashoka’s impact assessment report, 2013). Business-Social Congruence aims at assessing the business model of the Fellows’ institutions. Indeed, the 2013 report (Ashoka’s impact assessment report, 2013) shows that the indicators evaluated whether the “*Ashoka Fellows have achieved business-social congruence at a national level within 5 years of their election*”. This means that Ashoka wishes to know if “*Fellows received revenue through a for-profit element in [...] their budget*” and if “*Fellows have a joint venture with a business*” (Ashoka’s impact assessment report, 2013). Furthermore, Culture of Changemaking indicators wish to assess whether “*Ashoka Fellows have created cultures of changemaking at a national level within 5 years of their election*” (Ashoka’s impact assessment report, 2013).

Finally, it is worth noting that Ashoka’s questionnaires for the survey and the in-depth interviews of 2015 are still in development, which means that they were not analyzed here. However, the general approach seems to be similar as stated in the minutes of Ashoka Cluster France-Belgium-Switzerland’s second meeting about Impact Assessment (2015): “*[we will] take back and update the impact study from 2009 and update it. The structure is interesting. It is also a way to compare the new results with the old ones*”. This also shows the liberty let to local offices about the conduction and content of the interviews.

2.3.4. Verifying and Valuing Impact

As mentioned in Stage Three, the Measuring Effectiveness report (2006) mentions the importance to complement the quantitative survey with “in-depth” interviews.

However, as neither the reports nor the article specifically analyzed the interviews’ questions or results and since the next implementation of the method (Global Survey and “in-depth” interviews) is still in development and will be starting shortly after the release of this thesis (Evaluation d’impact Ashoka France/ Belgique/ Suisse, 2015, see Appendix 2), unfortunately, these results cannot yet be integrated into this analysis.

2.3.5. Monitoring and Reporting

First, as a data collection system similar to the current one was first implemented in 1997 (Leviner and al., unavailable), one can reasonably affirm that the system has been systemized. Furthermore, as the surveys have slightly changed over time and as the Ashoka Staff frequently debates on its accuracy and potential improvements, the methodology is also regularly revised. These internal discussions with the local Ashoka staff also insure quality as they are the main data collectors (Leviner and al., unavailable) and therefore must remain aligned with the Board and aware of the methodology implementation.

Second, as previously mentioned, the goals of this methodology were two-fold, with one focused on Reporting. But, as one can see from the reports of 2006 and 2013 (“Measuring Effectiveness”, 2006 and Ashoka’s impact assessment report, 2013), there were no specific guidelines to report the results and impact. Indeed, whereas the one of 2006 explained the methodology used and attached the questionnaire, the report of 2013 took the form of a PowerPoint document with almost only raw results sorted per indicator.

However, as mentioned when presenting the Social Reporting Standard in Part 1, Ashoka Germany participated in its development since 2011. Therefore, Ashoka as a whole has legitimized its use but it is still unclear whereas the organization will follow it as its reporting framework for its impact assessment (Virginie Samyn, 2015). Furthermore, this SRS is also being imposed in some local offices (at least in Germany, France, Switzerland and Belgium) as the framework to follow for the annual reports requested from the Fellows (Virginie Samyn, 2015).

Conclusions

In conclusion, we can see that Ashoka's reflection in terms of impact is well established in the organization and is frequently addressed. It can feed other social organizations' reflection, as its processes are relatively simple to put in place.

Hence, it consists of a two-fold process implemented every year. The first part involves a quantitative survey submitted to all Fellows that entered the Fellowship Program both five and ten years ago. These pieces of data are verified, valued and contextualized with "in-depth" interviews conducted every year by the Ashoka local Staff. In addition, a second part of the process involves an annual reporting of all Fellows to Ashoka and allows a shorter term monitoring of data. Furthermore, all Ashoka Staff are invited on a regular basis to reflect on the potential improvements that could be made as well as on the next implementation.

Moreover, it enables social organizations to benefit from Ashoka's experience of more than twenty years. Indeed, its data collection system has been revised over the years to take the potential improvements Ashoka has identified into consideration.

However, it is also important to ensure the validity of the approach by comparing it with the literature developed in Part 1 because it will also be the occasion to show the theoretical strengths and weaknesses of Ashoka's process and suggest potential improvements. This will thus be the focus of the following section.

Part 3. Discussion of the findings

Introduction

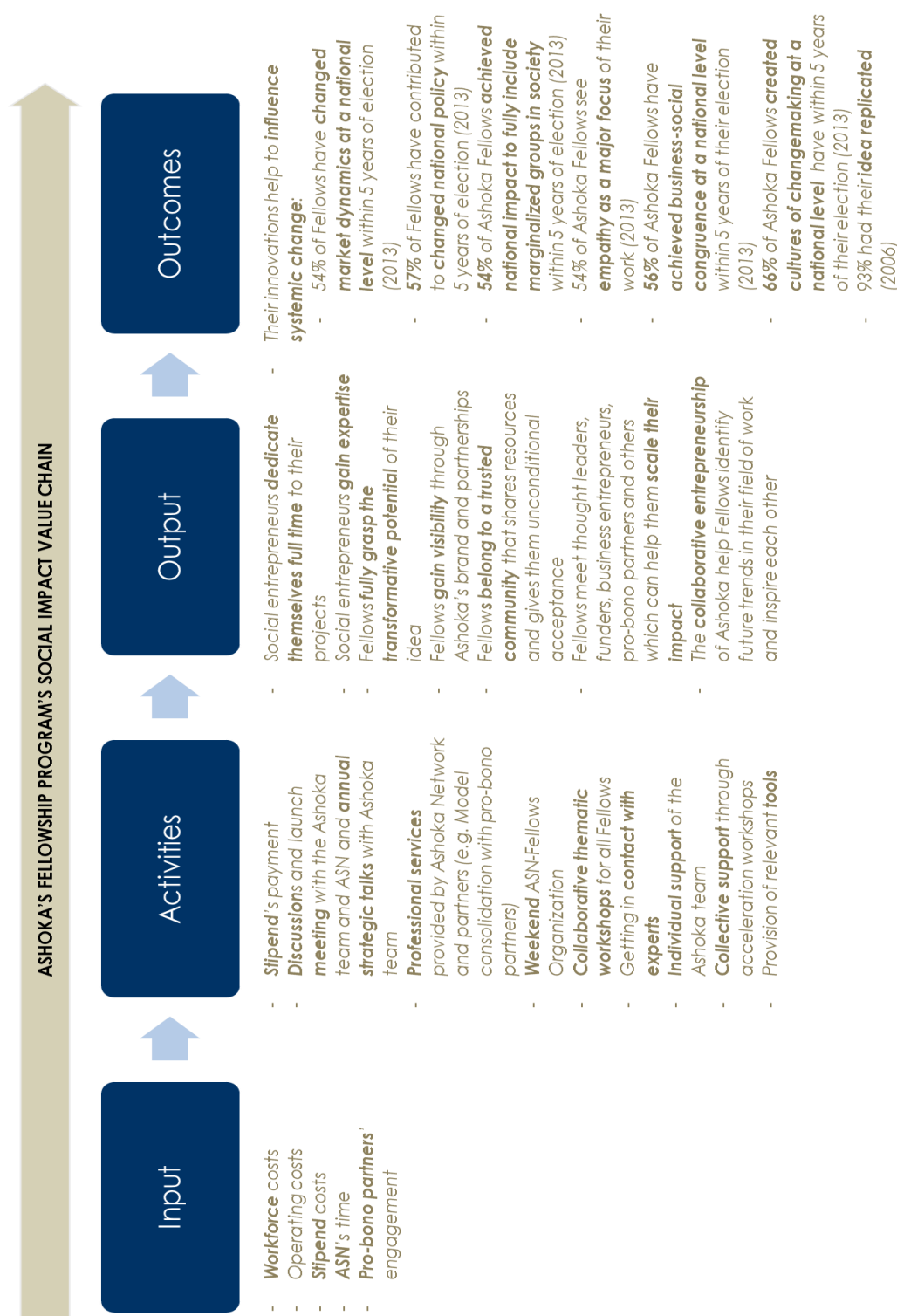
As already mentioned, the aim of this part is to discuss the similarities and differences between the literature and the case analyzed.

Therefore, we will strictly follow the structure used for the literature review and compare the theoretical findings with the analysis done in Part 2. This process will allow us to suggest recommendations to improve the process developed by Ashoka and highlight the complexity of some steps for all readers.

3.1. Social Impact Value Chain and Theory of Change

The first aspect of the Literature we wish to discuss is Ashoka's interpretation of its Social Impact Value Chain. There is no representation of a Social Impact Value Chain as such but several elements were developed separately and Ashoka has already published a 'Theory of Change'. This means that we had to build it from different sources and it is summarized in Table 15.

Table 15 : Ashoka Fellowship Program's Social Impact Value Chain



Source: Own elaboration, inspired from Internal document "11 Décembre 2014; presentation SRS" (2014), "Measuring Effectiveness" (2006), Minutes of Ashoka Cluster France-Belgium-Switzerland's meetings about Impact Assessment (2015), Session #1: Brainstorming - Mesure d'impact d'Ashoka, "Ashoka Standard reporting presentation" (April 2014), "Ashoka's impact assessment report" (2013), Leviner and al.'s article (unavailable) and Ashoka's website (Theory of Change, consulted on July 16th 2015)

This diagram teaches us that the different elements developed separately and presented in Part 2 (11 Décembre 2014; presentation SRS (2014), the minutes of Ashoka Cluster France-Belgium-Switzerland's meetings about Impact Assessment (2015), Session #1: Brainstorming - Mesure d'impact d'Ashoka), in addition with Leviner and al. (unavailable) article, the impact report of 2006 ("Measuring Effectiveness", 2006) and Ashoka's Theory of Change (Ashoka's website, consulted on July 16th 2015) provide enough information to build a complete and logical Social Impact Value Chain.

Furthermore, we see that Ashoka's definition of Impact does not match the one adopted by Clark and al. (2004). Indeed, Ashoka's definition implies all the general social changes provoked by its beneficiaries rather than only the part of the outcomes that can be attributed to the organization's activities. This is a relatively important difference because all of the expected outcomes might not come from Ashoka's activities and existence. Moreover, when looking at all the definitions of social impact listed by Maas (2014) (in Appendix 1), we see that Ashoka's conception of impact best fits Burdge and Vanclay's definition (1996): *"by social impact we mean the consequences to human populations of any public or private actions that alter the ways in which people live, work, play, relate to one another, organize to meet their needs and generally act as a member of society"*.

However, it appears that the emphasis in Ashoka's Theory of Change was mainly focused on the outcomes and there is little proof provided concerning the link between on the one hand the expected impact and the outcomes and on the other hand the activities that were implemented and their outcomes.

In addition, we have seen that Ashoka's Theory of Change did not follow the recommendations made by Kail and Lumley (2012). For instance, its goal was to build an *"Everyone a Changemaker"* world but Kail and Lumley (2012) advise to define Specific, Measurable, Attainable, Realistic and Time bound objectives, which is clearly not the case here.

In conclusion, we would recommend Ashoka to internally and collectively develop their Social Impact Value Chain basing their reflection on the Theory of Change and various partial representations already developed. Indeed, some links, effect and causes might not be targeting the defined objectives (Kail and Lumley, 2012). Thus, it could then enhance

the measurement of Ashoka's impact and improve the current activities (Kail and Lumley, 2012).

3.2. Performance and Effectiveness

Concerning the distinction between performance and effectiveness, we see "Measuring Effectiveness" (2006) clearly identifies the improvement of Ashoka's performance as an objective of the approach. Furthermore, the title of the report implies that the main goal of the report is to measure Ashoka's Effectiveness.

We can therefore conclude that Ashoka clearly understands the difference between the two terms. Indeed, Ashoka performance would here be "*the functioning of [Ashoka] relative to any specified dimension such as growth or financial health*" whereas Ashoka's effectiveness would be defined as "*the extent to which [Ashoka] makes advances in its mission*" (Liket and al., 2014).

3.3. Common Process

3.3.1. Setting Objectives

Concerning the objectives, Ashoka's main goals for implementing an impact measurement process can suit Hehenberger and al.'s (2012) "*monitoring*", "*management tool*" and "*reporting*" motivations. However, no match can be established concerning Moxham (2014)'s drivers, as there was no evidence in our research on Ashoka's objectives of the presence of a legitimization or accountability driver.

Indeed, "*monitoring*" evaluates the progress of the organization towards its final goal. Hence, Ashoka's impact assessment gives an overview of the percentage of Fellows that have achieved the outcomes that Ashoka considers as milestones towards its "*Everyone a Changemaker*" world goal.

Furthermore, for Ashoka, another objective of this exercise can be related to the "*management tool*" section of Hehenberger and al. (2012)'s motivations. Indeed, the results found aim at organizational learning, which often means changes in operations and strategy.

Moreover, Ashoka also wishes to report externally on the results found which match Hehenberger and al. (2012)'s "*reporting*" motivation.

Finally, here again, defining a SMART objective would probably enable the organization to draw more precise conclusions on whether and how well they are achieving their goal, which then would give their reporting more weight in convincing potential funders and Fellows for instance.

3.3.2. Analyzing Stakeholders

For this section, we divided the stakeholders as recommended by Hehenberger and al. (2012). We listed all the direct and indirect contributors and beneficiaries and summarized it in Table 16.

Table 16 : Ashoka's stakeholders groups

	Direct	Indirect
Contributor	Ashoka Cluster Staff, Ashoka's Board of Directors, Ashoka Support Network, Financial Partners and Service Provider Partners	Media, Communication Partners, Public, Private institutions support Social Entrepreneurship initiatives and Changemakers
Beneficiary	Fellows	The Fellow's organization staff and beneficiaries as well as the ones of replicated entities

Source: Own elaboration, inspired by Hehenberger and al. (2012), p.27 and Ashoka's website ("the Ashoka Network", consulted on July 13th 2015)

For us, the direct contributors to the program are: the Ashoka Cluster Staff, the Ashoka Global Staff (Ashoka's headquarters), the Ashoka Support Network, the Financial Partners and the Service Provider Partners.

We can see that Ashoka's process only matches some of the literature's recommendations concerning the mapping of the stakeholders and the selection of the relevant actors. Indeed, some of them are already involved and their expectations have been considered, such as the staff or the Board of Directors. Some others, although essential to its development and mission have not. These will be the focus of the next paragraphs.

First, Ashoka's impact measurement process does not involve the Ashoka Support Network members nor do they include its financial partners, even though they represent vital actors within its ecosystem. Indeed, they embody an important source of input, which means that keeping them aligned with its operations and objectives is important.

However, at this point, Ashoka does not implicate them in the process, even though they might have valuable feedback.

The same comment can be done concerning Ashoka's Service Partners, which provide essential pro-bono resources and expertise to Ashoka's beneficiaries.

Now that all the direct contributors have been listed, it is also important to consider the indirect ones. For instance, these might be the media or the Changemakers, which play an essential role in achieving the program's goals by communicating about Ashoka's vision, its Fellows activities and news. In addition, the public and private institutions that promote social entrepreneurs could also be considered as indirect contributors as they could contribute through calls for projects or prize ceremonies.

This second type of stakeholders gathers all the people or organizations that benefit directly or could have benefited from the program. The direct beneficiaries are quite simple to identify, as they are the Ashoka Fellows. Concerning the indirect beneficiaries, this category is much wider as it can include for instance the Fellow's organization staff and own beneficiaries. Ashoka also identifies the beneficiaries of the replication of the Fellows' entities as indirect beneficiaries (Minutes of Ashoka Cluster France-Belgium-Switzerland's first meeting about Impact Assessment 2015, see Appendix 3).

In conclusion, Ashoka already has some variety in its stakeholders' involvement but could benefit from including indirect contributors and beneficiaries in the process. In addition, even if Ashoka ensures that all internal members are aligned with the process objectives and implementation, it does not take the external parties of its direct ecosystem into account, which could create some issues. Indeed, Ashoka's objectives for this exercise were organizational learning and external communication. The first objective's achievement is ensured by its internal alignment but the latter could be hampered by the lack of external contributors' involvement as this could mean that the results presented do not fit their own expectations. For instance, as funders, the Ashoka's financial partners could expect Ashoka's reporting to include a part where the organization provides evidence of the importance of their funding in its effectiveness. Finally, the time between two reports, currently of five years, could be taken in consideration and could be adapted in relation to the targeted stakeholder group.

3.3.3. Measuring Results

As seen in Part 2, Ashoka's measurement process seems rather elaborated and multidimensional.

However, this section aims at verifying it. Therefore, we have used Maas' book (2009), compared it with Ashoka's methodology and summarized it in Table 17.

Table 17 : Ashoka's impact method characteristics

Characteristics	Types
Purposes	Monitoring Reporting Evaluating
Time frame	Ongoing Retrospective Short-term Long-term
Orientation	n/a ⁹
Perspective	Macro
Approach	Impact Methods

Source: Own elaboration, inspired by Maas (2009), p.54, Measuring Effectiveness (2006), Ashoka's impact assessment report (2013) and Leviner and al. (unavailable.).

Concerning the purposes, Ashoka clearly set two main goals: organizational learning and reporting (Measuring Effectiveness, 2006). Looking at Maas' framework (2009), organizational learning can be interpreted as an "*evaluation*" and a "*monitoring*" purpose.

Moreover, Ashoka's measurement can be defined as an "*ongoing*" and a "*retrospective*" method because it can be useful for decision-making through assumption testing as well as to evaluate the evolution of the results and compare it to the five previous years. In addition, as previously mentioned, the process is developed around two timeframes, "*long-term*" with the survey and interviews and "*short-term*" through the annual reporting of the Fellows.

Furthermore, concerning the orientation, we cannot say that Ashoka's method is more "*output-oriented*" nor "*input-oriented*" because it focuses more on assessing the outcomes

⁹ Abbreviation for "*Not applicable*"

of its activities and on linking it to its “*Everyone a Changemaker*” vision. In addition, because its vision concerns the transformation of the whole society, the perspective taken is thus “*macro*”.

Finally, we can compare this method with an “*impact method*” as it measures the outputs and outcomes and then try to relate it to impact.

In terms of recommendations, it might be interesting for Ashoka to consider following organizations similar to the Fellows’ entities to see how and if they provoke less system change. In other words, would they have created the same added value if they were not elected Ashoka Fellows? Even if it is difficult to put in place, it might provide essential information about the proportion of Ashoka’s activities on the changes that the Fellows generate in society.

3.3.4. Verifying and Valuing

As seen in Part 1, there are two main goals in this section: to verify the results and then to value them (Hehenberger and al., 2012). Therefore, Ashoka made the choice of interviewing Ashoka Fellows. It is worth mentioning that this method allows the organization to combine the verifying and valuing steps (Hehenberger and al., 2012), as they are able to provide both kinds of information.

The first concern for this part focuses on the large degree of freedom let to the local staff in terms of implementation of the in-depth interviews (see Part 2), which might hamper the robustness and quality of the approach.

Moreover, as both the interviews and surveys target direct beneficiaries, we could recommend Ashoka to complement them with desk research. Indeed, desk research is less costly in term of resources and requires less specific skills than competitive analysis but is still useful as an external source of information.

Furthermore, verifying and valuing the results through meeting other representative stakeholders such as ASN members or Ashoka Fellows’ staff could also be a good complement of sources as both types have good knowledge of the program and can therefore provide valuable feedback by giving their opinion (Hehenberger and al., 2012). It could take the form of formal individual interviews or small focus groups, during or after an event or at a special occasion.

Finally, the second goal of this section is to value the results for the beneficiaries. To overcome the lack of source variety, implementing a satisfaction survey for each activity of the program could provide valuable complementary information as Ashoka would receive it regularly and would ask for the Fellows' opinion in another context than a formal impact assessment.

3.3.5. Monitoring and Reporting

Concerning this section, we have seen that there are three main purposes, the monitoring, the evaluation and the reporting (Hehenberger and al., 2012).

Ashoka has systemized its data collection (i.e. Monitoring) and the analysis of the collected data (i.e. Evaluation). However, as the reporting formats of the report in 2006 and 2013 significantly differ and as the organization might soon adopt the Social Reporting Standard, we see that Ashoka has not systemized the format yet but has started a reflection concerning its communication. Whereas the report of 2006 (Measuring Effectiveness, 2006) was developed more as a paper, the one in 2013 took a PowerPoint format providing the results in a more direct approach.

Furthermore, Hehenberger and al. (2012) suggest that the reporting has to be carefully thought in relation with the type of stakeholders the organization wishes to report to. Indeed, Ashoka should maybe reflect on its stakeholders' map (developed in Part 2) and analyze the kind of information each of them wants and the time frame they expect to have between two reports. This might imply that the organization has to complete several reports, each of them targeting a different stakeholder group.

Conclusions

In conclusion to this part, we have verified that, for the most part, Ashoka's impact measurement system is quite well elaborated and is in line with most of the literature concepts and suggestions.

Indeed, we have seen that Ashoka's documents proved its comprehension of the importance of the Social Impact Value Chain as well as the difference between Performance and Effectiveness. However, Ashoka could benefit from collectively building its Social Impact Value Chain to ensure a common understanding of the path and the reliability of the causal links between its activities and the expected outcomes.

Concerning the common process, its objectives were matching three out of the five motivations listed by Hehenberger and al. (2012). No match was established with Moxham (2014)'s drivers. In addition, we have confirmed that Ashoka had identified most of the stakeholder types developed by Hehenberger and al. (2012), even though some indirect contributors and beneficiaries were missing. Concerning their involvement, several types were involved but the process could benefit from an increase in the diversity of the types included. Furthermore, Ashoka's measurement system could be matched with some of the characteristics identified by Maas (2009), which are: monitoring, evaluating and reporting purposes; ongoing and retrospective time frame as well as composed of short term and long term elements; with a rather macro perspective and an impact method approach. Moreover, the verifying and valuing part of their methodology consisted of combining quantitative surveys with qualitative "in-depth" interviews ("Measuring Effectiveness", 2006). Ashoka also showed that its monitoring system was long established in the organization and was frequently revised. However, given the high degree of freedom let to local offices in changing the implementation of the process, the granularity of the collected data might hamper the feasibility of its aggregation. Finally, the organization lacked a clear reporting framework but showed evidence that it might adopt the Social Reporting Standard as its future reporting framework.

Furthermore, this part also enabled us to suggest some recommendations or improvements to Ashoka's methodology, which were summarized in Table 18.

Table 18 : Recommendations for Ashoka

Related Literature		Recommendations and Suggestions
Social Impact Value Chain (Clark and al., 2004) and Theory of Change (Kail and Lumley, 2012)		* Internally and collectively develop their Social Impact Value Chain basing their first reflection concerning the Theory of Change * Improve the Theory of Change by defining a SMART objective and clearly show the causal/effect links
Performance and Effectiveness (Liket and al., 2014)		n/a ¹⁰
Common Process (Hehenberger and al. 2012)	Stage One: Setting Objectives	* Use a SMART objective for enhanced goal achievement conclusions
	Stage Two: Analyzing Stakeholders	* Reflect on how to involve a greater diversity of stakeholders, including the indirect ones and what their expectations are
	Stage Three: Measuring Results	* Follow entrepreneurs similar to Fellows to assess the impact of the program on their system change impact
	Stage Four: Verifying and Valuing Results	* Complement collected information with either desk research, focus groups or interviews * Implement an satisfaction survey after each activity
	Stage Five: Monitoring and Reporting	* For the reporting, reflect on the stakeholder map and adapt it to each relevant group's expectations

Source: Own elaboration

¹⁰ Abbreviation for "Not applicable"

General Conclusions

As demonstrated in this thesis, the complexity of the existing methods and tools requires research to clarify the path for a social organization in order to measure the relevant indicators, systemize the collection of data and report on its social impact on society.

We have also seen through the case of Ashoka that this exercise was complex, multidimensional and required from the organization a full understanding of its ecosystem, social mission, Social Impact Value Chain and Theory of Change.

In terms of learning, this thesis has shown several aspects to keep in mind when reflecting on the topic of impact measurement. Most recommendations that were initially identified for Ashoka are likely to be generalized, as one can reasonably assume they are the most difficult aspects of the approach.

The first reflections concern the ecosystem. Because of its social nature, the involvement of stakeholders is deeply ingrained in the culture of these organizations as they “[endorse] the larger mission of taking care of stakeholder’s mutual satisfaction, in addition to the achievement of the organizational objective” (Bacq and Janssen, 2008-2009 based on Labie, 2005). This means that identifying and involving the different stakeholders raises the chances of a successful implementation. Furthermore, it also reduces the probability of biases. Indeed, by taking in account the variety of the stakeholders’ incentives, a common goal can be defined ensuring therefore that all parties will work towards it. However, this process is difficult as it can also lead to drawbacks if not properly performed. For instance, an organization could easily fall into the trap of groupthink¹¹ or generate a shift of the goal set due to the excessive weight given to major stakeholders.

Furthermore, the engagement of various stakeholders is not only essential in setting the goal but also in all the process stages, and more specifically in the reporting of the results, as it should be designed in order to satisfy their expectations; even if it means generating several diverse reports, each communicating on different aspects of the results. Moreover, the stakeholders can be of great help to verify and value results, as diversifying the

¹¹ Groupthink is “a theoretical concept intended to explain why apparently good, cohesive groups arrive at bad decisions (fiasco)”. Indeed, this term was “invented to explain cases of faulty decisions made by groups made up of highly competent individuals (Janis, 1982)” (Wekselberg retrieved from Tolman and al., 1996).

sources of information by using multiple stakeholder groups' insight could be a good manner to compare and value the results. It is an essential stage to ensure the validity of the results even though it seems to be overlooked in the case analyzed.

The second reflection insist on the fact that impact measurement is not a linear process, as its utilization will nurture the management in terms of potential improvements in the activities and strategy. Once these shifts are executed within the organization, they should also be implemented in a reviewed measurement process. A systematization of data collection (i.e. Monitoring) should also be put in place and regularly updated if necessary. Furthermore, the example of Ashoka helped us highlight potential risks of not controlling the improvements made at all levels of the process and the organization. Indeed, these regular changes in the process might generate granularity in the collected data, which then might hamper the possibility of data aggregation and comparability.

Furthermore, the content of this thesis has to be considered within the context and its limitations.

Concerning the case analysis, there might be some limitations due to the case chosen. Indeed, Ashoka is leader in the field of supporting social entrepreneurs, its German offices have helped develop the Social Reporting Standard and his founder, William Drayton, was Professor at the Harvard Kennedy School and Stanford, before becoming a consultant at McKinsey&Co and joining the direction of the US Environmental Agency, meaning that he has good knowledge in "*economics, law and management*" (Ashoka website, consulted on July 20th 2015). All these arguments mean that Ashoka's is probably not representative of the sector's advancement on the question. Indeed, most social organizations which are confused when facing the complex challenge of measuring social impact might not have as much resources, skills and knowledge on the topic. However, this example, considering Ashoka's situation, could also be used as a working base for others organizations starting this measurement process.

In addition, the recommendations made as part of this thesis took a rather broad perspective including all social organizations with a common feature of having a social mission. However, depending on their specificities or on their structures, some of the conclusions made here could not be entirely generalizable.

Moreover, our results need to be put into perspective because it is also likely that they include some biases. Indeed, despite the access gained to important data and documents through the internship, it is still possible that we did not have access to all relevant information on the matter due to confidentiality issues or our status in the hierarchy. However, thanks to the final proof reading of Ms Virginie Samyn, the use of different techniques, such as the analysis of various official documents corroborated by internal documents, presentations and meetings' attendances, we can reasonably assume that the data collected and analyzed are relatively valid and reliable.

Unfortunately, the period spent in the entity was not ideal as the 2015 measurement process was still in discussion and will be implemented shortly after the release of this thesis, preventing us from benefiting from its insight.

Finally, we wish to give some ideas for potential research. As this is an important topic, especially since the increasing interest from the European institutions that might make determinant decisions for the future of the social sector, further research should be done on this matter.

First of all, research could aim at helping these European institutions understand the needs and challenges of social organizations, as it is likely to be more difficult for them to have their voices heard than for the investors, already well represented and organized. Therefore, it would be interesting to conduct quantitative research to determine the level of understanding of social organizations concerning social impact measurement and the extent to which they are able to implement a robust methodology.

Furthermore, as we have seen that one 'golden standard' was not appropriate for this field, every organization will have to define its own methodology. Therefore, more qualitative research could then be necessary to provide these organizations with best practices of well-defined and robust methodologies and experiences of successful implementations.

In conclusion, this sector could benefit from additional researches on all aspects of the subject in order for these organizations to be able to overcome this complex but essential challenge as well as to feed authorities' reflections and guide them in their intent to put in place well designed and relevant legislations.

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- Presentation Ashoka – Bienvenue – 2015; PowerPoint (May 2015)
- 11 Décembre 2014, presentation SRS; PowerPoint (December 2014)
- Ashoka Standard reporting presentation; PowerPoint (April 2014)
- Ashoka Belgium's Fellowship Syllabus; PowerPoint (June 2015)

Appendices

Appendix 1 : Definitions of Social Impact	75
Appendix 2 : Résumé - Evaluation d'impact Ashoka France/ Belgique/ Suisse	76
Appendix 3 : Minutes of Ashoka Cluster France-Belgium-Switzerland's meetings about Impact Assessment 2015.....	78
 Session# 1 : Brainstorming - Mesure d'impact d'Ashoka – April 8th 2015	78
Session# 2 : Echelle Impact Fellows – April 20 th 2015	81
Session# 3 : Brainstorming - Evaluation impact Ashoka – May 18 th 2015	83

Appendix 1 : Definitions of Social Impact

TERM	DEFINITION	REFERENCE
Social impact (Bibb Latané, 1981)	By social impact, we mean any of the great variety of changes in physiological states and subjective feelings, motives and emotions, cognitions and beliefs, values and behavior that occur in an individual, human, or animal, as a result of the real, implied, or imagined presence or actions of other individuals.	Bibb Latané, "The Psychology of Social Impact," <i>American Psychologist</i> , vol. 36, no. 4, 1981, pp. 343-356.
Social impact (William Freudenburg, 1986)	Social impact refers to impacts (or effects or consequences) that are likely to be experienced by an equally broad range of social groups as a result of some course of action.	William R. Freudenburg, "Social Impact Assessment," <i>Annual Review of Sociology</i> , vol. 12, 1986, pp. 451-478.
Social impact (Rabel Burdge and Frank Vanclay 1996)	By social impacts we mean the consequences to human populations of any public or private actions that alter the ways in which people live, work, play, relate to one another, organise to meet their needs and generally act as a member of society.	Rabel J. Burdge and Frank Vanclay, "Social Impact Assessment: A Contribution to the State of the Art Series," <i>Impact Assessment</i> , vol. 14, 1996, pp. 59-86.
Social value (Jed Emerson, Jay Wachowicz and Suzi Chun, 2000)	Social value is created when resources, inputs, processes, or policies are combined to generate improvements in the lives of individuals or society as a whole.	Jed Emerson, Jay Wachowicz, and Suzi Chun, <i>Social Return on Investment: Exploring Aspects of Value Creation in the Non-Profit Sector</i> , The Roberts Foundation, San Francisco, 2000.
Social impact (Mary Gentile, 2000)	Social impacts are the wider societal concerns that reflect and respect the complex interdependency between business practice and society.	Mary Gentile, <i>Social Impact Management: A Definition</i> , The Aspen Institute Business and Society Program, 2002.
Social impact (Catherine Clark, William Rosenzweig, David Long and Sara Olsen, 2004)	By impact we mean the portion of the total outcome that happened as a result of the activity of the venture, above and beyond what would have happened anyway.	Catherine Clark, William Rosenzweig, David Long and Sara Olsen, <i>Double bottom Line Project Report: Assessing Social Impact in Double Bottom Line Ventures</i> , Center for Responsible Business, 2004.
Social impact (Frank Vanclay, 2003)	Social impacts are intended and unintended social consequences, both positive and negative, of planned interventions (policies, programs, plans, projects) and any social change processes invoked by those interventions.	Frank Vanclay, "International Principles for Social Impact Assessment," <i>Impact Assessment and Project Appraisal</i> , vol. 21, no. 1, 2003, pp. 5-11

Source: Maas (2009), p.48

Appendix 2 : Résumé - Evaluation d'impact Ashoka France/ Belgique/ Suisse

Eté 2015



Objectifs

- Dresser une vision commune de ce qu'Ashoka cherche à atteindre et de la compréhension de la vision par nos Fellows
- Se mettre dans une démarche d'amélioration continue pour les projets à venir: pistes d'amélioration
- Suivre l'engagement des Fellows dans le réseau Ashoka et leur satisfaction
- Evaluer l'impact de nos actions sur le travail des Fellows, depuis leur élection, et leur impact actuel
- Qualifier l'impact des Fellows sur une échelle

Méthodologie :

- **Un questionnaire en ligne** sera administré à chaque Fellow courant Juin / Juillet pour dégager les grandes tendances. En partenariat avec Ashoka Global, ce questionnaire permettra également de cibler des questions spécifiques au cluster dans une deuxième partie.
- **Des entretiens individuels** (d'une durée d'environ deux heures) de Fellows suivront les questionnaires au cours de l'été : de fin Juin à début Septembre. Chaque staff sera chargé d'environ 5 Fellows.

		Evaluation d'impact Ashoka				
		Mai	Juin	Juillet	Août	Septembre
Elaboration des questionnaires en ligne						
Elaboration du tableau de suivi						
Elaboration des questionnaires d'entretien						
Administration du questionnaire en ligne						
Récupérer les informations disponibles sur les Fellows						
Entretiens avec les Fellows						
Bilans et analyse des résultats						
Préparation communication						

Appendix 3 : Minutes of Ashoka Cluster France-Belgium-Switzerland's meetings about Impact Assessment 2015

Session# 1 : Brainstorming - Mesure d'impact d'Ashoka – April 8th 2015

1e réunion – Brainstorming sur le SRS ASHOKA

Utilisation du SRS

L'outil SRS sera peut-être un moyen de faire un reporting une fois l'évaluation de l'impact réalisée pour mettre en valeur les résultats. Mais ce n'est pas un outil de mesure d'impact. Pour les Fellows, c'est un moyen d'affiner le suivi en interne et de communiquer en externe. C'est surtout un outil qui amène à se poser les bonnes questions, pour envisager ce que l'on veut évaluer, et le reporter dans les actions.

Ici, il sert comme point de départ : **on part du problème pour essayer de mieux comprendre comment Ashoka articule sa solution**, à quel niveau Ashoka va avoir un impact. Il faut prendre du recul et partir d'une page blanche.

Problème social Causes et conséquences	Groupe Cible	Impact Impact attendu
Le monde va mal (individualisme, inégalités, déséquilibres...) et change très rapidement	FELLOWS CO CREATEURS SCHOOLS ASN PARTENAIRES POUVOIRS PUBLICS ENVIRONNEMENT ES EVERYONE !	Impact direct. Aider au changement d'échelle des solutions qui ont le plus de potentiel d'impact
Pas assez de valorisation des initiatives positives		
Il manque un écosystème qui permette à chaque individu de révéler son potentiel		Pattern change Créer un meilleur environnement favorable qui mette en valeur les acteurs de changement et assurer la reconnaissance du secteur
Les initiatives entrepreneuriales ont du mal à se développer (systèmes bloqués, silos...)		
Les mentalités doivent changer pour permettre aux individus de prendre conscience qu'ils ont un rôle à jouer		Framework change Faire de l'entrepreneuriat social une nouvelle voie économique et faire reconnaître les changemaker skills

Quel est le problème qu'essaie de changer Ashoka ?

Le monde va mal et change très rapidement : il y a trop d'individualisme, trop de déséquilibre entre les populations à tous les niveaux (financier, social, éducatif...)

De nombreuses initiatives positives existent pour changer cela mais elles ne sont pas mises en valeur. En effet, il n'y a pas assez de changemakers, mais surtout **il manque un écosystème qui permette à chaque individu de révéler son potentiel.**

Ainsi, il manque dans l'écosystème des compétences, des connexions, des outils ou de l'expérience, qui vont inspirer et faciliter le développement de ses solutions innovantes, mais aussi un **cadre et une mentalité** qui vont pousser les individus à se dire qu'ils ont un rôle personnel à jouer.

Les **initiatives entrepreneuriales ont du mal à se développer** car les systèmes sont souvent bloqués ou en silos. Elles manquent de soutien, de financement et d'accompagnement.

Il faut réussir à modifier ces différents obstacles à tous les niveaux : depuis l'école jusqu'à l'entreprise, à toutes les étapes de la vie de l'individu.

Quel impact Ashoka cherche à avoir dans ce contexte ?

La chaîne de valeur d'Ashoka peut être départagée en 3 niveaux différents :

1. **Impact direct.** C'est l'impact qu'Ashoka aura directement sur les Fellows, sa capacité à changer leur façon de réfléchir.
2. **Pattern change** (changement du secteur). Comment Ashoka contribue à changer le secteur de l'entrepreneuriat social à travers les actions des membres de son réseau.
3. **Framework change** (impact sur les mentalités). Comment Ashoka change, au niveau du système, la façon de voir les choses de manière durable et systémique.

Impact direct.

- Mettre en lumière les solutions qui ont le plus grand potentiel d'impact.
- Aider au changement d'échelle de ces solutions en leur apportant ce qui leur manque.
- Démultiplier le nombre de bénéficiaires que touchent les solutions les plus innovantes.

⇒ **Fellowship**, l'impact sur les Fellows aujourd'hui

Pattern change

- Augmenter le nombre d'entrepreneurs sociaux dans le monde : créer un meilleur environnement pour le développement de l'entrepreneuriat social.
- Faire de nos entrepreneurs sociaux des influenceurs, mettre en lumière leurs solutions pour permettre d'inspirer.
- Permettre aux futurs entrepreneurs d'avoir un environnement favorable au développement de leurs solutions, d'abord pour la réussite plutôt que la démultiplication de leur projet.

- Assurer la reconnaissance du secteur : rendre possible et plus systématique l'apprentissage des métiers, les possibilités de carrière, le développement d'outils pérennes... *(aujourd'hui, toutes les écoles ont des chaires d'ES, mais cela n'a pas encore un vrai impact)*

Framework change

- Faire de l'entrepreneuriat social une nouvelle voie économique et faire reconnaître les Changemaker skills partout. Chaque école ou entreprise formerait et recruterait des personnes avec des Changemakers skills.

Le cas particulier des Schools et Cocréation : ce sont des moyens d'arriver au framework change. Ce n'est pas la quantité mais la qualité de ces projets qui importe, dans ce qu'ils peuvent représenter au sein de la société. L'objectif pour Ashoka n'est pas d'accompagner leur changement d'échelle mais d'identifier de nouveaux modèles pour inspirer les acteurs impliqués. Il est plus compliqué de mesurer leur impact, mais ce peut être un moyen de comprendre l'intérêt qualitatif de ce genre de projet.

MESURE D'IMPACT ASHOKA- PROCHAINES ETAPES

Il faut bien choisir sur quelle timeline on veut réaliser cette mesure d'impact : depuis la création d'Ashoka France ou aujourd'hui ?

C'est un outil à créer avec tout le monde. Pour l'instant, **il commencer par les Fellows et l'impact direct.**

L'IMPACT DES FELLOWS

Il faudra trouver des outils pour les aider à mesurer leur impact et récupérer toutes les évaluations d'impact pour en faire une synthèse de l'impact des Fellows qui puisse servir à Ashoka. Ce sont deux chantiers qui sont complémentaires mais différents. **La question principale aujourd'hui est : « Comment Ashoka t'a aidé ».** Cela suppose une préparation en amont pour identifier les bonnes questions à poser.

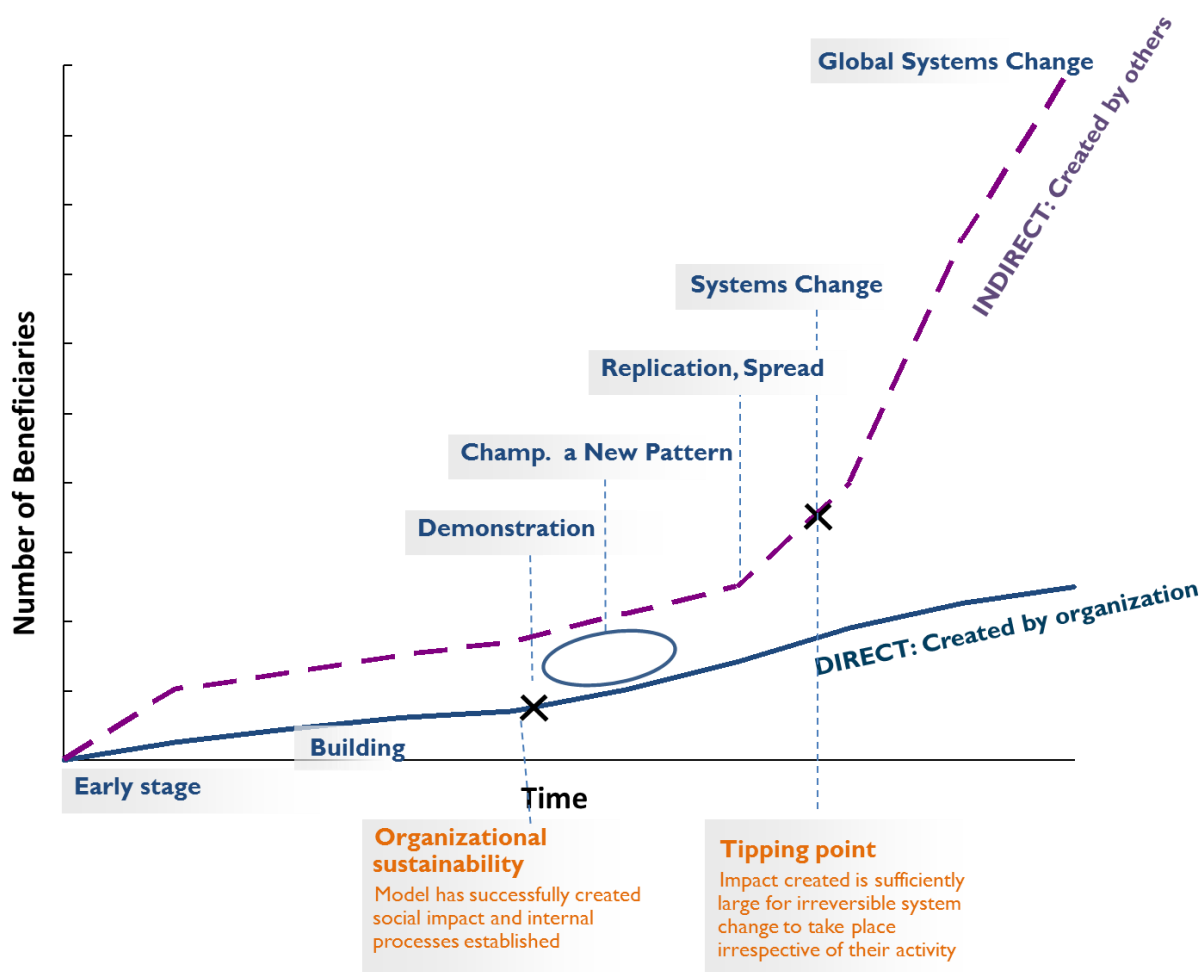
Ashoka global a déjà construit une échelle globale des Fellows. Il ne faut pas chercher à créer une nouvelle méthodologie mais partir d'une échelle simple. Cela permet de caractériser leur impact sur une échelle mais surtout ensuite de le mesurer.

Il est important de **systematiser cette méthodologie pour les Fellows**, pour comprendre quel est leur niveau d'impact, sur quoi ils ont besoin d'aide, etc.

Pour Ashoka, cela signifie savoir où est le Fellows sur cette échelle et comprendre le rôle qu'a eu Ashoka pour l'amener sur ce niveau, pas seulement l'impact du Fellow.

Session# 2 : Echelle Impact Fellows – April 20th 2015

ECHELLE D'IMPACT FELLOWS



1- Global Systems Change (in their field at a global level): Fellow is widely recognized for having championed a new pattern in her field, at least on a multinational scale.

Not necessarily offices in different countries but should be recognized for having a systemic change at a global level, on different continents

2- Systems Change (in their field at a national level): Fellow is widely recognized for having championed a new way of pattern in her field, at least on a national scale.

Change become irreversible field has been permanently shifter and the system has changed – you can know if it is the case: if the Fellow is out - are the people continuing to understand?

3- Replication, Spread: Fellow is scaling the new pattern through indirect impact, reaching more and more of full potential market.

Independent replication - organization are replicating them, they're really figuring out how to give people the how to's.

4- Champion of a new pattern: Fellow is experimenting with various pathways to scale, recognized as a leader in the field, reinvents self as a pattern-changer. Focusing more on indirect impact, scaling, spreading, and systems-change.

Start understand the core principle of social entrepreneurship: your idea is bigger than your organization and you need to let it go - be the champion of that idea and make sure people understand - Founder, vision etc.

5- Demonstration: Fellow has a strong demonstration of a new pattern with sufficient direct impact in place. Refining vehicle, preparing for greater impact, learning about various pathways to scale.

Fellows are building a demonstration; they have a model that have the potential to be a pattern in the field.

6- Building: New idea is clear, focused on building the necessary vehicle for and demonstration of the new pattern for the field. **He has the idea and is building it**

7- Early-Stage: Prototyping, piloting, still articulating (or reframing) the new idea. - **build an idea, understand the problem in a new way - candidate**

Session# 3 : Brainstorming - Evaluation impact Ashoka – May 18th 2015

Question essentielle : qu'est-ce qu'on veut valider/évaluer dans cette étude ? Et est-ce que le questionnaire de l'étude d'Ashoka global répond entièrement à cet objectif ?

Cette étude d'évaluation a pour objectif d'évaluer l'impact direct et indirect des Fellows et d'Ashoka sur les Fellows. Les questionnaires permettront des informations générales, mais il faudra récupérer des éléments plus précis dans les entretiens qualitatifs.

L'étude doit aussi garder en tête de voir ce qu'il se serait passé sans Ashoka.

Etude de 2009 : la reprendre et la mettre à jour. La structure est intéressante. C'est aussi un moyen de comparer les nouveaux résultats avec les anciens : est-ce que le process est moins violent, est-ce que l'accompagnement quand ils deviennent Fellow est meilleur, ... ?

Quel niveau de détails dans l'étude de l'impact ?

L'objectif de cette mesure d'impact est d'avoir des chiffres clefs sur lesquels communiquer ainsi que des premières données précises sur les entretiens qualitatifs qui permettent de voir en même temps l'impact d'Ashoka.

Quelle méthode ? Un questionnaire pour avoir les informations générales puis des entretiens qualitatifs de tous les entrepreneurs. Il faut une trame d'entretien sur ce qu'on veut aller chercher pendant ces entretiens (quanti et quali).