AN OVERVIEW OF SOCIAL IMPACT RESEARCH METHODS

Helga Možé

University Juraj Dobrila Pula, Faculty of economics and tourism "Dr. Mijo Mirković", Istra, Pula, Croatia, e-mail: helgamoze@gmail.com.

Abstract The main goal of this paper is to review the methods of measuring the impact of different social programs, activities, projects or programs on the local community development. One method will be chosen, the most adequate one for research about the impact of the nonprofit sector on the socio-economic development of the local communities, especially the impact of nonprofit organization. At the beginning of the paper will be explained the need to calculate social impact in order to advocate stronger involvement of civil society in the community development, especially in the increasing of the social capital. After that, an overview of the different methods will be given, with the method name, who founded and / or develop that method and other particularity, and for what the method is used for. This paper provided an insight into previous scientific papers and research, and proved that there is room for further research on the social impact methods. Namely, no research has been done so far on the impact of nonprofit associations on the socioeconomic development of the local communities.

Keywords:

Civil society organizations, associations, measuring impact, socio-economic development of local communities, socio-economic impact, economic development.



DOI https://doi.org/10.18690/978-961-286-442-2.46 ISBN 978-961-286-442-2

Introduction

Accumulated wealth from the past recapitalizes faster than production and wages grow. Piketty concludes in his book Capital in the Twenty-First Century (2013), that once capital is created, it reproduces itself and grows faster than production, and the consequences of this can be disastrous for the long-term dynamics of wealth distribution. Precisely because the impact is not measured, but the profit is calculated mathematically.

It is relatively easy for experts to calculate the effectiveness of a business model, the businesses of an organization, profit or non-profit, calculate the difference between income and expenses, types of costs, salaries, purchase costs and sales price calculations. These are all exact numbers with which calculation can be formed. End-users in that process use a service or product, paying a price to use it or own it. They have satisfied their need and they are satisfied with what has been obtained, more or less than expected. The service, product, program provider or social activity provider is satisfied with the exchange, exchange of equivalents are present, indicators are achieved. More or less with the plan. Measurements stop at the point of financial planning and realization. Numbers are compared, mathematical formulas are used. Profit counts.

But, today, we must go a step further and think about how the product, service, program or activity has contributed to a better life for the individual and/or the whole community. What change has been achieved, what impact has been achieved, and more important what is the impact – the social impact on the wider community, is there any satisfaction of the user, provider and the wider community?

Who can even say that the impact is good, significant, small or non-existent? How do we come up with indicators that are not absolute numbers, but they can indicate the impact? How to find out what is the mixture of numbers and other indicators about the socio-economic impact of a product, service, business, program or activity? Precisely such a calculation, the adequate tool or method can help argue the impact on the socio-economic development of the communities. The economic approach to the inequality in society is in the context of society development, emphasizes income, availability of social services, education, investment, transport and other infrastructure in the community but at the level of individuals is in the context of income, consumption, property, leisure, health, well-being. In that two approaches are a lot of differences.

As the time goes by the redistribution of wealth is always unequal and affects the creation of social inequality. Social inequalities can be defined as differences in income, resources, power and status within societies, but also between individual societies. The structure and dynamics of social inequalities can be explored by analyzing differences in income, consumption, and wealth. However, in recent times, forms of social inequalities related to health, education, gender, environment, social justice, inclusion, knowledge, etc. are increasingly being thematized and researched, because such forms of inequality mostly show social inequality and affect society.

1 Civil society role in the community development

Some research has been done about the impact of the civil society organizations on the community development, about solving specific social, economic and political problems, and their impact on public policies or their impact in general. Bežovan (1999) in the paper "The Impact of Civil Society Organizations in Croatia" analyzes the impact of civil society organizations in Croatia based on the results of the international comparative survey CIVICUS - Civil Society Index conducted in 2000 and 2001. In addition, the main aspects of the impact of civil society in developed and transition countries are analyzed. The impact of civil society organizations in Croatia is measured by the analysis of specially selected indicators:

- 1. public policies the role of civil society organizations in the preparation, formulation, implementation and monitoring of government policies
- 2. the readiness of civil society organizations to respond to the expectations of their members, marginalized groups and the general public;
- the effectiveness of civil society organizations in building the common good, such as poverty eradication, social inclusion and sustainable development.

The research showed a relatively small (47.61) impact of civil society organizations on public policies and their weak capacity and inefficiency. Within the impact dimension, values from the program of the American organization USAID were used, in which the values of individual indicators within this methodology up to 40 are considered extremely negative, in the range 41–50 negative with a positive tendency, 51–60 positive with a positive tendency, and 61–100 extremely positive.

About the economic impact of the third sector in Croatia, in the scientific paper of the same name, Baturina (2017) wrote in addition to conduct a "qualitative research design study" which included an analysis of the framework of the development in the sector, and referred to the aspects of the economic impact of third sector and presented the past analyzes of this impact in the Croatian context.

This research was done for the third sector, which included social enterprises and cooperatives, civil society organizations and volunteer organizations. Badurina concludes that most discussions on the third sector have focus on the positive social impact it produces, and that its aim was to present certain, partly neglected aspects of the third sector's economic impact in Croatia. Badurina cite the key aspect of this impact: The first is the economic strength of the sector, which is reflected in its number of employees, as well as in the revenues and expenditures generated by its activities. Another impact on the employment of marginalized groups is noticeable, but further progress is expected and further room for the development of socio-entrepreneurial initiatives for these purposes, and he argues that it is necessary to open space for social innovation in this area. The third aspect is the potential of the sector to develop a new type of entrepreneurship that would focus on the common good, as well as economic considerations and economic relations. This dimension shows the impact of the sector on the local economy to which it is directed by its activities, where it often produces multiplier effects for local economies. Third sector action can strengthen both trust and social capital in communities, especially local ones, and support economic democracy. The recent economic crisis has further encouraged the rethinking of economic relations, which is prompted by the fact that, for example, one part of third sector organizations, that of the social economy, is proving more resilient to the crisis (Borzaga and Galera, 2013). However, consideration of these impacts is still in its first stage, Badurina concludes.

A group of 30 scientists from 10 European countries in the international threeyear project "Contribution of the third sector to the socio-economic development of Europe - The impact of the third sector" (2014-2016), produced a series of documents and scientific and professional articles on this topic. The main goal of the project was to create knowledge that will further enhance the contribution of the third sector and volunteering to the socio-economic development of Europe.

The project implementation report states, among other things, that there is no system that would generate systematic comparative data even on the basic characteristics of the scale, scope and impact of the third sector and volunteering, and therefore assess their contributions to the European economy and society. Several objectives to work on identifying the impact of the sector, its contribution to European economic development, innovation, citizens' well-being, civic engagement, and human development, and to create opportunities to measure these contributions in the future.

Furthermore, through this project they proposed a model that explains the potential macroeconomic impact of the level of development of the third sector in different European countries by changing macro-level factors related to the social structure generated by third sector organizations and their activities. From this point of view, the more developed third sector is, the greater its emerging properties at the macro level and the greater its impact. They then conducted a simple test of the model, looking at the correlations between the size of the third sector in 20 European countries on four indicators of interest: social trust, political engagement, reported well-being, and health status.

Although at the individual level (Enjolras, 2015), when correcting the potential effects of selection, there is no evidence that active volunteering in the third sector organizations has a positive impact on the individual social confidence, individual well-being or health, empirical analysis at basic level shows support for the dimensions of the third sector influence on the social trust and health. They therefore conclude that better data are needed, in particular horizontal data at micro and macro level in order to carry out a more thorough test of the socio-economic impact of the third sector at the macro level.

The paper "Methodological guideline for impact assessment" (Simsa, R., Rauscher, O., 2014), which was developed as part of the project "The contribution of the third sector to European socio-economic development" provides an overview of existing scientific literature and official reports and documents. policies on existing methodologies and impact measurement results but also includes results from the literature and focus groups with third sector stakeholders in the form of a set of consensus impact indicators, both at the micro (personal) and macro (social) levels.

2 Social impact

If we have a program conducted in the local area, for example with youth, the outcome is the number of activities (education or informal activities with youth, the number of participants on each activity, the number of mentors and trainers, etc.). Those numbers are also some indicators that can show us some information about the realization of the program. But what is the impact? Social impact? Are there any changes for the participants, youth, in their life or in their attitude? For their families? Did we have done some impact on them?

The outcome can be measured easily using appropriate indicators. But the impact on the participants, the social impact is not so easy to measure. There is an individual and personal level that should give us feedback about the conducted program. Have we done some changes on their life, or on their family life, community life? If we want to measure the social impact, we must distinction between impact and outcome.

For the term "impact" a lot of different definitions can be found in literature (Latané 1981; Burdge et al. 2004; Clark et al. 2004; Reisman 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." (Clark et al. 2004). "Social impacts include all social and cultural 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 cope as members of society" (Burdge & Vanclay, 1995, 59).

Impact measurement as an interdisciplinary topic is discussed within different contexts: ecology, social, economy, sustainability, well-being, ethics.

Maas, Karen & Liket, Kellie. (2011). in the paper "Social Impact Measurement: Classification of Methods" have made analyses and categorization of thirty contemporary social impact measurement methods. "These methods have been developed in response to the changing needs for management information resulting from increased interest of corporations in socially responsible activities. The social impact measurement methods were found to differ on the following dimensions: purpose, time frame, orientation, length of time frame, perspective and approach. The main commonalities and differences between the methods are analyzed and the characteristics of the methods are defined. The classification system developed in this chapter allows managers to navigate their way through the landscape of social impact methods. Moreover, the classification clearly illustrates the need for social impact methods that truly measure impact, take an output orientation and concentrate on longer-term effects". But they also notice the lack of consensus in defining social impact.

All indications are that its necessary to analyses different methods of impacts measurement that are economically acceptable and that can be included in social impact researches. Today exists a lot of different kinds of methods and tools for the measurement of the social impact. This paper will focus on the social impact measurement methods which can help in the next research faze to argue the impact of the non-profit sector on the socio-economic development of the local communities.

3 Social impact methods for non profit organization

1. Acumen Scorecard

The Acumen Scorecard development process steers the organization toward building a management system that balances financial and operational measurements, leadership and lagging measures, and vision- and mission-based measures that reflect the personality and needs of stakeholders and the organization. The system was developed to assist both for profit businesses, and not-for-profit corporations focus on actions that deliver both immediate results and improve a corporation long term competitive positioning in changing and dynamic marketplaces.'Based on internet information, accessed on 29 December 2020., www.acumensms.com.

2. Ashoka Measuring Effectiveness Questionnaire

Ashoka identifies and supports the world's leading social entrepreneurs, learns from the patterns in their innovations, and mobilizes a global community that embraces these new frameworks to build an "everyone a changemaker world." This tool is a simple survey that Ashoka sends to its stakeholders around the world to measure the overall impact of organizations and businesses. Access is simple and low complexity, but allows limited information.

www.germany.ashoka.org/sites/germanysix.ashoka.org/files/ASHOKA_30yea rs_50_58.pdf

3. Base Of Pyramid Impact Assessment Framework

The goal is to provide a robust understanding of how the organization affects local stakeholders including customers, vendors / manufacturers, and the wider community. It provides a holistic view of the value created through economic, and the spheres of capacity (ability) and well-being. http://wdi-publishing.com/roy

4. Best Available Charitable Option (BACO)

This tool quantifies social investment outcomes and compares them to various charitable options for that explicit social problem. The BACO calculation was guided by three factors: financial strength, organizational efficiency and technology strength. This system is developed by Acumen Fund in 2006., it looks to quantify an investment's social impact and compare it to the universe of existing charitable options for that explicit social issue. The tool BACO helps inform investors where their philanthropic capital will be most effective—answering "For each dollar invested, how much social output will this generate over the life of the investment relative to the best available charitable option?". The point of the analysis is to inform with a quantifiable indication of whether our social investment will "outperform" a plausible alternative.

Based on internet information, accessed on 29 December 2020., http://blog.acumenfund.org/wp-

content/uploads/2007/01/BACO%20Concept%20Paper_01.24.071.pdf

5. Board Service ROI Tracker

"True impact" is the organization that have develop few tools for the organization to measure the performance to their community investments and corporate social responsibility (CSR) activities. A new impact measurement service that allows to quantify the social and business value of nonprofit committee service programs; invests more strategically (capitalization of those initiatives that achieve the highest values), promotes continuous improvement and accountability of corporate initiatives in the work of non-profit boards of directors. On the True Impact platform they offer the following tools and services: Volunteerism ROI Tracker, The Civic 50, Pro Bono Manager and Consulting support.

http://www.trueimpact.com/supplemental-csr-services

6. Charity Analysis Tool (CHAT)

ChAT tool builds on several approaches and disciplines, such as the McKinsey Competency Assessment Network or the SROI Project Assessment Framework Olsen i Galimidi, 2008.

7. Community impact mapping

Community Impact Mapping can help the organization to start to think about their story, why and how the organization does what it does. It is a simple way to visualize their journey and the difference they are making to their community. Development trusts focus on positive social, environmental and economic change. It is therefore important to be able to understand what changes are achieved and how. Community Impact Mapping is not a fully comprehensive approach to measuring impact. But it is a start, and it provides the basis to do more if you choose Community impact mapping is similar to the storytelling process - the goal is to find time to talk about what your organization is doing and ask some suggestive questions. Answers to the questions will help to raise awareness of what was being done and why it is important.

Based on internet information, accessed on 20. December 2020. https://studylib.net/doc/8156993/community-impact-mapping-what-is-it%3F

8. Comparative Constituency Feedback

This is a tool for obtaining feedback on a program's perception by various stakeholders (it can be applied at different points along the development value chain, between funders and grantees, and between organizations and their primary constituents). It uses a questionnaire to collect perceptions from organizations constituents on key aspects of the organization performance. The questionnaire is administered simultaneously to a comparable constituency group for a cohort of similar organizations.

Based on internet information, accessed on 27. December 2020. http://impactspace.com/supporting-org/comparative-constituency-feedback.

9. Cost per Impact

This tool is developed by the Center for High Impacts Philanthropy from the University of Pennsylvania in 2007. Making the link between cost and impact is critical to the concept of high impact philanthropy. It allows donors to assess where they can do the most good with the dollars they have. To help philanthropists understand this link, they provide cost-per-impact estimates for several of the models in the investment guides. Many are "back-of-the-envelope" figures based on currently available information. Others are derived from more rigorous cost-benefit or cost-effectiveness studies. In all cases, they involve an empirical definition of success and the costs associated with achieving that success. They are intended to provide a starting point from which a philanthropist can evaluate an opportunity.

Based on internet information, accessed on 27. December 2020. www.impact.upenn.edu

10. Dalberg Approach

This approach is designed to help organizations understand the progress they have made toward the double line (social and financial) goals as a fundamental part of their strategy and operations.

Dalberg Olsen i Galimidi, 2008

11. Demonstrating Value

Demonstrating Value can help the non-profit organization to take a control of the collected data, how it is used and to communicate the value of the organization. Use a simple framework to work out what's critical to monitor and design an engaging summary of performance and value. Demonstrating Value is a non-profit organization dedicated to making impact measurement more accessible and useful to community.

Based on internet information, accessed on 16. December 2020., https://www.demonstratingvalue.org/

12. Human Impact + Profit (HIP)

This method quantifies human, social, and environmental impacts, how those impacts drive financial results, and what management systems are needed to maintain success over time. The approach is based on the assumption that strengthening net-positive human influence drives higher profits and increases the economic viability of the organization.

Olsen i Galimidi, 2008.

13. LM3 Online

LM3 Online enables any organization to measure its economic impact by analyzing any expenditure on any geographic area using current data. LM3 Online automates the whole process. It can be used for measuring local economic impact.

Based on internet information, accessed on 16. December 2020., www.lm3online.org

14. Improving Quality (IQ)

Improving Quality is the quality scheme written to be used both as a selfassessment tool as well as external assessment. Its focus is on elements that all not-profit organizations need. Although written to target small organizations, it is equally applicable to larger ones. Improving Quality is the only sectoral quality mark that covers the work of charities and other organizations: no other assurance award addresses all the essential areas necessary for the effective management and governance of a charity or other third sector organization. IQ addresses all the key areas of organizational life in 4 elements: Accountable – Good Governance, Leadership and management; Welcoming – Involving Service users, managing and developing Staff and Volunteers, Equality and Diversity and working with others; Effective – refers to the services that an organizations provides and the planning, delivery, monitoring and evaluation that the organizations carries out; Sustainable – How the organization manages, risk, money and the resources to make service delivery happen.

Based on internet information, accessed on 4.1.2021., http://improvingquality.org.uk

15. Measuring Impacts Toolkit

This method provides to the organizations a way to see their impact on volunteering, service users of the organization, as well as the wider community. It allows comparison of results over time, provides positive and negative results, and allows both intended and adverse effects to be explored.

While the methods represent a major step forward in the practice of measuring impact, a caveat is warranted about proper use of the data they produce. These methods produce very useful data that investors and practitioners can combine with other information to build a full picture of the social benefits an investment creates. Measuring Impacts Toolkit is a product of the Community Development Venture Capital Alliance (CDVCA) Return on Investment (ROI) Project Based on internet information, accessed on 18. December 2020., https://cdvca.org/wp-content/uploads/2012/04/CDVCA-Measuring-

Impacts-Toolkit-TofC-and-Intro.pdf

16. Ongoing Assessment of Social Impacts (OASIS)

This tool represents a customized, comprehensive and durable social management information system. It involves designing an information management system that integrates with non-profit organizations 'information from monitoring practices and needs and implementing a process to monitor progress progress in the short or medium term (two years). www.redf.org, Olsen i Galimidi, 2008.

17. Outcomes matrix

The Outcomes Matrix provides a useful starting point for the organization consider the social impact that they are trying to deliver and how the organization will measure it. One of the most common types of impact considered by social investors is outcomes. Outcomes are the changes, benefits, learning or other effects that result from what your project or organisation makes, offers or provides. This tool includes outcomes and measures for nine outcome areas and 15 beneficiary groups. The tool can be used to create a matrix tailored for the organization's activities and impact.

Based on internet information, accessed on 18. December 2020., www.goodfinance.org.uk/impact-matrix

18. The Outcomes Star

The Outcomes Star is an evidence-based tool for both supporting and measuring change needs, proposes more than 20 versions of "star" outcomes to suit different impact measurement. Each "star" has a series of branches that represent different outcomes that it wants to assess, with different levels of progress common to all branches. This tool represents a relatively simple "out of the box" solution for measuring impact with a good focus on outcomes.

Based on internet information, accessed on 18. December 2020., www.outcomesstar.org.uk

19. Questant Process

The Questant Process helps to know the return on the investment made in social, charitable and third sector projects. Is a affordable analysis process which helps community groups, charities, funders, social investors and supporters answer the vital question: "Is our funding providing a positive return in financial terms?" The tool analyzes organizations in terms of value for money and what is returned for public purposes. It helps to know the return on both "hard" and "soft" investments. It measures the impact of social enterprises, support projects, community projects and others.

Based on internet information, accessed on 18. December 2020., www.questant.co.uk

20. Participatory Impact Assessment

This method is answering the question: "What difference do we make?" through a participatory approach in measuring the impact on life situations. It's not only a useful tool for discovering what change has occurred, but also a way to understand why it happened. It does not aim to provide a solid or detailed stepby-step formula or set of tools for project impact assessment but describes an eight-step approach and presents examples of tools that can be adapted in different contexts.

Based on internet information, accessed on 18. December 2020., http://fic.tufts.edu/publication-item/participatory-impact-assessment-a-design-guide

21. Simple

The framework can be used by organizations to communicate social benefits and the added social value they have created through their activities. The approach includes an internal strategic review, along with an outcome assessment. NEF, 2009.

22. Social Cost-Benefi Analysis

(SCBA) A traditional economic tool for performance management adapted to incorporate consequences for society. The costs and social impacts of investments are expressed in monetary terms and then assessed according to one or more of three measures: 1. Net present value (total value of all expenses, income and social impacts, discount based on discounted rate to reflect the same accounting period;

2. Cost-benefit ratio (discounted value of income and positive impacts divided by discounted value of costs and negative impacts); 3. Internal rate of return (net value of income plus impacts expressed as an annual percentage return on total investment costs)

Maas i Liket 2011.

23. Social Cost Effectiveness Analysis (SCEA)

A traditional economic tool for performance management adapted to incorporate consequences for society. It aims to quantify how factors (e.g., intervention costs, number of beneficiaries, risky behaviors, and the effectiveness of the intervention in changing behavior) combine to determine the overall value of the program. It can determine whether the intervention is cost-effective. Maas i Liket 2011.

24. Social Earnings Ratio

This ratio is a single numerical data used to measure the social impact of different organizations. The nonfinancial metric is similar to the price-earnings ratio, but focuses on assessing social impact rather than projected revenue.

https://www.seratio.com/home

25. Social Rating

This tool was created to assist investors and donors in the effective use of microfinance funds to achieve social and ethical as well as financial goals. It integrates assessment systems techniques, market research, PPI and a social performance management approach.

Olsen i Galimidi, 2008.

26. Social Reporting Standard (SRS)

This standard provides simple and uniform guidance for nonprofits to report their results more convincingly to donors, investors, organization partners, internal stakeholders, and the public.

Sims, i sur., 2014.

27. Social Return on Investment (SROI)

SROI is a method that aims to quantify social impact by attributing value to individual outcomes. Based on a set of value calculation principles, its phases include stakeholder involvement, defining the scope, developing an impact map, identifying and collecting data on approximate indicators and financial proxies, finding appropriate data for comparison, collecting cost and investment data, and calculating SROI www.redf.org.

28. SROI lite

This is a method for measuring social impact that requires managers of organizations to define the most important output they generate and the unit cost of that output, and calculate how much is spent for each individual successfully created output.

Olsen i Galimidi, 2008.

29. Toolbox for Analyzing Sustainable Ventures in Developing Countries

It has been developed to answer questions related to identifying opportunities, understanding the determinants of success, as well as assessing the costs and benefits that arise repeatedly. It addresses initiatives that support sustainable investments including donor programs, reward programs, private and public investors, professional education programs, and policy makers. It answers three questions that arise in the process of building and managing a sustainable venture: 1. Where are the opportunities for value creation in better and more efficient addressing of needs? 2. What factors determine the success of the venture? 3. What are the costs and benefits of doing business, society and the environment?

Maas i Liket 2011.

30. Volunteering Impact Assessment Toolkit

The tool is designed for organizations that involve volunteers and helps them understand the impact of volunteering on volunteers, staff, users and the wider community. It contains a step-by-step guide and a range of tools and resources, including questionnaires that allow you to undertake evaluations and impact assessments.

NEF, 2009.

31. Wellventure Monitor

Explains how the target group benefits from the project, as well as what benefits organizations and employees benefit from. It allows you to see the long-term benefits of investing in a community by combining the sum of the impacts of multiple projects. Encourages organizations to create a project survey to be completed by funders, non-profit organizations and target groups. Maas i Liket, 2011.

Conclusion

This paper provided an insight into previous scientific papers and research, and proved that there is room for further research on the social impact methods. Namely, no research has been done so far on the impact of non-profit organization on the socio-economic development of the local communities. Previous research has addressed the impact of the third sector and / or civil society organizations, which includes a number of different non-profit organizations (cooperatives, social enterprises, other non-profit organizations). Other researches are done on the classification of the social impact methods. However, with more information about the specificity, the proposal is to explore their impact. Non-profit organization generate income provided carry out activities in the local communities, developing solidarity, implementing European projects or building community funds, so the important question is what is the importance of their role and their impact in the socio-economic development of these communities. What they achieve with their activities? How much is their impact on the social economic development of the local communities.

The results of such research could help to find the best method or to combine few methods, maybe create a new method to prove the impact on the social economic development of the local communities, with the aim to advocate for stronger institutional support of associations, which is not necessarily financial, and to involve non-profit organization more strongly in policy-making process. The arguments could be used in advocacy and dialogue with decision makers and will certainly provide a more serious understanding of the role of associations in the society and will help the equal dialogue. Furthermore, the arguments will certainly contribute to improving the opinion of the general public about nonprofit sector. The information from this research could help the non-profit organization, their activists in their own perception of the necessity and importance of what they are doing for the benefit of communities.

References

- Baturina, D. (2016). Utjecaj trećeg sektora na socio-ekonomski razvoj Republike Hrvatske. Doktorska disertacija. Zagreb: Pravni fakultet Zagreb.
- Baturina D., (2014) TSI FP7 Projekt o utjecaju trećeg sektora na socio-ekonomski razvoj Europe,
- Baturina, D. (2017). Otkrivanje novih horizonata. Ekonomski utjecaji trećeg sektora u Hrvatskoj
- Bežovan, G., (2003), Utjecaj organizacija civilnog društva u Hrvatskoj,
- Bežovan, G., (2005) Civilno društvo, Nakladni zavod Globus, Zagreb, 2004.

- Bežovan, G., Matančević, J., Baturina, D. (2016.b). "External and Internal barriers to Third Sector Development-Croatia". Working paper part of work package 5 "External and Internal barriers to Third Sector Development"
- Bryan Dufour (2016). State of the art in social impact measurement: methods for work integration social enterprises measuring their impact in a public context. 5th EMES International Research Conference on Social Enterprise: "Building a scientific field to foster the social enterprise eco-system", EMES, Jun 2015, Helsinki, Finland. ffhal-01458730f
- Maas, Karen & Liket, Kellie. (2011). Social Impact Measurement: Classification of Methods. 10.1007/978-94-007-1390-1_8.
- Clark C, Rosenzweig W, Long D and Olsen S 2004, Double bottom line project report: Assessing social impact in double bottom line ventures; methods catalog, viewed 28 may 2010,

www.shidler.hawaii.edu/Portals/1/resources/DoubleBottomLine.pdf

- Catalog of approaches to impact measurement, Assessing social impact in private ventures, Sara Olsen and Brett Galimidi Social Venture Technology Group with the support of The Rockefeller Foundation M, May 2008
- Ben-Ner A and v. Hoomissen T (1992), An empirical investigation of the joint determination of the size of for-profit, nonprofit and governmental sectors', Annals of Public and Cooperative Economics, vol. 63, no. 3, pp. 392-415.
- Burdge RJ and Vanclay F (1996), 'Social impact assessment: A contribution to the state of the art series', Impact Assessment, vol. 14, pp. 59-86.
- Clark C, Rosenzweig W, Long D and Olsen S 2004, Double bottom line project report: Assessing social impact in double bottom line ventures; methods catalog, viewed 20 December 2020,

www.shidler.hawaii.edu/Portals/1/resources/DoubleBottomLine.pdf

- Emerson J, Wachowicz J and Chun S (2000), Social return on investment: Exploring aspects of value creation in the non-profit sector, The Roberts Foundation, San Francisco.
- Emerson J (2003), "The blended value proposition: Integrating social and financial returns, California Management Review, vol. 45, no. 4, pp. 35-51.
- Epstein MJ (2008), Making sustainability work: Best practices in managing and measuring corporate social, environmental, and economic impacts, Greenleaf Publishing Limited, Sheffield.
- Gentile MC 2000, Social impact management, a definition, Discussion Paper II Aspen ISIB: The Aspen Institute, viewed 28 may 2010, www.aspenisib.org
- IPIECA 2008, Creating successful, sustainable social investment; guidance document for the oil and gas industry, International Petroleum Industry Environmental Conservation Association, London.

- Ittner CD and Larcker DF 1998, 'Innovations in performance measurement: Trends and research implications', Journal of Management Accounting Research, vol. 10, pp. 205-238.
- Kolodinsky J, Stewart C and Bullard A 2006, 'Measuring economic and social impacts of membership in a community development financial institution', Journal of Family and Economic Issues, vol. 27, no. 1, pp. 27-47.
- Labuschagne C, Brent AC and van Erck RPG 2005, 'Assessing the sustainability performances of industries', Journal of Cleaner Production, vol. 13, no.4, pp. 373-385.
- Lamberton G 2005, Sustainability accounting--a brief history and conceptual framework, Accounting Forum, vol. 29, no.1, pp. 7-26.
- Latané B 1981, "The psychology of social impact", American Psychologist, vol. 36, no. 4, pp. 343-356.
- Lepak, DP, Smith, KG and Taylor, MS 2007, 'Value creation and value capture: A multilevel perspective', Academy of Management Review, vol. 32, no. 1, pp. 180-194.
- Loew, T, Fichter, K, Müller, U, Schultz, WF and Strobel, M 2001, Ansätze der umweltkostenrechnung im vergleich – unveröffentlichter endbericht, Berlin (in German).
- Schaltegger S, Herzig C, Kleiber O and Muller J 2002, Sustainability management in business enterprises: Concepts and instruments for sustainable corporation development, Centre for Sustainability Management (CSM), Luneburg.
- Verwaal, E, Commandeur HR and Verbeke W 2009, 'Value creation and value claiming in strategic outsourcing decisions: A resource-contingency perspective', Journal of Management, vol. 35, no. 2, pp. 420-444.

Weisbrod B 1988, The non-profit economy, Harvard University Press, Cambridge.

Wikipedia 2008, viewed on 15 December 2020,

www.en.wikipedia.org/wiki/Social_impact_assessment