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Institutional influences on social enterprise types in the Republic of Ireland

Research Article

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Abstract: Extensive research over the past twenty years explains and documents different approaches to and examples of social enterprise across the world. One line of research analyses the institutional contexts – considering economic development, governance, culture, and civil society - in order to explain different national approaches to social enterprise. Simultaneously, researchers have focussed on organisational level features to create typologies of social enterprises. This paper synthesises that research to create an embedded model of types, which sit within and are influenced by institutional contextual factors. The model is tested in the case of the Republic of Ireland, through desk research and empirical observation. A set of 57 organisations provides qualitative data for a narrative account of four types of social enterprise. Contributions include a new model of institutionally embedded social enterprise types which conceptualises and highlights the importance of historical contexts in applying typologies.

Keywords: *social enterprise typology, Ireland, institutional context, social entrepreneurship, social economy*

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INTRODUCTION

Geographically specific social enterprise (SE) research includes national studies (e.g. Fisac & Moreno-Romero, 2015), comparisons between countries (e.g. Truong et al., 2019), comparisons between continents (Kerlin, 2006), global studies (Defourny et al., 2020; Kerlin, 2010), and continental studies, for example Europe (Borzaga & Defourny, 2001) and South America (Inácio Gaiger et al., 2019). Researchers have gained understanding of how different socioeconomic institutional contexts shape expressions of SE (Kerlin, 2013), as well as understanding the range of different types of social entrepreneurial forms and their prevalence across the world (Defourny et al., 2020). What remains unexplored is the relationship between institutional context and SE types within any given country. In other words, there is a gap in theorising between institutional influences on approaches to and typologies of SE. This paper focuses on that gap to develop an embedded model of existing SE types (Defourny & Nyssens, 2017) within a national institutional framework (Kerlin, 2013); we test this model in one country: the Republic of Ireland. Our research questions are: what types of SEs exist in the specific institutional context of Ireland and why?

Research on SEs has evolved into separate streams with distinct areas of literature on social entrepreneurship (Martin & Osberg, 2007), social entrepreneurs (Zahra et al., 2009), social enterprise (Doherty et al., 2014) and social economy (Moulaert & Nussbaumer, 2005). The many attempts at defining these terms are efforts to draw boundaries around each concept. Some authors deliberately intertwine these concepts (Spicer et al., 2019), or compare them through literature reviews (Alegre et al., 2017) or through international comparisons (Kerlin, 2006). While efforts are made to keep the concepts separate, authors turn to examples of social enterprises when analysing social entrepreneurship (Martin & Osberg, 2007) and social economy (Kay, 2006), even counting the number of

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social enterprises to reflect the level of development of social entrepreneurship in an area or country (e.g. Pelucha et al., 2017).

While it has been useful in the literature to distinguish between the concepts of social enterprise, social entrepreneurship, and social economy, in reality these three concepts overlap in theory and in practice. Social enterprise and social entrepreneurship both reflect the trend and indeed pressure to apply market-based approaches to social issues (Dart, 2004). Social economy is also a response to market-based organising in that it calls for a stronger commitment to democratic governance and shared benefit than has been otherwise experienced in for-profit firms. Because of these overlaps and because we are investigating SE in one geographic location, we cast the net wide and include all three concepts in order to capture the whole phenomenon of entrepreneurial organising for social purpose in Ireland. Specifically, we combine an existing typology of social enterprise models (Defourny & Nyssens, 2017) with an international framework for understanding institutional drivers of the emergence of SE (Kerlin, 2013). Qualitative data in the form of narratives from 57 SEs provide explanations for the relationships between the SE types and their socioeconomic and cultural origin.

THEORETICAL BACKGROUND

In this review of SE literature, we develop an embedded model of existing SE types within institutional contexts in order to explore how the different levels, micro (individuals), meso (organisations) and macro (national historical, cultural, social and economic context, international networks and frameworks) fit together. Two main areas of literature are synthesised in this study. Firstly, research on the institutional factors that shape national approaches to SE resulted in a framework (Kerlin, 2013), which was then tested in various national contexts, six of which are in one special issue of Voluntas journal (Baglioni, 2017). Secondly, SE typologies show the various ways researchers have tried to categorise organisations. A key driver of these typology efforts is the elasticity of the concept and lack of agreement on the definition (Peredo & McLean, 2006). We then review the literature on SE types and home in on Defourny and Nyssens typology of social enterprise models based on economic theory of principles of interest (2017). Following this literature review, we propose an embedded model where SE types sit within and are shaped by their institutional contexts.

Regional studies of SE in Europe and the United States

SE research took place in parallel in Europe and the United States (Kerlin, 2006). In Europe in 1997, the European Union Funded project EMES (The Emergence of SE in Europe) brought together researchers from 15 European Union member states to agree on and apply a definition and framework of SE in each country, resulting in a book of country case studies, as well as comparative analyses of SE in different European countries (Borzaga & Defourny, 2001). A key learning from this research is that the diversity of national approaches to SE is influenced by how public services are delivered and the role of the welfare state. SE in Europe evolved from the concepts of social economy, an older form of organising that includes cooperatives, mutual societies and associations, and the nonprofit sector (Defourny, 2001). The nonprofit, or third sector, is part of the three-sector approach of public (first), private for-profit (second) and nonprofit (third) sectors (Powell & Steinberg, 2006), and has also been studied extensively, including international comparisons (Salamon & Anheier, 1998). Other European Union funded research projects further analysed social entrepreneurship and innovation, identifying a “new generation of social entrepreneur,” which was the growing role of innovative individuals in creating new SEs, in contrast with the collectives of the social economy and groups of the third sector (Benadusi & Sapienza, 2015).

Meanwhile in the United States (US), research and practice of social entrepreneurship evolved in two separate schools of thought: social enterprise and social innovation (Dees & Anderson, 2006). The social enterprise school of thought referred to the growing practice of nonprofits generating earned income to support a social mission, and for-profit companies providing social services, with both trends beginning in the 1980s. This marked a shift away from a clear three-sector role division, towards a blurring of boundaries between the second and third sectors, referred to as the SE spectrum between commercial and philanthropic poles (Dees, 1996). Also in the 1980s, the social innovation school of thought emerged, which promoted and celebrated individual entrepreneurs finding new and creative ways to generate both social and economic value (Drayton, 2006). Analyses of the social innovation school of thought, sometimes called the US approach to social entrepreneurship, generally associate President Reagan’s economic policy of cutting government spending as the driver for nonprofits to generate earned income

as an alternative source of funding (Kerlin, 2006). However, Kerlin and Pollak found growth in both commercial and government sources of revenue among US nonprofits in the 1990s and early 2000s and characterise earned income as a new and additional – rather than an alternative – revenue stream (2018). This suggests a confusion between two scenarios: first that reductions in government spending led to greater social need, stimulating new ways to address that need, and second, that cuts in government revenue must have led to new ways to generate income – and that it was politically expedient to promote the latter over the former. Another driver of SE was the interest of business schools – especially in extending entrepreneurship theories to social contexts - bringing an increasingly managerial response to solving social problems. These factors account for some of the perceived disparity between US and European approaches.

The research on European and US approaches to SE include conceptual as well as empirical studies, observing new approaches to social purpose organising in different geographical contexts. A literature review by Hoogendoorn et al. brings these different geographical approaches together into four schools of thought: American Social Innovation, American Social Enterprise, EMES, and United Kingdom approaches (2010). The study draws explanatory links between geographic differences and organisational level features: mission, legal structure, innovation, profit distribution, earned income and governance. The assumption is that the fragmentation of SE is between countries or regions, rather than within countries, an assumption that has not been tested.

International comparisons and institutional frameworks

International comparisons of SE have evolved in two separate streams: comparing organisational *types* in different countries (Defourny et al., 2020), and comparing the social origin and institutional context of approaches to SE in different countries (Kerlin, 2010). Defourny and Nyssens proposed a typology that provided a theoretical basis for the different organisational types of SE that had been observed in different countries so far (2017). The typology is based on three principles of interest as three points of a triangle that correspond with three sectors: general (state or first sector), capital (for-profit organisations or second sector), and mutual (cooperatives, or third sector) interest. SEs originate from one of the three principles of interest and gravitate away from the three pure forms towards a hybrid resource mix. The result is four types that are described in the next section: Entrepreneurial Nonprofit, Social Cooperative, Social Business, and Public SE (2017). The types were tested in 43 countries where support for all four types was found, however Public SEs were found as a subset of Entrepreneurial Nonprofits, rather than a separate type (Defourny et al., 2020). Defourny and Nyssens' theorising of SE is not based on macro-level, institutional variables, such as correlation between presence of certain types with levels of economic development.

Kerlin's research complements Defourny and Nyssens' typology because she conducts international comparisons of SE based on national, or macro-level, institutional contexts (Kerlin, 2010), and develops an international framework including culture, type of government, stage of economic development, and model of civil society (Kerlin, 2013). The five approaches to SE that she identifies are: sustainable subsistence, autonomous mutualism, autonomous diverse, dependent focussed, and enmeshed focussed (2013). Kerlin's framework for conceptualising the institutional context for the expression of SE is a useful way to approach country case studies because it accounts for historical institutional differences between countries (2010). Country case studies have been conducted applying and testing Kerlin's 2013 framework in several countries, including Spain (Fisac & Moreno-Romero, 2015), Chile (Gatica, 2015), and South Korea (Bokgyo, 2015). A special issue of *Voluntas* features country case studies of France, Germany, Italy, Poland, Scotland, and Serbia (Baglioni, 2017), which provide useful points of comparison. Interestingly, researchers note that existing international comparisons do not account for unique historical and cultural factors at a national level. In Chile, for example, Kerlin's framework did not account for the profound influence of Pinochet's rule on social organising and, subsequently, SE efforts (Gatica, 2015). In Spain, regional differences within the country were not captured by the framework (Fisac & Moreno-Romero, 2015). Similarly for the typology, in Mexico, the colonial past explains the presence of 'indigenous' SEs, which are not accounted for in Defourny and Nyssens' typology (Paramo-Ortiz, 2019). While it is expected that international frameworks cannot account for every national particularity and are presented by the authors as high-level starting points for comparative studies, these national case studies do reveal that the lack of connection between typologies and institutional contexts leaves a gap. An open question remains: what is the influence of institutional context on SE types?

Typologies

Research on SE typologies considers a range of micro-level factors that are variables within organisations. SEs are divided into types according to activities, mission, purpose, social change orientation, capital, and principles of interest (Alter, 2007; Defourny & Nyssens, 2017; Gordon, 2015; Mair et al., 2012; Zahra et al., 2009). For example, mission-relatedness refers to the extent to which the revenue generating activities relate to the mission of the organisation (Alter, 2007). Another approach to classifying SEs into types focusses on organisational purpose. Gordon divides purpose into: mutual, community, altruistic, ethical, private market, and public statist, which he describes as reflecting different traditions in the UK (2015). Mair et al categorise 200 SEs according to their activities, which they group according to forms of capital leveraged by those activities: social, economic, human and political (2012).

Another way of approaching purpose is to consider the extent to which social entrepreneurs, those motivating the SE, aim for social change; some SEs have a change imperative and are founded by activist social entrepreneurs (Gawell, 2006; Jones et al., 2008). Other social entrepreneurs build organisations that meet a particular need, not aiming for change, which Zahra et al call 'social bricoleurs' (2009). This literature focusses on the individual social entrepreneur, which is a different focus to the organisation, and comes from a different line of research. These studies categorising SEs into types focus on organisational level features - mission, purpose, social change imperative, and forms of capital. While researchers are situated in specific locations, for the most part they do not include the influence of the geographic context in their theorising. What is not clear from these different typologies is how the different levels, micro (individuals), meso (organisations) and macro (national, historical-cultural context, international networks and frameworks) influence each other.

Four Types of Social Enterprises

After reviewing the various typologies and categorisations of SE, it was determined that the Defourny and Nyssens typology of SE provided the most encompassing and grounded typology available. It relates to the wider literature in the following ways.

Entrepreneurial nonprofits (ENP) are third sector organisations that find ways to generate earned income, often in addition to grants and donations, and reflect a trend of third sector organisations becoming more 'business-like' (Maier et al., 2014). This phenomenon has increased following the 2007 global financial recession. Traded or earned income is the revenue generated from the organisation's activities, as opposed to grants or donations received from private or public sources. Traded income is not necessarily related to the SE's mission (Alter, 2007).

Public Sector Social Enterprises (PSE) deliver public services and often take the form of employment schemes (Defourny & Nyssens, 2010, 2017). This type includes Work Integrated Social Enterprises (WISE), which are publicly funded employment initiatives to support the social and occupational integration of marginalised people (Spear & Bidet, 2003). PSE type emerged in Europe in response to inadequacies in social welfare that saw chronic unemployment and poverty but is more recently an approach to SE that is part of the ENP type (Defourny et al., 2020).

Social Cooperative (SC). Cooperatives are democratically run businesses, such as group water schemes and credit unions, and pre-date SE as an organisational form in Europe (Defourny & Nyssens, 2012; Hoogendoorn et al., 2010). Social Cooperatives have evolved more recently as a means of delivering welfare services to the elderly and other at-risk groups. In a detailed review of SE law in Europe, Fici comments that "the cooperative form is the "most natural" and "more virtuous" form for an SE (2020, p. 17) due to their democratic governance structures. SCs are characterised by both their activities of general or community interest, as well as by their democratic and participatory governance. They are key actors in the social and solidarity economy, a concept that encompasses a wide range of organisational forms, such as associations, guilds and mutuals (Moulaert & Ailenei, 2005).

Social Business (SB) refers to for-profit businesses with social goals (Child, 2019; Defourny & Nyssens, 2017). Following the famous advice of Porter and Kramer, many businesses aim to have 'shared value' beyond concern for profit alone (2011). Some of these businesses become certified B Corporations, or B Corps, an international standard that assures consumers that the business is committed to its stated social or environmental goals and values (Marquis, 2020). In 2018, Deloitte published its Global Human Capital Trends report that showed "a profound shift facing business leaders worldwide: The rapid rise of what we call the social enterprise" (Deloitte, 2018, p. 2). The use of the term here refers to for-profit businesses that engage with social and environmental issues in a substantial way, and is considered an evolution of corporate sustainability (Dyllick & Muff, 2015). Some countries

have specific legal forms that oblige the social business to reinvest a percentage of its profits into its mission, such as the Community Interest Company in the United Kingdom (Gordon, 2015).

Table 1. Summary of theoretical approaches to national studies of SEs

Level of analysis	Unit of analysis	Key concepts	Theory Contributions include
Macro	Social economy, institutional context, nation, continent.	Economic development, civil society, type of government.	Approaches to SE (sustainable subsistence, enmeshed focussed, etc.), international comparisons
Meso	Organisation / collectives Mission	Mission-relatedness, legal form, forms of capital, traded income, participatory governance.	Typologies of organisations (ENP, PSE, SC, SB), international comparisons.
Micro	Individuals: founder, social entrepreneur, activist	Change imperative, individual characteristics, social innovation, social entrepreneurship, change agents.	Types of social entrepreneurs (bricoleur versus activist), approaches to social entrepreneurship.

Model of embedded types

Table 1 synthesises the literature reviewed to show how different levels of analysis have resulted in theory development of SE. For example, a meso-level analysis results in a theory contribution that is the concept of four types of SE (ENP, PSE, SC and SB); these are based on internal organisational features, like traded income, mission focus, participatory governance, and shared value, with, to some extent, contextual dimensions, such as geographical origin of the type. By making these levels of analysis explicit, we are able to include more extensive macro level dimensions by combining Defourny and Nyssen's typology (2017) with Kerlin's international framework for analysing SE (2013). Thus, we can analyse a country case study as related to international comparisons based on institutional factors, and also to organisational types, that include internal organisational features. Figure 1 illustrates this conceptual framework.

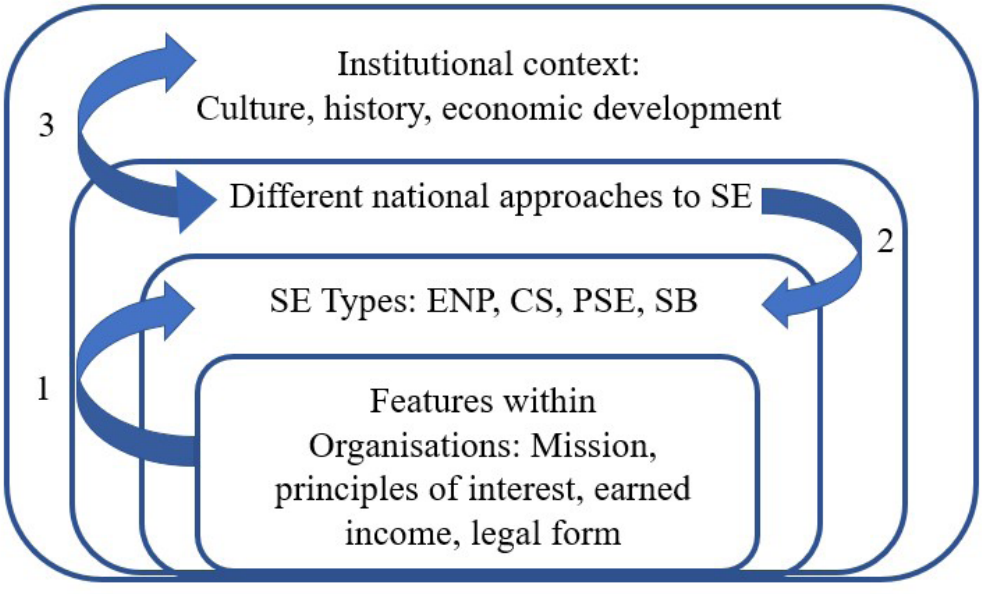


Figure 1: Model of Embedded Types

This model of institutionally embedded types presents a framework for the question: How does national context relate to and explain types of SEs? Or expressed another way, within Kerlin's international framework of SEs, which types are we likely to find in any given approach to SE? Implicit in the model and the literature are three steps of logic, numbered in the model: (1) organisational features determine the type of SE; (2) the types of SEs are influenced by the national institutional context; and (3) international comparisons are based on national differences. Our study tests these steps of logic by applying the model to the case of Ireland.

METHODOLOGY

The purpose of this study is to develop a theoretical model that would enable a contextually sensitive analysis of SE types in one country. While it is primarily a conceptual paper, it includes application of the model to SEs in Ireland. Firstly, we reviewed literature to combine an international framework of institutional influences and a typology of SE. We applied the model to Ireland by classifying a diverse range of Irish SEs, using both desk research and empirical observations. Desk research provided the socioeconomic data to identify the model of SE that we would expect to find in Ireland as per Kerlin's 2013 international framework. We used the same sources of data as in the original study, such as the World Bank, for consistency. We also conducted desk research to provide a more narrative explanation of the evolution of SE in Ireland in the context of a large third sector.

Empirical data was collected from 57 Irish SEs between 2016 and 2020. We identified and approached these SEs over four years in three stages. First, we met with umbrella bodies in Ireland that work with SEs. We asked them to put out a call to their members to participate in our research and in return we would provide them with a short consultancy project conducted by teams of MBA students. In this stage two we worked with 12 SEs each year for four years. We asked during interviews and meetings if any other type of SE is missing from our research. The one type that we had not reached based in stage one and two was credit unions, which did not identify as SEs, but are considered SEs according to literature, as is clear above. Stage three involved including nine additional SEs that were identified through word-of-mouth through our networks in the last two years of the research.

For each SE, we conducted site visits in which we collected data including legal form, income, activities, mission and business model. The 57 included rural and urban, national, local and regional organisations. Areas of work included disability, international development, elderly care, employment, integration and inclusion, community development, youth, education, animal welfare, health, gender, and environment. Extensive notetaking during visits and while conducting interviews enabled sense-making and use of narrative method. We gained ethical approval from our university to conduct the study in this way. Our sample of 57 cannot be considered a representative sample of SEs in Ireland, because we do not have enough data on the whole population of SEs to determine what a representative sample should look like. We increased our sample size year on year until we reached theoretical saturation; the narrative accounts of SE types provided repeated themes and no new themes emerged.

Data analysis: In the desk research stage of this project, we used Kerlin's 2013 international framework to identify the SE model most prevalent in Ireland. This stage provided the institutional context for our enquiry. Then, using narrative method (Bruce et al., 2016) to make sense of the data, perspectives and explanations we gathered from SEs and from the literature of SE in Ireland, we wrote a descriptive history of SE in Ireland, identifying the origins of different types of SEs. Narrative method includes meetings, site visits and informal interviews that focus on the sensemaking of individuals to connect organisational decisions with the wider socio-cultural context (Moen, 2006). We applied the typology to the 57 organisations, finding that all four types exist in this set of SEs. We clustered the data on the history of SE in Ireland according to the four types. Combining the institutional-historical analysis with the types of SE provided explanations for the origins of the four types.

FINDINGS

In this section we first analyse how Ireland fits into Kerlin's international framework of approaches to SE. We then provide a narrative post hoc description of the historical context in which SE emerged in Ireland, based on desk research and the qualitative data gathered. We apply Defourny and Nyssens typology and explore the four types of SE in Ireland, which is summarised in Table 2. We found that our 57 SEs often fit into more than one type; they provided rich insights into how they understood their role and relationship to the typology. We then present an

additional phenomenon, the innovative individual, that emerged from the empirical data and was not part of the typology but can be found in the literature. We analyse the implications of these findings in the discussion and conclusion sections.

International Framework: Kerlin's Framework (2013) focuses on three factors that influence the model of SE in any given country: Type of Government, Stage of Economic Development, and Model of Civil Society.

Type of Government: Democratic

Stage of Economic Development: Innovation Driven. This is based on two factors: GDP per capita, which in Ireland is USD 85,268 (World Bank, 2020), 6th in global ranking; and Global Competitiveness Ranking, where 1 is the most competitive and Ireland ranks 13th (World Economic Forum, 2020).

Model of Civil Society: Welfare Partnership (high public spending and large nonprofit sector). Eleven different Irish government departments fund third sector organisations to deliver public services primarily in the areas of education, health, social services, early years, and employment integration. Public spending as a percentage of GDP is relatively high at 22.2% for education and 6.7% for health (World Bank, 2019).

According to Kerlin's framework, countries with innovation focussed economy and welfare partnership civil society have a model of SE that is 'dependent focussed.' The dependent focussed model of SE is characterised by high levels of public funding for SEs, possibly leaving a narrower scope of activity for SEs to engage in. Social entrepreneurs can develop new ideas that might ultimately receive public support: "thus social enterprise runs the danger of only being associated with the narrow sphere of services popularized and supported by the state" (Kerlin, 2013, p. 95). We should also expect to find local municipalities supporting and partnering with SEs. In terms of SE types, we would expect to find SEs delivering state funded services, so PSEs, such as WISE programmes. Due to the large nonprofit sector we would also expect to find ENPs.

Narrative explanation of the evolution of four types of SE in Ireland

A brief descriptive history of the origin of SE types in Ireland reflects external influences, which over time became internal characteristics of voluntary organising. In each section below, we draw on desk research to discuss the Irish context for a particular SE type, and also present a narrative for each type from the empirical research. Influences on SE types include Ireland's shared history with the United Kingdom, being part of Europe and a European Union member state, the role of the Catholic and Protestant churches in delivering public services, extensive flows of emigration to and from the US, and a strong but vulnerable economy reliant on multinational corporations domiciled in Ireland. Throughout much of Ireland's history, agricultural communities organised locally, had community and voluntary traditions and rituals that shaped the way people organised for social purpose in communities. SE in Ireland has evolved from this "Community and Voluntary sector" (Donnelly-Cox et al., 2001) and includes some of the same actors before they were called SEs. While we found PSEs and ENPs consistent with the dependent focused model of SE, we also found a strong tradition of SBs and SCs. We also found a strong innovative individual approach, consistent with the social entrepreneurship literature (Hoogendoorn et al., 2010), but inconsistent with a dependent focused model of SE.

Table 2 provides a summary of how our set of 57 SEs relate to the typology. 18 SEs fit into more than one type. This non-representative sample illustrates how legal form does not correspond neatly with SE type. The SEs provided rich qualitative data to explain how each type relates to the institutional context.

Entrepreneurial Nonprofits

Ireland has a large and historically significant nonprofit sector, that has included entrepreneurial initiatives since the beginning. The first charity law was set out by the Irish Parliament in 1634, which governed voluntary organising until the 1800 Act of Union between Great Britain and Ireland when the Irish Parliament was abolished. Research on the history of voluntary action in Ireland places the origin of modern voluntary organisations in the eighteenth century, when Catholic and Protestant faith groups set up philanthropic social-purpose organisations in parallel (Acheson et al., 2004). These organisations focussed on providing medical care, helping the sick and disabled and education and were often funded and named after wealthy donors, many of whom were women, noted for their leadership and innovation. Following Ireland's struggle for independence, the Irish civil war (1922-23), and then the creation of the Irish Free State (1922), the new government lacked capacity to provide or support public services. The religious based services, both Catholic and Protestant, which were already established, continued to run educational and health services, establishing schools and hospitals. Thus, many nonprofits in Ireland today have Christian origins. First references to a nonprofit 'sector' in Ireland emerged in the 1980s (Donnelly-Cox et al.,

Table 2. Four types of SEs in Ireland

SE Type	SEs in set identifying as this type	Legal form	Example activities
Entrepreneurial Nonprofit (ENP) – Originates in mutual interests.	28	Usually a Company Limited by Guarantee, often with Charitable Status. Can also be an unincorporated association or a Designated Activity Company (DAC).	Soup kitchen providing meals for homeless people; training programmes for disadvantaged youth; mobility service for wheelchair users.
Public Social Enterprise (PSE) – Originates in general/public interest.	19	Usually a Company Limited by Guarantee, often with Charitable Status. Can also be an unincorporated association or a Designated Activity Company (DAC).	Coffee shop for ex-offenders; Knitwear made by Traveller women; craft shop for homeless people.
Social Cooperative (SC) – Originates in mutual and market interest.	2	Industrial and provident society (co-operative). The SC type is (mostly) linked with one legal form only.	Community owned book shop; Sustainable grocery shop; Community Centre; Group Water Scheme with social purpose.
Social Business (SB) – Originates in market interest.	7	Any private sector organisational form: sole trader, Partnership, Limited company (limited by share issue), PLC, Industrial and provident society (cooperative). Can apply for BCorp and/or Fairtrade status.	A social purpose App; food production where the farmer is paid a fair wage; sustainable energy technology.
Innovative Individual (II) – not in Defourny & Nyssens' typology because not an org.	18	An innovative individual (social entrepreneur) can establish any kind of formal organisation, either private/for profit, or nonprofit. This approach to SE is not linked to any one legal form.	Idea for a social innovation: microcredit lending; organising an annual book festival; removing plastic from the sea and making surfboards.

2001). Legislation for charity regulation was passed in 2009 and implemented in 2015 and has resulted in stronger governance and reporting requirements for all registered charities (*Charities Act*, 2009), many of which identify as SEs, or fit a definition of SE.

While there is currently no comprehensive data on which nonprofits can be designated as SEs, O'Shaughnessy has conducted a recent study of the SE landscape in Ireland, including legal form, ecosystem, origins and drivers (2020). According to Benefacts, a public database of nonprofits that closed in February 2022, there were about 30 thousand nonprofits in Ireland in 2019, with 13.8 billion Euro annual turnover, and with 5.9 billion Euro support in 2018. Some 9,800 of these organisations were registered charities. A state report in Ireland estimated 1,400 SEs, but the purpose of the report to examine SE as a source of regional development and job creation likely limited the types of organisations included, limiting the study to charities (Forfás, 2013). A mapping study of SEs in Waterford county included 325 SEs, many of which were small local community development initiatives (Cooke et al., 2019).

ENP narrative: The 2007-2008 Global Financial Crisis impacted Ireland significantly and triggered a crash in banking and in a property bubble. While the collapse of the 'Celtic Tiger' can be traced to reckless trading by private banks, the focus of the subsequent reform has been the restructuring of the public sector (Regan, 2012). ENPs attribute the 'bank bailout' to a reduction of funding to nonprofits, which then had to seek alternative ways of generating earned income. Cutting spending on essential public services, like health and education, to pay back this national debt is highly criticised by SEs (meeting notes) and often viewed as a failure of the public sector (meeting notes). Nonprofits commercialised in response to that failure.

Public SEs

While Ireland joined the European Economic Community in 1972, social policy started to play a more significant role in European level policy, with the Essen guidelines, recognising the importance of social economy organisations in 1993 (Acheson et al., 2004). The European Commission (EC) launched a "third sector and employment initiative" in 1997, and budget lines for social economy projects became a standard part of the EC budget. The European Union made a commitment in 2000 for a ten year strategy that would promote social inclusion and strengthen the social economy in Europe (Spear & Bidet, 2003). Ireland has not only been influenced by EU policy on social integration but has also been the recipient of funding via various programmes to support local development through SE (O'Hara, 2001).

While there is no legal form of SE, in 2019 for the first time a national policy was launched, including a definition of SE (Government of Ireland, 2019) 10 years after the Charities Act. This policy emerged to support and advance the work of SEs in Ireland that address many important social and environmental issues. The national policy reflects the Irish government's focus on SEs as employment generating initiatives: Work Integration Social Enterprises – WISE (O'Shaughnessy & O'Hara, 2016). The policy does not include credit unions or social businesses and has a minimal focus on cooperatives. Actors in the ecosystems that research participants primarily refer to are: Local Enterprise Offices, Pobal (a nonprofit set up by the State to support social inclusion and local development programmes on behalf of government departments), Department of Rural and Community Development, Department of Justice, and the Health Service Executive (meeting notes). For many years, PSEs did not apply for the international SE award competitions, although that is changing; there is also a noticeable generational difference between stakeholders of PSE (meeting notes).

PSE Narrative: The shift to WISEs to address poverty and unemployment is considered a response to chronic problems that were not successfully addressed by public policy historically and for decades. SE leaders and ecosystem actors focussed on budget cuts following the bank bailout (which is referred to more than the global financial recession, events which are interconnected) (meeting notes).

Social Cooperatives

Modern concepts of credit unions and cooperative businesses originated in Europe in the 19th Century and spread to Ireland in 1957 (O'Hara, 2001). Politician and agricultural reformer Sir Horace Plunkett has been credited with promoting agricultural co-operatives in the late 19th century as means of sustainable rural development (West, 1986). He founded the Irish Co-operative Society (ICOS) which remains the country's leading co-operative umbrella organisation. The legal form is the Industrial and Provident Societies, set up and owned by the members, which operate for the benefit of the members and the community in which they operate. ICOS cites multiple types of co-operatives active in Ireland including 'cultural, community and leisure', which they describe as community businesses (website and meeting notes). The biggest and best-known co-operatives in Ireland are in the agri-food sector. Additionally, there are over 350 group water scheme co-operatives in Ireland, which provide mains water services in rural areas. Credit Unions also fall under this category being membership organisations whose members save together and lend to each other at agreed rates of interest and have community development goals (meeting notes). According to the Irish League of Credit Unions, there are 339 credit unions in Ireland as of 2019 – down from 521 in 2008 due to a consolidation programme (meeting notes). While SCs according to their definition have a public or community benefit, many cooperatives have both financial and community goals, thus blurring the boundary between social and commercial cooperatives (meeting notes).

SC Narrative: The agricultural roots of the co-operative movement in Ireland are still visible in the focus of the work of ICOS and help explain the limited emergence of the cooperative movement in Ireland. State funders of third sector organisations and the requirements of the Charity Regulator encourage the adoption of Company Limited by Guarantee as the preferred legal nonprofit form and account for the limited emergence of consumer, service and other co-operative entities (meeting notes). The promotion of co-operatives as a "stronger sustainable economic business model" reflected weaknesses or failures of traditional for-profit businesses that were both implied and stated (meeting notes).

Social Business

The SBs in our sample had a for-profit legal form, had investors and called themselves SEs. They had a strong international focus, rather than being local businesses. The 2018 Deloitte report on SE as the biggest current direction in international business includes a report based on interviews with 212 business leaders in Ireland (Deloitte Ireland, 2018). Two of the SBs in our research had the international designation of B-Corp. B-Corp is a newer designation in Ireland and was held by three Irish companies at the time of this study, with a further four companies, registered outside the jurisdiction, with a presence in Ireland (meeting notes). Multiple non-Irish B-Corps brands are available in Ireland. Their referents were international networks and collaborations, and they were not aware of or concerned with SE policy or state funding programmes (meeting notes).

SB narrative: The SBs that we spoke to each identified specific needs or issues in existing business practices to which their SE was a response. For example, one ethical coffee company set up its operations to keep more of the value in the supply chains closer to the coffee farmers (meeting notes). Much of their marketing message aimed to educate consumers about why supply chains have kept countries with rich resources in poverty, despite demands

for the resources they have. In addition to the specific problems each SB addressed, research participants also said that they were part of a movement or trend to improve businesses by taking negative externalities more seriously and being genuinely committed to positive social and environmental impacts, rather than just giving them lip service (meeting notes).

Innovative Individuals

A strong narrative on the role of innovative individuals in driving SE emerged. The historical driver of this theme was linked to ties between Ireland and the United States. In addition to influence from the EU and the UK, the United States has a significant influence on Ireland's development throughout history. Famines in Ireland (1740-41 and 1845-49) resulted in massive loss of life, but also to mass emigration, ultimately resulting in a large Irish diaspora. Irish emigrants who are financially successful give back to their country of origin, through philanthropy, returning home, and in other ways. For example, the Ireland Funds is a philanthropic organisation for the Irish diaspora to fund community work in Ireland, and recently started funding SE as well. According to the US census records for 2017, about 10% of the US population claim Irish ancestry, or 31.5 million people, more than six times the population of Ireland. Furthermore, due to Ireland's favourable corporate tax rates, there are over 700 US companies domiciled in Ireland according to the America-Ireland Chamber of Commerce including some of the world's largest technology companies (Google, Facebook, Pay Pal, Linked In, Microsoft, eBay, Dell) and pharmaceutical/biotechnology companies (Novartis, Amgen, Eli Lilly, Biogen, Johnson & Johnson). This US influence has resulted in an active innovative individual approach to SE that has remained quite separate from other forms (meeting notes). However, many of these individuals go on to lead organisations that correspond with existing SE types: mainly SB and ENP (meeting notes).

There is a vibrant start-up culture especially in urban centres and connected to business schools (meeting notes). There are pitching competitions for students and graduates, accelerators, incubators, national, international and global SE Awards, and shared office spaces (e.g. Dogpatch Labs). For example, Irish students apply for the SE and social innovation award competition run by IE Business School in Spain. The student society, Enactus, runs a national and global competition for SE start-ups. The students participating in the various competitions have as their referents multi-nationals and global networks, not national policy on SE, are not familiar with WISEs, and do not consider their work as related to cooperatives (meeting notes). Ashoka, an international organisation that promotes social entrepreneurs, or Changemakers, had an office in Dublin from 2007 to 2019 and during that time identified 16 Ashoka fellows (meetings with Ashoka director, 2016, 2018).

In our sample of 57 SEs, innovative individuals set up ENPs, SBs, and even sometimes PSEs, meaning they availed of a WISE programme for financial support to hire staff. While the WISE form is usually associated with PSEs, we found it was more widespread, with ENPs and even SCs, as in our sample, availing of government supported employment schemes.

DISCUSSION

By applying a model of embedded SE types, this research demonstrates the influence of historical, cultural, social and economic context on expressions of SE. According to the model of embedded SE, we expected to find that the dependent focussed approach to SE in Ireland aligned with certain SE types: ENP and PSE. We found from the descriptive history of SE that the strong US influence, as well as the shared history with the UK, has brought in forms of SE that we might not expect to find in a context with a dependent focussed approach to SE.

Specifically, we found a strong narrative of the innovative individual, social entrepreneurs, who bring new and different ideas to social challenges (Light, 2006; Sharir & Lerner, 2006; Zahra et al., 2009). In the literature, this approach was originally referred to as the American approach, as it was advanced by businessman Bill Drayton who founded Ashoka to support social entrepreneurs. However, research shows that this approach is prevalent in Europe as well (Benadusi & Sapienza, 2015). The fact that SEs began as innovative individuals and evolved into other forms (ENP and SB), reflects how the national context shapes the way in which individuals develop their ideas. The options available to start-up social entrepreneurs in terms of legal forms, and available resources, is an obvious and structural influence. As entrepreneurs develop their ideas and try to implement them, they form relationships and partnerships with other actors in the area and are inevitably influenced in how they pursue their aims. The same person pursuing the same aims in a different context may well make different choices.

While we can categorise the SEs in our study according to organisational level features, mission-centred, principles of interest, purpose, etc, those features have institutional explanations and origins. Thus, we have demonstrated how typologies and institutional contexts are inextricably linked. Furthermore, we discovered fragmentation and discontinuity between types within one country (Teasdale, 2012). International comparisons often assume one coherent approach within a country; we found that the innovative individuals were globally networked and often disconnected from SE at a national level, and the PSE type was regionally influenced by Europe. This fragmentation shows the value of combining Defourny and Nyssens' typology (2017) with Kerlin's international framework (2013); there are discontinuities to be examined both between different types, and between countries. However, we found that despite combining SE types and international context, there was still an absence of the specific story of SE in Ireland, or lack of insight, that could only be filled by examining the specific historical context.

CONCLUSION

Twenty years of research and theorising on SEs have covered a full range of levels of analysis. In this study, we have shown how these different levels of analysis, micro (individuals), meso (organisations), and macro (socio-cultural national context, international networks and frameworks) fit together by presenting an embedded model of institutional context and SE types. In explaining SE types embedded in their socio-economic historical contexts, an overarching explanation of SE becomes clear, that it is perceived as an improvement in social purpose organising. Specifically, research participants saw SE as a response to sectoral failure. In a way, this improvement is a statement of the obvious. But in much of the research today, the normative value of SE remains a taken-for-granted assumption (e.g. Austin & Rangan, 2019). The value of highlighting and explaining SE as a perceived improvement, allows researchers to take a more critical approach to SE and explore in other contexts how that improvement and how the failures are conceived and articulated by stakeholders.

The model of embedded SE presented here brings together different strands of recent literature and provides a framework for continuing international comparisons of SE. Future research could explore how an embedded model of SE types fits in other national examples. Do SEs in other countries also conceive of their work as part of an historical trajectory of social purpose organising that is characterised as an improvement? Or is this explanation unique to Ireland? Researchers can gather wider evidence to flesh out how the context and history of organising for social purpose in a given jurisdiction may influence how social enterprise is conceived and implemented.

As an empirical contribution, this study provides a historically based narrative to show that while the founding influence of the community and voluntary sector was the church, the prevailing influence today is a combination of the free market and the welfare state, which has led to the emergence and growing trend of social enterprise and social entrepreneurship. Professional business organisations, whether they are nonprofits, B-Corps, charities, or social businesses, are expected to deliver social impact; and many of these organisations receive state funding to deliver their services. This contribution is useful to practitioners and policy makers to see where their work fits in to the bigger and often fragmented picture of SE.

The efforts of researchers to carve out and delineate social enterprise, social entrepreneurship and social economy as separate concepts has led to separate studies on these concepts. While this is a conceptual and theoretical advance in many ways, this narrowing in of the concepts can limit empirical research on SEs and our ability to theorise on the multifaceted popularisation of the concept. This brings us to an epistemological question of researching SE – is SE an objective 'thing' or is it a social construct? Most research on SE to date has taken a positivisitic perspective on the social phenomenon of SE, which, after all, is a descriptive term and in most places, like Ireland, not connected to one legal form. As a result, researchers have spent much time on the question 'what is it?'. Existing influential theories treat SEs as objective entities, such as animals in a zoo (Young & Lecy, 2014), points along a spectrum (Dees, 1996), as a taxonomy (Helm & Andersson, 2010), and of course as types. While there are practical reasons to pin down and map SEs - for practitioners, policy makers and donors – we argue that this positivistic approach has skewed our theorising of the concept. We call for more research on the process of SE as a socially constructed phenomenon. This would answer such questions as what is the basis for the positive normative assumptions behind SE? Why do so many organisations identify as SEs? Why do some organisations that fit the definition of SE not identify as such?

As organisational theorists we study human systems that often produce results that nobody wants (Senge et al., 2008). Much of our research focusses on the inefficiency of public systems (Frantzeskaki & Wittmayer, 2019),

the damage caused by for-profit businesses (Witjes & Lozano, 2016), and the inability of nonprofits to scale good ideas (Bloom & Skloot, 2010). SE has emerged in response to these failures and is assumed to be an improvement. Researchers and practitioners alike have embraced SE with zeal because it offers the hope of a better way of organising. It is a response and, they hope, an alternative to failures, and is part of a wider interest in management scholarship having a positive impact (Howard-Grenville et al., 2019). Important work for researchers is to find solid evidence that the practice of SE is actually an improvement on any other way of organising. An increased acknowledgement of that hope and desire could help researchers be more critical and rigorous in their search for this evidence.

This study suggests that future research should critically examine if and how SE is an improvement on past approaches to organising with social purpose. However, measuring 'improvement' is not neutral or value-free. One area of research that follows this call for evidence is social impact measurement (Arvidson & Lyon, 2014). An increasing interest in measuring outcomes and impact in the wider nonprofit sector reflects a recognition that the claims of SEs should be evidence-based if they are to be credible (Brest, 2020). The drive to measure social impact prioritises and focusses on tangible, quantifiable outputs, often by monetising them. Another area of research that tries to capture the social benefit of SE organisations is civil society studies; the concept of social capital is used to explain the positive influence of SEs in enhancing civic life (e.g. Bertotti et al., 2012). Research on the supposed improvement of SE as a way of organising can critically examine the normative assumptions around the concepts they measure, whether it be social impact (in social entrepreneurship studies) or social capital (in social economy studies).

This research supports a big tent approach to SE (Martin & Osberg, 2007; Nicholls, 2010) and reflects the enthusiasm that drives many organisations to call themselves social enterprises. This trend then makes it extremely difficult to draw boundaries around what is and what is not a SE, thus mapping studies are exceptionally challenging (Dart et al., 2010). A limitation of this research is that it only considers one country, and also has an EU-US bias as has been the case in much SE research. Further research in other contexts and continents would provide valuable insights on the embedded model of SE types. Additional limitations are a Dublin-bias and under-representation of the SC type. Some 42 of the 57 SEs have offices in Dublin, and only two fit into the SC type. While the qualitative data did not rely on a representative sample, useful future research could include more perspectives from and comparisons with rural social cooperatives in Ireland (Olmedo et al., 2021).

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