

MAPPING AND CONCEPTUALIZING THE MEASUREMENT OF ORGANIZATIONAL SOCIAL VALUE USING SYSTEMS THINKING

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Abstract: Studies about social value have been devoted to issues or phenomena, projects, or activities of organizations but none have evaluated the organizational social value as oppose to economic value. Our question is: in the field of business and economics, how has organizational social value been scholarly or academically analyzed? By performing a systematic literature review of articles, and using scientometric analysis of 45 articles. 34 out of the 45 articles were mapped into the extended systems thinking: input, process, output and environment (IPOE) framework. Our results indicate that: a) input and environment dimensions have been most researched while process and output have been least researched; b) applicability of the IPOE framework as a mapping tool for organizational social value but requires further confirmation; and c) social value creation non-profit, hybrid and for-profit organizations may be linked together. Our research would be helpful for organizations interested in measuring their social value.

Keywords: Social Value, IPOE, Organizational Social Value, Social Value Creation.

1. Introduction

“Social value: a sustainability buzzword without a meaning?” a question posed in a Guardian article (Henriques, 2014). Having read the article, is it indeed a buzz word? In this research article we address the topic of social value of an organization or organizational social value (OSV). We will refer to it in the rest of the article. In the business and management discourse on social value, it is widely accepted that there is no single accepted definition. However an insight can be provided by answering the question: where does social value occur? And how is social value produced? Social value occurs in non-governmental organizations (NGOs), social enterprises, social ventures, and social programs. Social value is “the product of the dynamic interaction between supply and demand in the evolution of markets for social value.” (Mulgan, 2010, p. 40). Knowing that the market is where value can be produced (Mulgan, 2010), earlier recognized in the blended value proposition where financial and social return are balanced (Emerson,

2003). However, organizational social value is not a black and white topic, a non-profit oriented conception of social value (Mulgan, 2010) can also be found in for-profit organizations. There are some evidence that social value and economic value are related: a) organizational innovation “the effort to create purposeful, focused change in an enterprise’s economic or social potential” (Drucker, 1998, 2002). This is also mentioned in social economy literature (Bouchard, 2010; Defourny & Develtere, 1999); b) social entrepreneurship producing both social and economic value (Acs, Boardman, & McNeely, 2013); and c) entrepreneurship itself with social value as means to assesses performance (Clark & Brennan, 2012).

So social value in addition to economic value can be achieved by non-profit, hybrid and for-profit organizations. Hybrid means organizations aiming to achieve both social and economic value, for example the social enterprise (Mair & Martí, 2006). Pursuing both social and economic value is the essence of the blended value proposition framework, where value is created by combining economic, social and environmental component

(Emerson, 2003, p. 45). Stating that life is not driven by social or financial realities only that is why further analysis of the core value of organizations needs to be done (Emerson, 2003). It is important to understand organizational social value because it is considered as one of the business value drivers (Wendee, 2011). To help organizations interested in measuring organizational social value, the Global Reporting Initiative (GRI) recommends sustainability reporting measures, which include economic, environmental, and social aspects (GRI, 2015). The social aspect of GRI states the following social aspect sub-categories: labor practices and decent work; human rights; society; and product responsibility. What the GRI captures is an aspect or a brief aspect of the social value of an organization. Therefore our study focused on the entire aspect of an organization's input, process, output and environment (IPOE). Using the IPOE systems thinking, we can now categorize the various research publications that pertain to social value, produced for non-profit, hybrid and for-profit organizations. Our research question: how has organizational social value been scholarly or academically analyzed in the field of business and economics?

Our research approach involves evaluating the social value literatures from organizational studies, then conceptualized our initial understanding of the organizational social value, and then collected the data using systematic literature review, analyzed the data using scientometric analysis.

2. Theoretical Framework

2.1. *Relating Organizations With Social Value*

Organizational studies utilize the disciplines of psychology, sociology, and economics. We will mention some of their respective perspectives on social value. In psychology, social value is the "social motive or value to refer to individuals' consistent preferences for particular distributions of outcomes to self and other" (Kramer, McClintock, & Messick, 1986, p. 578). In Sociology, social values is synonymous to shared standards (Kitsuse & Spector, 1973). Current construction of social value, normally utilizes social value as supplementary to economic value. Examples of such research are: modelling of parking a car (Arnott & Rowse, 1999) benefiting car park users; or research on a proposed framework for valuing health improvements (Kevin M. Murphy & Robert H. Topel, 2006). Social value of urban woodlands and green areas in a residential area in Finland. The research methods emphasized the participation of the local citizens in constructing the

social value (Tyrväinen, Mäkinen, & Schipperijn, 2007) without accounting for social value from a psychological point of view. Other research just deliberately mentioned social value without expanding on its meaning. The researchers assumed that readers share a common understanding on what it means for them e.g. research about legal studies on assessment of damages (Dant, 2006; Gyrd-Hansen, 2004; Kaplow & Shavell, 1996; Morck, 2014).

2.2. *Trichotomy of Organizational Social Value*

Relating all this brief analysis of literature is an article about the "social value of a person" referring to social desirability and social utility (Beauvois & Dépret, 2008). The dichotomous perspective provides an insight into how we should evaluate the organizational social value. Organizational value has been closely linked to resources held by the organization and is said to be valuable when the resources are utilized to address external threats/ opportunities, respond to customers, and when the organization is able to improve its own efficiency and effectiveness (Bowman & Ambrosini, 2000). Taking the systems perspective in constructing the elements of OSV we have inputs, outputs, and environments (Von Bertalanffy, 1972) akin to an information systems design. Some literature utilizing systems thinking specify input, process and output (Bowman & Ambrosini, 2000; Hitt, Ireland, Sirmon, & Trahms, 2011). As a theoretical framework for analysis, the input, process output framework has been extended by Ilgen, Hollenbeck, Johnson, and Jundt (2005) to research teams within an organization. Hitt et al. (2011) included in the input the environmental factor in their proposed concept on how to create value for individuals, organizations and society, but this construction does not fully explore the OSV and is far too parsimonious. An extended version of the input-process-output perspective to include the environment dimension (Jones, 2007, p. 3). As indicated in the previous studies of social value non-systemic thinking would not provide a clear outcome and would miss out on the overall detail, hence we employed a systemic approach in the form of the organizational value framework has input, process, output, and environment (IPOE) dimensions. The IPOE has been mainly used to determine the organizational economic value. The four major dimensions of an organization are: 1) inputs - organization obtains inputs from its environments; 2) conversion process - organization transforms inputs and adds value to them; 3) outputs - organization releases outputs to its envi-

ronment; 4) environment - sales of outputs allow organizations to obtain new supplies of inputs.

2.3. Proposed Conception of Organizational Social Value

Prior to detailing the methodology of our study, we want to present our conception of organizational social value. Actions from organizations (non-profit, hybrid and for-profit) can produce a value that is beneficial to the society, value that addresses societal issues, needs or challenges. These societal concerns that we refer to could have been elicited and recognized already by various institutions, however in some cases there are societal needs that are implicit and only visible to opportunity driven individuals or organizations. Although GRI reporting has clear measures of social concerns it does not fully encompass what is happening within an organization. Therefore our study focusses on OSV by means of the IPOE framework.

3. Methodology

Our qualitative study performed a state-of-the-art literature review of organizational social value. For data collection we utilized the Scopus scholarly database instead of Web of Science, because Scopus allows keyword search and allows batch downloading of csv files and articles. Keywords for articles identify what the article is about. In addition to the Scientometric analysis that gives a research overview, we also conducted a systematic literature review on two subjects or disciplines: 1) Economics, Econometrics and Finance; and 2) Business Management and Accounting. The articles were collected between September 2015 – and October 2015.

As our study relied on scholarly articles, developing the keywords was of crucial importance in this study, so we modified the concept of Emerson (2003) to reflect the different concepts that can lead to understanding organizational social value. Alone the concept seems to be unrelated as it represent a *means to an ends*. End being the aim of generating social value. Therefore most of the research has been expounding on the means rather than encapsulating and wrapping up the *ends* that form *social* value. Referring to the goal of producing social value. Resulting to 10 keywords, these keywords are not exhaustive but rather representative on what we think is essential in understanding an organizations construction of social value. It draws together non-profit, hybrid, and for-profit organizational practices or concepts, employed to pursue social value. These three organizations

actively, active-passively, and passively pursue social value respectively.

1. *active*, pursuit of social value represents the body of knowledge or research topics being utilized by non-profit organizations. Non-profit organizations such as: social enterprise. Keywords: 1) social enterprise, 2) social business, 3) social entrepreneurship, 4) social entrepreneur*
2. *active-passive*, pursuit of social value represents the body of knowledge or research topics that organizations utilize to pursue social value. This can be true for profit and non-profit organizations. Keywords: 1) Social innovation, 2) responsible* innovation, 3) business model.
3. *passive*, pursuit means that social value is pursued by organizations The *raison d'être* of passive organizations such as a for-profit organization is to create economic value while social value is of a secondary concern. Keywords: 1) corporate social responsibility, 2) social accounting, 3) corporate social reporting

Steps in data collection were elaborated in Appendix 1: Details of the data collection. Our data set is composed of 45 articles, coded with a corresponding number as shown in Appendix II: Article codes, the symbol # was added to the number of the article. E.g. Article 1 is equal to #1. Complete details of each article is shown in Appendix 2: Article details.

For the data analysis, there are two parts of our data analysis: a) scientometric analysis and b) mapping of the literatures into the IPOE Framework. In analysis the bibliographical data from Scopus we employed scientometric analysis and used a visualization tool called VOS Viewer (Van Eck & Waltman, 2009). Studies that utilized Scientometric analysis deal with bibliographical data however these studies go beyond analysis of bibliographical data they also include finding publication patterns and term occurrences (Heilig & Voss, 2014) Term and co-citation analysis were performed (Nederhof, 2006). Co-term or co-word analysis is also said to be able to discover non-connected topics or terms that be essential for future research (Braam, Moed, & Van Raan, 1991) while co-citation analysis would give an idea on most co-cited journal article and in turn would also indicate the name of the author (White & McCain, 1998). Having succeeded in narrowing down to 45 articles, we proceeded to perform analysis systematic literature review (Pittaway, 2008) and implemented grounded theory (Strauss & Corbin, 1997) in analyzing the data set.

4. Results and Discussion

4.1. Scopus Summary

Utilizing the Scopus analyze search result. There are 44 articles and 1 review article. Below are the

details of the year, subject area, and country publication. Under the subject area, an article may have been investigated in an interdisciplinary manner but the dominant discipline of the articles is in line with Business, Management and Accounting; and Economics, Econometrics and finance.

Table 1. Summary of Scopus analysis: year, subject area and country

Year	Subject area	Country/territory
2014	10 Business, Management and Accounting	40 United States 12
2013	11 Economics, Econometrics and Finance	18 Australia 4
2012	6 Social Sciences	11 United Kingdom 4
2011	2 Computer Science	2 Canada 3
2010	8 Decision Sciences	2 France 3
2009	1 Energy	2 Germany 2
2008	3 Environmental Science	2 Italy 2
2005	1 Medicine	2 Romania 2
1999	1 Arts and Humanities	1 Spain 2
1993	1 Engineering	1 Switzerland 2
1983	1 Nursing	1 Turkey 2
	Psychology	1 Other countries 11

Source: Author's own elaboration.

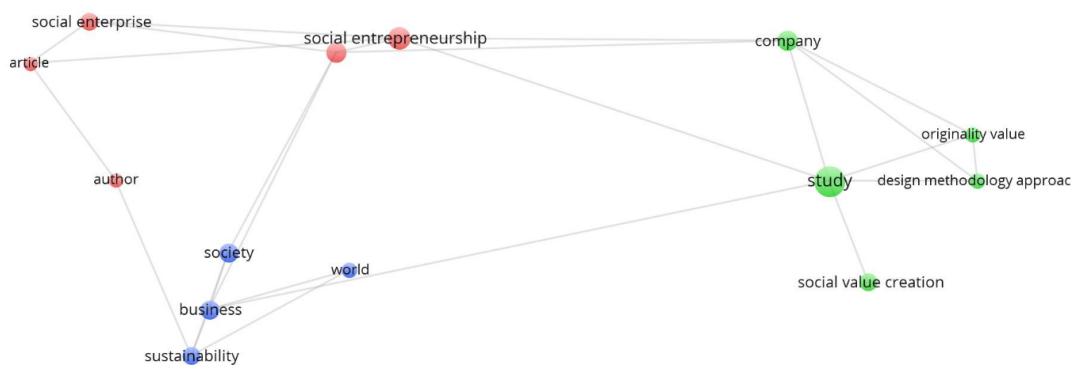
4.1.1. Term Co-Occurrence Map

We created a term-co-occurrence (shown Figure 3) map based on a 45 article abstracts and title section. The term scores were based on the publication year field. There are three interrelated clusters in the figure below that can be labeled as: 1) green cluster as methodological, 2) red cluster as entrepreneurship, 3) as stakeholder orientation. It is noteworthy that the terms within the articles the most prevalently addressed or used are the terms (term = weight): 1) social entrepreneurship = 22; 2) com-

pany = 18; 3) sustainability = 16, 4) social value creation = 16, and 5) social enterprise = 15.

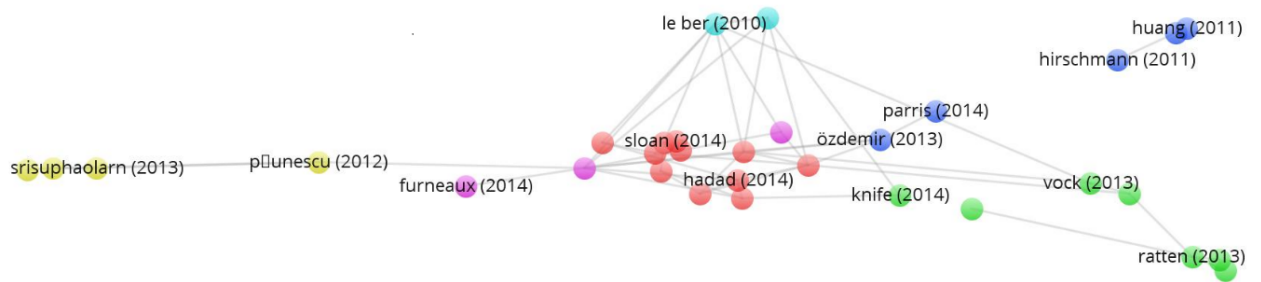
Bibliographical coupling (shown in Figure 2) was composed to show the similarity of the studies based on the two articles commonly cited reference. This means that Meyskens (2010), Sundaramurthy (2013), Borzaga (2014), Acs (2013), Millar (2013), Sloan (2014), Clark (2012), Sinkovics (2014), Hadad (2014) and Sakarya (2012) are closely related. Refer to Appendix II and Appendix III for details.

Figure 1: Term co-occurrence in the articles (red- heavier)



Source: Author's own elaboration.

Figure 2: Bibliographic coupling network map of articles



Source: Author's own elaboration.

4.1.2. Co-Citation Analysis

There is only one article that showed collaboration across two different article, so we decided not to perform a co-authorship. We then opted to execute co-citation analysis, using the VOS Viewer, resulting to the identification of three major articles. These article were the most cited references by the authors of the reviewed articles. These are as follows:

- 11 citations - Mair, J. and Martí, I. (2006). Social entrepreneurship research: A source of explanation, prediction, and delight. *Journal of World Business* 41(1), 36-44.
- 4 citations - Austin, J., Stevenson, H. and Wei-Skillern, J. (2006). Social and Commercial Entrepreneurship: Same, Different, or Both? *Entrepreneurship Theory and Practice* 30(1), 1-22.
- 4 citations - Berger, I.E., Cunningham, P.H. and Drumwright, M.E. (2004). Social Alliances: Company/Nonprofit Collaboration. *California Management Review* 47(1), 58-90.

4.2. Four Parts of Organizational Social Value

Individual analysis to the articles indicate that there were six unrelated articles - unrelated #3, #29, #38, #40, #41, #45. These articles were unrelated for reasons such as: advocates including social value education in university curriculum, sustainable consumption, elaborates about Citizen Science Foundation, and philosophy of science. There were also five articles that is out of university subscription coverage – inaccessible #4, #11, #18, #20, and #24. The authors of each article were e-mailed twice and the researchers waited for 3 weeks, however we did not receive any reply from them.

We then categorized the remaining 34 articles using the IPOE framework on how an organization creates value, as seen in Table 2. The input and the output parts have been researched and discussion, while the process and environment are least researched.

Table 2. Data set categorization

1. Organization's input													2. Organization's Conversions Process				
organization obtains inputs from its environments													organization transforms inputs and adds value to them				
Customers of service organizations															Computers		
Human resources	#39														Human skills and abilities		
Information and knowledge	#1	#2	#5	#6	#9	#10	#12	#14	#16	#17	#19	#21	#22			Machinery	
	#23	#25	#27	#28	#30	#32	#33	#34	#35	#36	#42	#43	#44				
Money and capital	#31	#37															
Raw Materials																	
4. Organization's environment													3. Organization's outputs				
Sales of outputs allow organizations to obtain new supplies of inputs													organizations releases outputs to its environment				
Competitors																Dividends	
Customers	#13	#15														Finished goods	
Distributors																Salaries	
Government	#7	#8	#26													Services	
Shareholders																Value for stakeholders	
Suppliers																	

Source: Author's own elaboration.

4.2.1. *Input Dimension: Information and Knowledge*

The organizations input dimension's scholarly contribution are as follows: Information and knowledge (26 articles), money and capital (2 articles), and human resources (1 article). The organization's environment dimensions scholarly contribution are as follows: customers (2 articles) and government (3 articles).

4.2.1.1. Social enterprise and social entrepreneurship

Social entrepreneurship can start from either of these types: where profit can be made, begins with passion, with the recognition of social problem. One example that reflects the first type is the Clean the World, USA social enterprise that recycles and distributes soaps and shampoos. Clean the world utilizes waste as a resource, thereby rethinking a new business model for the business that encompasses national as well as international actors and needs #1. Social entrepreneurship is perceived by non-profit social organization/social enterprise, in Portugal, as having positive effect on social value #12.

Analyzing social entrepreneurship in the tourism industry, indicates the social entrepreneurship may not only be about solving social problem or issue, but can also include the local or community: a) who benefits from the company profit, and b) who participates in the business operation (e.g. employment of local citizens). These two factors can be included in making social enterprise sustainable. Social enterprise in the tourism industry has been found to be successful in combining commercial and social value #2.

On the other extreme of social entrepreneurship, software pirates. Software pirate entrepreneurship happens because of the social value consumption, meaning there is a demand for a cheaper or free software to use. The entrepreneurial activity doesn't always have to take an organizational form for the activity to prosper. For example software pirates, their primary goal is to use the software or share, and the secondary goal or the accidental consequence is participation in a pirate community #6.

A new form of social enterprise is the social enterprises or social electronic enterprise are established by social entrepreneurs that utilizes technological innovations on information and communication technology and has a component of financial, social and environmental objectives. These enterprises are based on mobile online services #16.

4.2.1.2. Performance measurement

A social impact measurement model, with axis on scalability, added value and sustainability, may express or show the social value of a social enterprise. As of 2014, there were no legislations or organizations in-charge of Social Impact measurement of Social Enterprise #9. Social enterprise or citizen sector is a setting that requires an appropriate performance measurement, e.g. balance score cards and Whaley's logic model #22 and social return on investment #14 may be useful. Although balance score cards and Whaley's logic model have been heavily utilized in a particular sector and industry they can be customized and may avoid high implementation cost, as observed in SROI #14.

4.2.1.3. Social value creation (SVC)

In Latin America, the higher the entrepreneurial career considerations, the higher the perceived social value of entrepreneurship. Meaning that entrepreneurship is a desirable career choice #25. Social value creation via social entrepreneurship or social enterprise contributes to social value. For example: the bottom of the pyramid businesses, in India, indicates that social value creation and business model are interrelated. The social value line between disadvantaged customers and societal problems may not make sense in a developed country context since entrepreneurs, employees, consumers, and sometimes even investors qualify. Social Enterprise business model have an impact on the local community. Social value creation as an input (is an integral part of the organizations business model) or as an output (providing product service package for disadvantaged individuals in exchange for a monetary contribution). Social objectives are not pre-requisite for social enterprises since in most cases the *raison d'être* for social businesses is to serve the bottom of the pyramid. Trigger constraints and business-related constraints can be a source of business opportunity #10. Social entrepreneurship is a source of social value creation and that social innovation is closely linked to social entrepreneurs #32.

4.2.1.4. Observations in operationalizing social value creation

Social enterprise's wealth creation is a path for social value creation and incorporates community into its governance. In developing further understanding how social enterprise contribute to social value creation, there are three aspect that can be

evaluated: social, entrepreneurial and inclusive ownership-governance #5.

Social value in the innovation process using external idea contest through crowdsourcing projects might lead to a higher social value creation. Higher social value creation can be attributed to the higher ratings on intrinsic motivation to participate in a crowdsourcing project and lower perceived stress because the participants perform tasks on their own volition. By allowing other, non-employee, to participate in the ideation process the company is taking first steps to capturing social value while contributing to social value creation #28. Social entrepreneurship in India have three types: 1) market makers – provides economic solutions to social problems; 2) system innovators – seeks to address the inefficiencies of current system (e.g. education, public health) and cater to marginalized groups; and 3) innovative campaigners – provides information dissemination, awareness and education #17.

Social entrepreneurship creates both social value and economic value e.g. Microsoft Corporation and Grameen Bank. Business model and social innovation are key dimensions to social entrepreneurship. Social entrepreneurship and philanthropy overlaps in terms of voluntarily creating opportunities and addresses sustainability. Propositions in increasing social and economic value may entail reduction of charity and an increase on social entrepreneurship #21. Non-profit organizations seems to have lost sight of long terms goals and has been prone to short term goals. It has been unable to stay relevant to the society that it's serving, this might explain the current trend of non-profit organizations trying to be socially entrepreneurial: managed by a social entrepreneur. There are sequence of events or cause for a non-profit organization or social enterprise to address sustainability: 1) environmental dynamics, leading to, 2) adoption of operational strategies paving way for financial stability, and 3) multiple innovation strategies #30.

Achieving social innovation by forming relations, interactions, or collaboration #23, #34, #36 gives rise to a new form of temporary structure that addresses social problem. Such as cross sector collaboration or social alliances in addressing social problems or social pressures. The impetus for such alliances can be resource dependence or institutionalization of social alliances. Social enterprises normally provide more labor workforce in a social alliance #23.

Elaborating on lessons learnt from cross sector collaboration's social value creation: anticipating some hiccups of cross-sector collaboration sup-

ports the concept of changing role and ongoing-shifts and negotiation. Identifying an actor or partner centric role for the success of a collaboration partnership #36. If all goes well, value creation need not be based on silo approach of exclusivity for-profit or non-profit approach. Clarifying the frames or the silo approach of each sector, towards social value creation, and analyzing the frames based on the cross sector partnership allows value frame fusion. Value creation that relies on cross sector collaboration may allow co-construction of social value. #34.

4.2.1.5. Organization's departments: marketing and corporate social responsibility

The business process and the business department of marketing can produce social value by advocating the questioning of the ideologies of marketing itself. For example: overconsumption, citizens as consumers, and the effect of overconsumption on our environment. #35.

Historically the practice of corporate social responsibility is said to be directly linked with the neo-liberalism, meaning less regulation for capitalism, to prove that business can self-regulate in sharing their earnings and not be only driven by the need to serve their shareholders, companies promoted corporate social responsibility. The UK government then institutionalized, not regulated, the corporate social responsibility through the Companies Act of 2006. However for businesses, corporate social responsibility (CSR) still remains an option due to the primacy of shareholder value rather than social value for stakeholder #27. Some examples of CSR are: corporate social actions led by big corporations, including small medium enterprises #43. And ethical business managers #44. In the early days of CSR, it was enough to be altruistic and give something back to the society however, in recent times companies have been more strategic, these means that companies now align CSR activities with the core business activity. This also entails some companies utilizing their products or services to pursue social innovation. Making social innovation part of CSR or business agenda. Social contribution or for society is synonymous to CSR and doing well by doing well is accepted in Thailand #19. An example of a social enterprise is the Seventh Generation, founded in 1988, produces plant based products #42 to address pollution.

4.2.2. *Input Dimension: Money and Capital*

Catholic social teachings can guide individuals, in an organization, to counteract the individualist and capitalistic nature of businesses. The teachings are said to advocate more desirable social outcome, pro-social, and an ethical move to doing business and not profit centric #37. Temporal approach to social entrepreneurship, in the form of social ventures, can be facilitated by social engagement network such as government, corporations, and social venture capitalists. Social engagement network are groups of actors that aim to create social and economic value. The network enables sharing of resources to achieve a goal that would have been impossible without the network. Social and economic value are currently best pursued by social enterprises or social ventures. Social Value is the benefits to the society in the form of work, employment, community and personal development #31.

4.2.3. *Input Dimension: Human Resources*

Employee engagement with corporate social responsibility will likely succeed if individual values orientation can be considered and cultivated. These values orientation are human relationship, employee involvement and personal development #39. For managers, they can manage a business by doing good for society #33.

4.3. *Environment Dimension: Customers*

Consumers that are prosocial seem to favor low social alliance, between a company and the cooperating non-profit organization while proself consumers seem to disfavor high social alliance, between a company and the cooperating non-profit organization. The usage of social value orientation can lead to understanding the customers of the company. Planning to form a social alliance based on the social value orientation of the customers may get the most out of the collaboration. Companies may also utilize social marketing to strategically inform customers of their respective social activities #13. In addition customers (bank) consider social value to be influencing their loyalty to the company. Social value from a customer perspective can be something that is expected or approved from an individual or by the community a customer belongs #15.

4.3.1. *Environment Dimension: Government*

As previously mentioned of UK legislating companies act, it is also legislating the Social Value or Public Services Value act to support social enterprises. Wherein companies contracted by public organizations have to provide provisions about the

social value before being awarded the contract. In the legislation, social value was not defined but was elaborated using examples. Although there are still some debate about the details of the legislation bill, it is a clear sign that support for generating social value is in the agenda of the government #26.

In the government procurement, achieving social value through social procurement. Its focus is on social outcomes –contract/tender form, and social business; outcomes – direct and indirect. For a small and medium enterprise procurement might be synonymous to purchasing and commissioning, in public agencies they differentiate each terms, these shows that conducting regular business routine can intentionally generate social value #8.

Supporting policy discussions with government, society and Information Technology companies encouraged companies to produce privacy enhancing technology and be more conscientious, and aware that privacy is a social issue that is undervalued #7.

5. Conclusions

As mentioned in the methodology section, understanding the *means* of creating social value rather than on the *ends*, helped us understand the current scholarship about social value. Much of the research about social value has been about the organization's input dimension of information and knowledge. There were dominant concepts that seem to be interrelated which can be referred to as actor/entity and the process/activity in generating social value.

- Actor/entity: social enterprise, social entrepreneur, customers, government
- Process/activity: social entrepreneurship, social innovation, social value creation, corporate social responsibility

Having fully explored the *means* in creating social value, common studies has been devoted on identifying the social value from the perspectives of an individual, a group or a phenomenon, but few or none from the perspective of an organization. Organizations that pursue social value whether fully or partially in the form of non-profit, hybrid, and for-profit. The literatures that researchers have produced are organizational-form-centric, meaning that if corporate social responsibility has been mainly observed in for-profit companies while social entrepreneurs set up non-profit. The organizational-form centricism, limited the application and understanding of the means, whatever form an organization takes, whether it be non-profit, hybrid, and for-profit, they respond to society's needs or issues.

Therefore we can now propose that understanding the OSV through the IPOE framework may lead to measurement of social value. With the idea of measurement, an organization may create social value based on these four dimensions: input, process, output and environment. Each dimensions contains elements that has potential to produce social value. Our current dataset partially covered these elements, but a simple research question can be drawn for each of this elements, how can we create social value - in this element? For example: process - computers, and machinery; human skills and abilities. Forming a question would be what

practices of the company to manage efficient usage machine and energy? Of course this can be insignificant for small companies but scaling it up can have dramatic effect. If this is not applicable then move on to other elements.

The major contribution of our study is that proposed the IPOE framework for measuring and possibly creating organizational social value.

For further research, we want to: a) expand the state-of-the-art to include other research fields; b) perform a practical application of OSV framework on non-profit, hybrid and for-profit organizations; and c) research about social e-enterprise.

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Appendix I. Details of the Data Collection

1. Data collection entails running keywords “social value” into the SCOPUS.
 - a. Resulting to 17,493 articles.
 - b. Applied filter limit to: document type as Article and Review. Resulting to 15,428
 - c. Applied filter limit to: Language = English. Resulting to 14,417. We applied three various filters options to determine the best focus of this research.
 - i. Select subjects areas: 1) Economics, Econometrics and finance; 2) Business management and accounting; 3) Social sciences; 4) Environmental sciences; 5) multidisciplinary. Resulting to 4,450 articles
 - ii. Filter out the subject areas Social sciences. Resulting to 3,997 articles.
 - iii. Filter subject areas: 1) Economics, Econometrics and finance; and 2) Business management and accounting. Resulting to 573 articles.
 - d. 1. KEY ("social value") AND PUBYEAR < 2015 AND (LIMIT-TO (DOCTYPE , "ar") OR LIMIT-TO (DOCTYPE , "re")) AND (LIMIT-TO (LANGUAGE , "English")) AND (LIMIT-TO (SUBJAREA , "ECON") OR LIMIT-TO (SUBJAREA , "BUSI"))
 - e. We then decided that it is best to focus on the 573 articles. To further develop the topic under set of organization we zoomed in on the set:
 - e. Zooming in Term occurrence map of the 573 articles and close evaluation of the term closely related to non-profit, hybrid and for-profit social value creation also confirms our assumption to the silo approach in the study of the organizational social value.
2. Cleaning and merging the bibliographical data (eliminate duplicate entries). Resulted to 45 articles.
3. Each csv entry was checked, for relevance, discard unrelated studies.
4. Provide basic: summary information on: a) authors, b) countries, c) document type, d) organizations, e) publication years, f) research areas, and g) source title(journal, etc.),
5. Utilizing the VOS viewer a co-citation and term map (may also include co-citation of authors) analysis will be generated. Each relevant article will be entered in a spreadsheet and would serve as initial themes that will be later on provide an in-depth analysis for the grounded theory.

Appendix II. Article Codes

#1	(Parris & McInnis-Bowers, 2014)
#2	(Sloan, Legrand, & Simons-Kaufmann, 2014)
#3	(Sidiropoulos, 2014)
#4	(Knife, Haughton, & Dixon, 2014)
#5	(Borzaga & Galera, 2014)
#6	(Chaboud, 2014)
#7	(Büschel, Mehdi, Camilleri, Marzouki, & Elger, 2014)
#8	(Furneaux & Barraket, 2014)
#9	(Hadad & Drumea Găucă, 2014)
#10	(Sinkovics, Sinkovics, & Yamin, 2014)
#11	(Özdemir, 2013)
#12	(Felício, Martins Gonçalves, & da Conceição Gonçalves, 2013)
#13	(Vock, van Dolen, & Kolk, 2013)
#14	(Millar & Hall, 2013)
#15	(Roig, Guillén, Coll, & Palau i Saumell, 2013)
#16	(Ratten, 2013)
#17	(Sundaramurthy, Musteen, & Randel, 2013)
#18	(Jelen, Robb, & Kamboj, 2013)
#19	(Srisuphaolarn, 2013)
#20	(Mnykh & Dalyk, 2013)
#21	(Acs, Boardman, & McNeely, 2013)
#22	(Clark & Brennan, 2012)
#23	(Sakarya, Bodur, Yildirim-Öktem, & Selekler-Göksen, 2012)
#24	(Păunescu, 2012)
#25	(Guzmán-Alfonso & Guzmán-Cuevas, 2012)
#26	(Teasdale, Alcock, & Smith, 2012)
#27	(Kinderman, 2012)
#28	(Hirschmann & Mueller, 2011)
#29	(Huang & Rust, 2011)
#30	(Weerawardena, McDonald, & Mort, 2010)
#31	(Meyskens, Carsrud, & Cardozo, 2010)
#32	(Munshi, 2010)
#33	(Meynhardt, 2010)
#34	(Le Ber & Branzei, 2010)
#35	(Varey, 2010)
#36	(Ber & Branzei, 2010)
#37	(O'Boyle, Solari, & Marangoni, 2010)
#38	(De Janasz & Whiting, 2009)
#39	(Strautmanis, 2008)
#40	(Richardson, 2008)
#41	(Krambia-Kapardis & Zopiatis, 2008)
#42	("Becoming a better citizen: The value of corporate social responsibility," 2005)
#43	(Marinetto, 1999)
#44	(Stark, 1993)
#45	(Toren, 1983)

Appendix III. Articles Reviewed.

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