Tracing Processes of Accountability Among Social Entrepreneurs

RESEARCH AREA: Entrepreneurship

This study contributes to debates on social entrepreneurship impact accountability (Rawhouser, 2019). In this paper, we explore the process of being accountable to self and others through a practice lens and use interpretive process tracing to explicate the taken-for-granted relational, material, and spatio-temporal practices occurring during processes of accountability. Findings highlight the unique contribution qualitative mechanisms and tools provide to practices of accountability in the process of social impact, especially where impact goals include long-time horizons such as culture change. Through unearthing the relational and contextual day-to-day practices occurring in the incremental yet continuous journey towards impact, we theorize the art of accountability in 'social' entrepreneurship. Our theoretical contribution furthers understanding the 'social' in social entrepreneurship through the lens of being relationally accountable to one's impact mission (Kimmitt and Muñoz, 2018).

THEORETICAL BACKGROUND

We draw on practice theory to view social entrepreneurs' accountability to social impact. We align with Muñoz et al.'s (2020) definition of social entrepreneurship as being 'any type of business activity with a social purpose, which utilises market mechanisms to resolve social and environmental problems'. Practice theory, and particularly entrepreneurship-as-practice, provides a useful lens for exploring the activities and mechanisms used by social entrepreneurs to solve social and environmental problems and create impact.

Entrepreneurship-as-practice conceptualizes entrepreneurship as being an amalgamation of relational and material practices that occurs processually over time as the 'sayings' and 'doings'

of human activity (Thompson et al., 2020). Claire et al. (2020) emphasise the unfolding, long time horizon of 'becomingness' in the process of human transformation initiated through cultural practices such as entrepreneuring. Emphasizing the 'sayings' and doing's as units of analysis in pursuit of human transformation through entrepreneurial activities is relevant for understanding accountability to self and others in creating social impact.

Accountability, specifically social accountability, pertains to holding one's self and others accountable to claims and actions and includes 'continuously shaping and scrutinizing organizational mission, goals, and performance' (Ebrahim, 2003). We are especially guided by the concept of self-accountability for 'continuously shaping' processes of impact accountability, thus building a culture of being accountable to impact, both positive and negative (Ebrahim, 2003). Being accountable to practices and missions as well as accounting for mission-related practices aids social impact measurement, defined briefly as 'communicating social intervention effects' (Munoz et al., 2020). Nicolls (2018) provides a conceptual framework enabling the discovery of impact evidence rooted in Habermassian social values that enable the interpretation of concrete practices through values contextual to social entrepreneurship such as participatory engagement and empowerment of the other.

METHODOLOGY

We use interpretive process tracing to unpack the minutia of accountability practices situated in context and provide evidence of the activities and linkages leading to an impact outcome. Process tracing is a with-in case method that traces processes by analysing evidentiary mechanisms linking causes and outcomes while its interpretive form includes greater emphasis on context's role in shaping practices (Norman, 2019). Process tracing has its roots in political science as a method detailing the tacit practices of political influences occurring behind closed doors (Beach, 2022). It

is an ideal method when an identifiable process exists coupled with opacity between actions and outcomes (Beach, & Pedersen, 2019). Essentially, process tracing enables researchers to tell a casual story of how a process occurs by explicating the actions that take place leading to an outcome.

Our proprietary dataset comes from the social sector in Chile, which has a thriving social sector despite a lack of institutional support or relegation (Muñoz, Kimmitt & Dimov, 2020). Cases were selected based on being a social enterprise providing services for three or more years. We focus on social entrepreneurs providing services over goods to better understand day-to-day practices of accountability occurring in close relationships with others, including constituents. Our dataset includes transcripts from 15 founders or managers of social enterprises. The dataset comes from a social enterprise database in Chile and has been unused previous to this study (Muñoz et al., 2020). The data was collected through one-hour long, semi-structured interviews conducted over the phone in Spanish. Transcripts were translated into English using Google Translate.

Cases were first analysed in isolation using with-in case methods and then analysed comparatively to understand aggregate patterns. Across case analysis adhered to process tracing criteria for multiple case selection and comparison. We focussed on practices as our unit of analysis while asking, 'how might this be a practice of being accountable and how would this practice relate to impact?' Both stages of analysis, with-in case and case comparison, were approached abductively by going between empirics and theory and adjusting iteratively to understand practices representing casual mechanisms of impact accountability (Beach & Pedersen, 2019).

MAIN FINDINGS

The data shows preliminary insights on the day-to-day practices of what being accountable looks like relationally in organizations yet to formalize social impact measurement processes. Despite a

lack of formalization, we show how relational and material practices of accountability contribute, in aggregate, to social impact. We highlight the most salient practices of relationality, materiality, and spatio-temporality accounting for impact.

POTENTIAL CONTRIBUTION

We expect our findings to contribute to the theoretical conversation by exploring the 'social' in social entrepreneurship as it relates to practices of accountability occurring in relationships and context. We further add to the conversation of accountability as a relational construct and impact as an incremental, continuous journey. Early findings show important practical implications for social entrepreneurs, as we argue for the validation of qualitative mechanisms and tools in the assessment of being accountable to impact. We provide guidelines for documenting seemingly ephemeral practices, such as exchanges of affective sentiments in ways that automate and crowdsource data collection. Documentation of taken-for-granted practices lends evidentiary support while enlivening quantitative assessment material, as one social entrepreneur poetically stated, 'numbers without stories are infertile.' Our findings also contribute to educating and incubating future social entrepreneurs in need of decoding meanings (Thompson et al., 2020) tacitly embodied in 'practical' knowledge.

Key words: Social entrepreneurship, accountability, social impact measurement, process tracing, qualitative