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Sustainability and Triple Bottom Line Planning in Social Enterprises: Developing the Guidelines for Social Entrepreneurs

Mir Shahid Satar

College of Administrative and Financial Sciences, Saudi Electronic University, Riyadh 11673, Saudi Arabia

Corresponding Author Email: m.satar@seu.edu.sa

ABSTRACT

The article aims to discuss why and how the triple bottom line (TBL) approach can be adapted to manage the sustainability performance in social enterprises and thus assist the social entrepreneurs, who hold the central position in the process of social enterprise development. A system model based on design models such as the "Design of Results" and the "Cogniscope" was produced through the synthesis of multiple conceptual approaches following a systematic review protocol guided by the PRISMA Statement (''Preferred Reporting Items for Systematic Reviews and Meta-Analyses''). While extending the CogniScope' systems theory and practice in the context of S-ENT accountability, the article proposes the four phases (discovery, diagnosis and design, implementation, and measurement) for planning and organizing TBL efforts within social enterprises. The outcomes of the study will aid the S-ENT practitioners in the design and implementation of TBL framework in managing the sustainability performance of social entrepreneurship ventures. The applicability of the TBL approach can be explored and developed by subsequent work in different social entrepreneurship contexts.

1. INTRODUCTION

The literature on reporting organizational performance has progressed from an early emphasis on case studies of 'high-performing' firms via shareholder theory in the 1980s to stakeholder theory in the early 1990s [1]. Subsequently, the concepts of 'sustainable development' and 'sustainability' have reflected a paradigm change in global thought, prompting organizations to rethink how they measure organizational performance [2]. As a result, practitioners are increasingly concerned about how they can measure and improve the sustainability performance of their businesses [3]. The "triple bottom line" (TBL) has developed as one of the comprehensive approaches of integrating social, economic, and environmental thinking into core business activities in this direction [4, 5]. The TBL is a planning, reporting, and decision-making framework for non-profit, for-profit, and public sector organizations to achieve and manage sustainability performance [4, 5]. As a consequence, the TBL concept appears to be successful in articulating the sustainability perspective.

The social enterprise sector has emerged as a strong pillar of the third sector which is reported to carry significant influences on the individuals, communities, and the socio-economic conditions of the countries in general [6, 7]. Nevertheless, there are many undefined challenges and failures than successes as far as the sustainability in social enterprises (SEs) is concerned [8]. Specifically, there has been a lack of emphasis on integrating the economic, social, and environmental sustainability in social entrepreneurship (S-ENT) context [9]. The existing literature suggests gaining a better understanding of S-ENT sustainability in order to

develop theoretical approaches for managing sustainability performance in SEs [10]. Meanwhile, social entrepreneurs are demonstrating sustainable leadership roles in social enterprise development and growth, and hence play a critical role in social enterprise's sustainability planning [11, 12]. The planning for sustainability in SEs entails developing the road-map for driving and managing the social, economic, and financial performance of SEs. However, systematic data or guidance is lacking in this direction. Given this gap, the purpose of this article is to explain why and how the TBL approach can be adapted to manage sustainability performance in SEs, thereby assisting practitioners in the management of sustainability in SEs. In particular, the paper aims to improve knowledge of how social system design methodologies might be applied to the sustainability concerns faced by SEs. As a result, the article develops and expands the 'CogniScope' systems theory and practice in the context of S-ENT accountability. Alternatively, we propose a TBL planning agenda in SEs based on the philosophy of sustainable leadership. The paper is a first attempt to bring these ideas together for a theoretical understanding of sustainability management in SEs.

The following is how the article is structured: Section 2 examines the relevant literature on sustainability, TBL, social enterprise management, SE sustainability concerns, and the TBL approach's applicability to social enterprise performance measurement. The approach of the paper is demonstrated in Section 3. Section 4 emphasized the importance of sustainable leadership as well as the 'Design of results' framework for TBL planning in SEs. At the end of the document, there is a section on findings, limits, and future research directions.

2. THEORETICAL BACKGROUND

The organizations have undergone strategic adaptions in response to shifting cultural norms and environmental forces [13]. Although different interpretations of sustainability have emerged in the literature [4, 14], a central theme defining sustainability is to operate the organizations in the best interests of both current and future stakeholders, ensuring long-term health and survival of the organizations including the social, economic, and environmental systems [14]. As a result of these paradigm shifts, a higher emphasis is placed on the use of metrics to monitor and measure an organization's social and environmental impacts. Nonetheless, different organizations associate sustainability with different things. For example, organizations have interpreted sustainability as a mere economic sustainability, a regulatory concern, or a competitive advantage potential. Most organizations provided sustainability reports in response to being asked to report on their sustainability performance [15]. However, such reporting has been linked to a number of major issues, including a tendency to focus on the positives [ibid]. descriptive outcomes with little benchmarking, as well as ambiguous methodologies. Furthermore, while stakeholder involvement is crucial for successful implementation, stakeholders are rarely involved in the sustainability reporting process [16]. Furthermore, sustainability reports have primarily focused on environmental challenges, ignoring social sustainability, which is still in its infancy in terms of conceptual and practical growth. Clearly, measuring future organizational performance will be significantly more difficult than designing and communicating the simple tools. According to Robins [17], there are more than 60 different codes of practice that an organization could aim to follow around the world. Likewise, Leipziger [18] identified 32 separate standards sets. To summarize, the literature demonstrates the lack of universal standard for measuring sustainable performance.

2.1 Economics, environment, and the society: the three pillars of TBL sustainability

The TBL strategy considers the three inextricably pillars of sustainable development (Figure 1): social equity, environmental integrity, and economic prosperity [4, 5]. While the economic pillar of sustainability simply refers to a company's ability to acquire profit or reduce costs [19], the environmental pillar can be broadly defined as performance indicators, objectives, and targets for reducing environmental impacts and monitoring performance against these standards. For instance, energy efficiency, waste reduction, emissions reduction, reduction in consumption of harmful/hazardous/toxic items, and the frequency of environmental mishaps are all indicators of environmental sustainability [19]. As a result, an increasing variety of industry-specific, internationally recognized environmental management systems are available to help companies monitor their environmental performance. Finally, the social pillar of the TBL approach reflects a sophisticated and little-understood aspect of organizational success. It's possible that this is due to the fact that social sustainability encompasses society, culture, and community setting, making measurement more difficult. In contrast, social sustainability can be defined as the social connections, behavioral patterns, and beliefs shared by people in a given situation. Accordingly, it focuses on both the internal (i.e., employee) and external communities.

Organizations that are socially sustainable emphasize diversity, equitable opportunities, and connectedness both within and outside the community, as well as democratic processes and responsible governance structures [4].

While the TBL is largely inspired by concepts of social, economic, and environmental sustainability, the way organizations measure these three categories of results may differ [5]. Environmental and social performance are often unique to each firm, or at the very least each industry, making them difficult to quantify [20]. However, the lack of a uniform TBL standard is viewed as a virtue because it allows practitioners to adopt a tailored TBL reporting framework [4].

Although several synergistic benefits have been documented by applying the TBL framework [21], the literature on TBL has primarily focused on private sector responsibility. In the S-ENT context, there has been a lack of specific emphasis to integrating economic, social, and environmental sustainability [9]. Nonetheless, it is suggested that the TBL conceptualizations are equally appropriate to assess the impacts of the public sector as well as sectors that entail interactions between private and public entities, such as the SEs [5].
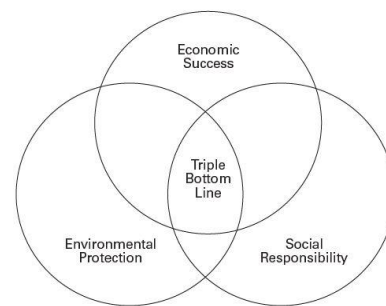

Figure 1. The triple bottom line [4]

2.2 Social entrepreneurship

The entrepreneurial approach to social problem solving is referred to as S-ENT [7, 11, 12]. SEs are recognized not only for their ability to create jobs, but also for the critical role they play in meeting unmet needs, developing social capacity [10], empowering and strengthening local assets, advancing more inclusive growth [22], and addressing a variety of other social issues [23]. SEs are receiving a lot of policy attention as a result of their ability to contribute to social, environmental, and economic regeneration (or a combination of these) [24]. Meanwhile, an increasing number of studies are attempting to establish a link between S-ENT and sustainability [7]. As a result, understanding how to apply sustainability concepts and tools such as TBL in the S-ENT context is critical.

2.3 Social enterprises and their sustainability challenges

SE's pursue double or triple bottom line goals [6, 11], and as such the complexity of their business models is highly emphasized in literature [25-27]. Although, certain unique features like pursuing the double or triple bottom line objectives [6, 11], the primacy of social goals, non-distribution constraint [11, 12, 28], barriers to market entry, resource-constrained environment, the uncertainty of returns [29], non-profit motive [28] etc. render SEs as unique, they simultaneously pose challenges in their strategic management.

For example, meeting social and financial goals at the same time creates friction inside SEs when making strategic decisions [25]. As a result, S-ENT missions necessitate establishing a trade-off between double and triple bottom lines, which would otherwise jeopardize SEs' organizational sustainability [27]. In this regard, practitioners face the challenge of quantifying levels of social entrepreneurial activity and the impact that S-ENT has in terms of macro variables such as job creation, poverty reduction, and so on [30]. Meanwhile, there is a growing need for transparency and accountability in reporting social enterprise performance to investors, beneficiaries, and other stakeholders [27]. For the meantime, the SEs confront rising rivalry from their commercial counterparts for limited resources [28]. In a rapidly changing corporate climate, the ability to persevere is a critical component of long-term sustainability for the purpose of social change in an ecosystem. While SEs are found using the commercial entrepreneurship strategies [31], however their use is limited by social enterprise's inexperienced and under-resourced business competencies [5]. Additionally, SEs face operational efficiencies challenges [28] due to their limited internal capabilities and narrower organizational structures [5, 6]. As a result, evidence suggests that 91% of SEs are unable to continue their enterprises beyond the first five years of operation, and just 5% of SEs are able to sustain their firms beyond ten years [8]. In several contexts, similar dismal findings have been documented about sustainability difficulties for SEs. Meanwhile, the sustainability in S-ENT includes the ability of SEs to survive and serve their constituencies or beneficiaries [26]. Thus, the management and control of natural resources represent a key to long-term sustainability in S-ENT, which can be delivered through community-driven program and operational efficacies of SEs [32].

2.3.1 Triple bottom line and sustainability management in social enterprises

To SEs typically pursue the double or triple bottom lines, as such, the pursuit of social, economic, or environmental regeneration or a combination of these constitute the main purpose of such enterprises [5, 22]. The degree to which SEs are socially embedded might range from environmental sustainability to broader goals of social value creation [18]. This is consistent with the nature of a typical TBL company which attempts to either benefit the natural order, do not harm the environment, or at least minimize the environmental impact. Therefore, the TBL approach can be an invaluable approach when established for the S-ENT application, where it will represent a process to manage the social enterprise performance and integrate the economic viability, social sustainability, and environmental regeneration.

The TBL approach would specifically allow SEs to comprehensively report to their democratic group of stakeholders, allowing the benefits to be widely distributed [33]. Furthermore, the TBL approach is said to aid in beneficiary empowerment in multi-stakeholder charitable or cooperative businesses such as SEs [26, 28]. Even the concept of TBL can be used regionally by the communities and has been claimed to foster social inclusion, social trust, local participatory approaches vis-à-economic development in a sustained manner [6]. However, despite the mounting significance of the TBL trend [21], there are challenges in practicing the TBL. These challenges can arise from the difficulty of measuring the implications over each of the three

pillars of TBL. Accordingly, the lack of an accepted set of evaluation standards is a key limiting factor for their implementation. In this direction, the recent time has seen an emergence of diverse methods of social impact evaluation like the balanced scorecard (BSC), social return on investment (SROI), social audit, BACO ratio, cost-benefit analysis (CBA), cost per impact (CHIP), cost-effective analysis (CEA), and benefit-cost ratio, etc. [21]. Nonetheless, these methods received a lot of criticism for measuring the value created by SEs [ibid]. For example, the SROI is claimed to be unsuccessful due to its assumptions, methodological and practical challenges for capturing the actual value delivered by SEs [33]. Similarly, the BSC, while measuring qualitatively, must integrate with rigorous measurement methodologies. Because the tracking of social enterprise success using BSC is limited and insufficient, SEs employ it sparingly [34]. As a result, comparing the performance of SEs to that of other businesses becomes difficult, resulting in ambiguous definitions of social enterprise success [23, 28]. The SEs on the other hand, need more consistent ways of analyzing and measuring their performance if they are to continue to thrive at solving societal challenges. A purposeful linkage of social and environmental goals with economic gains would enable SEs to prepare for short- and long-term benefit sharing or reinvestment in this direction [33]. Alternatively, TBL lays an array of organizational and leadership values to be pursued for driving sustainable development. The following section synthesis the leadership themes which are relevant in managing the sustainability performance in SEs.

2.4 Themes emerging for TBL practice within social enterprises

2.4.1 Social entrepreneurs, sustainable leadership and TBL planning

The emerging research aims to improve our understanding of sustainable leadership by defining leaders' roles and skills in achieving organizational sustainability [35]. According to sustainable leadership, organizations should shift their focus away from a narrow economic focus and toward broader social and environmental implications [36]. This leadership style prioritizes a quick, flexible, yet competitive response from all participants [ibid]. Meanwhile, strategic leadership skills and abilities including intelligence, vision, ambition, charisma, and toughness are critical for ensuring firm growth [37]. The tactics that firms adapt to achieve sustainability goals are dictated by the roles and performance of sustainable leaders [36]. As a result, the position of the sustainable leader is important in tackling the complex and demanding concerns of sustainability. As a result, a number of leadership theories involving environmental challenges or hurdles have been developed. Leaders with unrivaled margins of social consciousness, confidence, and personality traits are proven to be the most sustainable [36]. Different features and skills, such as conflict-resolution strategies, problem-solving across a diverse team, and so on, have been promoted by scholars as vital for developing sustainability decisions [36, 37]. This is similar to what social entrepreneurs do when they manage enterprises with both social and commercial objectives [6]. The ability to recognize social value creation potential, collaborative leadership style, compassion, volunteer service mindset, and non-profit motivation, passion, and commitment for a cause, resourcefulness, and other characteristics emerge as distinct characteristics of social enterprise leaders [5, 6],

which are consistent with the roles played by sustainable leaders [36]. Meanwhile, sustainable leaders are expected to use the relationship between the firm, the environment, and technology to advance sustainability concerns [38]. Similarly, social entrepreneurs in an S-ENT ecosystem network across diverse stakeholders, advocate for a bottom-of-the-pyramid approach, and integrate beneficiaries in an inclusive setting (e.g., Microfinance in Bangladesh; Barefoot College in India) through deep community engagement actions [29, 39]. Because of the unique community engagement, social entrepreneurs must hire people who are otherwise unqualified for the employment. As a result, social entrepreneurs work to achieve their goals despite the limited skills and capabilities of their local beneficiaries. Furthermore, in instances where a lack of financial return must be compensated by high levels of non-profit motivation, it is particularly difficult for a social company leader to acquire and retain talent [29]. The aforementioned leadership characteristics demonstrate the role of typical sustainability leadership (for instance see the sustainable leadership role by Hargreaves and Fink [35]. Sustainable leadership could thus be able to drive planning for connecting social and environmental goals with economic rewards through TBL in SEs.

2.4.2 Leadership and resource implementation within social enterprises

A social entrepreneur must create an effective learning environment while also managing and controlling the available resources in the context of a social enterprise in order to achieve sustainability. Long-term S-ENT viability necessitates natural resource management and control, which can be achieved through community-driven programs and SE operational efficacy [32]. However, in order to achieve sustainable results, a multi-stakeholder commitment is thought necessary [40]. Because sustainability represents a broader challenge, it is critical to have a broad understanding of system design in order to understand how the social enterprise should be organized. In this direction, TBL planning would serve as empowering for the S-ENT leaders which may indirectly compensate for the shortage of certain business management or other skills. Due to their relatively unsophisticated and under-resourced business experiences, the issue of utilizing commercial entrepreneurship strategies poses a strategic question for SEs [5, 6, 29]. The 'Design of Results' is a tool that helps an organization plan for the future [41]. The 'Design of Results' provides a framework for a participatory design process in organizational domains where complicated and messy situations may prohibit the desired results from being achieved [41]. In this context, it is stated that using the 'Design of Results' as a planning tool can assist S-ENT leaders in preparing for their SEs' long-term sustainability. The 'Design of Results' is ideal for SEs with hybrid characteristics (profit and social impact) that provide management challenges and complexities.

3. METHODOLOGY

The purpose of this article is to explain why and how the TBL approach can be used to manage sustainability performance in the S-ENT context. Because the literature on S-ENT sustainability is limited, the study focused on gaining insights from the scant and anecdotal existing evidence. Consequently, a systematic review protocol guided by the

PRISMA Statement (''Preferred Reporting Items for Systematic Reviews and Meta-Analyses'') [42] was used for identification and assessment of significant studies. Fundamentally, the PRISMA approach was deemed appropriate due to its ability to recognize the budding themes to contribute to the theoretical development of managing sustainability in SEs. Meanwhile, a system model based on design models such as the "Design of Results" [41] and the "Cogniscope" [43] was produced through the synthesis of multiple conceptual approaches, and then managerial triple bottom line theory was adapted to social entrepreneur practices.
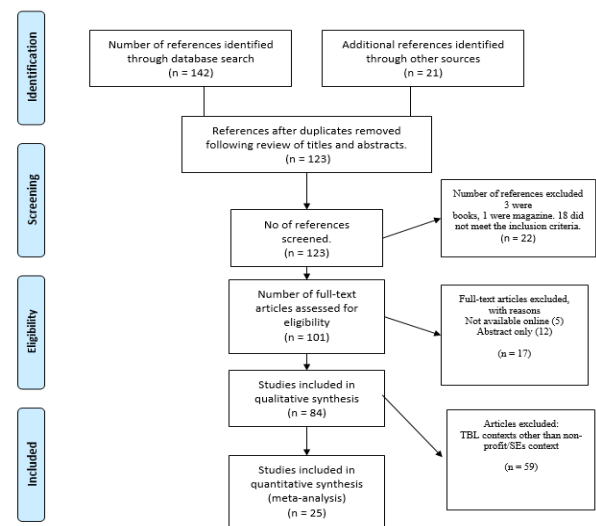

Figure 2. Flow of information through systematic review

The primary source of data for the review was published journal articles. The inclusion criteria for data sources were more broad than exclusive due to the scarcity of previous studies in the S-ENT and sustainability fields. As a result, internet databases such as Scopus, Web of Scientific, JSTOR, and Google Scholar, among others, were determined to be better suitable for retrieving published papers due to their broad coverage of social science topics [44]. The wide databases were considered due to the need for the interdisciplinary nature of the literature from business, entrepreneurship, sustainable development, S-ENT, and sustainability. However, due to the ephemeral character of the current study's issue, the literature search also included reviews of reports of various types, including published and unpublished reports from magazines, newspapers, and the internet [45]. As a result, the study drew on information from publications in S-ENT that weren't specifically about TBL sustainability. For example, from the core study theme, a set of key phrases was chosen to encapsulate the existing studies at the intersection of sustainability and S-ENT. Sustainability, entrepreneurship, triple bottom line, S-ENT, SEs, difficulties of the SEs such as competitive, economic, social, and environmental sustainability issues, and so on were utilized as keywords. In addition, several terminologies were searched on the internet to find more relevant publications that were not discovered in databases for example, the internet was checked for results on [nature of S-ENT], [characteristics of SEs], [case studies of successful SEs], [financial problems in social

businesses], [the performance of SEs], etc. The outcomes from the resultant search were checked for relevancy. Further, the references from the results of the review paper were identified for possible inclusion in the study. Figure 2 outlines the flow of information in the review.

4. DESIGN FOR RESULTS FRAMEWORK FOR TBL PLANNING IN SOCIAL ENTERPRISES

Managing the sustainability performance through TBL is a tough task that necessitates meticulous planning. The 'Design for Results' framework addresses methodology through a series of interconnected phases of work that are philosophically and theoretically grounded in systems theory [41, 43]. Figure 3 illustrates the proposed work phases for TBL planning in SEs (discovery, diagnosis and design, implementation, and measurement).

Discovery	Build a Shared TBL Context	System Boundaries Scope	Synergistic capabilities Future Search Committee Checklist/Contextual Surveys
Diagnosis and Design	Devising the Situation	Impediments Stakeholder Consensus Resource Availability TBL Visioning Design Leadership Cooperation	CogniScope System Design Integrative Management Action Plans Motivation
Implementation	Make that Work	Collaborative Leadership Temporal Relationships Sustainability Transition Capacity Building	Transformative Leadership Design Teams Action Plan Architecture
Measurement	Pull the Strings	TBL Indices Defining Purpose Stakeholder Expectations	Systemic Evaluation Experiential Learning Data Analysis

Figure 3. Design of results framework for TBL planning in social enterprises

4.1 Discovery (building shared context)

The discovery phase entails a comprehensive examination of the organizational environment, during which social enterprise leaders seek detailed information on the nature and demands of S-ENT stakeholders in order to create a shared context for TBL planning (design situation). Stakeholders must identify the boundaries of the system they seek to change in order to define preferred future system outcomes. Toolkits/checklists for TBL sustainability in the S-ENT setting can be developed in this direction to collect comprehensive and systemic information to aid in this process. A shared context, on the other hand, will provide social enterprise leaders with an objective estimate of where the social enterprise is heading in terms of resource deployment as well as performance in key sustainability indicators such as the primacy of social goals, non-distribution of profit, mission inconsistency, stakeholder democracy, and so on, all of which are central to the S-ENT mission.

Several techniques may be used during the discovery phase. The most appropriate context-specific method will be determined by experienced team leaders (or, in most cases, by the social entrepreneur alone). For example, an executive summary of the design scenario could be provided, or the entire system of stakeholders could be involved in discovery via a 'Search Conference' to reach consensus [46]. Meanwhile, the significance of involving beneficiaries and other stakeholders in the S-ENT discovery process cannot be overstated. Following the creation of a list of tangible and intangible outcomes during the discovery phase, it is critical to capitalize on their combined or synergistic capabilities. During

the sustainability planning phase, for example, the social enterprise leader can include and engage the firm's human capital (including staff, beneficiaries, community representatives, and other support actors). While this can help the leader gather critical information, it can also provide a non-monetary incentive for members to work toward a common goal and establish the boundaries of their social enterprise's future survival. In order to effectively utilize intangible assets, the social entrepreneur as a role model must integrate the sustainability vision into social enterprise practices and transform it into a defined structure, strategy, and culture that social enterprise stakeholders may follow. This is linked to having a clear vision of the social enterprise's mission and incorporating the requirements and expectations of stakeholders into the enterprise's policies and actions [46]. As a result, the system develops a 'change platform.'

4.2 The diagnosis and design (formulating the situation and creating a preferred future)

This phase's goal is to address the barriers to managing sustainability in SEs. S-ENT is a deeply ingrained social process [4, 24, 29], with SEs involving a wide range of democratic stakeholders [5, 6, 29]. As a result, in order to gain community support and comprehend critical commercial issues, social entrepreneurs must develop consensus across a network of diverse stakeholders (volunteers, civic community, partners, board members, and funders from the government and other institutions) [23, 24].

The networking and engagement of diverse stakeholders including the local beneficiaries is deemed critical for success and sustainability of SEs [11, 33]. Therefore, achieving consensus would be a challenge. In such situations, it would be fruitful to explore the applicability of using interactive management systems such as the 'CogniScope' system [43] which facilitates the implementation of structured democratic dialogues and has been recommended by various authors in different contexts [41].

The 'CogniScope' system employs interactive management principles to assist stakeholders in defining and resolving very complex challenges that go beyond the scope of typical organizational issues [46]. The 'CogniScope' system has five components: 1) the facilitation team (2) the stakeholders/observers 3) computer-aided support for recording of ideas/observations 4) consensus methods and 5) the collaborative [43]. The 'CogniScope' system's procedure entails integrating stakeholders' differing perspectives and forming an agreement on joint ownership of the product/process. The design encourages team members to come up with concrete collaborative action plans while also clarifying the obstacles [43]. Furthermore, the methodology promotes stakeholder learning and cooperation, as well as 'buy-in' to shared action plans, ensuring effective implementation [41]. Additionally, the outcome of the design process may include the transforming leadership in stakeholder groups which facilitates the implementation of a design plan [43]. Meanwhile, the data from the assessments is used to create plans with specific targets or priorities based on the outcomes of stakeholder agreements. The final design is based on the needs' priority, resource availability, and the criteria that will determine whether or not the targets are met [41]. Meanwhile, maintaining the group's motivation is found to be critical for effective performance during the process [37]. The social entrepreneur must identify strategies to encourage

the group in the S-ENT context, such as designating employees to manage their decisions, non-financial rewards, etc., while providing them with clear direction and the TBL vision. The TBL framework must be used to instill the three key pillars of sustainability performance, namely social, economic, and environmental. The application of design thinking in the S-ENT context is justified by the fact that collaborative engagement of diverse S-ENT stakeholders is a difficult and yet critical goal of social entrepreneurs to ensure the long-term success and sustainability of SEs [6, 33].

4.3 The implementation (making it work)

The implementation begins once the stakeholders work on the plan to achieve social, economic, and environmental sustainability [41]. The collaborative action plan is based on a thorough understanding of system barriers and consistent action processes, as well as the identification of temporal relationships. The stakeholders, on the other hand, would be able to prioritize the actions. As a result, the implementation will usually incorporate an action plan architecture based on collaborative leadership. To ensure the plan's effectiveness, social enterprise leaders must adhere to it [41, 43]. Social entrepreneurs must be creative in creating learning environments for the stakeholders. As a result, social entrepreneurs are more likely to make improvements or implementation [47]. To begin, social entrepreneurs must recognize the importance of managing organizational transitions in order to optimize learning toward sustainability. The collaboration and communication among stakeholders, including the community and social entrepreneurs, are critical during the process. As a result, S-ENT specialists must educate and motivate stakeholders such as direct recipients, as well as provide instruments to participate in the democratic process [48]. Following the example of sustainable business models, the SEs are identified as employing sustainable business practices such as the utilization of renewable energy sources, environmental regeneration, and the employment of disadvantaged people, among others. Meanwhile, the basic techniques can be used on a daily basis to improve the SE's sustainability performance. As a result, mechanisms can be established to promote sustainability at the transactional or operational level of SEs, such as using genuine pricing, green production methods, local capacity building, sustainability education, and training.

4.4 Measurement (pull the strings)

The measurement step will help S-ENT leaders track how TBL planning and implementation report SE performance on social, economic, and environmental indices. The aim of TBL reporting must be considered at this level. Is it, for example, to determine how effective TBL reporting has been, to communicate expectations, or to meet the accountability needs of stakeholders, and so on? The continuous evaluation will be part of the stage, with stakeholders and staff sharing their skills, tactics, and understanding gained via experiential learning. As a result, the stage will include planning for identifying sustainability performance indices as well as developing a sustainability performance measurement system by acquiring, evaluating, and utilizing economic, social, and environmental performance data.

5. CONCLUSION, LIMITATIONS, AND FUTURE RESEARCH

5.1 Conclusion

The terms "sustainable development" and "sustainability" have reflected a paradigm shift in global thought, prompting organizations to reconsider how they measure organizational performance [3]. The "triple bottom line" (TBL) has emerged as one of the comprehensive approaches to integrating social, economic, and environmental thinking into core business activities [5, 6].

The social enterprise sector has grown into a strong pillar of the third sector, with significant influences on individuals, communities, and the socioeconomic conditions of countries in general [6, 7]. Until now, there has been little emphasis on integrating economic, social, and environmental sustainability in the S-ENT context [9]. As a result, the existing literature suggests a deeper understanding of S-ENT sustainability in order to develop theoretical approaches for managing sustainability performance in SEs [10]. The present study while attempting to address this gap, specifies why and how the TBL approach can be adapted to manage the sustainability performance in the SEs. In this direction, a framework incorporating the essential antecedents of TBL planning was systematically developed by this study.

While the importance of TBL approach is well acknowledged in the literature, however, achieving this feat is a complex process. In this regard, this article contents that the role of the sustainable leader is critical in orchestrating resources in order to create a design that addresses all three dimensions of TBL performance in SEs. Despite their lack of formal qualifications or training, social entrepreneurs possess the social passion and competencies required to perform the task of sustainable leadership [35].

Meanwhile, because of the duality of S-ENT goals and their bottom-up development approach, SEs are assumed to be in a stronger position to achieve social, economic, and environmental sustainability [33]. However, for the sustainable performance of SEs, certain components regarding resource and design administration warrant reconsideration. According to the discourse developed in this paper, the above feat can be accomplished by establishing a systematic decision-making design that covers the social enterprise-specific needs. Specifically, as outlined in their paper, the execution of sustainable leadership strategies together with strategic planning of resources following the discovery, diagnosis and design, implementation, and measurement phases will enable the social entrepreneurs to incorporate a systems perspective in the analysis and interpretation of TBL sustainability in SEs.

The initial phase of discovery will aid the stakeholders in evaluating the organisational environment, and thus create a mutual consensus on the organisational resources and system boundaries. The article also suggests certain techniques like 'search conference' and design scenario for handling the discovery phases. The outcome of this phase might include a thorough clarity on social enterprise's mission and developing a platform for organisational change. The second phase of diagnosis and design involves formulating the situation in order to create a preferred future state. Accordingly, it will aid in addressing the challenges in the process of managing the sustainability in SEs. The phase advocates the development of networks across diverse S-ENT stakeholders. In this direction,

the article suggests the application of interactive management systems such as the 'CogniScope' system for building stakeholder consensus. Subsequently, the implementation phase incorporates an action plan architecture based on collaborative leadership. Meanwhile, the implementation phase advocates the necessity of managing organizational transitions for leaders in order to optimize the learning towards sustainability. The final phase of the framework involves the measurement step for evaluating the TBL planning. As a result, the stage will include planning for identifying sustainability performance indices as well as developing a sustainability performance measurement system by acquiring, evaluating, and utilizing economic, social, and environmental performance data.

In summary, the paper attempts to enhance the understanding of how the methods of designing the social systems can be employed to the sustainability challenges of SEs. Thus, we have elaborated and extended the systems theory and practice of 'CogniScope' within the context of S-ENT accountability. Alternatively, the article suggested the agenda for TBL planning in SEs which is grounded on the theory of sustainable leadership. Due to the absence of systemic data or TBL theory in S-ENT, the study offers an initial platform to integrate these concepts for a theoretical understanding of sustainability management in SEs. Nonetheless, the nature of pragmatic situations faced by social entrepreneurs is difficult to reflect in this research due to the diversity of social entrepreneurs' characteristics [49], as well as the diversity in the structure, strategies, processes, and missions of their ventures [5, 6, 29]. As a result, the focus of the study is on a broad approach to planning and implementation of the TBL tools in SEs. Accordingly, the TBL recommendations developed in this article are applicable irrespective of the regions and sectors of social enterprise operation. Alternatively, since the framework developed is grounded on a qualitatively approach, the S-ENT practitioners can implement the framework in a way that best suits their social enterprise needs. As a result, the study outcomes have significant practical implications in terms of guiding the social enterprise leaders to plan and manage the sustainability in the day-to-day as well as strategic operations of SEs. Meanwhile, the TBL planning outcomes holds acute relevance in today's context where majority of stakeholders are ignorant of the necessity of managing sustainability in SEs. In this sense, the study is expected to aid in raising the awareness, improve understanding, and remove the barriers to widespread adoption of TBL tools in S-ENT setting. From an academic perspective, the conceptual framework offers avenue to test the identified dimensions, identify new dimensions or entirely replicate it in different contexts. Thus, the study's outcomes are likely to provide new insights that can be explored and deduced in future research.

5.2 Limitations and scope for future research

The present study is primarily theoretical, as such, the study outcomes are subjected to validation. The paper advances the discussion on the use of TBL sustainability in SEs. Therefore, it doesn't elaborate on any measurement metrics. Future research can expand this area by introducing novel or customized TBL dimensions for managing the sustainability performance in SEs. In addition, future research can identify the varied social, economic, and environmental variables to manage the sustainability performance in S-ENT context. As a result, there is a need to introduce more quantitative methodologies and investigate how such variables may be properly applied in the TBL framework of SEs.

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