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EDITORIAL / ÉDITORIAL

The Resilient and Innovative Spirit of the Nonprofit and Social Economy Sector / L'esprit résilient et innovateur de l'économie sociale et du secteur à but non lucratif

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Welcome to the fall issue of The Canadian Journal of Nonprofit and Social Economy Research (ANSERJ).

As we approach the end of 2020, it is always helpful to reflect on the challenges and opportunities that have appeared over the past year. 2020 will always been seen as a year where change was forced upon us, but the responses by nonprofit and social economy organizations have introduced a variety of innovations. Every society has its own dominant form influencing social relations by dictating certain behaviours and attitudes. The contemporary model of society in most Western countries has been a capitalist market society, where market exchange and commodification affirm themselves as major forms of economic integration (Alberio & Moralli, 2020). However, the emergence or re-emergence of initiatives such as co-operatives, the social economy and the associative sectors in Canada and elsewhere has shown how the boundaries seemed to have weakened between different forms of socioeconomic integration such as redistribution

Nous avons le plaisir de vous présenter le numéro d'automne de la Revue canadienne de recherche sur les OBNL et l'économie sociale (ANSERJ).

La fin de l'an 2020 approche. Il est donc souhaitable de réfléchir sur les défis et les occasions qui sont survenus au cours des douze derniers mois. Nous verrons toujours l'an 2020 comme une année où le changement nous a été imposé. Cependant, dans les circonstances, les organismes à but non lucratif et l'économie sociale ont proposé une diversité de solutions innovatrices. Toute société a sa configuration prédominante qui, en prescrivant certains comportements et certaines attitudes, influence les rapports entre ses membres. La forme de société dans la plupart des pays occidentaux est celle d'une économie de marché capitaliste, où les échanges et la marchandisation s'affirment comme des agents majeurs de l'intégration économique (Alberio et Moralli, 2020). Cependant, l'émergence ou la réémergence au Canada et ailleurs d'initiatives comme les coopératives, le secteur associatif et celui de l'économie sociale a montré comment certaines différences sont en train de s'effacer entre diverses formes d'intégration socioéconomique telles que la redistribution

traditionally implemented by the State, community reciprocity, and exchange through the market economy.

Hybridization or a blended approach becomes essential in the ongoing processes of social (and forced) transformation that a crisis like the COVID-19 pandemic has exacerbated. Blending can make it easier for societies to adapt to the complex and multifaced transformations that we are all experiencing. Blending approaches to business and determining their impact can bring on new ways to conceive of social phenomena and relationships by creating unique alliances between actors that have traditionally been perceived as incompatible: social movements, political institutions and decision-makers, and the private sector. Several examples of potential alliances have been observed in the last few months of the pandemic, where all actors have been called on to join their efforts in order to face the socioeconomic challenges brought on by the crisis, such as rising inequalities among group populations and territories and within economic and industrial sectors. The critical use of the concept of blending can also bring some confusion in the prerogatives, roles and responsibilities of social economy actors.

From a hybridized or blended perspective, it is very important not to look at nonprofit organizations and social economy actors as being purely charitable. Indeed, they have to balance their social and economic missions (Alberio & Tremblay, 2014), which means that the crisis could also have an impact on their ability to maintain this balance and could compel them to protect their economic performance at the expense of their social mission. In addition, we should not forget that actors, including social economy and community ones, do not work alone. They are in constant contact with other stakeholders, such as decision-makers, funding institutions, private philanthropy foundations, and so on. We believe that "blending" and "crisis" could be the linking concepts of all the papers presented in this issue.

In this issue, the articles in the "Perspectives for the Field" section highlight responses from different actors who during COVID-19 faced the challenges of meeting

traditionnellement effectuée par l'État, la réciprocité communautaire, et l'échange dans une économie de marché.

Une approche hybride ou mixte devient essentielle aux processus de transformation sociale imposés et exacerbés par la pandémie actuelle. Pour les sociétés, cette approche mixte peut faciliter la tâche de s'adapter aux transformations complexes et diverses que nous sommes tous et toutes en train de subir. Recourir à une approche mixte et déterminer l'impact de celle-ci peuvent entraîner de nouvelles manières de concevoir les phénomènes et rapports sociaux en créant des alliances singulières entre des acteurs qu'on a traditionnellement considérés comme incompatibles : les mouvements sociaux, les institutions et décideurs politiques, ainsi que le secteur privé. Dans les premiers mois de la pandémie, on a remarqué plusieurs alliances formées lorsque les parties prenantes ont toutes reçu l'appel de joindre leurs efforts afin de s'opposer aux défis socioéconomiques créés par la crise, tels que les inégalités croissantes dans certaines populations et territoires mais également dans certains secteurs économiques et industriels. D'autre part, l'utilisation critique du concept d'hybridation nous permet de noter également la confusion possiblequant aux prérogatives, rôles et responsabilités des acteurs de l'économie sociale.

D'un point de vue hybride ou mixte, il est très important de ne pas considérer les organismes à but non lucratif et les acteurs de l'économie sociale comme agissant de manière strictement caritative. Au contraire, ceux-ci doivent toujours essayer de garder l'équilibre entre leurs missions sociales et économiques (Alberio & Tremblay, 2014). Malheureusement, la crise actuelle pourrait avoir un impact sur cette capacité à garder l'équilibre et pourrait les obliger à protéger leur rendement économique au détriment de leur mission sociale. Par surcroît, nous devons nous rappeler que les acteurs, y compris ceux de l'économie sociale et les communautés, n'œuvrent jamais seuls. Ils sont en constante relation avec d'autres parties prenantes tels que les décideurs, les bailleurs de fonds, les fondations philanthropiques privées, etc. Nous croyons donc que « mixage » et « crise » pourraient être les concepts sous-tendant tous les articles du numéro actuel.

Dans ce numéro, les textes dans la rubrique « Perspectives pour le terrain » mettent l'accent sur les réponses provenant de différents acteurs qui, pendant la pandémie, ont surmonté

community needs and adapting organizationally. **Jeff Loomis** writes about how his organization pivoted towards a greater integration of technological tools aimed at supporting the broader community. In their article, **Vincent van Schendel** and **Nancy Neamtan** emphasize how the State has invested community actors with specific roles and responsibilities. As always in this kind of State/community relationship, the key is for everyone to assume his or her own responsibilities. The State's responsibility is to ensure that resources, assistance and expertise get to grassroots community actors in order to avoid some of the forms of disengagement that have all too often been observed in the past. **Raissa Marks** and **Michael Toye** address these points in their policy positions in which they stress how community economic development activities must play a role in the recovery from COVID-19.

In the first of the five in-depth articles for this issue, **Laurie Mook** writes about integrated social accounting, which places social and environmental performance alongside financial performance. After dealing with the history of this concept, she concentrates on the most recent developments of what she calls a fourth wave of integrated social accounting, which focuses its attention on the internal and external impacts of an organization's activities through the lens of the sustainable development goals (SDGs). As for **Chantale Mailhot, Valérie Michaud** and **Sonia Tello-Rozas,** they focus on the efforts of nonprofit organizations (NPOs) to show that their activities have a visible impact in a context of marketization characterized among other things by a rise in performance measures. Next to their original and main tasks, nonprofit organizations must constantly ensure their own legitimacy, which may have concrete repercussions on their mission. More specifically, the authors deal with consultants retained by a specific NPO to help in the development of an impact evaluation tool aimed at legitimizing its actions. Here, hybridization (in positive as well as negative terms) emerges very clearly, as it does in the cooperation between the NPO's social community actors and the private consultants with whom they have to work.

les défis de répondre aux besoins des communautés et d'adapter leurs organisations aux nouvelles conjonctures. **Jeff Loomis** décrit comment son organisation a effectué une meilleure intégration d'outils technologiques dans le but de mieux appuyer la communauté qu'il dessert. Dans leur article, **Vincent van Schendel** et **Nancy Neamtan** soulignent comment l'État a accordé des rôles et des responsabilités spécifiques aux acteurs communautaires. Comme toujours dans ce type de rapport entre l'État et la communauté, l'essentiel est que tous les acteurs puissent pleinement assumer leurs responsabilités. Celle de l'État consiste entre autres à s'assurer que les ressources, l'aide et l'expertise essentielles parviennent aux acteurs communautaires afin d'éviter certaines des formes de désengagement qu'on a trop souvent observées dans le passé. **Raissa Marks** et **Michael Toye** quant à eux mettent aussi en évidence ces questions dans leur article dans lequel ils soulignent combien les activités de développement économique communautaire ont un rôle important à jouer dans l'après-COVID-19.

Dans le premier des cinq articles plus longs paraissant dans ce numéro, **Laurie Mook** écrit sur la comptabilité sociale intégrée, qui place le rendement social et environnemental au même niveau que le rendement financier. Après avoir présenté l'histoire du concept, elle se concentre sur les développements les plus récents dans ce qu'elle appelle une quatrième vague de comptabilité sociale intégrée, qui porte son attention sur les effets internes et externes des activités d'une organisation du point de vue des objectifs de développement durable (ODD). Quant à l'article de **Chantale Mailhot, Valérie Michaud** et **Sonia Tello-Rozas**, les auteures prennent en considération les organismes à but non lucratif (OBNL) afin de montrer que les activités de ceux-ci ont un impact significatif dans un contexte de marchandisation caractérisé entre autres par l'importance croissante accordée aux mesures de performance. Les OBNL, en plus de leurs responsabilités principales qui sont leur raison d'être, doivent sans cesse assurer leur propre légitimité, ce qui peut avoir des conséquences néfastes sur leur capacité à atteindre leurs objectifs. Plus particulièrement, les auteures traitent des consultants employés par un OBNL pour aider au développement d'un outil d'évaluation qui pourrait mieux légitimer ses actions. Ici, l'hybridation (sous son acception positive et négative) se manifeste clairement aussi dans la collaboration entre les acteurs de l'OBNL et les consultants privés avec lesquels ils doivent travailler.

In their contribution, **Mebometa Ndongo** and **Juan-Luis Klein** focus on the African continent and on the emergence of social innovation as an original concept for local and regional development. The article's aim is to explore and highlight the emerging trajectories of social innovation, which until now has received little consideration in Africa. Through a critical revisitation of the literature, the authors explore several emblematic cases from the 1960s to the present, when the confrontation between development initiatives amidst multiple crises and historical realities has generated what they call a hybridization that articulates innovations. Blending is also present as far as knowledge and skills are concerned. Indeed, there exists a set of operational logics marked by the interaction of imported technologies and pre-existing mechanisms from which innovative technologies can originate.

The article by **Alexis Buettgen** and **Thomas R. Klassen** is based on an exploratory study analyzing the role of the nonprofit sector as a site for inclusivity, particularly for disabled people. Using secondary data as well as in-depth interviews with the staff of NPOs, they identify the benefits that can accrue—to individuals, organizations and communities—when agencies in the nonprofit sector employ people with disabilities. Blending here is not only present in the nature of the nonprofit organization itself, which is a hybrid entity with both an economic and social mission, it is also present in social relations within the organization. The authors observe that the co-presence of disabled and non-disabled employees clearly has a positive impact in the workplace, increasing awareness and sensitivity among all the workers, conferring value on disability through an explicit recognition of what everyone can contribute, and clarifying the notion of dependence. The article by **Gregor Rabong** and **Dietmar Rossel** explores the notion of hybridization in an organizational context by applying it to the study of credit cooperatives in Austria. The coauthors emphasize how credit cooperatives are gradually developing from being purely member-focused to being somewhat third party-focused cooperatives striving for the common good. In addition, they question whether this hybridization is in the members' interests or not.

Dans leur contribution, **Mebometa Ndongo** et **Juan-Luis Klein** portent leur attention sur le continent africain et sur l'innovation sociale comme concept original dans le contexte du développement local et régional. Le but de leur article est d'explorer et de souligner les trajectoires émergentes en innovation sociale, un concept ayant jusqu'à présent reçu peu d'attention en Afrique. Par une revue critique de la littérature, les auteurs explorent plusieurs cas emblématiques des années 1960 jusqu'au présent, quand la confrontation entre les réalités historiques et les initiatives de développement dans un contexte de crises multiples a engendré ce qu'ils appellent une « hybridation qui articule les innovations ». Cette hybridation est présente aussi dans le savoir et les compétences. En effet, il existe des logiques opérationnelles marquées par les interactions entre technologies importées et mécanismes préexistants à partir desquels il est possible de créer des technologies innovatrices.

L'article d'**Alexis Buettgen** et de **Thomas R. Klassen** se fonde sur une étude exploratoire sur le rôle du secteur à but non lucratif comme lieu d'inclusivité, particulièrement pour les personnes en situation d'handicap. Se basant sur des données secondaires et sur des entretiens en profondeur avec le personnel d'OBNL, ils identifient les bienfaits qui se présentent—pour les particuliers, les organismes et les communautés—quand les agences du secteur à but non lucratif emploient des personnes en situation d'handicap. Le mixage dans ce cas est présent dans l'OBNL lui-même, cette entité hybride combinant une mission économique et sociale. En outre, il est présent dans les relations sociales au sein de l'organisation. Les auteurs observent en effet que la coprésence d'employés en situation d'handicap et d'autres en situation de non-handicap a clairement un impact positif sur le milieu du travail. En effet, cette coprésence augmente la conscientisation et la sensibilisation de tous les employés, accorde de la valeur aux personnes en situation d'handicap par une reconnaissance explicite de ce que tous et toutes peuvent contribuer, et nuance la notion de dépendance. Quant à l'article de **Gregor Rabong** et de **Dietmar Rossel**, il explore la notion d'hybridation dans un milieu organisationnel en se penchant sur les coopératives de crédit en Autriche. Les auteurs soulignent comment les coopératives de crédit sont en train d'évoluer petit à petit, d'organismes strictement centrés sur leurs membres en organismes centrés dans une certaine mesure sur des tiers dans le but d'accroître le bien commun.

Each of the articles in this issue provides an important message to the various stakeholders who will be involved in the socioeconomic recovery from COVID-19. We do want to note however that in most cases the articles were written before COVID-19's appearance as a complex global phenomenon.

We hope that you enjoy this issue. If you have not done so already, please register on the ANSERJ website so that you can receive updated information and announcements about the journal. We always welcome feedback and suggestions.

We conclude this editorial by acknowledging the passing of Dr. John Loxley in July 2020. John was a founding member of our editorial board. His work led to a better understanding of the political and economic impact of policies and practices associated with the social economy. He left behind an important legacy, and his presence and support will be sorely missed.

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Les deux auteurs se demandent si cette hybridation sert ou non les intérêts des membres.

Chacun des articles dans ce numéro offre un message important aux diverses parties prenantes qui devront participer à la reprise socioéconomique de l'après-COVID-19. Nous voulons toutefois souligner que dans la plupart des cas ces articles ont été écrits avant la survenue de la pandémie comme phénomène mondial complexe.

Dans l'espoir que vous aimerez ce numéro, si vous ne l'avez pas déjà fait, nous vous invitons à vous inscrire sur le site de la Revue canadienne de recherche sur les OBNL et l'économie sociale (ANSERJ) afin de recevoir des mises à jour et d'autres informations sur la revue. D'autre part, sachez que nous sommes toujours vivement intéressés à recevoir vos commentaires et suggestions.

Nous tenons à conclure cet éditorial en signalant le décès du Dr. John Loxley en juillet 2020. John était un membre fondateur de notre comité de rédaction. Son travail a mené à une meilleure compréhension de l'impact politique et économique de l'économie sociale. Il laisse une marque importante, et sa présence et son appui nous manqueront énormément.

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Perspective

The COVID-19 Wildfire: Nonprofit Organizational Challenge and Opportunity

Jeff Loomis, *Momentum*

ABSTRACT

Nonprofit organizations in Canada were significantly impacted by COVID-19, including lost revenue and needing to adjust the program delivery. The lack of technology capacity in the nonprofit sector is a key barrier for many nonprofit organizations to adapt to delivering programs online. Momentum, a Calgary-based nonprofit organization, experienced both financial and programmatic challenges due to COVID-19. Momentum pivoted program delivery to provide supports during the COVID-19 lockdown and developed innovative approaches to online programming. Since the start of the COVID-19 pandemic in Canada, Momentum was able to rapidly develop its capacity to use technology for online programming with the support of critical new funding. Many nonprofits will have to transform their business models to not only survive but thrive in the post-COVID world.

RESUMÉ

Les organismes à but non lucratif (OBNL) au Canada ont été fortement touchées dans le contexte de la pandémie de la COVID-19, notamment à cause d'une perte de revenus et de la nécessité de se réajuster afin de prêter des services en ligne. Le manque de capacités technologiques dans le secteur à but non lucratif est un obstacle majeur à l'adaptation de nombreux OBNL à la prestation de services en ligne. Momentum, un OBNL basé à Calgary, a connu des difficultés financières et de planification en raison de la COVID-19. Par contre, l'organisme a su adapter son offre de services pour fournir un soutien pendant le confinement et a développé des approches innovantes pour la prestation de services en ligne. Depuis le début de la pandémie au Canada, Momentum a développé rapidement sa capacité à utiliser la technologie pour offrir des services en ligne grâce à des nouvelles sources de financement qui ont été essentielles pour cette adaptation. De nombreux OBNL devront transformer leur modèle d'entreprise pour non seulement survivre, mais aussi prospérer dans un monde post-COVID.

Keywords / Mots clés : COVID-19 pandemic, funding, training programs, technology, innovation / COVID-19; Financement; Programmes de formation; Technologie; Innovation

The impact of COVID-19 on many nonprofit organizations in Canada is like a wildfire. It is both destructive and has created an opportunity for renewal. Momentum, a Calgary, Alberta-based community economic development organization that connects people living on lower incomes to economic opportunities, is experiencing both the negative impact of COVID-19 and a potential positive unintended consequence.

Many already strained nonprofit organizations are at significant risk due to the destructive impact of COVID-19. In fact, the Calgary Chamber of Voluntary Organizations estimates that up to 20 percent of nonprofits in Alberta may fold over the next six months (Kaufmann, 2020).

Momentum is not immune to the financial challenges caused by COVID-19. In the first few weeks of the outbreak in Canada, Momentum lost or delayed over $900,000 of revenue, or approximately 10 percent of our annual budget. We cancelled our only annual fundraising event, which was scheduled for Friday, March 13, 2020—perhaps the date was doomed! We also had to cancel several training programs and lost the corresponding revenue. The height of the pandemic's first wave was a time of significant financial stress for Momentum that was only abated by sustainability reserves that were built up over the last twenty years due to prudent financial management. Momentum's board chair pragmatically said that the "sustainability fund was created for a rainy day and the impact of COVID was a torrential downpour." The immediate financial constraint was also mitigated by COVID-19 response funding from various sources, as well as the federal government's Canada Emergency Wage Subsidy. As we approach the end of 2020, Momentum, unlike some organizations, is not at risk of folding.

The challenges caused by the pandemic also motivated Momentum to work differently. As the organization was not able to deliver programs in the same way it had always done, there was an opportunity for renewal. In 2018, Momentum had identified embracing technology to expand our reach and increase our impact as a new strategic priority. However, it was challenging to pursue new technology to deliver programs while maintaining a consistent level of program activity. The forced pause imposed by the lockdown created the space and time to significantly ramp up our use of technology. Desperation and constraint became a driver of innovation and adaptability. It was clear we had to pivot quickly to deliver programs differently—both to alleviate organizational financial pressures by offering programs online and to respond to challenges in our community due to the economic impact of COVID-19.

All Canadians were economically impacted by COVID-19; however, people living on lower incomes were disproportionately affected. In Calgary, women and visible minority workers experienced the greatest total job loss. Canadians may have all been in the same storm, but we were not all in the same boat (Loomis, 2020). Given Momentum's mission to work with people living on low incomes, we knew we needed to maintain services despite not being able to offer in-person programs. Our initial response was to offer money management, employment, and business helplines that included personal coaching by phone. We also offered online webinars, including a session called Money Talks, to help Calgarians navigate new government benefits such as the Canada Emergency Response Benefit (CERB). The response to this early webinar was significant, and its capacity was exceeded. By pivoting quickly and launching the community helplines by April 1, 2020, we were able to provide some relevant, immediate support to individuals struggling with financial stress.

Somewhat surprisingly, the community helplines were not inundated with demand. Despite the call volume being lower than anticipated, Momentum worked with 323 unique callers who took part in a total of 612 sessions from April to August of 2020. The coaching services made a measurable difference. A total of 93 percent of callers reported being more confident about their ability to solve problems, and 90 percent reported they were more hopeful for the future after their coaching sessions. The lower demand on our helplines provided us the time and energy to focus on developing new

online programs. Within the first month of the COVID-19 pandemic, we developed an online learning strategy to shift our employment, self-employment, and money management training programs fully online.

One of the programs we prioritized delivering online was our full-time Self Employment training program, which was one of the programs we were forced to cancel in early April due to the lockdown. We were not able to acquire the approximately $65,000 of revenue for the program intake until it could re-start. Since it is a pay-for-performance contract program with the Government of Alberta, if the program is not offered, we cannot claim the revenue; however, by pivoting to online delivery in the same fiscal year, the funding would only be delayed and not lost entirely.

If someone had told me a few years ago that we would deliver the Self Employment program fully online in 2020, I do not think I would have believed them. Our team at Momentum worked hard to offer the program online starting in the summer of 2020. Momentum needed to recover the revenue and we anticipated increased demand for self-employment training due to job losses created by COVID-19, so our teams were relentlessly focused on changing the approach to program delivery. Ten participants started the program in July and successfully completed their business plans in October. At the business plan celebration event, which was the first time the group met in person, participants shared powerful reflections on their online program experience. Several participants commented on how they felt they had found a new community or family. One participant described how "empowering it was to gain momentum through the group" (it is not clear if the pun was intended). The staff's effort to not simply offer the program online but to do so in a way that worked from a learning and community-building standpoint, while also avoiding "Zoom fatigue," was critical to the group's success. Necessity drove the innovation to rapidly implement an online virtual classroom experience; however, we were careful not to sacrifice the quality of the experience for the participants in our urgency.

Momentum made progress developing several other online programs. By the end of summer, two fully online, asynchronous Money Management sessions (budgeting and credit) were launched. In the first six weeks of the launch, over 200 people had registered. We are aiming to release the remaining three modules of our financial literacy curriculum (assets, banking, and consumerism) by early 2021. Momentum's technology training program, Tech Plus, also launched online in June, with our partners Bow Valley College and the Southern Alberta Institute of Technology (SAIT) offering the technical training fully online. Several other part-time programs were offered online using a lower tech "virtual classroom" model with standard content facilitated through an online platform such as Zoom or Microsoft Teams. Our plan is to further develop the online learning approach for those programs in 2021.

A critical factor for online learning is technological capacity. Only a few years ago, Momentum identified in a capacity analysis that the use of technology was an organizational weakness. It is a fair assessment that we were not operating from a position of strength as we ramped up our efforts to use technology for online program delivery; however, we have made significant strides since the lockdown. We hired an instructional designer with experience in online learning to ensure that our approach is effective. We selected and are now implementing a new learning management system (LMS) to support online program delivery. We significantly advanced our own staff's ability to use platforms such as Microsoft Teams and Zoom for online content delivery. Since technology has become such a significant delivery tool for learning, we have a new appreciation for developing our competency in the "back-end" systems to optimize the "front-end" user experience.

The new systems to develop our technological capacity did not come without new costs. In a difficult financial year, it was critical that we secured new revenue to support this renewal. Momentum was able to successfully access COVID-19 response funding, including from the McConnell Foundation (2020) Social Innovation Fund, to invest in the implementation of our online learning strategy. The ability to pivot quickly from in-person programs to online delivery within several months was only possible due to the investment of new philanthropic capital.

Many nonprofit organizations struggle with limited technology capacity, much as Momentum has over the last few years since we are still in the early stages of advancing our use of technology. Generally, the nonprofit sector is a late adopter of technology, often due to a lack of technical know-how and resources. At Momentum, we recently updated our strategy to reflect our plan to continue building our capacity to use technology to increase online programming, both as a pandemic response and to enhance our reach.

Despite the significant challenges for nonprofits in 2020, it is also a time of transformation and renewal for many organizations and the entire nonprofit sector. It is unlikely that businesses— including nonprofit organizations—will remain unchanged. Nonprofit organizations such as Momentum need to innovate and adapt through the pandemic wildfire to not only survive but thrive in the post-COVID-19 world.

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Perspective

La pandémie : une occasion pour renforcer le rôle de l'action collective dans une nouvelle normalité?

Nancy Neamtan & Vincent van Schendel
TIESS[1]

ABSTRACT

The pandemic has had strong impacts on collective organizations in Quebec (community and social economy enterprises). In the short term, these organizations have shown a remarkable capacity to adapt and respond to urgent needs. But the pandemic has also underlined the importance of the approach, the discourse and the practices of these collectives initiatives. Will these contributions be taken into account in the path toward a new more equitable and sustainable "normality"?

RÉSUMÉ

Les impacts de la pandémie sur les organisations collectives au Québec (communautaire et économie sociale) sont importants. À court terme, ces organisations ont démontré une capacité d'adaptation remarquable pour répondre aux urgences. Mais la pandémie a aussi mis à l'avant plan l'importance de l'approche, du discours et des pratiques de ces initiatives collectives. Est-ce qu'on en tiendra compte dans la relance post-COVID pour cheminer vers une nouvelle « normalité » plus équitable et durable?

Keywords / Mots clés : Social economy; Community; Pandemic; Recovery; Collective action / Économie sociale; Communautaire; Pandémie; Relance; Action collective

Les impacts de la pandémie au Québec, comme ailleurs, sont énormes et les répercussions à moyen et à long terme sur nos sociétés sont difficiles à prédire. De plus en plus, on fait référence non pas au retour à la normale dans un monde post-COVID-19, mais plutôt à l'émergence d'une nouvelle « normalité » qui tient compte des défis collectifs mis en lumière par la crise.

Entretemps, la crise a forcé l'ensemble des acteurs de la société à, au mieux, adapter leurs façons de faire et, au pire, arrêter temporairement leurs activités. Du télétravail à l'organisation des soins aux ainés, de l'achat local à la sécurité alimentaire, les prises de conscience de certaines failles importantes dans notre modèle de développement auront, sans aucun doute, des impacts importants sur cette nouvelle « normalité ».

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À plus court terme, on peut constater à quel point l'évolution rapide et inattendue de la COVID-19 a également eu des impacts sur le discours public. Au cours des derniers mois, on aura rarement autant entendu parler des limites de notre modèle actuel. Même des associations patronales appellent à revoir la gestion des soins pour en favoriser la qualité et l'accessibilité et faire davantage de place à l'économie sociale. À l'exception de la guignolée de Noël, on a rarement entendu autant d'importance accordée à la solidarité et l'entraide pour passer à travers cette crise.

Quels ont été et quels seront les impacts de ce contexte inédit sur l'action collective sous toutes ses formes, que ce soit l'action communautaire ou l'économie sociale? Est-ce que cette crise fragilisera davantage ces organisations et le mouvement dans son ensemble? Ou est-ce qu'il s'agit plutôt d'une occasion dont les retombées s'étaleront dans les années à venir? S'il est trop tôt pour tirer des conclusions, certains indices sont encourageants.

Une reconnaissance du rôle indispensable de l'action collective
La pandémie a apporté une surcharge de travail et de responsabilités aux milliers d'organismes communautaires à travers le Québec et a ouvert des occasions pour des entreprises d'économie sociale compte tenu de leur mission de répondre aux besoins du milieu. La capacité et les compétences qu'elles ont démontrées (encore une fois!) ont eu des impacts positifs immédiats en matière de reconnaissance pour ce milieu encore sous-estimé. L'ensemble de la société, et notamment les pouvoirs publics, a dû prendre acte du rôle indispensable des organisations collectives dans la réponse aux besoins essentiels de la population. Les exemples sont nombreux.

- La coopérative Pop, une coopérative de couturières d'Hochelaga-Maisonneuve, a été parmi les premières entreprises à relever le défi de la production massive de masques. Elle a mobilisé plus de 5 200 couturières et produit plus de 10 000 masques non médicaux et des dizaines de milliers de jaquettes.

- Au plus fort de la pandémie, c'est plus de 4 000 préposées, employées par des entreprises d'économie sociale en aide à domicile, qui étaient à pied d'œuvre pour offrir des services aux personnes les plus vulnérables.

- À travers le Québec, des entreprises d'économie sociale et des organismes communautaires en alimentation ont rapidement mis en place des plans d'urgence. La priorité a été accordée à la préparation et la livraison de repas et de paniers de provisions dans la majorité des quartiers et municipalités du Québec. Des collaborations inédites ont permis de mettre à contribution des cuisines et des cuisiniers, des véhicules de transport et des livreurs, des intervenants et des bénévoles.

- Cinq sites de ravitaillement alimentaire, animés par des organismes communautaires, ont été temporairement aménagés dans cinq points névralgiques de Montréal pour répondre aux besoins criants des itinérants.

L'impact de cette mobilisation a rapidement porté fruit. Si les mesures gouvernementales ont d'abord favorisé la PME traditionnelle, le soutien aux organismes à but non lucratif a suivi et la reconnaissance de leur pertinence s'est accrue. Ainsi, à plusieurs reprises pendant la pandémie, des mesures ont été annoncées par les divers paliers de gouvernement en soutien aux organismes communautaires et aux entreprises d'économie sociale. Certaines annonces faisaient parfois écho aux revendications traditionnelles, telle cette annonce du 9 novembre 2020 d'un investissement de 85 M$ sur 5 ans, par le ministre québécois de la Famille, permettant de bonifier le financement à la mission de 280 organismes communautaires œuvrant auprès des familles, et de soutenir 20 autres organismes reconnus, mais peu financés. Cet investissement allait dans le sens indiqué par la Commission spéciale sur les droits des enfants et la protection de la jeunesse qui, en décembre 2019, recommandait de hausser le financement de ces organismes afin de leur permettre de jouer pleinement leur rôle de proximité auprès des familles et des enfants vulnérables.

Une remise en question des « certitudes » économiques et sociales

La pandémie n'aura pas eu que des impacts sur les actions gouvernementales; on les constate également dans l'évolution du discours public dans lequel les constats d'échec du modèle actuel ont ébranlé certaines « certitudes ». Ironiquement, ces remises en question reprennent des éléments de la vision portée depuis des décennies par le mouvement d'économie sociale et le mouvement communautaire, considérés auparavant par certains comme rêveurs ou utopistes.

Dès le début de la pandémie, l'arrêt de la quasi-totalité des activités économiques pour des questions sanitaires a mis à mal le dogme de la primauté de l'économie sur tous les aspects de la vie en société. C'est exactement le discours du mouvement de l'économie sociale qui lutte depuis toujours pour orienter le développement économique en faveur des besoins et aspirations des collectivités et non le contraire. On peut retenir ici trois exemples.

1. L'existence de l'insécurité alimentaire et de l'absence d'autonomie alimentaire a été également mise à l'avant-plan, démontrant la nécessité de construire des systèmes alimentaires locaux et durables. Encore une fois, ce sont des priorités identifiées depuis longtemps par des mouvements citoyens qui ont relevé ce défi à travers de nombreuses initiatives coopératives ou sans but lucratif.

2. La mise en évidence du rôle crucial des services aux personnes, et notamment aux ainées, pour le bon fonctionnement de la société, rejoint également le discours des milieux sociaux. On a vite constaté l'importance de la contribution des milliers de travailleurs et travailleuses œuvrant dans ces secteurs essentiels, trop longuement sous-estimés, voire méprisés.

3. L'appel à l'achat local comme facteur positif pour le développement des communautés a aussi pris de l'importance dans le discours public, avec une influence certaine sur le comportement des consommateurs[2]. Les entreprises d'économie sociale, qui sont par définition sous contrôle local et à proximité des consommateurs, ont pu bénéficier de cette volonté grandissante pour l'achat local. D'autres, il est vrai, ont à l'inverse écopées, notamment dans les secteurs de la culture ou du tourisme, mais sommes toute moins que dans le secteur privé.

Relancer oui, mais autrement

« Relancer oui, mais autrement » est le titre d'une prise de position du Chantier de l'économie sociale en faveur d'une relance économique axée sur la transformation. Comme acteur socio-économique reconnu, le Chantier a initié dès mai 2020 une démarche de réflexion et de mobilisation en faveur de pistes à suivre pour une relance post-COVID. Cette démarche a dévoilé la capacité des acteurs de l'économie sociale et du milieu communautaire de proposer des pistes audacieuses, notamment sur l'autonomie alimentaire, la relance de l'emploi et les conditions de travail, l'immobilier collectif, la qualité de vie juste et décente, la transition écologique et l'achat local.

Le Chantier ne s'est pas limité à faire connaître son message et ses propositions d'action dans les médias et auprès des pouvoirs publics. Il s'est joint au Groupe 15+, un regroupement de leaders économiques, syndicaux, sociaux et environnementaux qui s'est imposé comme interlocuteur important dans la préparation de la période post-COVID.

Les pôles d'économie sociale ont par ailleurs assuré dans les différentes régions du Québec une première ligne de soutien aux milliers d'entreprises collectives mobilisées ou touchées par la crise. Ils ont diffusé l'information sur les programmes disponibles et ont été des interlocuteurs pour la mise en œuvre des diverses mesures de soutien aux entreprises ainsi que pour des démarches de relance; à certains endroits, ils ont contribué à en mettre certaines sur pied en collaboration avec les municipalités. Ils ont offert des pistes en faveur de l'achat local avec le déploiement de l'initiative « L'économie sociale, j'achète! » dans cinq régions. Dans l'Outaouais, les pôles ont été un partenaire de première ligne dans l'adoption d'une politique municipale de soutien à l'économie sociale à Gatineau[3], une première qui risque d'essaimer dans les prochaines années.

Le Conseil québécois de la coopération et de la mutualité (CQCM) a soutenu, à travers ses réseaux membres (3 000 entreprises, 18 fédérations), des services de première ligne aux organisations, notamment en soins à domicile, en alimentation et en technologies de l'information, devenues si vitales dans le contexte de la COVID. Le réseau a avancé une série de propositions pour amorcer la relance et faire la promotion d'une économie utile aux citoyens, du développement territorial et de la transition socioéconomique.

D'autres réseaux sectoriels ne sont pas en reste pour proposer des pistes de relance qui tiennent compte des failles du modèle de développement mises en évidence par la COVID. Ainsi, le Réseau québécois des OBNL en habitation (RQOH), dont de nombreux membres gèrent des résidences sans but lucratif pour ainés, rappelle l'efficacité de ce modèle, contrastant avec les difficultés vécues dans les résidences privées; le Réseau de coopération des entreprises d'économie sociale en aide à domicile, lequel s'appuie sur son réseau de 100 coopératives et organismes sans but lucratif, offre un soutien à domicile à plus de 100 000 usagers dans les dix-sept régions du Québec; et Cantine pour tous, un regroupement d'entreprises d'économie sociale et d'organismes communautaires, travaille à la construction d'un système universel d'alimentation scolaire.

Les organisations collectives au Québec n'ont pas l'intention de laisser passer cette occasion de contribuer à la construction d'une nouvelle « normalité » basée sur un modèle de développement plus soutenable et équitable. Dans de nombreux endroits, l'économie sociale s'est mobilisée pour appeler à une relance plus verte et inclusive et a souligné son rôle dans ce processus tant de relance que de redéploiement du modèle de développement. Certes, il y a loin de la coupe aux lèvres. Le risque est réel que l'on préfère, dans la période post-COVID, se contenter de vouloir « revenir comme avant ». L'enjeu est donc de poursuivre sur la lancée récente en continuant à poser des gestes à la fois ambitieux et structurants.

Car force est de constater que ces réalisations dépassent l'anecdote. Un rapport de l'OCDE paru en juillet 2020[4] soulignait le rôle de l'économie sociale dans tous les pays membres, tant dans la réponse aux besoins à court terme qu'à l'innovation et aux efforts de relance, ainsi que dans la proposition de modèles porteurs à plus long terme.

L'expérience cumulée depuis des décennies permet maintenant à ce mouvement de passer à une autre échelle d'action pour contribuer pleinement à la transition sociale et écologique qui s'impose.

NOTES

1. Remerciements à Jerry Espada et à Beatrice Alain pour leurs remarques et commentaires sur ce texte.
2. Cette volonté de favoriser le « local » a parfois connu des ratés, créant un flou sur la définition même du concept, « local » pouvant exprimer à la fois la proximité de l'achat et l'achat d'un produit fait au Québec. Est-ce que le fait d'acheter dans un commerce de proximité qui vend des produits fabriqués en Chine constitue un achat local?
3. *Social economy and the COVID-19 crisis : current and future roles*. 30 juillet 2020. http://www.oecd.org/coronavirus/policy-responses/social-economy-and-the-covid-19-crisis-current-and-future-roles-f904b89f/
4. *Un soutien à l'action citoyenne au cœur de l'économie.* https://www.gatineau.ca/docs/guichet_municipal/administration_municipale/politiques_vision/politique_economie_sociale.fr-CA.pdf

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Perspective

Community Economic Development:
A Viable Solution for COVID-19 Recovery

Raissa Marks & Michael Toye

Canadian Community Economic Development Network

ABSTRACT

The COVID-19 pandemic has laid bare many of the weaknesses in our social and economic systems, exacerbating some of these challenges and drawing attention to others as we, collectively, find a way forward that results in a sustainable, inclusive, and equitable future for all. Around the world, community economic development (CED) initiatives already foster inclusive economic revitalization, access to capital for business development, local ownership of resources, job creation, poverty reduction, and environmental stewardship. At a larger scale, CED can provide the foundation for COVID-19 recovery. This article outlines key policy proposals for CED-based recovery in Canada and elsewhere. Through the lens of reconciliation with Indigenous Peoples, intersectionality, and a just transition to a low-carbon future, the Canadian Community Economic Development Network proposes the implementation of a national social innovation and social finance strategy and other complementary proposals for a post-COVID-19 world.

RÉSUMÉ

La pandémie de COVID-19 a mis à nu plusieurs des faiblesses de nos systèmes sociaux et économiques, exacerbant certains de ces défis et attirant l'attention sur d'autres alors que nous trouvons collectivement une façon d'aller de l'avant qui mènera vers un avenir viable, inclusif et équitable pour tous et toutes. Partout dans le monde, les initiatives de développement économique communautaire (DÉC) favorisent déjà la revitalisation économique inclusive, l'accès aux capitaux pour le développement d'entreprise, la propriété locale des ressources, la création d'emploi, la réduction de la pauvreté et l'intendance environnementale. À une plus grande échelle, le DÉC peut fournir la fondation pour la relance suite à la COVID-19. Ce document présente des principales recommandations de politiques pour la relance basée sur le DEC au Canada et ailleurs. En tenant compte de trois exigences—la réconciliation avec les peuples autochtones, l'intersectionnalité et une transition équitable vers un avenir à faible émission de carbone, le Réseau canadien de développement économique communautaire propose la mise en œuvre d'une stratégie nationale d'innovation sociale et de financement social et d'autres propositions complémentaires pour un monde post-COVID-19.

Chronic and complex challenges such as unemployment, poverty, the decline of economic activity and the subsequent reduction of social services in urban and rural communities, reconciliation with Indigenous peoples, systemic racism, and climate change require comprehensive responses. The COVID-19 pandemic has laid bare many of the weaknesses in our social and economic systems, exacerbating some of these challenges and drawing attention to others as we, collectively, find a way forward that results in a sustainable, inclusive, and equitable future for all. Around the world, community economic development (CED) initiatives already foster inclusive economic revitalization, access to capital for business development, local ownership of resources, job creation, poverty reduction, and environmental stewardship.

CED is community-led action to create economic opportunities that improve social and environmental conditions. Innovative uses of the economy and marketplace improve well-being and maximize benefits to communities by creating and growing community businesses to meet local needs, keeping jobs in communities, circulating money in the local economy, and increasing income levels of residents. CED includes a variety of activities, such as community-based business development, local investing, and employment skills development for vulnerable people. By tapping into the leadership and ingenuity of community members, CED creates opportunities that become pathways to resilience and renewal. At a larger scale, CED can provide the foundation for COVID-19 recovery that allows us to "build back better."[1]

FROM POWER AND PRIVILEGE TO PARTICIPATION AND INCLUSION: THREE CRITICAL LENSES FOR RECOVERY

Strong communities are built around the principles of inclusion, diversity, equity, and access. Power and privilege must be acknowledged within communities, organizations, policy, and government. It is essential that active efforts are made to build more participatory and inclusive communities where diverse and traditionally marginalized voices lead.

Any recovery plan must take the following imperatives into consideration:

- Acceleration of nation-to-nation dialogue with First Nations, Métis, and Inuit peoples, and reconciliation with them that acknowledges the legacy of historic and present wrongs to Indigenous people across Turtle Island and that recognizes their rights under the United Nations Declaration on the Rights of Indigenous Peoples (United Nations, n.d.), including the right to free, prior, and informed consent to projects on their traditional territories.

- An intersectional lens must be used to address the inclusion of those made most vulnerable in our economy and society. Systemic and institutional racism underlie so many aspects of our society: employment, education, surveillance, the criminal justice system, and healthcare, among others. Similarly, systemic barriers still exist for women and gender-diverse people, and the economic, social, and health impacts of COVID-19 have disproportionately affected women, especially women of colour and recent immigrants (Sultana & Ravanera, 2020). The intersectionality of race, class, and gender create overlapping and interdependent systems of discrimination or disadvantage.

- A just transition toward an ecologically viable, low-carbon future is essential, one that takes into account the need for training for ecologically sustainable jobs and retraining for workers in carbon-intensive industries, builds on existing efforts by businesses to reduce pollution, and provides opportunities for people to help shift the economy toward sustainable alternatives.

SOCIAL INNOVATION AND SOCIAL FINANCE: A READY-MADE SOLUTION JUST WAITING TO BE IMPLEMENTED

The Canadian government took a bold step when the 2015 ministerial mandate letters directed the creation of a Social Innovation and Social Finance Strategy (SISF Strategy).[2] The subsequent co-creation process with stakeholders across

Canada produced *Inclusive Innovation: New Ideas and New Partnerships for Stronger Communities* (Canada, 2018a), a comprehensive report with 12 key recommendations from the SISF Strategy Co-Creation Steering Group. The 2018 fall economic statement announced a $755 million Social Finance Fund and a $50 million Investment Readiness Program (Canada, 2018b). However, the Social Finance Fund has yet to be rolled out; after a very successful two-year pilot, the Investment Readiness Program is set to expire in March 2021; and there has been little action on the remaining elements of the report. The 12 recommendations all have mutually reinforcing impacts, and all require action—implementing some and not others, weakens them all. Furthermore, the development and implementation of the strategy should be guided by the groups it seeks to serve, especially historically disadvantaged and equity-seeking groups. Building on the creativity and expertise of diverse community leaders and organizations will leverage extensive assets and foster truly innovative local action.

The federal government has an opportunity to simply press "go" on the SISF Strategy, which would unblock social innovation and empower communities to tackle the problems that COVID-19 has surfaced for them in ways that take the three recovery imperatives outlined above into consideration. Pressing go in time for the 2021–2022 budget would mean:

- the acceleration of the already-announced Social Finance Fund,
- the expansion of the Investment Readiness Program into an ongoing program,
- additional investment into nationally focused social innovation clusters in key impact areas, and
- the implementation of the 12 recommendations of the SISF Strategy Co-Creation Steering Group.

COMPLEMENTARY POLICY PROPOSALS

CED-based recovery ideas do not end at social innovation and social finance. Some other policies that could be implemented nationally, provincially, and locally are outlined below. Although these policy proposals have been developed for the Canadian context, there is nothing particularly Canadian about them; they could be implemented in just about any jurisdiction in the world. Adapted to local contexts, these policies would lead to more sustainable and equitable communities regardless of location.

- Establishing a national program to grow community investment funds in each province, including awareness raising, knowledge transfer, and capacity building.
- Promoting local and social procurement policies. Focusing these policies on social enterprises, co-operatives, and nonprofit organizations would push the positive social and economic impacts even further.
- Enabling employee- and community-based ownership succession and buyouts for small and medium-size enterprises that may be closing their doors due to the current economic downturn or simply because their current owners are reaching retirement age.
- Ensuring that workforce and entrepreneurship development funding reaches vulnerable and underrepresented groups such as women, Black and Indigenous people, and people of colour.
- Combatting the trend toward more precarious work and the gig economy by advancing a decent work agenda to support good-quality jobs and workers' rights and well-being.
- Accelerating the timeline of the Universal Broadband Fund (Canada, 2020), and using it to encourage community-owned broadband, to ensure that access to broadband increases, particularly for those with limited means and those living in rural and remote communities.

MAKING IT HAPPEN

At the moment, these are simply ideas on paper—they will come to life when people take them on and make them happen. Too often, however, the people affected by policy decisions are rendered entirely passive in the design and implementation process. The consequence of this is that high-value and grassroots expertise is missed, thereby decreasing

the efficacy and ultimately the value of government investments. The challenge of policymaking that does not meaningfully engage stakeholders is compounded when it intersects with marginalized communities. Government and community co-creation and consultation in programming and policy is crucial to community economic development and will help ensure that policy development and implementation will be most effective.

NOTES

1. The slogan "Build Back Better" has been used by many civil society organizations in Canada and around the world to push for a COVID-19 recovery that makes communities more sustainable and resilient than they were pre-COVID (Organisation for Economic Co-operation and Development, 2020). The phrase was first officially used by the United Nations' Sendai Framework for Disaster Risk Reduction document, adopted by the UN in 2015 (United Nations, 2015).
2. The Government of Canada defines social innovation as developing new solutions to social or economic challenges that improve people's quality of life through collaborating with new partners, testing creative ideas, and measuring their impact. An example of that is social finance, which refers to investments intended to create a measurable social or environmental impact as well as to generate financial returns.

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Performance Management, Impact Measurement, and the Sustainable Development Goals: The Fourth Wave of Integrated Social Accounting

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ABSTRACT

Integrated social accounting places social and environmental performance alongside financial performance. In the history of social accounting, it is possible to identify four waves of integrated social accounting statements: *corporate social responsibility* (1970s), *triple bottom line* (1990s), *standardized reporting* (2000s), and today, with the popularization of the United Nations' 2030 Agenda for Sustainable Development, *standardized goals*. The Sustainable Development Goals (SDGs) provide a common language and shared purpose for a multitude of actors, spanning networks, organizational types, and geographical levels. To illustrate the fourth wave of integrated social accounting, this article[1] proposes an integrated social accounting model that focuses organizational attention on the internal and external impacts of an organization's activities through the lens of the SDGs.

RÉSUMÉ

La comptabilité sociale intégrée associe la performance sociale et environnementale à la performance financière. Dans l'histoire de la comptabilité sociale, il est possible d'identifier quatre vagues d'états de comptabilité sociale intégrés. Celles-ci peuvent être caractérisées par la responsabilité sociale des entreprises (années 1970), le triple résultat net (années 1990), les rapports normalisés (années 2000) et, aujourd'hui, avec la popularisation du Programme des Nations Unies pour le développement durable à l'horizon 2030, des objectifs normalisés. Les objectifs de développement durable (ODD) fournissent un langage commun et un objectif commun à une multitude d'acteurs, couvrant des réseaux, des types d'organisations et des niveaux géographiques. Pour illustrer la quatrième vague de comptabilité sociale intégrée, cet article propose un modèle de comptabilité sociale intégrée qui concentre l'attention de l'organisation sur les impacts internes et externes des activités d'une organisation à travers la lentille des ODD.

Keywords / Mots clés : Social accounting; Sustainable Development Goals; Balanced scorecard; Performance management; Impact measurement / Comptabilité sociale; Objectifs de développement durable; Tableau de bord équilibré; Gestion de la performance; Mesure d'impact

INTRODUCTION

Social accounting broadens the factors that are considered in an accounting model and includes stakeholder engagement as a critical component (Mook, Quarter & Richmond, 2007). Integrated social accounting brings together social and environmental performance with financial performance. This goes beyond supplemental social accounting reports, which are separate from the financial reporting and are often used as marketing and public relations tools. The first integrated social accounting statements appeared in the corporate sector fifty years ago; they have since evolved and are now found in all sectors of society.

A fundamental assumption of social accounting is that accounting drives behaviour (Mook, 2007). In the past, both accountants and non-accountants have understood the discipline of accounting as neutral, amoral, and value-free. However, critical accounting scholars have postulated that accounting practices create, sustain, and may even change the way one sees things. For instance, accounting for certain elements while excluding others influences how social reality is constructed. This means that accounting leads societal actors to develop certain assumptions about the world, the functioning of society, and values and expectations. Ultimately, these assumptions, values, and expectations influence policy priorities. In short, a key argument of critical accounting is that accounting is a driver of behaviour and conventional accounting drives behaviour toward the maximization of profit. In contrast, social accounting drives behaviour toward economic, social, and environmental goals (Gibbon, 2012; Hines, 1988; Mook & Machokoto, 2017; Morgan, 1988; Tinker, 1985).

In the history of social accounting, it is possible to identify four waves of integrated social accounting statements: *corporate social responsibility* (1970s), *triple bottom line* (1990s)*,* and *standardized reporting* (2000s) (Mook, 2007). Currently, we are witnessing the emergence of a fourth wave (*standardized goals*). This article briefly reviews these waves and then describes a model that illustrates the fourth wave. This model, Integrated Social Accounting (ISA)*,* brings together three driving forces: critical accounting, collective impact, and the Sustainable Development Goals. The Sustainable Development Goals are universal goals established by the members of the United Nations in 2015 and published in *Transforming our World: The 2030 Agenda for Sustainable Development*. The article then discusses three conundrums of impact measurement and expands on the ISA model. This is followed by a discussion on the implementation of the model and next steps.

FOUR WAVES OF INTEGRATED SOCIAL ACCOUNTING

As noted, in the history of integrated social accounting statements, it is possible to identify four waves: *corporate social responsibility* (1970s), *triple bottom line* (1990s)*, standardized reporting* (2000s), and the incipient wave of *standardized goals*. The first wave can be traced back to the 1970s, when the public started to demand more information on the social and environmental impacts of business:

> Monitoring a company's social performance is an outgrowth of a great and growing public concern about corporate social responsibility. Larger and larger numbers of people in all walks of life, including many prominent business leaders, now believe that corporations should actively pursue socially responsible goals. This means reducing pollution, building more safety and reliability into products, providing more and better employment and advancement opportunities for minorities and women, making work more meaningful, more satisfying, and safer for all employees, and generally promoting the well-being of society in numerous other ways. (Blake, Frederick, & Myers, 1976, p. 1)

This period was marked by bold experimentation and high expectations. In 1971, Abt and Associates (Abt Associates, 1974, cited in Blake et al., 1976) published the *Social and Financial Income Statement*, which started with existing accounting statements, added new items, and then rearranged the way those items were presented by stakeholder group:

company/stockholders, staff, clients, and community. Social costs included lay-offs and involuntary terminations, as well as the difference of earnings between a minority or female staff member and a non-minority or male staff member. Staff overtime that was worked but not paid was considered a subsidy to clients. The stakeholder "community" was shown to receive benefits through local taxes paid by the company and through reduced parking areas, which discouraged single-driver trips and thus resulted in less pollution and traffic on the highways (Abt Associates, 1974, cited in Blake et al., 1976).

Other integrated social accounting statements developed in this period included the Socioeconomic Operating Statement (Linowes, 1972), the Statement of Fund Flows for Socially Relevant Activities (Dilley & Weygandt, 1973), and the Social Impact Statement (Estes, 1976). Due to the complexities of valuing externalities and intangible items, these statements did not catch on. However, they inspired subsequent work.

The second wave of integrated social accounting was inspired by the "Brundtland Report" (UNWCED, 1987), which conceptualized sustainability as having three dimensions: economic, social, and environmental. This wave gained momentum when John Elkington (2004) introduced the concept of the *triple bottom line* in the 1990s. Whereas conventional accounting focused on a single bottom line, profit, an emphasis on the triple bottom line expanded attention to three areas: social equity, environmental quality, and economic prosperity. These categories are also referred to as people, planet, and profit (Elkington, 2004). As part of this wave, some organizations started to prepare sustainability accounting reports (Bebbington & Gray, 2006). Sustainability accounting thus focused on an organization's performance in terms of moving toward or away from sustainability (Gray & Milne, 2004).

During the second wave, integrated social accounting for organizations outside of the for-profit sector emerged as conventional accounting procedures designed for for-profit organizations; they missed the social-performance story of social economy organizations. Integrated social accounting statements for nonprofits and co-operatives that appeared in this period include the Social Impact Statement, the Cooperative Social Balance, the Community Return on Investment, the Expanded Value Added Statement, the Socio-economic Resource Statement, and the Socio-economic Impact Statement (Land, 1996; Mook et al., 2007; Richmond, 1999; Vaccari, 1997).

The third wave started around the beginning of the twenty-first century, with the emergence of standardizing reporting guidelines such as the Global Reporting Initiative (GRI, 2020). The GRI provided guidance for all types of organizations on how to disclose their economic, social, and environmental performance. This was also a time of experimentation with the balanced scorecard. This performance measurement and management tool had been used for strategic planning in the for-profit sector since the 1980s, and it was now adapted to reflect social performance for nonprofits and social enterprises (Bull, 2007; Kaplan, 2001; Manville, 2007; Martello, Watson, & Fischer, 2008; Somers, 2004). In its original form, the balanced scorecard aimed to achieve financial and shareholder objectives by focusing strategic attention on four perspectives: finances, the customer, internal management processes, and learning and growth. In so doing, it provided a more balanced view of the organization's performance. In the nonprofit setting, Robert Kaplan (2001) modified the balanced scorecard to acknowledge that the strategy should be driven by mission rather than financial/shareholder objectives. In this setting, the four perspectives answer questions such as:

> If we succeed, how will we look to our financial donors? To achieve our vision, how must we look to our customers/recipients? To satisfy our customers, financial donors, and mission, at which business processes must we excel? To achieve our vision, how must our people learn, communicate and work together?" (Kaplan, 2001, p. 3610)

While the third wave of integrated social accounting provided a degree of standardization in reporting, the fourth wave provides a degree of standardization in terms of societal goals. The United Nations Sustainable Development Goals

(SDGs)—which were released at the 2015 United Nations Development Summit in New York as part of the 2030 Agenda for Sustainable Development—are an example of societal goals. The SDGs are a set of 17 broad interdependent goals resulting from consultations with a multi-nation working group established by the United Nations (see Figure 1).This process built on decades of work by the United Nations and its member countries, including the Millennium Development Goals that were introduced in 2000 to reduce extreme poverty by 2015. The 17 goals of the 2030 agenda provided "a shared blueprint for peace and prosperity for people and the planet, now and into the future" (United Nations, n.d., p. 1). A vital feature of the goals was the recognition that they are interconnected: "Ending poverty and other deprivations must go hand-in-hand with strategies that improve health and education, reduce inequality, and spur economic growth – all while tackling climate change and working to preserve our oceans and forests" (United Nations, n.d., p. 1).

Figure 1: The SDGs

Source: United Nations. (n.d.). SDG Poster and Individual Goals for Web and Print. URL: https://www.un.org/sustainable development/news/communications-material/ [May 8, 2020].

There has been an impressive increase in awareness of and focus on the SDGs in a relatively short period. For instance, Local 2030 is a global community that has over 500 resources in its online library to help facilitate the implementation, discussion, and incubation of ideas related to the scaling and acceleration of the SDGs at the local level. Impact Hub is another example; members in over 50 countries mobilize around measuring impact in terms of localizing the SDGs (Impact Hub Ottawa, 2020).

The SDGs are inspiring initiatives in a great variety of contexts. The nonprofit B Lab (2019) has partnered with the United Nations Global Platform to develop a platform to certify B Corporations[2] in alignment with the SDGs. Organizations of all types around the world are focusing their annual reports on the SDGs, and accounting bodies provide guidance on how to report on the SDGs.[3] The Common Approach to Impact Measurement project for social enterprises under development

in Canada is adopting the SDG framework for its social and environmental indicators (Common Approach, 2019a), and the Future-Fit Business Benchmark approach, a science-based sustainability framework, is now mapped to the SDGs (Future-Fit Business, 2019; Willard, 2019). The Canadian federal government provides an example of how governments are organizing to achieve the SDGs. It has charged each of its agencies with accountability for one or more of the SDGs. For instance, achieving goal three—ensure healthy lives and promote well-being for all at all ages—is the collaborative responsibility of Crown-Indigenous Relations and Northern Affairs Canada, Environment and Climate Change Canada, Global Affairs Canada, Health Canada, Indigenous Services Canada, Public Health Agency of Canada, and Veterans Affairs Canada (Government of Canada, 2019).

Another driver of the fourth wave is *collective impact*. Collective impact is an approach that gained much attention after the publication of a pioneering article of the same name by John Kania and Mark Kramer (2011). Collective impact aims at solving large-scale social problems through broad cross-sector collaboration. It consists of five interlinked components: 1) a common agenda, 2) shared measurement systems, 3) mutually reinforcing activities, 4) continuous communication, and 5) backbone support organizations.

A study of collective impact initiatives (Spark Policy Institute & ORS Impact, 2018) provides evidence that this approach contributed to positive system- and population-level changes, and that there were many pathways that led to these impacts. In other words, while the end goals were similar, there were many ways to reach them.

The Elizabeth River Project (2016) in south-eastern Virginia is one such project. For many years, the river was a dumping ground for industrial waste and was presumed dead. Today, it is home to blue herons, river otters, and many varieties of fish. Over 120 stakeholders came together to restore the river, including municipal governments, nonprofit organizations, local businesses, schools, community groups, universities, and citizens (Elizabeth River Project, 2016; Kania & Kramer, 2011). FSG Impact (2012) identified the five collective impact elements within the project as:

- Common agenda: All parties agree to shared goals to conserve and restore Elizabeth River.
- Shared measurement: All parties keep track of the same things, decreasing pollution and bringing back wildlife.
- Mutually reinforcing activities: Each actor does their own part using their unique skills.
- Continuous communication and regularly sharing results with each other: All actors monitor progress and make improvements.
- Backbone organization: A support team helps mobilize, coordinate, and facilitate to keep the goal— saving a river—in sight and keep the progress rolling.

While the collective impact approach has been successful in many different arenas, Mark Cabaj and Liz Weaver (2016) argue that it is time to move forward from a managerial perspective, which focuses mostly on improvements to existing systems, to a movement-building perspective aimed at transforming those systems:

> Would-be change-makers must tend to the day-to-day tasks of research, raising money, planning, and man-agement. But the chances that their efforts will achieve scale improve dramatically if the work is undergirded with relationships based on a common vision and value — relationships that span diverse organizations, sec-tors, and political affiliations. (p. 3)

Al Etmanski and Vickie Cammack nicely summarized this approach with the following dictum: "act like an organization, but think like a movement" (Cited in Cabaj & Weaver, 2016, p. 3).

ADDRESSING CONCEPTUAL MEASUREMENT CONUNDRUMS

The issues tackled by social economy organizations are complex. Complex problems require adaptive evaluation approaches that accommodate unique conditions and accept ambiguity and uncertainty (Cabaj, 2014; Glouberman & Zimmerman, 2002). Moving forward requires addressing some of the conundrums faced by those trying to measure impact. Four dilemmas in this regard are precision, attribution, temporality, and the proliferation of measures.

The first conundrum relates to the idea that social impact can be measured precisely. This is evidenced by the many difficulties faced by organizations that try to measure their impact (Cabaj, 2014; Mook, Maiorano, Ryan, Armstrong, & Quarter 2015; Ruff & Olsen, 2016). For instance, organizations calculating a social return on investment (SROI) ratio report that social impact measurement is a highly subjective process. The number of assumptions required in calculating "deadweight" (the amount of impact that would have happened anyway without the activity), "attribution" (the percentage of impact attributable to the organization), and "drop-off" (the degree to which an impact diminishes over time) adds to the subjective nature of the result (Nicholls, Lawlor, Neitzert, & Goodspeed, 2012). Because of this, outcomes are not comparable between organizations or programs. Nevertheless, it is hard to avoid the temptation to compare. On the positive side, undertaking an impact measurement process such as the SROI ratio results in increased dialogue and engagement with stakeholders. In turn, the learning gained from this dialogue can lead to improvements in performance.

A second conundrum, which is closely related to the first one, is that of attribution. Attribution refers to the extent to which a particular factor influenced a result. For complex problems, unequivocally measuring the attribution of a particular program is not practical, if not impossible, considering the resources and expertise needed to undertake randomized controlled trials (Treasury Board of Canada Secretariat, 2012). To address this issue, John Mayne (1999) argues that measurement should be looked at as "less about precision and more about increasing understanding and knowledge" (p. 5), and the focus is on contribution, not attribution per se. This involves a series of steps:

- Step 1: Set out the cause-effect issue to be addressed.
- Step 2: Develop the theory of change.
- Step 3: Assess the resulting contribution story.
- Step 4: Gather the existing evidence on the theory of change.
- Step 5: Reassess the contribution story and challenges to it.
- Step 6: Seek out additional empirical evidence.
- Step 7: Revise and strengthen the contribution story (Treasury Board of Canada Secretariat, 2012).

A third conundrum is time. Impact often occurs over the long-term, yet most reporting focuses on short-term outputs and outcomes that correspond to the fiscal year or the funder's reporting period. Fourth is the challenge of navigating the proliferation of methods and tools available to measure impact (Arvidson & Lyon, 2014; Carman, 2010; Ebrahim & Rangan, 2010; Lalande & Cave, 2017: Organisation for Economic Co-operation and Development, 2015; Salathé-Beaulieu, 2019). With so many options, it is easy to imagine the difficulty of aggregating results from multiple organizations to measure economic, social, and environmental performance more widely. As a result, impact reporting is siloed and not easily connected to measuring changes over time in communities, regions, and countries.

Viewing the paradigm of impact measurement through an interpretivist lens instead one mediates these complexities: "This shifts the framing … from calculating a precise number to generalize and predict to understanding lived experiences to improve impact and to mobilize resources. Calculations are still important, but they are not the ends" (Mook et al.,

2015, 237). This alternative "way of knowing" informs a holistic framework of integrated social accounting that could be adopted by all types of organizations in the social economy, as well as in other sectors. By moving away from the need for precise measurements and precise attribution in a short period of time, the fourth wave of integrated social accounting pays more attention to the progress of moving behaviour in the direction of positive impact, or away from negative impact. This also necessitates recognizing that there are many ways to reach a goal (Cabaj, 2014). As Kate Ruff and Sara Olsen (2016) argue,

> The market is best served when each organization can measure its social impact in the way that is most meaningful and insightful to its aim and operations, as long as it follows common principles for good measurement. Drawing insights from financial accounting,[4] good analysts focus on measures that are flexible and adaptable to different contexts (within limits), applied consistently (organizations pick an approach and stick to it), and well disclosed (bring on the fine print!). (p. 2)

This is the perspective taken by the Common Approach to Impact Measurement initiative. Led by accounting professor Kate Ruff of Carleton University, it is funded by federal and provincial government agencies as part of the Ontario Social Enterprise Strategy. The aim of the project is to equip social enterprises with solid business fundamentals, connect social enterprises to markets and capital to grow and scale, and demonstrate the value of social enterprise and social finance (Common Approach, 2019b; Ministry of Economic Development and Growth, 2016). Guidance on how to self-report data for impact measurement is available, for instance, through the Impact Management Project (IMP, 2019). Collecting data through hubs such as the Common Approach to Impact Measurement allows for aggregation and analysis at the community, regional, and national levels.

THE FOURTH WAVE OF INTEGRATED SOCIAL ACCOUNTING: STANDARDIZED GOALS

The Integrated Social Accounting (ISA) model that follows illustrates the fourth wave integrated social accounting model. ISA takes a balanced-scorecard approach and expands its focus to align with societal impact, in particular the Sustainable Development Goals Agenda 2030.[5] Comparing this model to models in previous waves is parallel to comparing the distinction between Strategic Human Resources Management (SHRM) and Mutual Human Resources Management (MHRM). SHRM aligns the functions of MHRM with the strategic direction or mission of the organization. MHRM is based on a dual alignment of strategic and societal goals. Co-operatives and credit unions are examples of organizations that are dually aligned. They are concerned with organizational success and also with operating socially in line with co-operative principles (Akingbola, 2013).

The ISA model consists of four interconnected dimensions: resources/capital; value creation/destruction; internal systems and processes; and organizational learning, growth, and innovation (see Figure 2).

Figure 2: Integrated Social Accounting (ISA) model
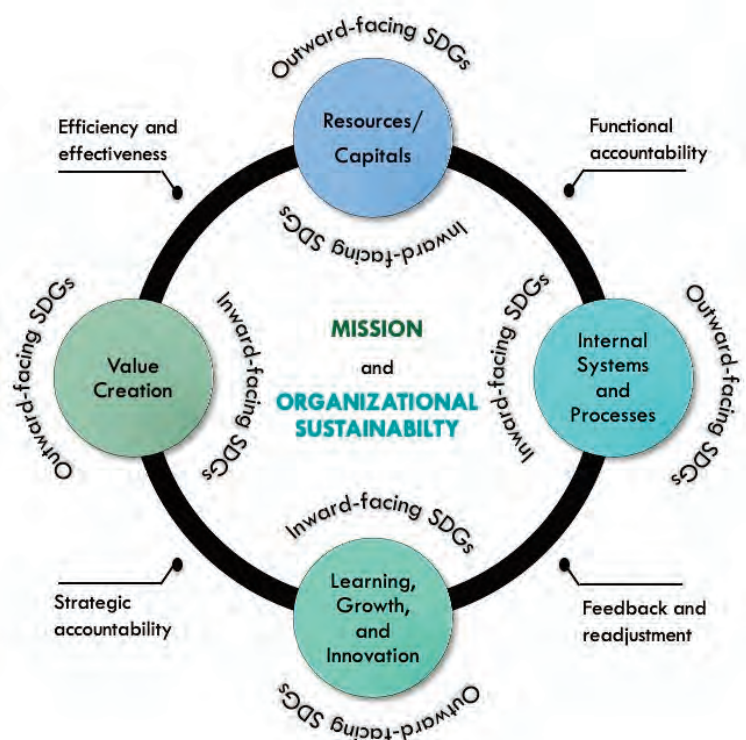
At a high level, ISA responds to the four following questions:

1. Resources/capital: What level of resources/capital does the organization need to operate effectively and efficiently to achieve its mission in line with the SDGs?

   Conventional accounting focuses on financial and, to some extent, in-kind resources; however, in the integrated social accounting model, all types of resources are considered. Value-creating resources include economic capital, made up of financial and physical capital; intellectual capital, including human resource capital (such as volunteers), organizational capital, and relational capital; and natural capital, including land and natural resources (Castillo, 2016, 2018; Mook, 2007).

2. Value creation/destruction: What difference is the organization making economically, socially, and environmentally through the lens of the SDGs?

   Through an organization's operations, external goods and services are transformed using labour and capital, creating and/or destroying economic, social, and environmental value. This is also known as value added. Positive value added contributes to achieving the mission of the organization and the SDGs. Minimizing the destruction of value added, from activities leading to environmental degradation, for example, is also essential.

3. Internal systems and processes: What internal systems and processes does the organization need to have in line with the SDGs to successfully achieve its mission and remain viable?

   In particular, this dimension focuses on control, managing intellectual capital, and minimizing risk, and it is continually tailored to the organization and context based on feedback. Attention to capacity and capital building through the lens of the SDGs is integral to the operation of the organization (Castillo, 2019).

4. Organizational learning, growth, and innovation: What can the organization learn from itself and its stakeholders in order to improve its impact on the SDGs and maintain organizational sustainability?

   Crucial to achieving organizational success and the SDGs are reflection, learning, growth, and innovation, guided by strategic accountability. Ongoing assessment is a critical factor in success. Learning happens at different levels:

   - "Single-loop learning is about making adjustments to correct a mistake or a problem. It is focused on doing things right. Causality might be observed but typically is not addressed.

   - Double-loop learning is identifying and understanding causality and then taking action to fix the problem. It is about doing the right things.

   - Triple-loop learning goes even deeper to explore our values and the reasons why we even have our systems, processes, and desired results in the first place. It is about trying to ascertain an understanding of how we make decisions that frame our work." (Tamarack Institute, n.d., p.1, based on the work of Chris Argyris and Donald Schön)

Through these four dimensions, organizations link performance management and impact measurement while addressing efficiency and effectiveness, functional and strategic accountability, and feedback and adjustment (see Figure 1). The SDGs provide the common lens that allows organizations to take collective impact to the next level: moving from a managerial perspective to a movement-building perspective (Cabaj & Weaver, 2016).

IMPLEMENTATION OF THE ISA

A single organization will not necessarily impact all the SDGs but will self-align initially to the ones that are most aligned with creating value or minimizing negative impact. This can be facilitated by bringing stakeholders together to brainstorm

on the impact the organization is having on them and others. Guidelines for establishing materiality are available through bodies such as the Sustainability Accounting Standards Board (SASB, 2018), the Global Reporting Initiative (GRI, 2020), and Social Value UK (2019).

Generally, an organization would start with its current conventional accounting practices and then explore new factors. This might involve revisions to the chart of accounts in order to aggregate and report items in different ways, or the addition of new items to an existing information system. A dashboard might also be constructed to monitor performance in each dimension.

One starting point in relating the global SDGs to a local context is the Canadian Indicator Framework (CIF) developed by Statistics Canada in collaboration with other federal departments. The CIF sets out ambitions and possible indicators for each of the SDGs in the Canadian context (see Appendix A). These provide guideposts and movement toward a shared language and shared values (Global Affairs Canada, 2018; Government of Canada, 2019). Data hubs hosted by Statistics Canada track Canada's progress at the national level (Statistics Canada, 2019). At the global level, data are reported yearly, for instance through the United Nations Sustainable Development Solutions Network (Sachs, Schmidt-Traub, Kroll, Lafortune, & Fuller, 2019).

To facilitate understanding and action, the SDGs can be categorized into themes. For instance, MSCI, a provider of investment decision support tools, proposes five actionable impact themes that are applicable across a broad set of stakeholders: 1) basic needs, 2) empowerment, 3) climate change, 4) natural capital, and 5) governance. (MSCI, 2016). Each theme is matched up to a set of SDGs (see Table 1).

In implementing the ISA approach, organizations could start with data they are already collecting, such as financial accounts and social performance reports to funders and other audiences. Metrics associated with the SDGs would be reported to national or regional data hubs periodically, and these data could be used for further analysis to inform policy and resource allocation at all levels.

SUMMARY

The impetus for the fourth wave of integrated social accounting derived from the popularity of the SDGs and the broadening of collective impact thinking. Organizations are driven by common goals, albeit in different ways. This approach alleviates some of the perceived necessity for the standardization of indicators while keeping common goals at the forefront.

To illustrate this approach, this article advances the ISA model, bringing together four dimensions: 1) resources/capital, 2) value creation/destruction, 3) internal systems and processes, and 4) organizational learning, growth, and innovation. Organizations using this model focus on the implications of their activities through the lens of the SDGs, looking both internally and externally. The sustainable development goals (SDGs) provide a common language and shared purpose for a multitude of actors, spanning net-

Table 1: SDGs by actionable theme

Theme	Sustainable development goal (SDG)
Basic needs	1. no poverty 2. zero hunger 3. good health & well-being 6. clean water & sanitation 11. sustainable cities & communities
Empowerment	4. quality education 5. gender equality 8. decent work & economic growth 9. industry, innovation, & infrastructure 10. reduced inequalities
Climate change	7. affordable & clean energy 13. climate action
Natural capital	12. responsible consumption & production 14. life below water 15. life on land
Governance	16. peace, justice, & strong institutions 17. partnerships

works, organizational types, and geographical levels. The approach assumes that accounting drives behaviour and thus can be used to drive social change.

Operationalizing such an integrated social accounting model, as with any new process, requires resources that are often in short supply. Time is needed to gather and reconfigure existing data, establish connections with stakeholders, and reflect on impact. Additional funds may be needed to establish new information systems. As argued before, "Social accounting is not simply a procedure for producing accounting statements; it is also a mechanism for understanding the social and economic dynamics of an organization. Assembling such statements can create insights for stakeholders, an understanding of what has been accomplished and where improvements can be achieved" (Mook, Richmond & Quarter, 2003, p. 295). Aligning with societal goals, such as the SDGs, takes integrated social accounting to the next level.

NOTES

1. This article expands on a previous article for practitioners (Mook 2019).
2. See Ruff, 2013. Certified B Corporations are businesses that operate for both purpose and profit.
3. Examples of corporations include Sika Group (n.d.) and South Pole (n.d.), an example of a B Corp is Sustainability Advantage (n.d.), and examples of accounting organizations providing guidance for how to account for the SDGs are the Association of Chartered Accountants (2017) and KPMG (2018).
4. See Ruff, 2013.
5. Integrated Social Accounting (ISA), the model advanced in this article, builds on the Nonprofit Integrated Social Accounting (NISA) model (Mook, 2014). Whereas the NISA model focuses on whether not an organization is moving toward achieving its mission effectively and efficiently, ISA focuses on both inward-facing and outward-facing goals through the lens of the SDGs.

WEBSITES

Certified B Corporation, https://bcorporation.net/
Impact Hub, https://impacthub.net/
Local 2030, https://www.local2030.org/
Sika Group, https://www.sika.com/en/about-us/sustainability/sika-sustainability-strategy/un-sustainable-development
  -goals.html
South Pole, https://www.southpole.com/sustainability-solutions/sdg-impacts-of-investments
Sustainability Advantage, https://sustainabilityadvantage.com/

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Appendix A: Sustainable developments goals

Goal			Ambitions[*]
1	No poverty	End poverty in all its forms everywhere	Reduce poverty in Canada in all its forms
2	Zero hunger	End hunger, achieve food security and improved nutrition, and promote sustainable agriculture	Canadians have access to sufficient, affordable and nutritious foodCanadian agriculture is sustainable
3	Good health and well-being	Ensure healthy lives and promote well-being for all at all ages	Canadians adopt healthy behaviours Canadians have healthy and satisfying lives Canada prevents the causes of premature death
4	Quality education	Ensure inclusive and equitable quality education and promote lifelong learning opportunities for all	Canadians have access to inclusive and quality education throughout their lives
5	Gender equality	Achieve gender equality and empower all women and girls	Canadians are well represented at all levels of decision-making Canadians share responsibilities within households and families
6	Clean water and sanitation	Ensure availability and sustainable management of water and sanitation for all	Canadians have access to drinking water and use it in a sustainable manner
7	Affordable and clean energy	Ensure access to affordable, reliable, sustainable, and modern energy for all	Canadians reduce their energy consumption Canadians have access to clean and renewable energy
8	Decent work and economic growth	Promote sustained, inclusive, and sustainable economic growth and full and productive employment and decent work for all	Canadians have access to quality jobs Canadians contribute to and benefit from sustainable economic growth
9	Industry, innovation, and infrastructure	Build resilient infrastructure, promote inclusive and sustainable industrialization, and foster innovation	Canada fosters sustainable research and innovation Canadians have access to modern and sustainable infrastructures
10	Reduced inequality	Reduce inequality within and among countries	Canadians live free of discrimination and inequalities are reduced
11	Sustainable cities and communities	Make cities and human settlements inclusive, safe, resilient, and sustainable	Canadians have access to quality housing Canadians live in healthy, accessible, and sustainable cities and communities
12	Responsible consumption and production	Ensure sustainable consumption and production patterns	Canadians consume in a sustainable manner
13	Climate action	Take urgent action to combat climate change and its impacts*	Canadians reduce their GHG emissions Canadians are well-equipped and resilient to face the effects of climate change
14	Life below water	Conserve and sustainably use the oceans, seas, and marine resources for sustainable development	Canada protects and conserves marine areas and sustainably manages ocean fish stocks
15	Life on land	Protect, restore, and promote the sustainable use of terrestrial ecosystems, sustainably manage forests, combat desertification, and halt and reverse land degradation and halt biodiversity loss	Canada ensures all species have a healthy and viable population Canada conserves and restores ecosystems and habitat Canada sustainably manages forests, lakes, and rivers
16	Peace and justice strong institutions	Promote peaceful and inclusive societies for sustainable development, provide access to justice for all and build effective, accountable, and inclusive institutions at all levels	Canadians are safe and secure, in person and online Canadians have equal access to justice Canadians are supported by effective, accountable, and transparent institutions
17	Partnerships to achieve the goal	Strengthen the means of implementation and revitalize the global partnership for sustainable development	Canada fosters collaboration and partnerships to advance the SDGs

[*]*Source*: Government of Canada (2019)

When the Means Modify the Ends: (E)Valuating and Transforming the Purpose of a Nonprofit Organization through Impact Assessment

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ABSTRACT

In a context marked by a trend toward marketization and a rise in performance measures, nonprofit organizations (NPOs) are under pressure to show that their activities have visible impacts. Based on the Economies of Worth framework derived from French pragmatist sociology, this article explores how NPOs may come to change what they value and their fundamental purpose. More specifically, it delves into the process of valuation triggered by the intervention of consultants who were retained to help an NPO develop an impact evaluation tool aimed at legitimizing its actions. The findings show how this process led to a complete redefinition of the NPO's "theory of change," ultimately distancing the NPO from its initial, explicit purposes.

RÉSUMÉ

Dans un contexte marqué par une tendance à la marchandisation des activités et une exigence accrue de mesures de performance, les organismes à but non lucratif (OBNL) sont soumises à la pression de démontrer les impacts de leurs activités. À partir du cadre théorique des Économies de la grandeur issu de la sociologie pragmatiste française, cet article explore comment les OBNL peuvent en venir à modifier ce qu'elles valorisent, voire leur mission même. Plus précisément, l'article décortique le processus de « valuation » déclenché par l'intervention de consultants embauchés pour appuyer un OBNL dans le développement d'un outil d'évaluation d'impact visant à légitimer ses actions. Nos résultats montrent comment ce processus a conduit l'OBNL à une redéfinition complète de sa « théorie du changement », l'éloignant finalement de ses objectifs initiaux.

Keywords / Mots clés : Valuation; Impact assessment; Economies of Worth; Nonprofit organization : valuation; évaluation d'impact; économies de la grandeur, organismes à but non lucratif

INTRODUCTION

Over the last decades, organizations have faced rising quantification and performance measures to meet the demands for efficiency and accountability (e.g., Chiapello, 2015; Espeland & Sauder, 2007). Quantitative assessment tools strongly encourage the measurement of outcomes, results, and impacts (Martinus Hauge, 2016), even in areas that have traditionally escaped measure. Nonprofit organizations (NPOs) must now justify their use of resources relying on the evaluation and measure of their activities and impacts, despite the difficulty this poses (Arvidson, 2009; Moxham, 2010). In a context of increased competition for scarce resources (Jäger & Schröer, 2014), NPOs, implicitly or explicitly, engage in such assessments to demonstrate their contribution, legitimize their activities, and, ultimately, justify their existence (Arvidson & Lyon, 2014; Grieco, Michelini, & Iasevoli, 2015).

Measuring the impacts of NPOs introduces the difficulty of measuring elements that are not always easily quantifiable (Fourcade, 2011), and raises the question of the possible effects or consequences of such economic evaluations *of* and *on* NPOs' social and cultural activities (Chiapello, 2015). Indeed, the mere fact of evaluating is intrinsically related to what is considered to be valuable (Martinus Hauge, 2016) and may also affect the behaviour of the individuals and organizations measured (Espeland & Sauder, 2007). Such considerations have stimulated the emergence of the field of "valuation studies" (Kornberger, 2017; Martinus Hauge, 2016; Orlikowski & Scott, 2013), which represents a pragmatist turn in the study of value in social science (Barman, 2015). Valuation studies share a common interest in the practices by which value or "worth" is assigned to persons, objects, or activities (Lamont, 2012), and address "how value is produced, diffused, assessed, and institutionalized across a range of settings" (Lamont, 2012, p. 4). While valuation is the practice of giving value, evaluation is the practice of assessing value (Lamont, 2012). This allows for a novel perspective on the development of impact assessment tools, and on how to understand the construction and negotiation of value by NPOs in order to legitimize themselves.

The central argument of this article is that in the process of trying to grasp their contribution through impact assessment tools, NPOs can rapidly and insidiously lose sight of their central, deeply entrenched vision of what they value. Thus, it is important to uncover the details of the valuation process, which is the aim of this empirical, qualitative study. It analyzes a consultant-led process of setting up impact assessment tools in an NPO through the lens of French pragmatist sociology's Economies of Worth (EW) (Boltanski & Thévenot, 2006). A "sociological theory of value" (Stark, 2009, p. 10), Boltanski and Thévenot's (2006) Economies of Worth framework offers a relevant analytical grid to unveil how organizations justify and legitimize their actions with stakeholders, as well as the value they grant to their activities. It "shows in rich detail how the principles of evaluation established in each order of worth entail discrete conceptions of what is considered 'good' through different metrics, measuring 'instruments,' and proofs of worth objectified in artifacts and objects in the material world," (Stark, 2009, p. 13) As such, this framework enables a link between evaluation and legitimization through a repertoire of evaluation criteria.

This article draws from the Economies of Worth framework to answer the following question: How can the establishment of evaluation tools transform the purpose that an organization puts forward when justifying its activities? Through a longitudinal study of Enacting, a NPO specialized in theatre-intervention (i.e. an emancipatory approach aimed at giving a voice and dramatize the experiences of "ordinary people" through drama experiments), this study identifies three elements that allow for the rapid change of what is of value and, ultimately, of the very purpose of a nonprofit. The first is related to the combination of different "worlds" (in Boltanski and Thévenot's terms, as will soon be explained in the conceptual framework) in which the consultant firm's intervention is initially positioned, allowing consultants to exercise authority in their role of facilitator. The second element is the deductive approach adopted by the consultants leading the process. The last important element resides in the particularity of the tools used to frame the process and collect the data. As will be argued below, previous research has documented different evaluation tools for NPOs and the reasons why NPOs de-

velop them. Research addressing the ways establishing these tools can impact NPOs, and the actual processes through which NPOs come to transform themselves and what they value along the way, however, is scarce. This is specifically what this article aims to uncover, thus bringing an original "valuation" lens to the understanding of the impact assessment issues facing NPOs.

This article begins with a review of the literature on the evaluation of NPOs, valuation, and the Economies of Worth framework that provide the conceptual ground for the empirical study. Research methods, findings, a discussion, and a conclusion follow.

CONCEPTUAL BACKGROUND

Nonprofit organizations' performance and impact evaluation

The performance and impact evaluation of NPOs has been extensively explored. Several authors have reviewed the literature on the topic (e.g., Forbes, 1998; Lecy, Schmitz, & Swedlund, 2012; Micheli & Kennerley, 2005; Ruebottom, 2011) and various assessment tools and models have been analyzed and proposed (e.g., Dougherty, 2019). This has even been undertaken for very specific sectors (see Alberio & Tremblay, 2014, for work insertion social enterprises; Lum, Shields, & Evans, 2016, for non-governmental organizations).

Matthew Hall (2014) points out that to understand the evaluation tools and models used by NPOs, it is necessary to analyze their inherent logic. In analyzing the evaluation tools most frequently used by NPOs, Hall (2014) proposes a typology based on three logics of evaluation: 1) the learning evaluation logic, characterized by the richness of data from as many actors as possible, a focus on telling stories or events, and an evaluator acting as a facilitator helping organizations to focus their evaluation; 2) the scientific logic, characterized by "a strong focus on systematic observation, gathering of observable and measurable evidence" (Hall, 2014, p. 321), in which the data collection process is not influenced by personal feelings and the evaluator assumes a role of scientist, possessing the technical knowledge necessary for the implementation of a specific evaluation tool; 3) the bureaucratic logic, which seeks a certain categorization of results and impacts mobilizing models such as the theory of change model or a logic model, in which the evaluator acts as an evaluation tool implementer.

There are multiple reasons explaining the increasingly frequent use of performance and impact assessments by NPOs. Taking stock of the extensive literature on the subject, two major motives can be highlighted. For an NPO, evaluation is a means of accountability (Eynaud & Mourey, 2012; Glassman & Spahn, 2012; Greatbanks & Manville, 2010; Greiling & Stötzer, 2015) and a way to legitimize and inform stakeholders about the results of its activities (e.g., Arvidson & Lyon, 2014; Eckerd & Moulton, 2010; Luke, Barraket, & Eversole, 2013; Maier, Schober, Simsa, & Millner, 2015; Manetti, 2014; Millar & Hall, 2013; Yu & McLaughlin, 2013).

Yet despite numerous writings on the subject of NPO evaluation, the lack of theorizing is still a call for researchers in this field (Hall, 2014). Further, notwithstanding many classifications and explorations of the motives that entice NPOs to carry out performance and impact evaluations, the extant literature has not conducted empirical studies that consider "tools-in-use" (Jarzabkowski & Kaplan, 2015, 538), focusing on the interactions between people and tools and paying attention to the performative effects of these interactions on actors, tools, and organizations, especially in terms of changes in the valuation of activities.

Valuation and the Economies of Worth

A central background issue with regards to performance and the impact evaluation of NPOs is determining what is valuable and how to justify it, measure it, and produce proof. By choosing (or being strongly encouraged to choose) some

performance indicators over others in the design of their evaluation tools, NPOs signal the importance and value they grant to some dimensions of their actions over others. As such, evaluation is intrinsically and implicitly linked to valuation. Yet, rarely have scholars studied evaluation in NPOs from a valuation lens.

Recently developed, the concept of "valuation" refers to the social practices that aim to give value to any entity, whether it is a person, an action, an object, or an event (Lamont, 2012). Inspired by John Dewey's (1939) pragmatist theory of valuation, the concept of valuation draws attention to the fact that value is the result of a practical activity and not an intrinsic characteristic of an object. Valuation can be defined as "any social practice where the value or values of something is established, assessed, negotiated, provoked, maintained, constructed and/or contested" (Doganova, Giraudeau, Helgesson, Kjellberg, Lee, Mallard, Mennicken, Muniesa, Sjögren, & Zuiderent-Jerak, 2014, p. 87). As Martin Kornberger (2017) writes, a "focus on valuation practices … disentangles the concept of value in order to understand the concrete practices and processes through which something is constituted as valuable in the first place" (p. 6).

Valuation studies typically focus on the effects of valuation devices, mainly tools of evaluation and quantitative assessment, on the activity they monitor (Espeland & Sauder, 2007; Martinus Hauge, 2016). For instance, Wendy Nelson Espeland and Michael Sauder (2007) investigated the consequences of a public measure of ranking on a law school and showed how it affected the university management itself. Such research shows that the act of measurement is not neutral and can have significant effects on the cognition and action of people in organizations. It highlights how the act of measuring not only determines the value of the object, person, or action being measured, but also what is considered to be of value in organizational settings (Martinus Hauge, 2016; Reinecke, 2010).

Scholars have uncovered the multiplicity of valuation registers (Heuts & Mol, 2013), valuation modes (Martinus Hauge, 2016), or evaluation principles (Chenhall, Hall, & Smith, 2013). They have argued that financialized valuations increasingly colonize social or cultural activities and environmental issues (Chiapello, 2015), and that people can also translate different conceptions of worth applying to nature into monetary valuation (Fourcade, 2011). Considering organizations as spaces filled with multiple values and ideas about what is valuable, Amalie Martinus Hauge (2016) investigated how the introduction of a valuation device intersects with an organization's working values and demonstrated that a new valuation device competes with other valuations that, even without being supported by official numeric calculations, are nonetheless present in organizational settings. The current study falls within this last stream of research. It draws from the French pragmatist sociology's Economies of Worth (Boltanski & Thévenot, 2006) framework as an analytical tool to decipher (e)valuation practices by shedding light on different worlds in which distinct values are deemed important.

Luc Boltanski and Laurent Thévenot's (2006) "Economies of Worth" (EW) framework enables the link between valuation, identifying what is good, and evaluation, justification and proof (De Munck & Zimmermann, 2015). It is based on both Boltanski and Thévenot's own research on the different ways people justify their opinions and actions or critiques in the context of disputes, as well as on their analysis of classic economic, political, and philosophical works (such of those of Adam Smith, Thomas Hobbes, and Jean-Jacques Rousseau). Boltanski and Thévenot (2006) put forward a justification grammar composed of six "worlds." These worlds "refer to the 'higher common principles' that reflect the degree of legitimacy of certain rules and values in society and define appropriate forms of conduct" (Patriotta, Gond, & Schultz, 2011, p. 2). They provide a repertoire of evaluative criteria likely to be drawn on reflexively by competent actors to legitimize their activity (Cloutier, Gond, & Leca, 2017; Mailhot & Langley, 2017).

As shown in Table 1, a "common superior principle," a "common good," is identified for each world. Each is further categorized into what is considered to be good and worthy; the associated repertoire of legitimate actors, actions, and tools; and typical tests, proofs, and ways of expressing judgment. These tests and proofs make it possible to evaluate worth

based on a given world. For instance, the superior principle within the *civic* world is collective action. As such, justifications from that world value collective welfare, rights, elected representatives, and the common interest, as opposed to the competition and self-interest promoted in the *market* world.[1]

Table 1: Adapted presentation of Boltanski and Thévenot's (2006) worlds

World	Inspired	Civic	Domestic	Fame	Market	Industrial
Common superior principle	Inspiration	Collective action	Tradition, hierarchy	Opinion	Competition	Efficiency, performance
What is great and worthy	The bizarre, spontaneous, surprising	The regulatory, representative, legal, free	The caring, well-raised, wise	The famous, recognized, visible, convincing	The desirable, valuable, sellable	The performing, functional, trustworthy
Subjects	Artist, spirit, shadow, crazy	Collective organizations and their representatives	Boss, king, father, chief, subordinates	Stars, supporters, spokespeople	Competitors, sales representatives, clients, customers	Professionals, experts, specialists
Tools and *dispositifs*	Spirit, body, dream, unconscious	Legal forms, rights, bylaws, codes	Good manners, titles	Media, brand, message, campaign	Money, luxury objects	Means, tools, resources, methods
Actions	Creating, discovering, imagining, dreaming	Rallying, mobilizing, unifying	Reproducing, educating, inviting	Persuading, influencing, convincing	Catching one's interest, buying, selling	Getting to work, implementing
Test	Adventure, quest	Cause-related demonstration, assembly, congress	Family, ceremonial	Conference, event, demonstration	Deal signed	Test, start-up
Mode of expressing judgement	Stroke of genius, illumination	Voting results, election, mobilization	Trustworthiness	Mass opinion, rumor	Price, value	Efficiency, working
Proof	Intuition	Rules, laws, bylaws	Anecdote, example	Success	Money, profit, results	Measure

As put by Gerardo Patriotta, Jean-Pascal Gond, and Friederike Schultz (2011)—who used EW to study the maintenance of legitimacy in the context of a controversy, namely a nuclear accident—worlds or "orders of worth are legitimate forms of common good, which provide universal principles logical coherence as well as justice" (p. 1809). Through the concept of justification based on the principles encapsulated in these worlds, the EW framework thus makes it possible to capture how actors can try to challenge one's legitimacy, but it also outlines how legitimacy can be maintained.

In line with recent contributions of Charlotte Cloutier, Jean-Pascal Gond, and Bernard Leca (2017) and Jon Bertilsson and Jens Rennstam (2017), this study approaches EW as a relevant and rich analytical framework that makes it possible to grasp the multiple principles at play in the study of valuation practices leading to evaluation. Indeed, a stream of research is currently emerging, with empirical studies of these practices starting to use the EW framework and its repertoire of evaluative criteria drawn on by actors to justify their activities. Among them, Chantale Mailhot and Ann Langley (2017), building on Boltanski and Thévenot (2006), conceptualize academic knowledge commercialization as a process of "valuation" in which different values are assigned to knowledge as it travels from university to practice. They show that in the

presence of multiple orders of worth, actors must build synergistic assemblages. Juliane Reinecke's (2010) study of the complex price-setting process by organizations that utilize fair-trade labelling also depicts how the EW framework can contribute to the deciphering of valuation practices that involve multiple worlds that "reflect political and moral assumptions of how worth can be attributed to particular things if an order is to be recognized as legitimate" (p. 565). Robert Chenhall, Matthew Hall, and David Smith (2013) draw on EW and David Stark's (2009) concept of "organizing dissonance" (the idea that the meeting of several evaluation principles can generate a productive debate rather than a conflict) to show the role of design and the operation of accounting practices in facilitating compromise between multiple evaluation principles. For their part, Marcia Annisette, Gillain Vesty, and Thierry Amslem (2017) show how accounting tools, conceived as valuation and compromise devices, can capture multiple worlds in a nonprofit welfare organization and a public-owned water utility. Their work clearly demonstrates the relevance of EW in adopting a valuation lens to study the development of evaluation tools in NPOs.

Indeed, this study uses the EW framework to explore what is considered valuable within the rich context of setting up an impact assessment evaluation tool in an NPO in the cultural sector. This allows for an EW exploration of a valuation processes in an NPO that ultimately changes the organization's "core" worlds and purpose.

METHODS

This study examines a "strategic clarification process" conducted by a consulting organization, "ConsultingCo" (pseudonym), offering "practical tools for social innovation."[2] The intervention was carried out with "Enacting" (pseudonym), an NPO that specialized in theatre-intervention. As put by ConsultingCo, the objective of the strategic clarification exercise was to help Enacting "take decisions in order to maximize their impact while helping others to better understand what motivates the choices." This process, which lasted six months, aimed at helping Enacting clarify what it wanted to do, how to do it, and how to measure success through the establishment of impact measurement tools, with the ultimate goal of giving Enacting stronger legitimacy to access much-needed additional resources.

The case setting and research

To understand the process through which the consultant-led introduction of impact assessment tools (initially aimed at legitimizing Enacting's actions) transformed Enacting's conceptions of doing good and of the associated value ascribed to it, it is important to have some context about both Enacting and the consulting firm.

Founded in 1991 in Québec (Canada), Enacting was a participatory theatre-intervention team with the mission to mobilize knowledge, solidarity, and citizen power to create a more just and equal world. Enacting was a nonprofit organization governed by a board of directors comprised of eight members. For the studied period (2014–2015), it employed five regular employees and many contractual artists for various projects aiming, for example, at improving relations between police officers and young victims of racial profiling, or between citizens and homeless people. Enacting had been performing forum theatre in the Augusto Boal tradition of "Theatre of the Oppressed" for over 20 years (Boal, 1993). This theatre-intervention approach, developed in Brazilian shantytowns, is based on the idea that everyone has the capacity to act in the theatre of his/her own life. Everybody is at once an actor and a spectator, a *spect-actor*. The approach of Theatre of the Oppressed contains a repertoire of techniques that seek to mobilize people, establish dialogue, and, most importantly, create space for participants to rehearse taking action.

In 2014, a philanthropic foundation offered Enacting's general manager (a founding member) a bursary allowing him to take a sabbatical year to reflect on Enacting's approach. Since the general manager did not want to be the only team member to engage in a process of reflection that year, he contacted ConsultingCo, which had approached Enacting in the past to offer a strategic "Clarity and Impact" module. In 2014–2015, an Enacting team comprised of three staff members

(the general manager, then on sabbatical; the administrative manager, who became the interim general manager; and another employee) and two board members (the chairperson and secretary) embarked on ConsultingCo's strategic "Clarity and Impact" module, which, according to its introductory slides, aimed at helping Enacting "examine its actual efforts in a structured, evidence-based way, with regards to the intended impact, how to reach it, how to measure it and to make changes for optimal impact." Financially struggling at that time, Enacting saw the process with ConsultingCo as a potential way to access new resources.

ConsultingCo is a consulting firm launched by a major foundation and an affiliate of a large U.S. strategic consulting firm that specializes in providing social innovation tools to NPOs. ConsultingCo's coaching process with Enacting was divided into the following four steps: 1) an initial workshop, during which two consultants from ConsultingCo (referring themselves as "coaches") presented the analytical framework and the formulation of a first statement of "intended impact and theory of change," which looks for "[i]mprovements over time in knowledge, attitudes, values, skills, behaviours, condition, or status that are measurable in quantity and quality" (Dougherty, 2019, p. 21); 2) a first research step in which the team had to collect and analyze data and test the clarity of their first "theory of change"; 3) some activities aiming to determine the changes needed in the organization to improve its impact and develop a plan to get the support of the board, donors, staff, and other stakeholders; and 4) a last step aimed at engaging stakeholders and gaining support. The whole process, with a tight timeframe for each step, was supervised by the coaches, who commented on the work of the team every two weeks.

Data collection and analysis
This study's methodological approach is based on the in-depth case study of this consultant-led process using documents as its main source of data. The first author was the secretary of Enacting's board of directors. Through this experience, she actually took part in the "strategic clarification process" (also referred to by ConsultingCo as the "Clarity and Impact" module of training), together with other representatives from the Enacting employees and board. She thus got privileged access to five meetings, together with full access to all documents and additional exchanges between Enacting participants and ConsultingCo coaches. Early in the process, Enacting staff showed great interest in documenting the process and its impacts through research. Upon the completion of the ethics committee requirements from the first author's university—in which Enacting overtly acknowledged her role in the process—the other two researchers were also granted access to all of the material gathered. While careful reading and the initial coding of the data confirmed some of the first author's insights, other fresh observations emerged.

In addition to the first author's first-hand experience and written observations of the process as it unfolded, the central data set includes 45 documents produced over the six-month period of coaching. This corpus includes documents from both ConsultingCo (mostly PowerPoint slides and other documents presenting and explaining the module and its tools) and Enacting. Multiple documents accessed from Enacting included written responses to ConsultingCo's requests (drafts of the theory of change, the reactions of actors involved, questions, etc.) throughout the process, many of which use the "Track Changes" mode in Microsoft Word. This made it possible to follow the reflections in greater detail and to capture some of the naturally occurring reactions to and iterations of the documents.

Following the first narrative strategy to analyze data (Langley, 1999), the story of the case was reconstituted in a chronological way. The actual coaching process, divided into the four steps previously described, facilitated the identification of six distinct phases that emerged from the temporal-bracketing strategy (Langley, 1999). The process and tools used to help Enacting to identify clearly, in ConsultingCo's terms, "where to focus the effort and how to measure the success," were analyzed, thus eliciting the different worlds (Boltanski & Thévenot, 2006) being upheld. Each version of the organizational "theory of change" drafted along the process was scrutinized, with special attention paid to the actors staged, the characteristics attributed to them, the qualities granted, and the activity being appreciated, in order to identify and

communicate the impacts deemed important by Enacting, and ConsultingCo's reactions to these propositions. Different versions were compared and used to evaluate activity and decisions made during the process in order to unpack the "worlds" deployed by ConsultingCo and the elements that facilitated the major changes between Enacting's initial, implicit theory of change—and thus of the initial definition of its stated purpose—and its theory of change at the final stage of the coaching module.

FINDINGS

Findings presented in this section follow ConsultingCo's coaching process, with special emphasis both on Enacting's theory of change over the six-month period and related reflections, and on ConsultingCo's actions (including the proposed tools and coaching approach) along the way. Following Kathleen Eisenhardt and Melissa Graebner (2007), the following narrative is "interspersed with quotations" and "intertwined with the theory to demonstrate the close connection between empirical evidence and emergent theory" (p. 29). Since the process is a highly structured step-by-step process, the narrative is also organized in phases to more closely illustrate the case and display the elements that supported the change in values that occurred along the way.

Phase one
Before it all started: Enacting's approach
In order to demonstrate the changes throughout the process, the findings start with a brief presentation of Enacting's approach prior to ConsultingCo's intervention. This starting point was actually expressed in a published chapter written by the general manager to document the organization's intervention approach developed through the years. This material is complemented by the first author's knowledge of Enacting. The approach is summarized in Figure 1.

Figure 1: Enacting's initial approach*

Enacting's approach underpinnings	
Philosophical	People who live in oppressive situations or poorly resolved conflicts are the best positioned to find solutions adapted to their own reality.
Pedagogical	Experiential communication makes people experience something that stimulates the senses, evokes feelings, and generates the need to act.
Artistic	Emotion and imagination are critical anchors for the urge to act. Artistic and playful experiences are facilitators to experience one's own humanity, to find a sense of life, and enter into dialogue on this basis with others.

Note: *Based on the general manager in 2012. This reference is voluntarily concealed to hide the organization's identity. It refers to a book chapter authored by the general to present Enacting's approach in detail.

The general manager's reflections on Enacting's approach and vision also revealed how Enacting, prior to the intervention by ConsultingCo, justified its activities and what it valued. The target or actor of change and the subject was the citizen, and more specifically an oppressed citizen to be emancipated. This required the development of self-knowledge and self-consciousness of experiential nature, rooted in pleasure, embodiment and heart (vs. ideas and discourses). This was to be facilitated by one's experience of participative theatre intervention. That was where Enacting entered the action.

The central stage actor, in line with the approach of the Theatre of the Oppressed, is the citizen, an oppressed person. Consequently, this actor's perspective can only change through empowerment, and solutions lie within the individual.

Enacting was thus no expert; it was not the main actor nor the provider of emancipation tools. The citizen himself/herself already possessed those tools: one's own body, mind, experience. Enacting was only there to help the citizen discover and use his/her own resources; this happens through the experience of theatre and play, as the oppressed person accesses his/her personal power to act on situations and to change the way things are in society. Indeed, the artistic experience is to bring about the change for the oppressed citizen, and to inspire the will to act and join others. For Enacting, a deep, engaged experience of art was the key to empowered citizens who can use dialogue to mobilize within themselves and around them. In Boltanski and Thévenot's (2006) terms, prior to ConsultingCo's intervention, Enacting drew its evaluation criteria of subjects, tools, and actions that matter from the inspired and the civic worlds, with worth respectively grounded in inspiration and collective action (see Table 1). Then ConsultingCo and the Clarity and Impact module came into play.

Phase two
ConsultingCo's introduction of the clarity and impact module
In the summer of 2014, prior to the first meeting with the two ConsultingCo consultants, Enacting representatives were given homework, including reading an article about ConsultingCo's method (published in the *Harvard Business Review*) and watching a video outlining the approach. Ahead of the first encounter, ConsultingCo insisted that the Enacting team take note of the difficult reality of the NPO's environment: the NPO market is characterized by resource scarcity. From the outset, ConsultingCo introduced market world entities, such as competition and revenue, into the context of intervention.

In their first encounter with Enacting, consultants from ConsultingCo cast themselves in the domestic world as caring, supporting, and accompanying partners there to help Enacting survive in a difficult, competitive environment. The strategic clarification module is based on frequent discussions with the two consultants, who present themselves as "coaches," available for one-hour bi-weekly "support calls." This supportive "domestic" world mode of interacting is illustrated in the following quote (excerpted from ConsultingCo's presentation in its original, introductory slides): "We support nonprofits to help their leaders make difficult decisions daily."

The domestic, caring relationship is reinforced by ConsultingCo's early introduction of tools that are based on the industrial world, yet presented in a simple, straightforward, and accessible manner that makes them look easy and powerful. In essence, according to ConsultingCo, Enacting needed to determine its intended impacts and then work backward to deduce the actions and resources necessary to encourage them. The first set of information slides presented to Enacting offered a glimpse of the entire set of tools (i.e., an impact statement with impact measures, a theory of change, an action plan, and a plan for knowledge generation) that would be developed through the process, as shown in the following excerpt (again, from ConsultingCo's introductory slides): "At the end of the process, participants will have a clear statement of intended change and theory of change, and a plan of implementation."

ConsultingCo also mobilized the fame world by sharing success stories (using storytelling and testimonies from other nonprofits that benefited from ConsultingCo's support) and press (through reference, for instance, to the prestigious *Harvard Business Review* article). The following quote, also drawn from the same initial PowerPoint presentation, encapsulates this demonstration of the consultants' public recognition and legitimacy in the field:

To date, *ConsultingCo* has worked with nearly 200 organizations and more than one hundred partners in all regions of Canada by:

- providing funding;
- coaching and mentoring;
- workshops;
- module development.

The following quote, the final one from ConsultingCo's initial presentation to Enacting, brings together elements of justification from the industrial, domestic, market, and fame worlds:

> Practical tools for social innovation: How can ConsultingCo help you now!

> Community organizations must be able to respond quickly to opportunities. Partnering with ConsultingCo helps to prepare plans and develop better funding proposals. Specifically, ConsultingCo can help organizations:

> - Quickly clarify current strategy and thoughtfully consider new initiatives that align with their plan to generate substantial outcomes.
> - Learn about and inspire new high impact approaches that could be adopted.

The six-month process was facilitated by enthusiastic coaches and supported by various documents, including PowerPoint slides and a ten-page guide that presents the highlights of the "Clarity and Impact" module. Moreover, Enacting did the work, allowing leaders, through the dedicated team comprised of board members and staff, to follow the module, be involved in the reflections, and make decisions along the way.

In order to create its theory of change (i.e., to determine the activities to be developed to achieve the intended impacts), Enacting was invited to follow a structured step-by-step process. This process started with the search for relevant data (evidentiary data supporting claims of impacts, data about the environment, results, etc.) and then encompassed creating a visual representation of Enacting's theory of change. ConsultingCo's instructions were clear: this visual representation should include programs, activities, inputs, and targets in different boxes, with "lines to indicate cause-effect links between two elements (based on the organization's research or experience)."

Phase three
Enacting's first draft of its theory of change—and ConsultingCo's guidance and clarification
Following ConsultingCo's instructions, Enacting drafted a first version of its theory of change. To do so, Enacting instinctively began with what it is, what it does, and why (its purpose, philosophy, action, values). From there, the organization envisioned its impacts. This is clearly demonstrated in Enacting' intuitive ordering of the different columns it used to organize the first draft of its theory of change, as shown in Figure 2.

Figure 2: Column headings in the first version of Enacting's theory of change

Our approach	Who we engage with	Our activities	Short-term/direct	Medium- term/indirect
			Results	

Given Enacting's specific approach, the organization first aimed to start from there to reflect, then to decline the intended results for which measurement tools were to be developed. Let us recall that for Enacting, the main actor is the oppressed citizen, to be empowered through a powerful theatrical experience.

ConsultingCo quickly reoriented Enacting's first draft of its theory of change. Indeed, ConsultingCo takes a completely opposite approach: Enacting is required to start by identifying its intended impact, then elaborating its theory of change into an action plan that considers all of the changes the organization must make in order to reach its intended impacts. In line with the higher principles of the industrial world that strongly underpin the theory of change, such as efficiency and performance, this perspective means that activities that do not lead to the specific intended impacts ought to be eliminated. While ConsultingCo's initial perception that a theory of change could have been about the "social change" to be brought about in society, it thus appears to be a theory of the (organizational) changes required by organizations to reach the im-

pacts they claim to have on society. Nonetheless, Enacting agreed to play by ConsultingCo's rules and reversed the formulation of its theory of change, as is indicated by the organization of information in its second draft (see Figure 3).

Figure 3: Column headings in the second version of Enacting's theory of change

What's the objective to reach?	For whom?	For when?	How?	Questions …

As can be seen in Figure 3, however, Enacting added a column to allow for questions. Indeed, in developing their first theory of change, participants from Enacting made an explicit request that the process would help them clarify the political and civic dimensions of their interventions. In answer to the question, "What do you look forward to get from the process?" asked by consultants, Enacting members responded (in a separate document generated by Enacting):

- Clarify the political dimension of our intervention
- Promote collective adhesion (core and extended team) to achieve this dimension
- Clarification of the leadership and structure required to advance further
- How can Enacting become (100% citizen!) more democratic and artistic (creative) in the inclusion of citizens in determining its priorities
- Identify the theoretical foundations of our change
- Identify the impacts and skills we want to see develop in our target

Through overt mentions of the political dimension of their intervention, together with their collective, democratic, and artistic/creative approach, Enacting participants clearly reiterated their hope that the process would allow the organization to engage its actions further within the *civic* and the *inspired* worlds of worth, with citizens themselves leading Enacting's definition of its purpose. Interestingly, while one of Enacting's motivations to engage in the process was the hope that the strategic clarification module could help the NPO gain further support, this expectation was not explicitly stated.

Phase 4
Another round of theory of change and ConsultingCo's comments
By November 2014, a more complete, written version of Enacting's theory of change was produced. As requested by ConsultingCo., it started with an impact statement. In this impact statement, Enacting presented itself as "a cultural non-profit pursuing the mission to mobilize knowledge, solidarity and citizen power to create a more fair, equal world." This led one coach to comment (in the track changes function of the document): "You will thus want to measure how your activities have an impact on the mobilization of knowledge, solidarity and citizen power."

This version of the theory of change still contained a box describing Enacting's approach—in which the oppressed citizen finds his/her solution and still is the central agent of change. However, for the first time, Enacting aimed to identify its responsibilities in the process of change (create space, gather, mobilize, solicit, etc.). In doing so, the organization tried to clarify its role in social change. Was Enacting a trigger to make people think, become aware, or change their behaviour, letting them live a common artistic experience so that later they can act together? Was it a multiplier that supports collectives toward concrete actions—in collaboration with partners who have expertise in the field—mobilizing action and targeting the transformation of environments? In the different versions of the theory of change produced in this period, coaches queried these reflections with questions such as: "You are going to measure more specifically: the change of behavior, insights, and the number of collective actions performed by the groups following their work with you?"

Reflecting on its role in bringing about social change inspired Enacting to finally depict its intervention along a "mobilization continuum" (see Figure 4).

Figure 4: The initial mobilization continuum

Interventions in a mobilization continuum				
Recognition	Experience-reflection	Change mobilization	Engagement partneringinnovation	Social harmony

For each column, considered as a step toward social harmony, Enacting members try to specify, as requested by the two coaches, results that can be measured (short-term/12 months, medium-term/three to five years, long-term). The coaches kept challenging Enacting with questions such as: "Can you identify something more precise to measure here?" Over many meetings, Enacting drew different versions of its theory of change and mobilization continuum (see Figure 5 for example).

Figure 5: The revised mobilization continuum

Recognition	Gathering	Experimentation-reflection	Change / transformation	Social cohesion
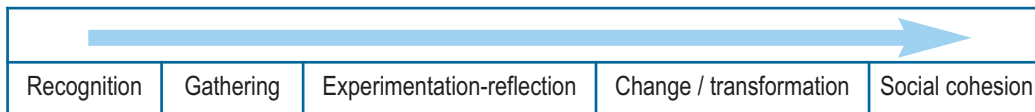
The Enacting team also added the following questions and issues at the end of the document:

We have discussions and choices to make in our mobilization continuum, mainly we intervene at this point in the first three columns (recognition, gathering, and experimentation).

- Do we want to go to more toward change, transformation and sustainability?
- Do we want to take more leadership in the topics to explore, meet the social challenges in our own initiative?
- Would it mean to neglect specific "commands"?
- What filters are we going to give us to choose our projects?

The members of the Enacting team thus began to realize they could not be held responsible for social transformation. They started internalizing the coaches' questions and exploring how to choose their activities and projects based on this continuum, and how to measure the results of the activities identified in the first three columns. A great concern for measurement began to permeate the meetings and exchanges within the team. Notably, the acting general manager of Enacting, among others, began to take over the coaches' questions on measurement issues in her exchanges with the general manager (on sabbatical).

Discussions went on between the team members through different versions of the continuum. One line at the end of the table remains empty in several versions: the impact measures. Once the activities defining the different steps are precise enough, coaches suggest measures and propose that the arrow used to indicate Enacting's area of accountability stops at the activities for which the organization bears direct responsibility, finally pushing Enacting team members to write down some impact measures (see Figure 6).

Figure 6: Another version of the mobilization continuum

	Recognition	Gathering	Experimentation-reflection	Ttransformation	Social cohesion
Impact measures	Awareness Identification of discomfort Expression of the recognition of the lived experience of others New knowledge acquisition Development of new skills	Exchange or relationship developed with someone living a different reality than me Network expansion Re-assessment of (wrong) beliefs	Change of perception Change of behaviour Identification of individual, collective, and institutional engagements Better feeling of belonging	Change in practices Pilot projects Innovative actions Mediatic actions New, further training followed by participants New research projects	

The questions raised throughout the six-month process of drafting the different versions of the theory of change were compiled into a document. Introductions were added to account for elements the Enacting team members were unable to incorporate into the continuum. The general manager wrote a preamble that is partly included in the introduction to the theory of change.

In this preamble, the general manager relies on the inspired and civic worlds to try define the purpose of the organization: make "*playful politics*," "*fight in the fun.*" For him, Enacting is doing and must keep doing social transformation (not in the long term, not even in the short term, but in the "*here and now*," as he expresses it). An excerpt of the preamble reiterates the general manager of Enacting's deep attachment to the initial approach:

> Enacting assumes that the expertise of citizens of all ages, men and women, to improve the condition of their community, is well worth that of the specialists and community intervenors.

> Daily, Enacting creates, with its partners and its public, places of dynamic exchanges where the reality of people is shown; the experiential, intervention, scientific and sometimes management knowledges are exposed, defended and discussed. Through these discussions, we build communities that are latent. We rebuild links between communities' actors, we help reshape the relationships between them. New forms of solidarity emerge, and we encourage our audience to commit to sustainable actions of transformation of our environments.

> Our participative formula, with the results that are lived in the moment, in the immediacy of public trials for transforming human relationships, reverse or at least alter relations of power and domination. This immediacy revolutions how we think of the dominant and the dominated. With Enacting, another world is possible, in pleasure, in conviviality, in mostly friendly confrontations, and the change is not in the distant future but in the here and now!

Phase five
Putting the theory of change to the test: ConsultingCo's sceptical intervention
Once Enacting developed an impact statement and theory of change, ConsultingCo put on a new hat. While its initial relationship with Enacting had been mostly cast in the caring, domestic world, the industrial world takes over this stage in two steps. First, Enacting's theory of change is literally put to the test in January 2015, and this test is conducted within the industrial world. ConsultingCo gave another PowerPoint presentation, this one entitled, "Evaluation of your Theory of Change

Under Pressure." In this presentation, ConsultingCo introduces three fictitious characters, "sceptical people" who ask three questions to test the strength of Enacting's theory of change:

1. Really? (program analysis)
2. Can you prove it? (analysis of external data)
3. Why you? (analysis of the ecosystem)

Sceptical people raised many other questions later in the PowerPoint presentation. The coaches invited Enacting participants to identify which ones to address first. The next step was for Enacting to develop the tools to answer these questions. This took the form of an Excel spreadsheet aimed at documenting the impacts of theatrical interventions, and at setting objectives, percentages, budgets.

In March 2015, ConsultingCo gave Enacting another presentation. This one was on five common pitfalls of developing a theory of change:

Creating a Theory of change is less easy than what we think. Look at your document and try to avoid the following common pitfalls:

1. Lack of clarity on the links between programs …
2. Creating a mirror instead of a target …
3. Lacking precision, which prevents us from measuring …
4. Confounding evidence and plausibility …
5. Not being true to your theory …

Two important observations must be formulated here. First, in the initial presentation, the ConsultingCo coaches did not directly challenge the Enacting team members; they challenged them indirectly through the three sceptical actors. Two months later, however, there was a change in the relationship: ConsultingCo's coaches no longer used the sceptical actors to challenge Enacting. Once the first step of moving from the domestic relationship to the industrial-proof worlds was taken (thanks to the scepticals' personification in the January presentation), coaches could be more straightforward in the way they questioned Enacting's theory of change.

After these presentations, Enacting produced two versions of its theory of change (at the beginning and the end of April 2015). Along the way, coaches kept asking for more arrows and causal directions, for links to be clarified, and for an action plan with ranked priorities. At this point, the theory of change clearly led to the implementation of changes in the organization in order to reach the intended impacts. That being said, remarkably, at the same time, emotions and empathy were (re)introduced in the "zone of imputability" of the theory of change. We cannot claim that the strong pressure to jump into the industrial world in this phase caused Enacting to go back to the roots of its implicit inspired/civic worlds' "natural" foundation (which had somewhat been neglected along the process). That being said, we can note that up to then, the mode of expressing judgement or proofs of these worlds had not been integrated into the process and tools developed. In short, ConsultingCo's approach, mainly based on the industrial world's common superior principle of the "common good" of efficiency and performance—which experts promote with specific structured tools and methods—challenged Enacting's own approach to the common good, which was based on very distinct considerations of what is of value.

Phase six

Enacting's theory of change: The end result

Enacting's final theory of change document does not promote citizen emancipation through self-knowledge or experiential knowledge; it does not speak to the idea of using experience to create emotion that then generates an urge for action. Enacting still struggles to see what it is to be responsible for. Following what is of value in the industrial world, its interventions of transformation have been encrypted, with quantified targets, as requested by ConsultingCo coaches. When compared with Enacting's initial approach (see Figure 1), in which the central character and "expert" is the citizen who is empowered through theatre experience, in this approach, Enacting is centre stage in a mobilization project (see Figure 7).

Figure 7: The final version of Enacting's theory of change

Recognize	Bring together	Experiment	Transform	Promote global solidarity?
Hear the voices of people seeking affirmation in public space; See and recognize the realities of individuals and their concerns **The intervention of Enacting makes it possible to:** Put oneself in someone else's place. Identify and query power relations, governing conditions, and situations. Recognize reciprocity.	Identify emotions, problems, and inequities Lift people out of isolation **The intervention of Enacting makes it possible to:** Gather people and groups around collective projects. Encourage dialogue between actors to mobilize for solutions.	Experiment and test potential solutions by interactive play and theatrical situations. Identify and live the desired change. **The interactive theatre of Enacting:** Causes changes in perceptions and behaviours among participants. Clarifies the vision of the desired transformed reality. Induces individual and collective commitments to improve the environment or living conditions.	Accompany 25 people internally and 50 externally (+50%) multipliers. Support, develop, and encourage changes in practice toward participatory methods promoting a continuum of mobilization. **The transformation advocated by Enacting means:** The co-creation of 10 (+50%) and multiplying initiatives actions 10 (+100%) citizens proposed legislation, regulations, codes of ethics adapted, innovative Mobilizing more than 1,000 (+30%) citizens continuously (six months and longer) and sustainably (over five years). The co-development of new knowledge andpartnerships throughour Communities Practice leaders (ICC CPL).	Transfer the intervention methods to act on the systems and territories in aviable and sustainable way. **The contribution of Enacting to achieving this global solidarity is:** Creating strategic alliances with our PUBLIC (research,spokespersons, key players, the political network of organizations, etc.) to: Claim, defend, and adopt transformations in policies and management practices. Ensure better policy enforcement of existing regulations and legislation. Link local struggles to national and international ones. Co-celebrate achievements.

At the end of the process, the NPO's legitimacy lies on its ability to bring people together and foster dialogue. It is thus the organization that now holds expertise. Enacting's explicit role of doing good is no longer to bring about an existential change to individuals but rather to get people together and, through a series of steps, make people understand each other and find solutions together. An important transformation of how the NPO envisions its purpose (and a transformation of its conception of the common good) has thus occurred, based on Enacting's internalization of ConsultingCo's concern with measure. Indeed, it is easier for Enacting to demonstrate its capacity to bring people together (counting them, cataloguing the actions they launched, etc.) than it is to dig into the individual, personal experience of an enlightened, emancipated citizen whose life was moved by an inspiring theatre intervention. Figure 7 illustrates the end result of Enacting's theory of change.

DISCUSSION AND CONCLUSION

While scholars interested in NPO's evaluation and impacts have extensively documented the different motives, typologies, approaches, and logics used to assess the activities and results of those organizations (e.g., Dougherty, 2019; Eckerd &

Moulton, 2011; Grieco et al., 2015; Hall, 2014), this article started by observing that little (if any) of that research had taken a "valuation" lens to explore the process by which organizations determine what is being valued, nor how this may change. Thus, the processes through which value is ascribed in the setting up of some tools and indicators must be unpacked. As the very action of evaluating points to the attribution of value, it is important to not only question what was valued but also, more fundamentally, how the process of setting up impact assessment tools may actually change the way NPOs envision their purpose and legitimize their actions. The Economies of Worth framework (Boltanski & Thévenot, 2006) represents a relevant and rich analytical grid through which this could be examined.

The following section recounts the interactions between the different worlds of the Economies of Worth framework along with the process of valuation an NPO undergoes through the development of its theory of change. Three elements by which the introduction of evaluation tools brings about changes in the NPO's theory of change are introduced, namely the principles on which the relationship with the consultants was established, the deductive approach adopted by them, and, finally, the set of tools used to frame the process and collect the data. Insights that the current research adds to the existing relevant literature with regards to NPO's impact assessment and valuation are introduced, along with practical implications and considerations for NPOs.

Process of evaluation through French pragmatist sociology's Economies of Worth (EW)
The Enacting case study displays how the introduction of impact assessment measurement tools can instill NPOs with legitimization principles based in the industrial world. This ultimately may lead NPOs to favour activities that can be valued through the tools of that world—activities with measurable impact. Despite the domestic (supportive, caring) veneer applied to the consultant-NPO relationship at the beginning of the process studied here, the module is directed toward the implementation of tools aimed at increasing performance and efficiency. Asking for precise, measurable proof inevitably leads to particular principles of legitimation: those of the industrial world.

The analysis of this case also serves to illustrate how different worlds can be mobilized during an evaluation process. Each phase of the coaching process described above was characterized by the predominance of some worlds. In the first phase, prior to the consultants' intervention, the actions of the NPO were guided by the inspired and civic worlds, and it mobilized tools based mainly on individual creativity. During the second phase, consultants began to introduce industrial tools using justifications and related actions from the market, domestic, and fame worlds: the scarcity of available resources was highlighted (market), the supportive "coaching" relationship was emphasized (domestic), and successful cases of organizations that have been legitimized through a solid theory of change and mentions of media coverage (fame) were presented. The incursion of the industrial world became clearer in the third phase of the intervention through measures and evaluation indicators. Phases four and five constituted a kind of breaking point in relation to the initial vision of the NPO's purpose. Indeed, during the fourth phase, elements characterizing the industrial world began to appear in some tools produced by the NPO (see, for instance, the "initial mobilization continuum" in Figure 4); in the fifth phase, elements of this world also became explicit in the consultants' discourse. As a result, the NPO's planned actions came to be evaluated and measured in the short, medium, and long terms. This pervading of the industrial world became even more evident in the sixth phase: the need to use performance tools to measure and quantify was made explicit in the final version of the NPO's theory of change. Over this process, the central actor of transformation also changed radically. While during the first phases, the "excluded citizen" is the actor around whom Enacting is "doing good," in the last phase, the organization itself becomes the main agent of social change.

(E)valuation tools that may transform NPOs' purpose
While the literature on impact measurement has emphasized the potential conflicts regarding the logics of evaluation (Hall, 2014), this study depicts a rather smooth process. Despite the transformation of an initially inspired and civic conception

of Enacting's purpose, through the contact of the industrial world, we observed no open quarrel. This could be partly explained by the fact that the NPO was struggling in a critical financial context of scarcity, and that it lacked long-term strategic planning. Such context may have made Enacting more open to advice that could bring in new resources. This, together with ConsultingCo's confident turnkey approach and demonstrable results, may explain the NPO's relatively smooth acceptance of the consultants' tools and made it possible to transform the concept of the purpose on which the organization based its legitimacy without generating heated philosophical debates. The intervention process was not based on shared superior principles among stakeholders (what subjects, objects, actions are valued by the organization). Instead, the point of departure of the process was the ability to measure impact. Unlike most of the studies using the EW framework, this organization was never engaged in a controversial process or dispute over legitimacy that would have required the NPO to justify itself on the basis of higher principles of what is considered as common good (Patriotta et al., 2011).

As a result, in order to be valuable, Enacting's activities and purpose needed to be measured with proven results. Consequently, Enacting had to substantially review its theory of change: to legitimate itself, the organization needed to reconsider its role to be able to capture (quantitatively, objectively) the impacts of its action and to make sure that the resulting effects could positively be evaluated. This is in line with Wanda Orlikowski and Suzan Scott's (2014) observations that valuation works "by standardizing, simplifying, and quantifying assessment information, that they are based on the expertise of a small number of legitimized authorities, that they favor incumbent and high-status participants, and that they trigger organizations to change reactively and predictably in conformance with explicit valuation criteria" (p. 868).

This study makes at least three important contributions. First, the analysis offers a way out of the usual, dualistic contrasts between economic and social evaluations (Kornberger, 2017; Stark, 2011) and it opens the discussion about impact measures for NPOs by finally considering the more numerous evaluation metrics associated with multiple worlds that are implied in the process of developing impact measurement tools. Through Boltanski and Thévenot's (2006) Economy of Worth framework, used here as an analytical grid, this case makes it possible to note that the "social" may relate to civic but also to inspired and even domestic worlds, and that the "economic" may resonate with market and industrial worlds. That being said, the consultants' approach is built exclusively on industrial tests, making it impossible to present evidence from other worlds or to search for compromises (between industrial, inspired, or civic world, for instance). The same can be observed for the theory of change finally produced by the NPO, which seeks to homogenize its visions and projects: while the central idea of the NPO's initial approach was that each person connects to her/his own emotions and experiential knowledge to discover her/his own solutions, the main idea of the final version is that Enacting organizes exchanges during which people can better understand each other. This contrasts sharply with the idea that "dissonance" enables innovation (Stark, 2009), as well as with the idea of maintaining "coexistence of multiple matrixes of evaluation" (Lamont, 2012 : 9) as the only way to reduce inequities and injustices.

Second, this analysis also brings out the importance of tools, tests, and proof in the promotion of a certain "common good." Many scholars have analyzed management tools (Chiapello & Gilbert, 2013), however, few of them have fully exploited Boltanski and Thévenot's Economies of Worth framework (2006) to reveal the different conceptions of the common good or fundamental purpose carried by objects and devices. This article invites reflection on the legitimacy of modes of judgement, and on the fact that worlds other than industrial are not easily captured through the more classical social impact measurement evaluation tools and models, such as the logical framework and social return on investment (Hall, 2014). As scholars, but also as practitioners and consultants in/for NPOs, it is necessary to think about what models, methods, or tools can be constructed and used to allow for different conceptions of what is of value. This ultimately raises the question of the extent to which industrial tools can capture inspired or civic worth. These questions become even more important when considering the tools' effects on the organization, as the theory embedded in tools may differ from the logics that drive the organization's activities. As illustrated by the Enacting case study, the use of impact definition

and measurement tools guide the construction of an organization's theory of change that may transform conception of its very purpose. Thus, these findings offer a contribution to the debate about the effects of social impact measures: they highlight the nature of the theory behind these measures and their possible effects on organizations' principles.

A third contribution is linked to the literature on valuation and evaluation. This study examined a type of organization, an NPO, that is increasingly the subject of evaluation processes. More specifically, it examined an evaluation approach mobilized by consultants specializing in the social innovation field that urges organizations to look at the effects or consequences of economic evaluations *of* and *on* social and cultural activities research (e.g., Chiapello, 2015). At the end of the process studied here, Enacting seems to be like any other NPO whose main activity is to bring people together and promote conversation. While this can still be considered valuable, the NPO lost its specificity during the evaluation process—at least according to the documents they have produced (note the disappearance of intervention by means of art, theatre to touch the imagination and the emotions, to provoke changes in the symbolic, the body, etc.)—and became similar to many other "competing" NPOs struggling for funding. Based on its theory of change, Enacting has apparently eclipsed the special characteristics and purpose that allowed it to present itself as promotor and guardian of a certain common, better good in society.

Alternative approaches, such as the Economies of Worth framework, should be employed to understand the multiple ways NPOs can justify and legitimize their actions and the value they grant to their activities. This study draws attention to principles of worth objectified in methods and measurement tools, with their embedded conceptions of what is considered "good" and valuable. Of course, a single case study does not aim nor allow for generalization. This research argues, cautiously, for the theoretical "transferability" of our results for analyzing other experiences. There is room for research that further develops the ideas put forward here and aims to answer the question of how and which specific conceptions of the common good NPOs promote in the context of justifying their activities with funders and other stakeholders. Lastly, fellow nonprofit scholars and practitioners are invited to challenge their management view of measurement tools as axiologically neutral. The idea behind the management and impact assessment tools is to improve the efficiency and rationality of organizations in an industrial logic, in order to justify the existence of NPOs with their funders and justify the use of resources from stakeholders. Yet these tools embed principles that guide what is valued in terms of actions, subjects, and objects, which could transform nonprofit organizations in unexpected ways that need to be further investigated. This research thus opens some avenues for reflection on how NPOs define what is valued in each of the facets that make up the organization's management, from strategic planning to the eventual decision to evaluate their actions and activities.

NOTES

1. For a more detailed review of the EW framework, see for instance, Cloutier, Gond, & Leca (2017); Cloutier & Langley (2013); or Jagd (2011).
2. Here and henceforth, when empirical material is reported, the use of expressions in brackets without authorship precision refers to documents and material produced by ConsultingCo consultants/coaches.

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Les innovations sociales en Afrique subsaharienne :
la place des communautés et des territoires locaux

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ABSTRACT

This article reviews the state of knowledge on social innovations in Sub-Saharan Africa. Its aim is to explore and highlight the emerging trajectories of this little-discussed subject, for a continent caught between the dynamics of historical realities and the extroversion of development methods in a context characterized by multifaceted crises. To do this, the article revisits pertinent writings and explores emblematic cases by refocusing the research on a time frame extending from the 1960s to the present, when confrontation between the two movements has produced a hybridization that articulates innovations. The main finding concerns, on the one hand, a focus of social innovations on humans carried out by organizations linked to the social economy and, on the other hand, the alignment between the issues, challenges and practices whose local benchmarks particularize these innovations. The analyzed cases reveal a set of operational logics marked by the interaction between imported technologies and the pre-existing mechanisms from which innovative technologies originate. The proliferation of such technologies makes it possible to open up research perspectives highlighting socio-territorial structures, the omnipresence of solidarity activities and the predominance of community actors who have to combine social, institutional, economic, technical, and academic traits.

RÉSUMÉ

Cet article dresse l'état des savoirs sur les innovations sociales en Afrique subsaharienne. L'objectif est d'explorer et de mettre en lumière les trajectoires émergentes sur ce sujet encore peu abordé, pour un continent confronté entre l'extraversion des modes de développement dans un contexte de crises multiformes et la dynamique des réalités historiques. Pour cela, l'article revisite les écrits pertinents et explore des cas emblématiques en recentrant la recherche sur une temporalité des années 1960 à ce jour, où la confrontation des deux mouvements a engendré une hybridation qui articule les innovations. La principale trouvaille concerne, d'une part, la focalisation des innovations sociales sur l'humain portées par des organisations liées à l'économie sociale et, d'autre part, l'arrimage entre les enjeux, les défis et les pratiques dont les repères locaux particularisent ces innovations. Il ressort des cas analysés un ensemble de logiques opératoires marquées par l'interaction des technologies importées et des mécanismes préexistants à partir desquelles naissent les technologies novatrices. Le foisonnement de telles technologies permet d'ouvrir des perspectives

de recherche mettant en scène les structures socio-territoriales, l'omniprésence d'activités solidaires et la prédominance des acteurs communautaires devant combiner les dimensions sociale, institutionnelle, économique, technique et académique.

INTRODUCTION

La réflexion sur les innovations sociales (IS) émerge dans les pays dits développés à la suite de la crise des modèles économiques, soit le fordisme et le providentialisme d'inspiration keynésienne, qui y avaient dominé à partir des années 1930 et, notamment, dans l'après-guerre. Au départ, pendant les dernières années du 20e siècle, les chercheurs intéressés par ce thème étaient peu nombreux. Or, depuis le début du 21e siècle, l'importance que lui accordent les grandes institutions internationales, ainsi que les chercheurs et les acteurs sociaux, ne cesse de croître (Klein et Harrisson, 2007; Moulaert, MacCallum, Mehmood et Hamdouch, 2013; Klein, Laville et Moulaert, 2014; Nicholls, Simon et Gabriel, 2015; Guni, 2017; Howaldt, Kaletka, Schröder et Zirngiebl, 2018; Klein et al., 2019; Moulaert et MacCallum, 2019). Progressivement, l'intérêt pour les innovations sociales s'est étendu au tiers-monde mais les recherches sur ce thème sont encore en jachère, notamment en Afrique subsaharienne, où parler de la rareté des recherches sur les innovations sociales serait ignorer les travaux, bien qu'en nombre très limité, qui ont effleuré le sujet. Malgré divers récits sur des expériences pratiques, peu d'écrits présentent l'innovation sociale comme un domaine à explorer ou, encore, comme un champ de connaissance déjà exploré.

Parmi ces rares écrits, il faut souligner ceux de J.-M. Ela (1998) qui, dans son ouvrage intitulé *Innovation sociale et renaissance de l'Afrique noire : les défis du « monde d'en-bas »*, assume un parti pris analytique et critique à la fois, alliant le cadrage théorique et l'exploration de nouvelles pistes d'un développement propre aux pays africains. Il situe l'innovation sociale comme réaction envers l'incapacité des structures politiques et économiques à apporter des solutions aux problèmes du peuple africain. Ainsi, c'est la faillite du modèle importé dominant et la nécessaire reconstruction de l'Afrique qui sont visées. La question centrale est de savoir d'où peut venir cette reconstruction. La faillite du modèle extraverti imposé de l'extérieur sur l'Afrique favoriserait-elle la construction d'un modèle alternatif spécifique? Cette perspective invite à voir l'innovation sociale non seulement comme une réponse à la crise, mais aussi comme « l'émergence des comportements marquant les nouveaux visages d'une Afrique engagée dans un vaste mouvement de restructuration économique et de recomposition sociale » (Ela, 1998, p. 19).

Rêvant d'une renaissance de l'Afrique noire, Ela analyse les défis à affronter par ce qu'il appelle le « monde d'en-bas » et trouve que l'innovation sociale serait une voie incontournable. La réflexion critique portée par Ela inspire ce travail, qui se veut à la fois une synthèse et un état des lieux de la recherche sur l'innovation sociale en Afrique subsaharienne. Notre recension des écrits s'impose donc comme pionnière dans le but de proposer une synthèse des écrits sur les innovations sociales en Afrique subsaharienne et d'en dresser l'état des savoirs, ce qui permettra non seulement d'ouvrir de nouveaux axes de recherche mais aussi d'envisager des points communs en vue d'encourager sur ce thème une coopération scientifique des organismes académiques de l'Afrique subsaharienne avec des organismes nord-américains et européens.

Notre synthèse des écrits cherchera à répondre aux questions suivantes : Comment les écrits abordent-ils les innovations sociales en Afrique subsaharienne et quels sont les différents angles d'analyse qui s'en dégagent d'une manière qui reflète la réalité de cette région du monde? Les travaux explorés s'insèrent dans un univers pluridisciplinaire où la

comparaison d'espaces géographiques différents se complète par des recherches sur des thèmes contradictoires. Qu'il s'agisse de la forme ou du fond de cette synthèse, les pivots analytiques reposent sur une grille structurée autour des paramètres identifiés dans les écrits. Nous mobilisons un corpus articulé sur les monographies, articles scientifiques, travaux empiriques, lecture d'auteurs engagés, références et documents factuels, notre intuition et nos connaissances contextuelles. Ce texte propose par conséquent un cadre principiel où le travail des théoriciens se joint à l'expérience des praticiens, alors que les institutionnels côtoient constamment les activités non structurées, et le formel se conjugue avec l'informalité dans une coexistence dynamique. Tous ces éléments du corpus se situent dans une interaction qui non seulement facilite leur compréhension, mais offre aussi une plateforme à partir de laquelle il est possible de décrypter les IS en Afrique subsaharienne. Cette approche écarte le risque d'une lecture maladroite de la complexité du contexte ou de l'ignorance de cette interaction qui est fondamentale pour contextualiser les IS étudiées. À propos de ces IS d'ailleurs, une telle interaction fonde la compréhension de leurs piliers, tenants, modalités d'hybridation et complémentarité d'acteurs. Tel est le cadre qui nous permettra de repérer les principaux axes pertinents pour donner à voir les contributions des recherches sur les IS en Afrique.

De notre exploration se dégagent : une configuration axiomatique qui comprend le territoire comme instigateur et réceptacle; l'interaction socio-humaine comme logique du jeu d'acteurs; la dynamique économique comme sentier des aspirations individuelles ou collectives; la distribution géo-anthropologique comme tissu des logiques spatiales; les repères culturels et traditionnels comme base sociétale; les connaissances locales traditionnelles comme ciment cognitif; et les référentiels historiques comme moteur et levier de toute dynamique d'IS des peuples africains. Ces différents aspects ont permis une lecture de l'IS en Afrique subsaharienne basée sur un corpus empirique qui évite les partis pris idéologiques. Les peuples africains au sud du Sahara s'ouvrent de plus en plus au reste du monde par leur utilisation des technologies de l'information et de la communication, où ils innovent, et par leurs mouvements migratoires pour des expériences et pratiques qui s'internationalisent en contexte de mondialisation. À travers ces expériences et pratiques, les processus sont jalonnés par des confrontations et des complémentarités qui prennent plusieurs visages, mais qui, dans tous les cas, affichent un visage humain suivant des déclinaisons privilégiant la dignité.

Nous avons structuré le résultat de ce travail de la façon suivante. Après un déblayage épistémologique, nous décrivons d'abord le contexte pour en dégager les particularités qui justifient les innovations sociales. Nous voyons dans quelle mesure ces innovations sont réalisables compte tenu des conditions dominantes dans les milieux où elles sont mises en œuvre. Ensuite, nous exposons le cadre opérationnel et identifions les domaines d'application permettant de retenir les formules pratiques centrées sur une caractéristique qui émerge de notre étude, à savoir, l'hybridation. Puis, nous présentons des cas exemplaires d'innovation sociale rapportés par certains auteurs, pour découvrir leur effet aussi bien local que global, lesquels cas se concrétisent sur les plans social et territorial. À cet égard, nous interrogeons la place ou l'influence des pouvoirs publics dans l'encadrement des systèmes d'innovation. En conclusion, nous dégageons les liens entre les éléments repérés au moyen de notre grille de lecture, ce qui nous amène à relever la perception des IS, les aspects théoriques et analytiques qui s'y rapportent, et les axes de recherche émergents.

LE CONTEXTE DE LA RECHERCHE

Le déblayage épistémologique en guise d'éléments définitionnels

Pour une compréhension de l'innovation sociale permettant d'apprendre le contexte dans lequel elle est abordée dans cet article, commençons par quelques éléments définitionnels propres au cadre d'étude. À ce propos, l'OCDE (2001) affirme que l'innovation des sciences humaines et l'innovation de la société sont indissociables. Comme preuve, l'organisme rappelle que les institutions clés de notre société (telles que le mariage, le marché, la loi ou l'école) ont toutes été des innovations sociales à un moment donné. Ainsi, une définition simple de l'innovation sociale se rapporte aux moyens (organismes, cadres législatifs, produits, types de service) expérimentés pour répondre aux problèmes et

aspirations demeurés insatisfaits dans le cadre institutionnel et organisationnel existant. Une définition plus élaborée et plus opérationnelle est cependant proposée par le Centre de recherche sur les innovations sociales (CRISES), pour qui les innovations sociales sont :

> Des nouveaux arrangements sociaux, organisationnels ou institutionnels ou des nouveaux produits ou services ayant une finalité sociale explicite résultant, de manière volontaire ou non, d'une action initiée par un individu ou un groupe d'individus pour répondre à une aspiration, subvenir à un besoin, apporter une solution à un problème ou profiter d'une opportunité d'action afin de modifier des relations sociales, de transformer un cadre d'action ou de proposer de nouvelles orientations culturelles (Klein, 2017).

Ainsi, contrairement à l'acception économiste de l'innovation, qui met l'accent sur les besoins non satisfaits par le marché, et à l'orientation technologique, qui considère que toute invention technique doit comporter une dimension sociale pour devenir une innovation, nous ciblons les configurations d'acteurs, les actions collectives, les procédés ainsi que les nouvelles pratiques qui transforment les milieux de vie pour le mieux-être des citoyens. De ces perspectives, Shadrack, Russell et Handy (2019) offrent une définition plus factuelle puisqu'elle s'inscrit dans un contexte agroindustriel, à savoir la production cacaoyère ayant marqué l'économie de plusieurs pays africains, comme la Côte d'Ivoire, le Cameroun, le Ghana, et le Togo. Dans ces pays, l'IS ne doit pas seulement viser l'amélioration des résultats pour les utilisateurs des services, mais chercher également à produire un impact plus profond sur les communautés et sur les expériences des groupes sociaux vulnérables, pour qu'ils puissent faire face aux crises historiques, affronter les enjeux qui se posent, et relever les défis qui se présentent.

Les crises, les enjeux et les défis : vers un modèle d'informalité solidaire?

L'attention ou l'intérêt des chercheurs envers les innovations sociales date de moins de deux décennies, si bien qu'il est essentiel de s'interroger sur le contexte de leur émergence. En Afrique subsaharienne, l'unanimité pointe une crise en tant que facteur qui a donné lieu à l'urgence et à la nécessité d'une renaissance du sous-continent. Il ne s'agit pas d'une crise ayant succédé à l'épuisement et à la remise en question d'un modèle de développement quelconque, comme c'est le cas de la crise du fordisme dans les sociétés industrialisées qui a donné lieu à plusieurs vagues d'innovations sociales (Lévesque, Fontan et Klein, 2014). Il s'agit plutôt d'une crise historique qui touche le démarrage même du modèle de développement. Généralisée à l'échelle continentale, cette crise se décline différemment dans chaque pays en fonction de ses spécificités socioéconomiques, géopolitiques et environnementales, en dépit de plusieurs similitudes sur les trajectoires historiques et sur le plan des conséquences sur les populations. L'augmentation de la pauvreté[1], l'offre insuffisante de services face à une demande accrue et la faiblesse des institutions en sont des éléments généralisés (Leloup, Moyart et Pecqueur, 2003).

Par ailleurs, la forte présence internationale, par le biais d'organismes agissant dans le cadre de ladite coopération internationale ou d'organisations non gouvernementales, marque les pratiques du développement dans cette région du monde. Cette présence s'est transformée progressivement, englobant de plus en plus de domaines et de milieux, des milieux ruraux aux milieux urbains. Elle reste permanente, et ses interactions sont inégales selon les modèles en place. En se tournant de plus en plus vers la société civile, les structures étatiques se trouvent affaiblies, nonobstant un discours prétendant leur renforcement (Ndongo, 2015).

Le cadre de gouvernance, par exemple, se caractérise par une faible participation des couches populaires dans les mécanismes à l'œuvre. Les appareils officiels restent dominés par un monolithisme institutionnel. Il s'agit d'un héritage colonial dérivé d'un modèle institutionnel centraliste—modèle *extraverti*—qui, au lieu de fortifier sa base, l'a fragilisée. Comme l'État manifeste déjà une incapacité à offrir des services à une population grandissante (jeune et urbanisée dans la grande majorité des pays africains), le vent des ajustements structurels impulsés par les institutions financières

internationales qui a balayé ces pays à partir des années 1980 a laissé au passage pauvreté, chômage, fractures socio-territoriales et affaiblissement de l'État (Ndongo, 2015).

Le cadre culturel (caractérisé entre autres par les mobilisations ethniques, les interactions sociales et les liens sociologiques, comme dans la famille élargie), reste favorable aux rassemblements sociocommunautaires et aux solidarités locales. Les structures en marge de l'économie formelle s'installent et créent une organisation et une structuration socio-territoriales respectant davantage les règles de satisfaction des besoins que la règlementation en place. C'est ainsi que l'étiquette « informel » émerge pour désigner un secteur occupant plus de 80% des activités de l'économie urbaine et rurale dans plusieurs pays (Supriya et Borghi, 2016). À titre illustratif, selon l'Union économique et monétaire ouest-africaine (UEMOA), en se fiant aux unités de production informelle ou aux microentreprises comme principale source d'emploi, ce secteur apparaît comme le plus important champ d'activités secondaires et de service, et constitue un puissant réseau commercial, largement appuyé par des réseaux intercommunautaires inspirés par des valeurs de solidarité (Djade, 2011). Soulignons qu'en générant plusieurs dynamiques socioéconomiques, le secteur informel et solidaire touche presque toutes les couches socioéconomiques alors que les activités sous-jacentes ont une relation positive avec l'investissement (Misati, 2010), d'autant plus qu'on le place souvent en deuxième position après l'agriculture, mais devant le secteur formel (Kanté, 2002). À défaut d'une régulation respectée, l'informalité touche des secteurs clés du développement, comme le logement, le transport, le commerce, l'alimentation, la communication et la santé. Bref, elle s'inscrit dans ce qu'Olivier de Sardan (2010) appelle le *mode de gouvernance réel*.

Ces enjeux font dire à certains auteurs comme Amin (1972) et Hugon (2009) que le cadre social se caractérise par des échecs et crises multiformes, surtout l'échec et la crise du modèle extraverti. Sous l'influence de la mondialisation, cette situation engendre certaines transitions et mutations. Dès lors, il prévaut un vaste mouvement de restructuration économique et de recomposition sociale (Ela, 1998). Dans le cadre local, le village et le quartier sont banalisés; pourtant, c'est là que se trouvent les clés d'une réponse durable envers la crise structurelle où se trouvent les pays de l'Afrique subsaharienne depuis leur accession à l'indépendance, laquelle a reconduit et reconstruit des cadres territoriaux et des modalités de gouvernance exogènes (Hart, 2016).

À ce stade émerge un cadre d'analyse des innovations sociales en Afrique subsaharienne qui est à deux entrées. La première concerne les stratégies pour répondre à la lutte contre la pauvreté en ce qui concerne l'accès aux services essentiels par la grande majorité de la population. Les biens matériels restent très réduits. L'insécurité par rapport aux conditions de vie et de subsistance touche des millions de personnes. Mentionnons le manque de revenus qui engendre une *nouvelle pauvreté*, celle qu'on dit étroitement liée aux logiques du néolibéralisme dominant le monde contemporain (Ela, 1998). Cette analyse relie l'origine de la crise au mode d'insertion internationale de l'Afrique subsaharienne dans la mondialisation, où le capitalisme piétine les valeurs fondamentales, générant l'exclusion de plusieurs couches sociales. La seconde entrée a trait à la redéfinition de la société, une société qui est certes en besoin et en nécessité, mais qui existe dans un environnement aux nombreuses ressources susceptibles d'améliorer le milieu de vie et de travail où des populations sont actuellement ignorées. Cette analyse sous-tend d'ailleurs les critiques de ceux qui, comme Collier (2007, 2010) et Moyo (2009), questionnent l'émergence même du développement en Afrique (Gazibo et Mbabia, 2018), pendant que pour les recherches explorées, l'innovation sociale constitue un chemin possible et justifiable.

Concernant cette analyse contextuelle, les approches recensées et analysées peuvent être regroupées en deux blocs : d'abord, celles qui ciblent les contraintes extérieures qui bloquent le continent; ensuite, celles qui voient comme prioritaire le besoin de dégager les blocages internes d'ordre institutionnel et organisationnel entravant la reconstruction sociale. Ces approches donnent à explorer un nouveau champ de recherche. Mais, une exigence s'impose; selon Ela, il faut faire « des choix de recherche qui obligent à procéder à un réajustement des paradigmes, à restructurer le champ des

savoirs et à revoir les concepts, les grilles, les méthodes d'analyse et les systèmes de référence, bref, à remettre en cause les discours traditionnels sur l'Afrique » (Ela, 1998, p. 13). Voilà le point d'entrée de la recherche sur les innovations sociales sur lequel s'accordent les écrits, d'où le nouveau champ de recherche à ouvrir.

Cette ouverture, faut-il le rappeler, ne signifie pas le rejet des innovations. Si celles-ci apparaissent absentes dans les travaux scientifiques, c'est que des études n'ont pas encore ciblé ce concept de manière prioritaire, ou encore, comme le soutient De Sousa Santos (2016), que les méthodes scientifiques utilisées ne permettent pas de les voir, où les présentent comme « absentes »[2]. Il s'agit en fait de découvrir ce qu'Ela appelle *l'autre Afrique*, où l'innovation a toujours existé, existe et existera, et se manifeste à la base par une solidarité informelle qui rappelle ce qu'on a appelé en Amérique du Sud « l'économie populaire » (Coraggio, 2016). Loin de *ripostes à la crise*, nous parlons d'un génie manifestement inconnu par les chercheurs restés loin de ce terrain.

La justification et le rôle de l'innovation sociale en Afrique subsaharienne
Dans cette course ou cette quête, il se présente une nécessité et une urgence de « reconstruire l'Afrique » au 21e siècle. Refaire l'Afrique part donc d'un constat partagé marqué par l'épuisement du mode de régulation postcolonial, les défaillances de l'État et du marché, et la remontée des identités (Ndiaye, 2001). Justifier l'innovation sociale renvoie donc à une interrogation suggestive où l'Afrique subsaharienne en crise pourrait s'avérer un terrain privilégié pour les expérimentations sociales. L'Afrique, vu ses nombreux enjeux et défis, apparaît ainsi comme un champ fertile. Comme les innovations sociales sont peu étudiées en tant que telles, le rapport de l'ONU (2008) propose une perspective d'innovations multisectorielles dans différents pays, suivant une approche ascendante avec la durabilité comme objectif. Cette approche signifie une recherche d'impacts globaux. Sont alors ciblés les secteurs de l'agriculture, du développement rural, du domaine foncier, de l'irrigation et de la désertification.[3]

En ce qui a trait au développement, l'IS en Afrique subsaharienne présente deux particularités. La première est qu'ici le modèle pour lequel elle devient nécessaire s'appuie sur des bases contraires à celles de certains pays occidentaux. En effet, ce modèle repose beaucoup plus sur l'exploitation des ressources disponibles dont il faut seulement assurer la durabilité, plutôt que sur des ressources à générer suite par exemple à la désindustrialisation qui a laissé au passage plusieurs dégâts environnementaux ou suite à l'effondrement des modes de production. Malgré l'abondance des minerais, du bois, de l'eau, de la faune, des paysages, sans rivaux à l'échelle mondiale dans certains cas, l'exploitation des ressources en Afrique reste encore une activité extravertie. Cependant, l'exploitation innovante au niveau local de ces ressources nécessite la transformation du modèle économique et social dominant.

La seconde particularité de l'IS en Afrique subsaharienne est qu'elle repose sur des bases culturelles contrastées qui chevauchent les structures en place et celles associées à la mondialisation. Même dans le contexte discuté par Ela (1998) de structures religieuses en matière d'organisation ou de contestation politique, ou dans l'usage des technologies numériques (internet, technologies de l'information et de la communication [TIC]), ce chevauchement engendre des conflits qui occasionnent des schémas hybrides. Ceux-ci sont d'ailleurs perçus selon différentes perspectives. À ce titre, Mbock (2001) distingue deux perceptions coexistantes. D'une part, la *perception coopérationniste* se rapporte au retard historique de l'Afrique. Selon cette perception occidentale, le rattrapage nécessiterait le recours aux mêmes moyens que les pays occidentaux ont utilisés et une assistance technique externe. D'autre part, rejoignant une vision critique qui était dominante en Amérique latine il y a quelques décennies[4], une *perception autonomiste* s'inscrit dans une logique où le sous-développement de l'Afrique ne correspond pas à un retard historique mais constitue la face cachée des processus de développement qui ont été à l'œuvre dans les pays industrialisés aux 19e et 20e siècles. Par conséquent, il serait paradoxal et contradictoire qu'une action durable provienne de ceux-là mêmes qui ont appauvri le continent. De ce fait, l'Afrique devrait se détacher des pays développés et négocier de nouveaux partenariats en considérant que ce

détachement reste la clé de son développement. Cependant, ce cadre conceptuel antagoniste peut s'avérer paralysant pour l'émergence et la reconnaissance des IS.

Par exemple, C. G. Mbock évoque le nécessaire détachement des deux perceptions préexistantes sur le développement, parlant de « coopérationnisme » et d'« autonomisme ». Cela suppose aussi d'accepter le refus du monolithisme et l'ouverture à une vision favorisant l'inventivité dont la mobilisation locale constituerait une base nécessaire dans un contexte où les discours théoriques établis et les modèles institués ont atteint leur limite (Mbock, 2001). Ainsi, l'IS peut s'inscrire dans un paradigme permettant la quête de l'intelligibilité de la réalité africaine (Ndiaye, 2011), paradigme qui prioriserait la mise au jour de solutions et d'expérimentations locales dans la perspective de la construction ascendante d'un nouveau modèle de développement (De Sousa Santos, 2016). Voilà un projet à situer entre l'économie, l'État et la société, un projet à opérationnaliser selon des modes de gouvernance, des structures de régulation et des appareils sociétaux qui seraient adaptés à la réalité de la situation.

Vue ainsi, l'IS permet en outre de mettre en relief les processus entamés par divers acteurs territoriaux afin de répondre aux besoins de la population, aider celle-ci à réaliser ses aspirations, et lui donner plus de choix. Ainsi, Ndiaye écrit : « Comment dans le système d'opportunités et de contraintes spécifiques aux pays africains, les individus, les communautés et les institutions se déploient pour soit faire face à des problèmes, soit réaliser des aspirations, soit construire/saisir des opportunités en vue d'améliorer leurs conditions de vie, renégocier la reconfiguration de l'architecture institutionnelle ou encore réajuster le mode de régulation? » (Ndiaye, 2011). Cet enjeu suggère l'IS comme réponse explicite dont le bien-fondé se trouve à la croisée d'une régulation défaillante voire épuisée et d'un dynamisme local avéré, à l'ambivalence contemporaine entre une Afrique sujette à l'influence externe et une Afrique qui ressurgit grâce à la véracité de son génie innovateur. Pour s'en convaincre, il suffit d'examiner les domaines où l'innovation s'applique depuis toujours ainsi que ses différents succès à travers le continent (Punam et Angwafo, 2011).

LE CADRE OPÉRATIONNEL DE L'INNOVATION SOCIALE EN AFRIQUE SUBSAHARIENNE

Les orientations générales

En Afrique subsaharienne, les IS se développent en touchant une variété de domaines. Comme elles ont trait aux structures entrant dans la recherche de solutions aux problèmes posés dans et par un contexte d'insuffisance des politiques publiques, il convient de les analyser dans le cadre de la gouvernabilité, en particulier au niveau local (Ndongo, 2010). Comme nous l'avons déjà mentionné, Ela (1998) est la référence inspirant notre propre exploration. Les écrits de ce prêtre jésuite camerounais, devenu exilé politique et mort à Vancouver au Canada en 2009, ont, comme beaucoup d'autres, toujours critiqué les régimes africains de manière acerbe. La direction à prendre concernant les innovations sociales, l'ontologie proposée et les paradigmes d'interprétation permettent la construction d'une plateforme encourageant une relecture de l'informalisation ambiante dans les sociétés africaines. Un autre élément galvanisant l'innovation en Afrique porte sur la *créativité sociale et symbolique* qui échappe aussi bien aux appareils officiels, dominés par un monolithisme institutionnel et des projets autoritaires, qu'aux analyses trop centrées sur la dichotomie coopération/autonomie. Cette créativité s'opère dans un cadre sociocommunautaire et touche les intérêts vitaux des populations.

En dépit de la multiplicité des domaines d'application des IS en Afrique, l'ancrage local et associatif privilégié par des chercheurs comme Ndiaye (2010) demeure un fondement important pour l'analyse. C'est ainsi que les notions suivantes constituent des paramètres par lesquels se tissent et se construisent des dynamiques innovantes : ethnicité, affinité, confession, lignée, intérêt… De telles notions tracent les frontières du voisinage et caractérisent les regroupements qui, sur le plan géographique, construisent la territorialité.

Les angles d'analyse

Les activités, le mouvement associatif et le territoire

En Afrique subsaharienne, l'IS se pratique davantage sur des bases collectives plutôt qu'individuelles. D'ailleurs, Ndiaye (2010) dira que le mouvement associatif se positionne comme vecteur, acteur et révélateur des IS. À ce titre, plutôt que d'être galvanisées par les structures académiques ou poussées par les instances de régulation (à l'instar du Québec entre autres), les IS naissent de regroupements locaux, à partir d'expérimentations ancrées territorialement dont il faut rappeler, avec Klein (2008; 2014), les effets structurants sur les plans institutionnel et social, ainsi que sur ceux d'identité et d'appartenance. Identité, collaboration socioéconomique et ancrage culturel sont donc les principaux concepts sous-tendant la définition du territoire et permettant de comprendre les IS étudiées dans cet article. À titre d'exemple, citons trois cas d'innovation recensés au Cameroun (Ela, 1998), permettant d'ailleurs une mise à jour des observations sur ces cas. Notons d'abord la gestion du rapport à l'espace en agriculture dans le milieu rural. Cette gestion s'inscrit dans un nouveau processus qui décrit l'activité de manière à la replacer sur les territoires, ce qui rejoint, d'une certaine façon, l'approche de la reterritorialisation de l'agriculture. Deuxièmement, en étudiant les attitudes en milieu urbain et les réactions des femmes face à la crise à Yaoundé, on peut identifier des initiatives de ces femmes par rapport aux problèmes de la mobilité urbaine, de l'habillement, de l'alimentation et des activités productrices de revenus. La dynamique commerciale dans les espaces prend ainsi une forme novatrice. La formule utilisée inverse la pratique courante où le producteur, le fournisseur ou le vendeur d'un service se voit confiné à un cadre physique formel. En effet, celui-ci devient mobile, ambulant. Il va vers le consommateur à travers des intermédiaires constitués de jeunes le plus souvent désœuvrés. Cette dynamique crée une polarisation d'activités qui cristallise les modes d'organisation de l'espace relatifs à une économie sociale et solidaire territorialement intégrée[5]. Troisièmement, une étude sur les ordures démontre comment dans un contexte d'absence de politiques ou de programme systématique de traitement des déchets, les microentreprises locales innovent en établissant une économie locale orientée vers la collectivité et en créant des emplois, actions qui sont allées jusqu'à susciter l'intérêt de la Banque mondiale.

Sur un autre plan, l'IS est analysée suivant la perception des dynamiques démographiques. Celles-ci apparaissent comme la réponse des ménages et des familles à la crise de l'économie et aux rigueurs des programmes d'ajustement structurel. Des regroupements sociogéographiques s'opèrent, des trajectoires de la mobilité se dessinent, des interactions spatiales se créent, des distances se transforment. Bref, ces dynamiques s'inscrivent dans des schémas innovants qui satisfont les nouveaux besoins. Ainsi, se regrouper suivant une base clanique ou parentale, suivre des itinéraires vers des espaces attractifs à l'emploi, interagir avec ceux qui offrent les biens et services, et se déplacer en fonction de l'élément psychologique qui minimise la distance et le temps par rapport à l'intérêt recherché se font en conformité avec les valeurs locales de solidarité et d'entraide. Ces expériences locales rejoignent les expérimentations territorialisées réalisées dans d'autres contextes selon une perspective alternative face à la mondialisation (Tremblay, Klein et Fontan, 2016).

L'innovation peut alors se manifester dans différentes sphères sociales. Même si beaucoup reste encore à faire pour ce qui est de constructions à réaliser et de services à offrir, l'innovation parvient à s'opérer dans des secteurs clés sensibles qui touchent directement le bien-être des populations, alors que les acteurs sont le plus souvent identifiables dans les structures informelles par rapport à une mainmise étatique en retard en matière institutionnelle.

Les acteurs

En Afrique subsaharienne, le faible accès aux emplois formels et aux services de base découle de l'échec des gouvernements à satisfaire les besoins croissants. Cela provoque l'émergence d'initiatives populaires. En examinant le rôle de ces initiatives en termes de création d'activités génératrices de revenus et d'établissement d'infrastructures et de services nécessaires, on découvre comment ces activités s'écartent des modes de gouvernance officiels en place tout en s'y insérant. Souvent qualifiées d'informelles, de telles activités se développent par des efforts collectifs. Beaucoup

d'entre elles touchent l'habitat. Dans ce que Herrle, Fokdal et Ley (2013) désignent par *new urban players*, on distingue plusieurs catégories d'acteurs associées aux IS :

- Les groupes de la société civile qui s'impliquent dans la fourniture de services urbains en transigeant avec les instances étatiques locales pour promouvoir des approches favorables à la population locale;

- Les organisations non gouvernementales fondées par des bailleurs de fonds extérieurs qui agissent par l'entremise d'un personnel professionnel;

- Les mouvements locaux parmi lesquels on distingue l'organisation des pauvres urbains—en augmentation ces dernières années—qui sont à l'origine de la lutte pour des droits politiques dans plusieurs pays.

Dans ce contexte, la configuration d'acteurs se complexifie, donnant à voir la place des associations dont le champ d'action se définit en dehors des instances étatiques. D'ailleurs, le mot « association » caractérise fondamentalement la structuration et les reconfigurations d'acteurs dans cette économie où prédominent des dynamiques collectives et des finalités sociales. En général, on distingue : des associations de base agissant au niveau communautaire; des associations ethniques structurées autour d'une langue commune; des associations syndicales formées sur la base d'affinités socioprofessionnelles et de métier; et des associations dédiées au crédit qui fonctionnent suivant des principes de solidarité et de réciprocité. L'expérience historique des tontines constitue un fondement pour cette dernière forme d'association. Comme innovation sociale, la tontine, dont les acteurs relèvent essentiellement des dynamiques communautaires, constitue une institution dans plusieurs sociétés africaines en raison de son fonctionnement à l'écart des règlements du secteur financier formel. Ainsi, prêteurs, associations rotatives d'épargne et de crédit, banquiers mobiles, groupes d'entraide, propriétaires, voisins, amis et membres de la famille forment une structure fonctionnelle de prêts dont l'approche s'est diffusée et répandue dans le monde entier sous forme de microcrédits ou de microfinancement (Tche, 2009).

L'innovation institutionnelle
Le cadre agricole permet l'expérience de cogestion dans la lutte contre l'exclusion sociale et la vulnérabilité, ce qui favorise la participation des pauvres dans la gestion des ressources. Cette expérience permet d'examiner les innovations institutionnelles. Dans une structure de pêche, ces innovations concernent : la justification et la formulation du processus d'élaboration des projets; la construction d'un cadre politique et juridique; la création d'institutions efficaces et de liens permettant une participation effective et équitable; et les mesures d'incitation à la gestion partagée. Dans un tel contexte, la communication se fait de manière innovatrice. L'objectif est de renforcer le développement à la base et parvenir à la sensibilisation mondiale des structures agissant à ce niveau. Pour cela, on adapte les stratégies et les approches communautaires sous-jacentes en utilisant les technologies de l'information et de la communication (Westlund, Holvoet et Kébé, 2008). Différents exemples illustrent comment l'innovation institutionnelle s'est opérée, notamment en Afrique de l'Est, à travers la politique des districts institutionnels.

Afin de favoriser la participation des mouvements populaires dans la démocratisation des processus politiques et l'amélioration de la qualité et l'efficience du développement rural, l'innovation porte sur la proximité des populations aux institutions afin d'articuler les différents paliers à leur meilleure capacité de collaboration, d'apprentissage et de partenariat vertical et horizontal dans la formulation et la mise en œuvre des politiques tout comme dans la fourniture de services sociaux à la population. La protection des sources d'eau, l'horticulture ou la gestion des ressources naturelles ont pu bénéficier de telles innovations grâce à la mise sur pied de plateformes multisectorielles. Cette innovation s'appuie sur la possibilité d'améliorer les dimensions cognitives, structurelles et interactives des communautés, renforçant ainsi leur capital social. Cela passe par la construction du statut des communautés par lequel le changement des comportements et d'attitudes se conforme aux règles prônant la primauté des intérêts collectifs sur les intérêts individuels. De même, on oriente le développement d'institutions pour devenir un instrument de changement. La construction des capacités communautaires collectives sera utilisée dans la transformation de la société en renouvelant sa capacité à faire face à

l'hétérogénéité des demandes dans les villages. Ces quelques exemples soulèvent l'enjeu des changements institutionnels et organisationnels par l'innovation, un enjeu qui, par ailleurs, aboutit à celui de l'institutionnalisation de l'IS en Afrique (German, Mowo, Amede et Masuki, 2012; Sanginga, Waters-Bayer, Kaaria, Njuki et Wettasinha, 2009).

La réinvention de l'innovation sociale
Dans les mouvances associatives et communautaires, l'IS peut être plus ou moins visible. Elle est visible lorsqu'elle est vécue en réponse à un problème social clair, comme l'exclusion ou la marginalisation. Mais elle est moins visible lorsqu'elle s'imbrique dans l'informalité. Sans parler de l'usage des TIC (dans la recomposition des activités locales, par exemple), revenons sur les innovations non structurées qui se manifestent au sein des associations et des communautés. Il s'agit dans ce cas d'un communautarisme associatif non marchand (Ela, 1998). Ce sujet mérite un approfondissement empirique afin de découvrir les pratiques sociétales qui ont marqué historiquement les collectivités africaines et cimenté la solidarité sociocommunautaire. Ces pratiques touchent et se manifestent dans divers domaines sociaux comme l'alimentation, le travail communautaire, l'entraide, et l'organisation d'événements publics et privés. Tout ceci se pratique loin des schémas étudiés dans les écrits sur l'innovation sociale en général. Ce sont des pratiques assimilables à des modes de vie, à la culture locale, bref, à un système de gouvernance réelle avec des ressorts endogènes.

L'entreprenariat communautaire
Sous le prisme des initiatives locales, distinguons la piste communautaire et la piste sociale en matière entrepreneuriale. Tel qu'étudié au Sénégal, l'entreprenariat communautaire révèle son potentiel pour les IS. Dans cette perspective :

> L'entrepreneuriat communautaire regroupe diverses initiatives d'autopromotion socioéconomique portées par des groupes sociaux composés en majorité d'individus en situation de vulnérabilité et destinées, sur une base socio-territoriale, à prendre en charge la demande sociale, réaliser des aspirations ou construire des occasions au profit de leurs sociétaires et/ou de la communauté. Il constitue un mode particulier d'organisation basée sur l'hybridation d'une dynamique associative avec une logique entrepreneuriale soumise à une rentabilité écosociale. (Ndiaye, 2006)

Qu'il s'agisse de la production, de la prestation ou de la redistribution des services, l'entreprenariat communautaire sous-jacent aux innovations socio-territoriales s'est manifesté dans l'autonomisation d'acteurs sociaux vulnérables et la recomposition de l'architecture institutionnelle locale. L'expérience sénégalaise a permis de résoudre le problème de la vulnérabilité et la marginalisation institutionnelles, économiques, financières et sociales des acteurs sociaux, des territoires ou des secteurs d'activités—comme l'artisanat dans une caisse de crédit des artisans—par la mise en place, avec l'appui d'organisations non gouvernementales, d'un système de financement décentralisé, y compris un système destiné exclusivement aux artisans. L'innovation s'est réalisée dans la transformation des sources de frustration en sources de mobilisation autour d'une dynamique autonome où les artisans assurent leur accès au crédit, et ce dans l'esprit de la transformation de stigmates en emblèmes prônée par les chercheurs en développement des territoires[6]. L'accès au crédit à des conditions soutenables, la démocratisation de la finance et la dynamisation de l'économie locale permettent de lutter contre l'exclusion financière et d'assurer un système de financement de l'entrepreneuriat local en élargissant son lien aux micro-entrepreneurs et aux fonctionnaires et en prônant des démarches hybrides.

Dans cette dynamique entrepreneuriale au Sénégal, Ndiaye (2006) évoque l'exemple d'une association pour le développement œuvrant en faveur des communautés locales qui, constatant l'absence de structures préscolaires et le chômage au sein des collectivités éducatives, met sur pied une garderie communautaire accessible aux enfants des familles moins nanties. L'innovation consiste ici en l'insertion socioprofessionnelle des membres. À ce titre, l'entrepreneuriat communautaire manifeste la volonté de promotion socioéconomique de ses membres et démocratise l'accès aux services de base. En ne s'intéressant qu'au cas de cette recherche, même si un élargissement comparatif

est possible, la stratégie de structuration des acteurs sociaux, selon les socio-anthropologues africains comme Ela (1998), s'opère par un groupement d'intérêt socioéconomique en fonction des réalités contextuelles. Un tel groupement favorise une diversification orientée par l'entreprise communautaire. À titre d'exemple, pour s'adapter à la mouvance institutionnelle et accéder au soutien, une organisation de femmes responsables de la transformation de poissons a évolué pour devenir une coopérative puis un groupement d'intérêt économique. Ce processus renforce les aptitudes et repositionne stratégiquement les acteurs, les secteurs et les territoires marginalisés. Les structures entrepreneuriales mises en place grâce aux entrepreneurs sociaux augmentent leur légitimité en se mobilisant pour servir une communauté territoriale. Voilà comment l'ancrage social des leaders sociaux recompose le leadership local.

La revitalisation socio-territoriale s'évalue au moyen de certaines activités spécifiques. L'innovation porte sur la microfinance (Ouédraogo et Gentil, 2008). Celle-ci facilite la distribution des crédits à une clientèle souvent exclue du financement bancaire. Les artisans, les femmes et les chômeurs peuvent ainsi redynamiser le secteur artisanal en particulier et l'économie locale en général avec des effets tels que la création d'emploi, l'émergence de micro-entrepreneurs, l'inclusion de catégories sociales marginalisées et même celle du secteur public. L'innovation se présente sous une forme d'hybridation des ressources mobilisables. Cette approche alternative face à la faiblesse des moyens financiers combine différentes ressources de manière adaptée. Ainsi, les ressources marchandes comme les lignes de crédits, l'épargne et la prestation des services se complètent, d'une part, avec les ressources non marchandes en termes de subvention et d'appui institutionnel et technique et, d'autre part, avec les ressources non monétaires concernant l'engagement social et l'accès aux réseaux et à l'information. Cette alternative rivalise avec le pouvoir public qui mise au contraire sur un modèle sectoriel et hiérarchique, sur des partenaires inscrits dans des cadres macro et standardisés, et sur le capital privé dominé par la règle du profit. S'il reste à innover sur la gestion et la maîtrise des effets à l'échelle des grands espaces, on ne saurait ignorer le rôle de l'entreprenariat communautaire dans la dynamique institutionnelle locale.

La recomposition institutionnelle locale bénéficie d'un apport substantiel au Sénégal. Dans la coproduction des services publics locaux telle la cogestion des déchets ménagers, on innove en instaurant un système liant les collectivités locales urbaines ou rurales et des entreprises de collecte. Un abonnement des ménages et une subvention municipale assurent le cofinancement. Répandu en Afrique de l'Ouest, ce système corrige la défaillance du système institutionnel dominant en favorisant l'implication de nouvelles parties prenantes, la desserte d'espaces urbains souvent marginalisés et la fiscalité locale, ce qui se répercute sur la reconfiguration institutionnelle. La transformation résultante reflète le passage d'un mode de gouvernance dominé par l'administration et la technicité à un mode où prévalent le partenariat et la subsidiarité.

En fin de compte, l'entreprenariat communautaire présente un potentiel innovateur et alternatif au regard de la capacité des entrepreneurs et leaders d'orienter et d'évaluer les résultats et effets des initiatives en fonction de la desserte des communautés et de la population. Toutefois, des défis se présentent lorsqu'il faut situer l'entreprenariat communautaire à différents niveaux et échelles de gouvernance dans un contexte de régulation où le mode extraverti subit les effets de la mondialisation et où s'affirment les perspectives ascendantes (« bottom up »), où réseautage, concurrence et interactions restent inévitables. L'entreprenariat communautaire peut aussi être le lieu d'expérimentation d'innovations sociales, alors que se pose l'enjeu de les diffuser et de les institutionnaliser (Ndiaye, 2006).

Comme la plupart des IS émergent dans les milieux associatifs en Afrique, ces milieux sont valorisés pour leur potentiel innovateur, surtout que ce potentiel en entraîne un autre, le potentiel alternatif. Selon S. Ndiaye :

> Le potentiel innovateur systématise les initiatives porteuses promues par les associations dans le but de ré-pondre aux besoins de leurs membres, réaliser leurs aspirations ou encore profiter/construire des opportu-nités, ce qui peut induire un changement social à divers niveaux. Le potentiel alternatif s'interroge sur les

incidences induites par le potentiel innovateur des dynamiques communautaires en termes de reposition-nement stratégique, de changement social ou encore de reconfiguration/refondation des structures ou des modalités de régulation politique et économique. Sous l'angle des innovations sociales, les dynamiques communautaires dépassent une simple réaction des populations au dépérissement de l'État ou à la crise (Ndiaye, 2010, p. 199).

Tableau 1 : Relations entre les parties prenantes de l'IS dans les différents milieux et interactions sectorielles

Milieu/secteur	Partie prenante	Type d'interaction
• Urbain	• Marchands	• Intermédiation
• Territoire intégré	• Acteurs du petit commerce	• Mobilité du vendeur vers l'acheteur/consommateur
• Ville dépourvue de stratégie publique de développement	• Microentreprises locales	• Collectivisme des dynamiques socioéconomiques
• Espace à forte expansion démographique	• Ménages et familles	• Regroupement sociogéographique
• Zone vulnérable	• Nécessiteux, désoeuvrés	• Itinéraires d'attraction à l'emploi • Interaction avec pourvoyeurs des biens et services par rapport aux valeurs locales de solidarité et d'entraide • Déplacement minimisant l'espace et le temps en fonction des intérêts
• Espace où prédomine l'économie solidaire	• État • Société civile • ONG internationales et professionnels • Mouvements locaux • Associations	• Confrontation d'intérêts avec instances étatiques locales • Collaboration à finalité sociocommunautaire, ethnolinguistique, syndicale • Opération de microfinancement, tontine
• Territoire où sévit une faiblesse institutionnelle et des exclusions sociales	• Producteurs sectoriels du développement rural— agriculteurs et pêcheurs	• Dynamiques coopératives, participatives dans l'élaboration des règles de gestion dans les districts institutionnels décentralisés • Rapprochement et articulation institutionnels pour de meilleurs apprentissage, collaboration, et action partenariale

Comme synthèse du cadre opérationnel en Afrique subsaharienne, le tableau 1 illustre les relations entre les parties prenantes de l'innovation sociale dans différents milieux et fait ressortir les interactions sectorielles explicitées dans les angles d'analyse identifiés.

LES CAS D'INNOVATIONS SOCIALES DANS DIFFÉRENTS DOMAINES DE DÉVELOPPEMENT

Comme nous l'avons dit, en Afrique subsaharienne, différents cas d'IS sont identifiables et touchent divers domaines, qu'il s'agisse des pratiques de construction locale en milieux sociocommunautaires (German et al., 2012; Ouédraogo et Gentil, 2008), de l'usage d'outils et technologies importés (Sanginga et al., 2009), de nouvelles pratiques dans le domaine de la santé (Ministère de la Santé, 2009) ou d'expérimentations de nature monétaire, même si cela n'est qu'un recyclage de pratiques historiques préexistantes en Afrique (Afrique média TV, 2020). Selon leur localisation, la description de leur objet s'arrime avec différentes formules opératoires (Tableau 2). Si ces circonstances révèlent son étendue et son ampleur continentale (Lelart, 1990), l'IS constitue tout de même un paradigme émergent avec un potentiel mondial susceptible de s'imposer à une époque où débutent des réflexions sur différents secteurs (Banerjee, Carney et Hulgard, 2020; Sanginga et al., 2009).

Tableau 2 : Cas d'innovations sociales en Afrique

Innovation sociale	Emplacement	Objet	Formule
• Gestion des ressources agricoles, halieutiques, hydrauliques, écosystémiques et écotouristiques	Kenya, Madagascar, Ouganda,Sierra Leone,Tanzanie, Zambie, Afrique du Sud, Nigeria	• Réduction de l'appauvrissement causé par le transfert descendant des technologies • Interactions d'acteurs • Regroupement de potentialités individuelles et organisationnelles • Réserves marines • Connaissances traditionnelles	• Travail collectif • Transformation de nouvelles idées en interventions bénéfiques aux fermiers appauvris • Collaboration interne et externe au territoire • Co-création de nouveaux sentiers dans la construction touristique
• Technologie et travail agricole	Ouganda	• Arrangements institutionnels • Mécanismes et règles d'interactions individuelles et collectives	• Équipe et communautarisme • Interaction et complémentarité • Accord et convergence
• Tontine	Cameroun, Benin, Côte d'Ivoire,Nigeria, Mali	• Mécanisme d'épargne en microfinance • Mobilisation d'épargne • Modalités de crédit	• Réseautage • Intermédiation • Collectivisme • Mutualité • Réunion périodique de cotisation
• Réinvention (repenser) du développement communautaire	Ghana	• Systèmes éducatif et sanitaire • Ressources communautaires • Structures et leadership communautaires • Gouvernance agricole • Stratégie organisationnelle	• Échange de la gratuité des services au travail dans les plantations • Financement graduel, par paliers • Priorisation des besoins • Développement des pratiques • Autogestion et supervision communautaire • Financement et subvention autocentrés • Partenariat intercommunautaire dans la gouvernance agricole
• Hybridation et dynamique linguistique dans les communications	Côte d'Ivoire, Cameroun, Nigeria	• Relations sociales et interpersonnelles • Canalisation d'activités socioéconomiques • Organisation d'interactions sociales • Construction de réseaux	• Façonnement par intégration de langues élémentaires • Reconceptualisation de langues coloniales • Usage commercial et communautaire • Construction de nouveaux cadres de travail • Usage unique dans les interactions
• Centres villageois d'information et de communication	Rwanda	• Flux technologiques • Informations et connaissances • Communication • Apprentissage • Interaction • Négociation • Conditions de vie	• Participation au processus transformateur d'idées en produits ou services • Partage de résultats • Génération de connaissances et apprentissage par socialisation
• Arrangement institutionnel pour l'amélioration du travail et le contournement des contraintes	Tanzanie, Zimbabwe, Malawi	• Développement technologique • Système de livraison • Besoins et priorités des ménages • Capacités exploratoires des fermiers	• Division de nouvelles technologies sur les plans matériel, mental et organisationne • lConception de nouvelles technologies • Traduction d'idées pour utilisation sociale et économique nécessitant des technologies appropriées

Tableau 2 (suite)

Innovation sociale	Emplacement	Objet	Formule
• Centres villageois d'information et de communication	Rwanda	• Flux technologiques • Informations et connaissances • Communication • Apprentissage • Interaction • Négociation • Conditions de vie	• Participation au processus transformateur d'idées en produits ou services • Partage de résultats • Génération de connaissances et apprentissage par socialisation
• Arrangement institutionnel pour l'amélioration du travail et le contournement des contraintes	Tanzanie, Zimbabwe, Malawi	• Développement technologique • Système de livraison • Besoins et priorités des ménages • Capacités exploratoires des fermiers	• Division de nouvelles technologies sur les plans matériel, mental et organisationnel • Conception de nouvelles technologies • Traduction d'idées pour utilisation sociale et économique nécessitant des technologies appropriées
• Télémédecine ou cybersanté	Cameroun, Mali, Ghana, Rwanda	• Système de données • Structure et gouvernance sanitaire • Technologie mobile • Informatique médicale • Flotte mobile en pédiatrie	• Prise en charge à distance • Collecte d'informations sanitaires et hospitalières • Intranet par interconnexion en réseau électronique national des établissements • E-gouvernance par vidéoconférence entre structures centrées et décentralisées à travers des portails Web • Collaboration d'acteurs
• Assurance santé à base communautaire	Burkina Faso	• Environnements pauvres en ressources • Soins de santé modernes en milieu rural • Arrangements informels	• Traditions nationales • Solidarité locale • Partage des risques • Solidarité et réciprocité • Participation communautaire • Mutualité
• Dynamique monétaire pour une socio-économie de participation populaire, rapprochement d'acteurs et inclusion financière	Collaboration entre Amérique du Nord (Canada, USA) et Cameroun, Côte d'Ivoire, Togo	• Économie numérique • Transfert d'argent • Commerce électronique	• Écosystème *Koripay* d'un réseautage incluant gouvernement municipal, banque, client, commerçant et entreprise • Usage de cellulaire

Les pratiques co-construites localement

Le fait que l'Afrique puisse profiter de certaines occasions qui se présentent ne cache pas qu'elle soit confrontée à des défis de taille. Elle devra mettre en évidence les innovations au niveau local et évaluer l'ampleur de celles-ci pour avoir un impact à plus grande échelle. Cette orientation suggère d'inscrire l'IS dans une vision privilégiant la transformation et la durabilité. Encouragement externe et initiative locale sous-tendent la co-construction indispensable pour les nouveaux paradigmes innovateurs, rejoignant ainsi l'approche prônée par Klein, Laville et Moulaert (2014). La co-construction de l'IS en Afrique est une pratique courante identifiable à travers diverses expériences.

Par exemple, au Kenya, à Madagascar, en Ouganda et en Sierra Leone, la gestion des ressources agricoles, halieutiques et écotouristiques devient une innovation dès lors que sous l'étiquette « pratiques responsables », la réduction de la pauvreté grâce à l'amélioration de l'agriculture et la pêche résulte d'une initiative co-construite par les acteurs locaux. Ceux-ci interagissent en regroupant leurs potentialités individuelles et organisationnelles par des formules de collaboration au sein de leur territoire et au-delà de celui-ci, afin de transformer de nouvelles idées en interventions bénéfiques aux fermiers appauvris. C'est ainsi que dans un cadre villageois, on mise sur les réserves marines, la co-création de nouveaux sentiers devenant ainsi possible en écotourisme. Prioritaire, le tourisme durable fonde la construction touristique sur les connaissances traditionnelles.

C'est en référence à ces pratiques qu'en Tanzanie, la gestion de l'eau à travers un projet élaboré conjointement compense la pénurie dans les infrastructures, alors qu'en Zambie, la restauration d'appartements préserve les cadres de vie. D'autre part, la protection des écosystèmes à travers le *Bushbuckridge Project* découle d'un travail collaboratif dans les zones humides de l'Afrique du Sud. Au Nigeria, *les vaches à kilowatts* permettent la transformation des déchets en énergie et en engrais (Sanginga et al., 2009; German et al., 2012).

Afin de souligner l'intérêt pour l'IS en Afrique, un symposium tenu en Ouganda en 2006 a recommandé un *système d'innovation* comme approche de réduction de la pauvreté. Ce système devrait tisser systématiquement des liens fonctionnels entre les parties prenantes et les organisations encadrées par une politique institutionnelle (German et al., 2012). Les recommandations visent surtout l'encouragement de l'innovation rurale au Malawi et en Ouganda, en misant sur les moyens d'identification de potentiel de marché pour des biens pouvant être commercialisés. De même, il est recommandé d'intensifier la promotion des centres d'information et de communication dans les villages au Rwanda et dans les écoles d'agriculture sur le terrain au Kenya (Sanginga et al., 2009).

Dans leur étude, *Innovation Africa*, Sanginga et al. (2009) abordent les innovations communautaires. Les auteurs donnent à voir des approches fondées sur l'action conjointe et interactive dans le cadre de systèmes d'innovation et de connaissances agricoles. L'enquête menée pour leur étude considère l'IS comme le résultat d'un processus d'apprentissage social à travers des interactions individuelles et organisationnelles destinées à la création et à l'application des connaissances (Sanginga et al., 2009).

L'Ouganda innove dans la technologie et le travail agricoles en ciblant les arrangements institutionnels, les mécanismes et règles d'interactions individuelles et collectives grâce aux formules d'équipe, de communautarisme, d'interaction, de complémentarité, d'accord et de convergence. Le cas de la tontine se distingue, notamment au Bénin, au Cameroun, en Côte d'Ivoire, au Mali et au Nigeria, par le ciblage du mécanisme d'épargne en microfinance, de la mobilisation d'épargne et de modalités de crédit, le tout traduit par des formules de réseautage, d'intermédiation, de collectivisme, de mutualité et de réunion périodique pour la cotisation.

Au Ghana, deuxième exportateur mondial du cacao, une organisation non gouvernementale dénommée *Cocoa360* innove dans la modélisation d'un développement communautaire qui tire parti des ressources des communautés existantes pour améliorer l'accès à l'éducation et aux soins de santé des cultivateurs de cacao et de leur famille, en se détournant de la dépendance à long terme de l'aide étrangère. Le modèle de repenser le développement communautaire sous forme de promotion porte ici sur une déconstruction des paradigmes dominants sur le développement international dont l'approche par le haut est à revoir dans le but de laisser les processus décisionnels aux mains de ceux que les interventions sont destinées à impacter, soit les populations locales. Pour cela, en réponse aux défis inhérents aux systèmes ciblés en milieu rural et urbain et aux communautés éloignées, les ménages appauvris obtiennent la gratuité des frais de scolarité et des subventions pour divers services en échange de leur travail dans les plantations gérées

par eux-mêmes. Ce travail suit les directives de *Cocoa360* concernant les demandes de revenus destinées à l'amélioration graduelle de ces systèmes. Il s'agit d'une approche de financement par paliers où les revenus sont alloués graduellement selon une logique de priorisation des besoins communautaires liés aux fournitures des services. En ciblant les deux secteurs éducationnel et sanitaire, on privilégie les stratégies organisationnelles de développement des pratiques axées sur la gestion et la supervision autocentrée d'activités agricoles connexes aux mains des leaders locaux. Les profits des récoltes sont utilisés pour les subventions. On réalise un partenariat intercommunautaire entre les structures gouvernementales, les leaders et membres communautaires, les comités villageois, les associations de parents et d'enseignants, et les bailleurs de fonds, tout comme on réalise la mise sur pied des centres de partage des expériences vouées au développement dont le pouvoir d'influence a un effet sur la gouvernance agricole (Shadrack, Russell et Handy, 2019).

Dans le domaine de la communication, l'Afrique subsaharienne semble être un cadre géographique où le nombre de langues parlées est non seulement important, mais aussi où la dynamique linguistique (la naissance, l'utilisation et la transformation de langues) reste florissante. En effet, des langues hybrides structurent de manière innovatrice l'espace, harmonisent les relations sociales et interpersonnelles, orientent les activités socioéconomiques vers de nouveaux sentiers et réorganisent les interactions entre différentes couches sociales. Ces langues ont la particularité d'atteindre un très grand nombre de populations dans presque toutes les couches de la société. Leur analyse permet de considérer l'hybridation linguistique comme une IS à orientation culturelle. Le Nouchi en Côte d'Ivoire et le Pidjin au Cameroun et au Nigeria en sont deux exemples. C'est ainsi qu'on parle de *créolisation* à la base du façonnement de nouvelles langues intégratives et, surtout, d'une reconceptualisation de la langue coloniale (Boufoy-Bastick, 2012).

D'ailleurs, sans pervertir la diversité ni réduire le patrimoine linguistique, ces innovations rendent les activités efficaces, accélèrent leur exécution et augmentent leur efficacité par un accroissement qualitatif et quantitatif de la production et de la consommation. L'attraction de la clientèle dans les espaces commerciaux, le raffermissement des liens d'affaires ou communautaires, le rapprochement entre les vendeurs et les acheteurs, le maintien des aires de marché et la construction de nouveaux cadres de travail se font par l'intermédiaire de la langue. Dès lors, la contribution des langues au développement ne fait pas de doute et son rôle de vecteur de l'innovation s'affiche. Le fondement et l'enracinement de l'analyse qui précède découlent d'un principe écolinguistique où la communication est plus efficace lorsque le transmetteur d'un message et le receveur parlent la même langue. Par ailleurs, si augmenter la participation par le mode linguistique dans le cadre d'activités sociocommunautaires et économiques constitue une innovation culturelle, dans le domaine religieux par exemple, on a vu comment l'islam en langue locale fait de nombreux adeptes au Burundi (Ntakirutimana et Kabano, 2013).

L'innovation sociale par l'usage des technologies d'information et de communication (TIC)
En Afrique, le génie innovateur se manifeste à travers l'adaptation d'intrants exogènes et la conception de technologies locales, d'où l'hybridation des pratiques émergentes sur laquelle nous insistons. Ce contexte, où se côtoient tradition et modernité, impose l'IS comme une nécessité pour affronter la complexité des situations par un processus d'apprentissages, d'initiatives et d'interactions sociales au sein de nouveaux réseaux informels (Ly, 1985). Dans différents domaines, on découvre comment les technologies associées à des outils fabriqués à l'extérieur sont déviées de leur mission première pour être utilisées localement de manière innovatrice. Les outils de communication, par exemple, sont réorientés pour faciliter l'expédition de l'argent au moyen d'un téléphone cellulaire en utilisant les mêmes canaux électroniques (Afrique média TV, 2020). Ces innovations se pratiquent encore à l'échelle individuelle ou dans des groupes restreints. Leur popularité gagne du terrain, malgré—voire grâce à—l'absence d'une régulation officielle, et toutes les catégories sociales les utilisent. Si l'impact social reste à creuser, la créativité ici ne fait pas de doute. Assiste-t-on alors aux débuts d'une restructuration des services, des infrastructures et des établissements financiers? Par ailleurs, on

remarque une certaine polarisation d'activités socioéconomiques et territoriales tout comme une dynamique particulière sur la mobilité (multiforme).

Au Rwanda, les centres villageois d'information et de communication ont la particularité de porter sur les flux technologiques, les informations et les connaissances pour assurer une communication où l'apprentissage par interactions et négociations améliore les conditions de vie. Pour cela, la participation au processus de transformation des idées en produits ou services, le partage de résultats, la génération de connaissances et l'apprentissage par la socialisation deviennent des formules de prédilection.

Sur le plan institutionnel, l'arrangement pour l'amélioration du travail et le contournement des contraintes a pour objets le développement technologique, l'amélioration du système de livraison, la satisfaction des besoins et priorités des ménages, auxquels il faut ajouter les capacités exploratoires des fermiers où la Tanzanie, le Zimbabwe et le Malawi innovent par le partage de nouvelles technologies sur les plans matériel, mental et organisationnel, surtout par la conception de telles technologies et la traduction d'idées pour une utilisation sociale et économique nécessitant celles qui sont appropriées.

Par ailleurs, l'usage des technologies importées dans un domaine aussi important que la santé, à la manière des Living Labs, est une innovation qui mérite qu'on y porte attention, car son ampleur ne fait qu'augmenter avec diverses dénominations. Au Mali, la *télésanté* intéresse l'État. D'où la mise en place d'une Agence nationale de télésanté et d'information médicale. En Ouganda, la *micro-santé* améliore le système de santé grâce à un financement par les communautés. Le *TRACnet* au Rwanda permet la lutte contre les pandémies grâce à la technologie de l'information. La *santé mobile (mobile health* ou *mHealth*) est en expansion et devient populaire, alors qu'on a créé des centres innovants au Kenya, en Ouganda, en Afrique du Sud et au Rwanda. Dans ces pays, les campagnes promotionnelles s'intensifient parmi les spécialistes, et les systèmes implantés se transforment en une assurance de santé rurale. De manière innovatrice et améliorée, la collecte de données, la surveillance des malades (pendant et après leurs séjours en hôpital), les diagnostics, la réaction aux désastres et le suivi à distance sont expérimentés et apportent des bénéfices (Ministère de la santé, 2009).

Sur le plan de la sécurité sanitaire, des technologies récentes diminuent la contrefaçon des produits pharmaceutiques bénéfiques aux populations. Opérant en mode *cybersanté*, un réseau d'entreprises sociales fournit le service de téléphone cellulaire ciblant cette dérive au Ghana et au Nigeria. Qualifiée comme un exemple d'utilisation *de petites technologies pour répondre à de gros problèmes*, cet exemple permet aux utilisateurs d'envoyer gratuitement un message textuel avec un code de vérification à un partenaire en Europe contre une réponse instantanée concernant leurs médicaments. Cette pratique constitue par ailleurs une interface permettant aux populations, en plus d'authentifier des médicaments qui leur sont destinées, de bénéficier de ceux-ci à des prix accessibles.

À cet égard, un programme est construit sur la base de cette technologie, et une infrastructure évolutive et extensible à d'autres régions est mise en place. Proche des mécanismes à l'œuvre dans les pays développés, une plateforme innovatrice comme celle-là accélère et rend efficace des solutions pratiques pour préserver la santé. Un tel modèle ne devrait-il pas être renforcé par la coopération internationale pour combattre plus efficacement le commerce mondial des médicaments contrefaits, tout comme pour s'attaquer à d'autres problèmes de sécurité des médicaments tels que le soutien à distance pour les populations âgées (Ministère de la santé, 2009)? Il s'agit là d'une innovation sociale destinée à un contrôle qualitatif dans un domaine sensible. L'effet bénéfique concerne directement les populations puisque cette IS vise, en bout de ligne, à leur offrir un meilleur service sur les circuits d'achat, y compris l'obtention et le suivi des médicaments de bonne qualité à des coûts beaucoup plus abordables qu'en l'absence de cette innovation. Ce dernier exemple illustre la possibilité d'un transfert des savoirs du Sud vers le Nord en se basant sur la spécificité des systèmes, l'offre des services, l'information, le leadership et la gouvernance (Dadwal et Syed, 2013).

La télémédecine au Cameroun, au Ghana, au Mali et au Rwanda s'est innovée dans le système de données, la structure et la gouvernance sanitaire, la technologie mobile, l'informatique médicale et la flotte mobile en pédiatrie en adoptant comme formules opératoires : la prise en charge à distance; la collecte d'informations sanitaires et hospitalières; l'intranet par interconnexion nationale des établissements; l'e-gouvernance par vidéoconférence entre structures centrées et décentralisées à travers des portails Web; et la collaboration d'acteurs concernés (Ministère de la santé, 2009).

Un autre exemple, une assurance santé dénommée *assurance à base communautaire*, s'est implantée au Burkina Faso. De plus en plus partagée, la formule est appropriée pour les environnements pauvres en ressources. La stratégie vise à améliorer l'accès des populations rurales aux soins de santé modernes en offrant un régime fondé sur les traditions nationales et locales de solidarité. La typologie comprend des arrangements informels de partage des risques, un modus operandi et des valeurs sous-jacentes à la solidarité et à la réciprocité. La formalisation des structures et des approches à l'œuvre constitue un pas vers une modélisation institutionnelle. La participation communautaire requiert les mêmes ressorts en plus de la mutualité et une adaptation (Sommerfeld, Sanon, Kouyate et Sauerborn, 2002).

L'interaction des ressources locales et exogènes
Les technologies locales et l'usage des technologies importées est un sujet étudié en mettant en relief le genre en Afrique (Buskens et Webb, 2009). Si l'usage des TIC constitue en soi une innovation, l'étude d'une telle innovation devient pertinente lorsqu'on en perçoit des impacts substantiels ou lorsqu'on considère ses effets à travers les institutions directrices et ses politiques dans un pays. En Afrique, cette observation se compare avec d'autres cadres continentaux. Les dimensions fondamentales sont de l'ordre de la facilitation de l'entrepreneuriat innovateur par l'incubation, la quantification des impacts et la gouvernance au service de la collectivité.

Innover sur la microfinance apparaît comme un chemin indispensable de nos jours, même si elle présente encore des défis en termes d'équilibre entre les aspects social et financier (Gueyié, Manos, & Yaron, 2013). L'ouvrage dirigé par Sireau (2011) documente très bien ce besoin et ce type d'innovation. En effet, la théorisation du franchisage montre comment se diffusent les innovations sous-jacentes dans plusieurs contextes. Du processus d'implantation aux applications dans un secteur social comme celui de la santé, cette théorisation fonde la stratification des stratégies, même si la mise à l'échelle comme telle est un goulot d'étranglement à cause des défis de croissance rencontrés par les entreprises sociales.

Au Sénégal, assurer l'implantation d'un groupe social a nécessité une innovation dans la structuration et l'habilitation d'acteurs sociaux vulnérables. Cette expérience s'est réalisée grâce à un cadre offert par l'espace associatif pour la mobilisation d'acteurs sociaux et l'éducation populaire. Cette approche permet aux individus vulnérables de s'identifier, d'accéder aux biens et services, de défendre leurs intérêts et de s'insérer dans les structures sociales. Face aux difficultés d'accès à la terre, au financement bancaire et aux intrants agricoles, les femmes du delta du fleuve Sénégal ont fédéré les groupements et associations productrices de la Région de Saint-Louis pour créer une mutuelle d'épargne et de crédit. Cette organisation régionale touche la majorité des programmes de développement qui mettent les villes et les campagnes en interaction. Les facteurs de succès de cette dynamique comprennent un leadership avec des compétences techniques, des capacités relationnelles, une ouverture sociale, un accompagnement approprié, une appropriation d'organisations reconnues et soutenues par les pouvoirs publics et des partenaires au développement. On assiste à une restructuration à un niveau global, ce qui renforce les aptitudes et repositionne stratégiquement les acteurs marginalisés (Ndiaye, 2010). Quant aux pouvoirs publics, ceux-ci doivent se positionner face aux IS. Celles-ci représentent un défi d'institutionnalisation, de régulation, de règlementation, de structuration, bref, de gouvernance, au regard des multiples potentialités qu'elles portent en Afrique, mais aussi des occasions qu'elles suscitent, même du point de vue de l'analyse, à partir des expériences comparatives dans d'autres contextes et cadres géographiques.

Du fait de leur ancrage dans le milieu, de leur finalité non lucrative et de leur engagement civique, ces innovations jouent divers rôles. D'une part, la détection et la systématisation de la demande sociale sont propices aux innovations, puisqu'il prévaut un potentiel proactif consistant en la transformation d'initiatives spontanées en projets mobilisateurs structurés. D'autre part, la production et la distribution de biens et services contribuent à la revitalisation socio-territoriale où les organismes sans but lucratif s'imposent comme des structures alliant communautarisme, solidarité et humanisme dans la mesure où ils favorisent des approches hybrides permettant la collaboration de divers acteurs sous une direction locale partagée[7].

Ainsi, on assiste à une revitalisation territoriale et sectorielle grâce à de nouveaux financements, ressources, partenariats, emplois et acteurs. Les stratégies concernent le pragmatisme et une dynamique autogérée, flexible et personnalisée réduisant l'asymétrie d'information entre le sociétaire et l'organisation et favorisant la proximité sociale, l'ancrage socio-territorial, l'autopromotion et l'autonomisation (Ndiaye, 2000). Il s'agit d'une internalisation contraire à toutes logiques sectorielles, hiérarchiques, standardisées et capitalistes. Toutefois, les défis ont pour noms : durabilité des systèmes, permanence, gouvernance, régulation, institution, coordination et finalité.

L'interaction des technologies locales avec les outils importés reste un sujet à creuser afin de situer, d'une part, l'originalité des objets et des formules opératoires et, d'autre part, la préséance quant au déploiement des innovations incluant les retombées multiformes qu'elles génèrent. D'ailleurs, cette préséance, qu'il faudrait élargir dans d'autres domaines, est établie dans le cas d'une dynamique monétaire dont la genèse est avant tout africaine. Cette dynamique monétaire pour une économie de participation populaire, de rapprochement d'acteurs et d'inclusion financière constitue une IS de plus en plus prisée en Afrique, même si une collaboration incluant l'Amérique du Nord (Canada, États-Unis), le Cameroun, la Côte d'Ivoire et le Togo, s'affiche en la matière en ciblant l'économie numérique, le transfert d'argent et le commerce électronique alors qu'on recourt à l'écosystème d'un réseautage constitué du gouvernement municipal, des banques, des clients, des commerçants et des entreprises par la simple utilisation d'un cellulaire (Afrique média TV, 2020).

Les principales trajectoires de l'étude des IS en Afrique et leurs objectifs
Au total, l'IS en Afrique subsaharienne a été étudiée suivant quatre principales trajectoires avec des objectifs bien ciblés (Tableau 3).

Tableau 3 : Typologie des études de l'IS en Afrique subsaharienne

Approche	Caractéristiques	Objectif
Théorique et empirique	Outils et méthodes alternatifs applicables dans différents domaines de développement	Connecter les savoirs importés et locaux dans l'expérimentation des partenariats multisectoriels
Politique et institutionnelle	Mécanismes de suivi et de gestion	Tirer profit des potentiels du marché, améliorer les revenus, transformer les défis en occasions
Territoriale et endogène	Reconnaissance et appui d'innovations locales	Favoriser le développement endogène par l'usage des savoirs locaux et l'autonomisation par l'apprentissage collectif
Pédagogique et adaptative	Construction de capacités et mise en place d'organisations	Expérimenter diverses approches en vue de l'apprentissage organisationnel en fonction des besoins locaux dans des secteurs de développement proches des communautés

- La première trajectoire est théorique. Elle présente des outils et méthodes alternatifs appliqués dans différents domaines. En matière agricole par exemple, on renforce le capital social par un cadre systémique. Cette perspective permet d'établir une connexion entre les savoirs exogènes et endogènes et leur greffe à travers l'expérimentation de partenariats multisectoriels (*multistakeholder*) pour promouvoir, par exemple, l'innovation par des fermiers. Il s'agit là d'une trajectoire qu'on retrouve dans les pistes pastorales (*rangelands)*, où l'action collective a été mise de l'avant pour la diversification des revenus chez les nomades bien établis. Aussi, les statuts et les réseaux sociaux permettent l'adoption de pratiques et technologies agricoles.

- Le contexte de politiques et d'innovations institutionnelles axées sur le marché constitue la deuxième trajectoire. Les systèmes d'information et de savoir en matière végétale sont mis en évidence. C'est ainsi que l'innovation rurale peut être renforcée dans la perspective d'une autonomisation destinée à tirer profit du potentiel de marché et améliorer les revenus, ou à transformer les défis en occasions pour des jeunes riziculteurs kenyans. Certaines alliances favorisent l'apprentissage par de nouvelles façons de faire, alors que se découvrent des mécanismes de financement alternatifs. Le suivi du résultat des innovations sociales et institutionnelles peut finalement se faire dans la gestion des ressources naturelles. Le lien entre participation et partenariat permet d'examiner le rôle des chercheurs comme accompagnateurs des processus d'innovation.

- La troisième trajectoire met en exergue le rôle instituant des territoires. Elle comprend : la reconnaissance avant tout des innovations locales suivi de leur appui; l'établissement d'organisations pour assurer un développement endogène durable en recourant aux savoirs locaux comme pont entre différentes parties prenantes; une expérimentation dans les Centres villageois d'information et de communication, comme le montrent au Rwanda le cas des *Village Information and Communication Centres* et celui au Kenya des Écoles d'agriculteurs de terrain pour l'autonomisation rurale en vue de l'apprentissage dans la gestion intégrée des éléments nutritifs.

- La quatrième trajectoire prend la forme d'une pédagogie adaptative vouée à la construction des capacités pour encourager des innovations conjointes. En ciblant le cadre rural et le secteur agricole, on distingue, sous une forme expérimentale : le renforcement des capacités interinstitutionnelles; le développement des compétences en recherche; la facilitation du changement par l'émancipation de la communauté; et l'intégration des parties prenantes.

En fin de compte, examiner l'innovation sociale en Afrique soulève la question de la revalorisation des savoirs locaux, des valeurs locales et de la mise en œuvre de ceux-ci. À cet égard, l'IS apparaît comme un pivot développemental. Si elle permet le développement, celui-ci est favorisé autant au niveau micro que macro, car les implications et impacts sont réciproques, réciprocité documentée par la coexistence et l'interaction des deux niveaux. Cela est d'autant plus pertinent que le développement considéré ici dans sa déclinaison territorialisée est le point de convergence ou de rencontre des deux dimensions que Moulaert et Nussbaumer (2008) ont systématisé de manière ontologique, actionniste, procédurale et évaluative, avec un recentrage sur le concept de territoire. Par ce concept, le champ des IS en Afrique offre ainsi un terrain fertile de connaissances. Cette fertilité est liée à la complexité de ce champ qu'il faut aborder avec des lunettes à la fois pluri-, trans- et interdisciplinaires lorsqu'on veut privilégier des visées développementales. Cela devrait se faire en fonction des origines, des fondements, des facettes, des dimensions, des logiques, des paradoxes, des orientations, de la philosophie, de l'axiologie et de l'éthique—bref, de la gouvernance propre aux attributs contextuels du développement que, d'ailleurs, le contexte devrait structurer et restructurer de manière dynamique et adaptée au bien commun et aux milieux de vie.

LES ÉLÉMENTS DE CONCLUSION

Cet état des savoirs montre que l'IS en Afrique subsaharienne constitue un champ d'étude multidimensionnel qui présente

des variantes convergentes et divergentes. L'IS dans ce contexte s'avère importante dans la conception des politiques, dans l'amélioration des systèmes d'administration publique et dans l'accès équitable aux services essentiels.

En Afrique subsaharienne, l'IS est ancrée dans le territoire. À cet effet, l'étude sur le Sénégal menée par Ndiaye (2011) cible le cadre du territoire local pour mettre en exergue quatre dimensions analytiques: la dimension institutionnelle, qui porte sur les dynamiques de gouvernance territoriale; la dimension économique, qui concerne le processus de développement local ou de revitalisation territoriale; la dimension technique, qui porte sur la dynamique de planification locale; et la dimension académique, qui a trait à l'ancrage territorial des universités. Ces dimensions suggèrent l'étude de la nature et de la portée des dynamiques alternatives que favorise l'ancrage territorial des initiatives. Seulement, le décalage entre mode de régulation extraverti officiel et initiatives construites à l'intérieur des communautés va de pair avec le déploiement d'innovations encore interstitielles. Les pratiques, la connectivité entre contextes, la faisabilité et les domaines d'application ouvrent des axes de recherche dont les aspects théoriques et analytiques s'articulent sur les milieux où résident des rapports de collaboration et de tension au sein des communautés ainsi qu'entre celles-ci et l'environnement global.

Cette exploration a montré les différents repères à partir desquels les IS en Afrique subsaharienne peuvent être instituées au sein d'une société en transition, où existent des potentialités exceptionnelles en matière de ressources. Pour de futures recherches, il s'agira d'examiner ces repères pour lancer un chantier permettant non seulement la découverte des trajectoires historiques, mais la mise en route d'un renouvellement d'approches susceptibles de réorienter de manière authentique le développement dont ce continent a tant besoin, mais un développement qui repose sur des bases endogènes, voire sur un leadership endogène, même si les ressources exogènes sont nécessaires, comme nous l'avons démontré.

Tels sont les défis et les occasions qui se présentent en matière de travail scientifique sur les IS en Afrique subsaharienne. Si l'IS est analysée dans certains contextes comme une stratégie de développement, elle est davantage considérée en Afrique comme l'ingrédient essentiel d'un certain mode de vie. Ainsi, sa vocation première n'est pas de servir le développement économique selon le modèle extraverti en vigueur, bien qu'elle puisse cibler des problèmes sociaux tels que la pauvreté ou la marginalisation. Cependant, sa traduction et sa manifestation dans les espaces sociologiques en fait un puissant outil, car elle raffermit les liens sociaux sans lesquels la solidarité, la réciprocité et le réseautage ne sauraient être possibles.

En résumé, l'IS en Afrique subsaharienne se caractérise par une forte présence de modèles importés historiquement, une informalisation institutionnelle faisant pourtant d'elle un palliatif aux insuffisances de l'État et une formulation conjointe dans un contexte de prédominance de l'agriculture. Ici, différentes approches donnent lieu à un apprentissage social qui débouche sur la mise en place de plateformes vouées à la construction de partenariats et de réseaux permettant aux parties prenantes de travailler ensemble pour des buts communs, tout en recherchant un apprentissage interpersonnel et collectif, et une transformation des normes et des pratiques qui forment le système institutionnel.

Toutefois, la véritable praxis reste encore limitée par l'absence de principes directeurs ou de recherches scientifiques mettant de tels principes en exergue, encore que l'IS dans le contexte africain apparaît comme un concept fondamental à la mode dans la recherche pour le développement, l'adaptation, l'imitation et la mise en œuvre de nouvelles technologies. Ces approches et méthodes ont une pertinence et une signification sociales et économiques dans des contextes spécifiques (Sanginga et al., 2009), alors que conjonction, coopération et intégration au niveau des dynamiques communautaires sectorielles s'imposent fondamentalement (German et al., 2012). Par ailleurs, d'autres notions simples accompagnent l'IS en prenant une connotation particulière traduite par exemple dans la tontine ou la microfinance en contexte africain, puisqu'elles incorporent les valeurs inhérentes à ce continent : regroupement, interaction, communauté,

solidarité, décentralisation, coordination, démocratie, concertation, partenariat, fédération/confédération, réseau et amitié (Ouédraogo et Gentil, 2008; Essombe-Edimo, 1993).

Soulignons que la diversité géographique de ce contexte est un atout comparable, exportable et utilisable dans d'autres régions du monde suivant une logique de partage et d'échange des connaissances. C'est ce que donne à voir cette étude de cas de l'Afrique où, à partir de repères communs, on aboutirait à une analyse des convergences et divergences sous l'angle des IS pour la construction d'une société mondiale où prévaut l'inclusion avec une conjugaison multiforme des valeurs moins exposée aux affres d'un modèle mondialisé, capitaliste et néolibéral, qui a perdu le contrôle de son développement. Il devrait donc prévaloir des interactions sociogéographiques, territoriales et même politico-idéologiques obligeant un apprentissage interactif en fonction des potentiels et opportunités, d'une part, et des contraintes et menaces somme toute propres à chaque contexte, d'autre part. L'IS apparaît ainsi comme un bouclier vivifiant des dynamiques et valeurs humaines. Elle pourrait être redéfinie comme toute transformation volontairement motivée par des principes actionnistes, des mécanismes opératoires, des systèmes d'idées et des structures de gouvernance des dynamiques vouées à la dignité humaine dans un environnement social collectiviste où l'ancrage socio-territorial est très marqué tout en préservant les valeurs qui l'authentifient, mais qui sont orientées vers la construction d'une société humainement inclusive où les peuples peuvent jouer un rôle déterminant.

En définitive, nous apprenons—et pouvons le transmettre et le transférer à partir des expériences présentées—qu'en plus de la focalisation sur la nouveauté productive, technologique, affairiste, institutionnelle et politique (Sanginga et al., 2009), l'IS, dans la perspective de cet article, est tournée vers l'amélioration des conditions de vie et de la dignité humaine. Cette approche se combine avec une définition mettant en avant :

1. La production de biens et services avec des bénéfices socio-humains immédiats;
2. Les collaborations sociales en contexte d'arrangements organisationnels formels ou informels produisant une valeur ajoutée sur les moyens de subsistance et l'interrelation des acteurs;
3. Une perspective hybride où les produits, services, modèles et pratiques rencontrent les besoins sociaux nécessitant de nouvelles collaborations.

L'exploration des écrits sur les IS en Afrique subsaharienne, que nous bouclons ici, aurait avantage à être complétée par une enquête de terrain en profondeur. Le contexte sociohistorique de l'Afrique apparaît comme une source et un laboratoire pertinents pour le nouveau paradigme en sciences humaines qui met davantage l'accent sur la valorisation des « paradigmes du Sud » et sur la co-construction de la connaissance (De Sousa Santos, 2016), laquelle est impérative si nous voulons reconnaître les potentiels et les émergences présents en milieu africain.

NOTES

1. C'est le lieu de remettre en question la définition même du concept de « pauvreté » tel qu'il est utilisé et enseigné aujourd'hui depuis sa conception aux Nations unies. Ne devrait-on pas le concevoir et conceptualiser à travers les facteurs déterminants, comme la disponibilité des ressources locales plutôt que de la mesurer par rapport à l'indicateur conventionnel qu'est le dollar?
2. Nous renvoyons ici à la sociologie des absences dénoncée par De Sousa Santos (2016).
3. Nous donnerons des exemples concrets dans la section consacrée aux cas.
4. Voir entre autres Cardoso et Faletto (1969).
5. Pour une synthèse de l'approche de l'économie sociale et solidaire, voir Klein, J.-L (2019).
6. Voir à cet égard Bassand et Guindani (1983).
7. Pour la notion de leadership local partagé, voir Klein (2016).

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The Role of the Nonprofit Sector as a Site for Inclusive Employment

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ABSTRACT

Employment is a pathway to increased income and empowerment, and improved quality of life and well-being; but for people with disabilities, job opportunities are limited, and employment supports often inadequate. This exploratory study analyzes the role of the nonprofit sector as a site for inclusive employment. Using data gathered from documents and in-depth interviews with nonprofit organizational staff, this study identifies the benefits that can accrue—to individuals, organizations, and communities—when agencies in the nonprofit sector employ persons with disabilities. The presence of employees with disabilities in the workplace increased sensitivity and awareness among all workers, conferred value on disability through an explicit recognition of the particularity of varying lived embodiments, and clarified the notion of dependence.

RÉSUMÉ

Avoir un emploi assure un revenu et une autonomisation accrus ainsi qu'une meilleure qualité de vie et un sentiment de mieux-être. Mais pour les personnes handicapées, les possibilités d'emploi sont limitées et le soutien à l'emploi est souvent inadéquat. Cette étude exploratoire analyse le rôle que joue le secteur à but non lucratif pour assurer un milieu de travail inclusif. Au moyen de données provenant de documents et d'entrevues en profondeur avec le personnel d'organismes à but non lucratif, cette étude identifie les avantages qui se présentent—pour les particuliers, les organisations et les communautés—quand les agences dans le secteur à but non lucratif emploient des personnes ayant des handicaps. À ce titre, la présence dans le milieu de travail d'employés handicapés augmente la conscientisation et la sensibilisation de tous les employés, accorde de la valeur aux handicaps par une reconnaissance explicite de ce que les personnes handicapées peuvent contribuer, et remet en cause la notion de dépendance.

Keywords / Mots clés : Disability; Inclusion; Employment; Nonprofit sector; Misfit / Handicap; Inclusion; Emploi; Secteur à but non lucratif; Inadapté

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INTRODUCTION

People with disabilities in Canada are chronically underemployed and unemployed with fewer economic opportunities, higher rates of poverty, and lower education levels than people without disabilities (Crawford, 2013; Rivera Drew, 2015; Stapleton, 2013; World Health Organization & World Bank, 2011). In reference to Canada, the United Nations Committee on the Rights of Persons with Disabilities (2017) noted a "persisting gap in the exercise and enjoyment of rights by persons with disabilities" in "work and employment and an adequate standard of living" (p. 13). The poverty of people with disabilities is both a cause and consequence of exclusion from social and economic life (General Assembly Resolution 70/1, 2015; Tardi & Njelesani, 2015). Employment is a pathway to increased income and empowerment, and improved quality of life and well-being; but for people with disabilities, job opportunities are limited and employment supports often inadequate (Devlin & Pothier, 2006; ILO, 2015; Oliver, 1990; Thomas, 1999). This article analyzes the role of nonprofit organizations as sites for inclusive employment. Many organizations in the nonprofit sector seek to alleviate poverty and promote community health and well-being, however "little attention is paid to the sector's role as an employer in promoting these same goals" (Van Ymerman & Lalande, 2015, p. 1).

Few studies have critically investigated the experiences of people with disabilities in the labour market with reference to the form of employment and specific work arrangements (Ellenkamp, Brouwers, Embregts, Joosen, & Weeghel, 2016; Prince, 2014; Tompa, Scott-Marshall, Dolinschia, Trevithicka, & Bhattacharyya, 2007). Historically, the literature on disability and employment focused on the need to "cure" or "rehabilitate" individuals with disabilities to fit into the labour market (e.g., Devlin & Pothier, 2006; Oliver, 1990; Szasz, 1974). This placed responsibility on the individual rather than looking to societal norms and practices that could be modified to better accommodate people with disabilities. Employment in the nonprofit sector has been relatively absent in the small body of literature on disability and employment in Canada, notwithstanding that nonprofit organizations make up a large and diverse sector of the labour market (e.g., Crawford, 2012; Wilton, 2006). The sector includes advocacy and religious organizations; voluntary sports groups; parent and school-based associations; arts and culture organizations; and social, health, and human service provision agencies (Baines, Cunningham, Campey, & Shields, 2014).

This exploratory article uses data gathered from a broad study that investigated how workplace environments influence the employment experiences of people with disabilities, and the role of the nonprofit sector as a site for inclusive employment. Rosemarie Garland-Thomson's (2011) concept of misfit is utilized to describe how valuing disability in nonprofit service-providing organizations clarifies notions of dependence and emphasizes the particularity of varying lived embodiments. The experiences of individuals working in nonprofit service-providing organizations is studied via in-depth interviews with organizational leaders and employees with disabilities, as well as an analysis of organizational documents.

To set the research context of this analysis, this article begins with a brief review of the literature on disability and employment in Canada in terms of human rights, followed by a description of the nonprofit social-services sector as a potential site for inclusive employment. Next, the conceptual framework and methodology is summarized. The findings are framed in relation to three key aspects of the concept of misfit (Garland-Thomson, 2011) in the context of nonprofit workplaces. The article concludes with reflections on how the experience of misfitting from the standpoint of employees with disabilities in the workplace benefits individuals, organizations, and communities.

THE RESEARCH CONTEXT

Disability and employment in Canada
According to Statistics Canada, one in five Canadians (or 6.2 million) aged 15 years and over identify as having a disability (Morris, Fawcett, Brisebois, & Hughes, 2018). In this article, disability is defined, according to the UN Convention on the

Rights of Persons with Disabilities (2006), as "Persons with disabilities include those who have long-term physical, mental, intellectual or sensory impairments which in interaction with various barriers may hinder their full and effective participation in society on an equal basis with others" (p. 4). This definition is consistent with the human rights model of disability, which moves away from viewing people as problems toward viewing them as holders of rights (Quinn & Degener, 2002). The human rights model for people with disabilities is inspired by the values of dignity, autonomy, self-determination, equality, and the ethic of solidarity. This model states that "Each individual is deemed to be of inestimable value, and nobody is insignificant. People are to be valued not just because they are economically or otherwise useful but because of their inherent self-worth" (Quinn & Degener, 2002, p.14). Likewise, Lynne M. Healy (2008) argues that the social work profession expresses human rights principles of respect, dignity, and self-determination. These values are also embedded in legislative codes of rights and codes of ethics for practitioners (Ife, 2008). Human rights are particularly important for social service workers when making decisions that concern the individual needs of service users.

Despite current legislative commitments to human rights, people with disabilities experience significantly lower employment rates than people without disabilities (e.g., Statistics Canada, 1993, 2003, 2008), with some modest improvements in recent years (Crawford, 2016; Ministry of Community and Social Services, 2012; Rioux & Patton, 2014). Figure 1 reveals a stable employment gap between people with and without disabilities over nearly a decade.

Figure 1: Rates of full-year, full-time employment for people with and without disabilities from 2003–2011, Canada (Crawford, 2016)
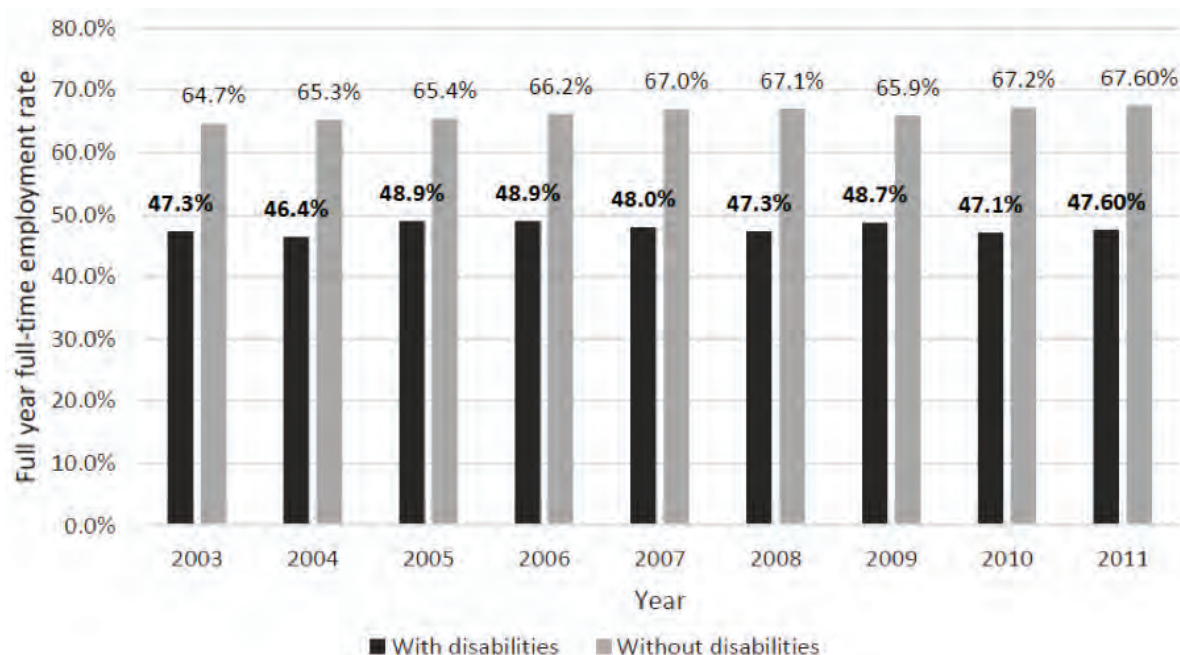
Some critical disability studies scholars argue that this discrepancy is related to apparently progressive social policies that appear to be engaging with disabled people's desires and aspirations for employment, while at the same time purposely "ignoring the complex social aspects of disablement and employment" (Jolly, 2003, p. 519; see also Galer, 2018; Prince, 2004; Wilton, 2006; Wilton & Schuer, 2006; Withers, 2012). The literature identifies barriers that help explain the underrepresentation of people with disabilities in Canadian workplaces, including employer discrimination and bias (Hernandez, McDonald, Divilbiss, Horin, Velcoff, & Donoso, 2008; Jakobsen, 2009), concerns by employers about the productivity of workers with disabilities (Houtenville & Kalargyrou, 2012), poor matches between employee capacity and work requirements (Bonnaccio, Connelly, Gellatly, Jetha, & Martin Ginis, 2020; Jakobsen, 2009), and employers' worries

about legal liability (Kaye, Jans, & Jones, 2011). Employers also tend to have limited awareness of workplace accommodations that can be put in place (Kaye et al., 2011; Unger & Kregel, 2003) or have misconceptions about the costs of accommodations (Houtenville & Kalargyrou, 2012).

The Ontario nonprofit service-providing sector
Ontario is the most populous of Canada's 13 sub-national jurisdictions, with a nonprofit service-providing sector (NPSS) composed of organizations defined by their "orientation to serve a public or group good, through private non-profit-making organizational forms" (Baines, Cunningham, Campey, & Shields, 2014, p. 76). Nonprofit service-providing organizations are typically driven by a mission to serve the disadvantaged. The NPSS constitutes between one quarter to one third of the Ontario nonprofit sector (Baines et al., 2014; Ministry of Citizenship and Immigration Ontario, 2013). The sector consists of approximately 14,000 organizations, 150,000 full-time workers, and 100,000 part-time workers (Statistics Canada, 2009; Van Ymerman & Lalande, 2015). Most nonprofit organizations are small employers (less than 50 employees), and many have no paid employees at all. Of organizations with at least one paid employee, 58 percent have between one and four employees. Conversely, large employers (over 100 employees) make up only 3.1 percent of organizations in the sector, yet are responsible for 53 percent of the sector's employees (Statistics Canada, 2004).

A feature of the NPSS is the passion that many workers feel toward their organization's mission. Many of those who choose to work in the sector have done so "because of concerns around social justice or making the world a better place" (Van Ymerman & Lalande, 2015, p. 20). However, several authors have analyzed precarity in the NPSS, characterized by low levels of retirement and benefits coverage, high rates of part-time and contract work, underinvestment in training and development, and struggles in work/life balance for workers (e.g., Baines, 2011; Baines, Cunningham, & Shields, 2017; Kelly & Caputo, 2011; Van Ymerman & Lalande, 2015). Jamie Van Ymerman and Lisa Lalande (2015) suggest that nonprofit organizations can act as "champions of working conditions that ensure dignified and supportive work environments for employees, as well as support the overall health and effectiveness of the [nonprofit] sector" (p. 1). Similarly, Robert Wilton and Stephanie Schuer (2006) suggest there might also be a greater willingness to accommodate employees with disabilities in nonprofit versus for-profit workplaces. Their research found evidence of this among participants in their study of the experiences of workers with disabilities in various industries in Ontario. These authors note that the greater frequency of accommodation in nonprofit workplaces is not surprising, given their organizational logic to serve the less advantaged. While this evidence is encouraging, further research is needed to examine the impact of market discipline on the relatively accommodating climate of nonprofit workplaces (Baines, Cunningham, & Shields, 2017; Lewchuk, Laflèche, Procyk, Cook, Dyson, Goldring, Lior, Meisner, Shielfs, Tambureno, & Viducis, 2015; Malenfant, Nichols, & Schwan, 2019; Wilton & Schuer, 2006).

Conceptual framework and methodology
This multisite qualitative study explores the contributions of people with disabilities working in the Ontario NPSS to their organizations. The concept of *misfit* is utilized to frame the lived identity and experience of disability. The concept of a misfit and the situation of misfitting as articulated by Garland-Thomson (2011) elaborates a materialist feminist understanding of disability by considering how the particularities of embodiment interact with the environment in both its spatial and temporal aspects. Garland-Thomson defines the concept of misfit as:

> First, the concept of misfit emphasizes the *particularity of varying lived embodiments* and avoids a theoretical generic disabled body that can dematerialize if social and architectural barriers no longer disable it. Second, the concept of misfit clarifies the current feminist critical conversation about *universal vulnerability and dependence*. Third, the concept of misfitting as a shifting spatial and perpetually temporal relationship *confers agency and value on disabled subjects* at risk of social devaluation by highlighting adaptability, resourcefulness, and subjugated knowledge as potential effects of misfitting. (p. 592, emphasis added)

The utility of this concept is to make diverse identities more visible, and to emphasize context and environment, relation over isolation, and the discrepancies between various bodies and the world. The built and arranged spaces through which individuals navigate their lives (such as workplaces) tend to fit the majority bodies and creates misfits with minority forms of embodiment, such as people with disabilities. This misfitting highlights opportunities for the greater inclusion of diverse bodies and raises awareness of the particular needs of individuals in a community context.

Participants

For this study, a criterion-based purposive sampling strategy was used to recruit participants from three nonprofit service-providing organizations that had received external recognition for exceptional workplace diversity and inclusiveness programs and/or had a documented history of commitment to inclusion in employment practices. To protect confidentiality and anonymity, the three selected organizations are referred to here as Organization A, Organization B, and Organization C, and pseudonyms are used for individual participants.

Organizations A and B were small (less than 50 staff) consumer-driven disabled peoples' organizations (DPOs) that offered disability services and supports and had a history of employing people with disabilities. As DPOs, both organizations were led by a board of directors whose members included a majority of people who identified with a disability. In each organization, 30 to 40 percent of the staff identified as persons with a disability.

Organization C served people with and without disabilities, was not a DPO, and had a broader mandate of services and supports for individuals and families. Organization C had received recognition and awards for diversity and inclusion in the workplace. This large unionized organization had more than 500 staff members, and approximately six percent of all staff identified as persons with a disability. Table 1 summarizes key features of the organizations.

Table 1: Description of participating organizations

Organization	A	B	C
Total budget	Over $10,000,000	Less than $1,000,000	Over $10,000,000
Total number of staff	Less than 50	Less than 50	Over 500
% of total staff who identified as persons with a disability	30%	40%	6%
Disabled person's association (DPO)	Yes	Yes	No
Unionized	No	No	Yes

Participants included six senior leaders (e.g., executive directors, directors, human resources [HR] representatives, and union representatives) and nine front-line employees with disabilities who took part in-depth interviews that were recorded and transcribed verbatim. Two senior leaders were recruited from each organization. Employees with disabilities included three from Organization A, two from Organization B, and four from Organization C. The majority of participants (front-line employees and senior leaders) described themselves as female. Most employees financially supported children or other family members at home, and two described themselves as single parents. Employees with disabilities had various long-term and permanent disabilities, including psycho-social, physical, and visual impairments, and environmental sensitivities. The majority of employees were front-line workers. All employees had a postsecondary education, either a college, bachelor's, or master's degree, in social work and/or the social sciences prior to starting their current job. All participants were employed in full-time positions, most of which were permanent. A few participants were working in temporary contract positions with the potential for extension or permanency. Much personal information about the participants

is suppressed to keep the focus on the institutional processes they describe (DeVault & McCoy, 2006). Participants are primarily identified by their position in the institutional work process (e.g., employee, executive director, HR representative, or union representative).

Data collection also involved an analysis of organizational documents, including HR policies and procedures, strategic plans, annual reports, accessibility policies, and sample accommodation plans, as well as relevant laws, policies, and legislation informing organizational documents. The Office of Research Ethics at York University reviewed and approved all study procedures.

DATA ANALYSIS

Data analysis started with verbatim transcripts from interviews with employees with disabilities to discern their subjective experiences in the workplace. Analysis proceeded to investigate how the structure of the workplace in each organization included or excluded employees with disabilities. Perspectives and explanations of events from interviews with senior leaders at each organization have been included. Questions of validity involved referencing back to employees about what they described during interviews. Organizational documents also offered an additional source of data to verify what participants said.

FINDINGS

The findings are framed in relation to three key aspects of the concept of misfit, namely conferring value on disability, clarifying the notion of dependence, and emphasizing the particularity of varying lived embodiments (Garland-Thomson, 2011). The following three sections illustrate these aspects in relation the experiences of individuals working in the NPSS.

Conferring value on disability

Garland-Thomson (2011) suggests that the concept of misfitting confers "value on disabled subjects at risk of social devaluation by highlighting adaptability, resourcefulness, and subjugated knowledge as potential effects of misfitting" (p. 592). Employees with disabilities who participated in this study fell into various devalued social categories of disability. These employees described how they drew on their personal experiences of disability-related exclusion, marginalization, discrimination, and abuse to aid others with similar experiences. They described how their experience of disability in society motivated them to work and enhance the efforts of their organizations in the NPSS.

For example, Deidre, an employee at Organization A said, "From a very early age I always had a need or sense or desire to support people [and] see them develop to their potential. … It sort of became an innate characteristic … to [want to] be in the so-called helping profession." Similarly, most other employees talked about their organization's philosophy as a driving force for their interest and motivation to do their job. They expressed a match between their values and the values of the organization. When asked what their ideal job would be, most employees said that their current job reflected their ideals. At Organization C, Jane said, "I think what I'm doing now is pretty well my ideal job. It's interesting, it's challenging. … It's in a team environment with client contact. … So it feels meaningful, because … I help people."

Senior leaders said that employing people with disabilities helped their organizations achieve their mission. The employment of people with disabilities helped to align workplace practices with service ideology and reflect the diversity of the communities served. For example, Brett, the executive director at Organization B, said, "[During] hiring, disability is a really important aspect. … We used to have this old rubric where we'd give values, like a point system [during interviews and] … 10 points [were awarded] if somebody identified as a person with a disability." Given that the organization supported people with disabilities, job candidates with disabilities were rated positively because their lived experiences were

considered a potential contribution to the organization's goals. Thus, disability status served as a basis for evaluation. The organization's values shaped the hiring evaluation process, which determined the salience and potential consequences of candidates' disability status.

Similarly, senior leaders at Organization A placed explicit value on disability status. Senior managers and board members were themselves persons with disabilities, which indicated a perception of disability status associated with leadership and success in the organization. Sarah, the executive director, said that management aimed to foster workplace values that aligned with the organization's service philosophy. She remarked that the organization was guided by a set of principles outlining that, "People with disabilities are the experts on their own needs, so if you believe that for the people you serve, then you believe that for your employees as well." According to several employees at Organization A, its service philosophy permeated into the work environment and was lived through mostly informal, cooperative actions between staff and management.

At Organization C, Jamie, the HR manager, noted, "We generally want our workforce to reflect the people out in the community and we're trying to bring that in line. … We're trying to look at systemic barriers to employment … to see how we are addressing those." Interviews with employees and senior leaders, and a review of organizational documents (e.g., collective agreements, the HR manual, the code of ethics, a workforce census, etc.) at Organization C revealed that senior leaders were seeking to forge what Sandra E. Spataro (2005) describes as a culture of integration. A culture of integration involves highlighting and seeking out the potential benefits of individual differences, including bringing new insights into service development, enhancing group decision quality and creativity, and enriching the set of experiences and perspectives that comprise the work environment. This culture is built on the premise that creativity and decision-making processes benefit from differences among co-workers.

Clarifying the notion of dependence

"Interdependence rather than independence [and] becoming more aware that all people rely on one another for life tasks and survival" (Garland-Thomson, 2011, p. 603) is a feature of many social movements (e.g., Fineman, 2005; Galer, 2018; Prince, 2009; Young, 2005). People with disabilities highlight ways to promote interdependence, participation, and inclusion in public life (Garland-Thomson, 2011). All employees with disabilities who participated in this study said they had received some form of workplace accommodation that enabled a sense of interdependence and mutual support in their jobs.

For example, Katie, an employee at Organization A, compared her job in the NPSS to her previous experiences working in the private sector, saying:

> It's way more comfortable here. People are much nicer. It's a lot less cutthroat. Like you don't feel like your competing with other employees for benefits or hours. … You can collaborate but its not like my co-worker and I are handed a list to see what we can do the fastest.

This excerpt reflects how Katie's experience was hooked into Organization A's relatively non-hierarchical structure and reward system. Senior leaders at Organization A fostered cooperative task interaction between staff in different program areas, which avoided competition and increased collaboration. Sarah, the executive director at Organization A, explained that collaborative work processes were designed to encourage employees from different departments to work together to meet the various needs of employees and service users. Katie also said that since starting work at Organization A, Quinn, one of the directors, would "check in with me about once a week to see how things are going and if I'm happy." These emotionally positive supervisor attitudes toward employees with disabilities were similarly influenced by the organizational structure, which included senior leaders with disabilities, and the level of comfort in being around people with disabilities. As Quinn commented, "I have a disability, as do a good portion of my colleagues, and it's just not that big of a deal."

Other front-line employees at Organization A received accommodations to support their caregiving responsibilities as parents, including single mothers, usually in the form of flexible hours and scheduling to accommodate childcare. In this way, Organization A demonstrated a universal accommodation process that promoted a sense of mutual support and accounted for each individual's unique circumstances and needs. Quinn described the accommodations process as "part of the furniture" of the organization, in the sense of it being an integral part of operations.

The workplace accommodation process for all employees in this study was similar across all three organizations and developed from the standpoint of employees with disabilities. This process involved employees making a request for accommodation or employers identifying a potential need for accommodation. Participants named two factors that influenced the likelihood of employees requesting accommodations: the employee's awareness of the workplace accommodation process and their knowledge of the right to reasonable accommodation in accordance with the law.

Management had a pivotal role in the accommodation process for employees with disabilities. Some senior leaders provided effective accommodation to their employees with disabilities simply by showing a positive attitude and offering empathy and emotional support when needed. Especially successful in this endeavour were leaders who used accommodations to defuse hostile work environments or interpersonal conflicts that could negatively impact employees. For example, Brett described working toward a positive, welcoming, and accommodating team environment at Organization B to support all employees without waiting for accommodation requests. Specifically, he said, "We make sure we fully accommodate without waiting for a request [and] keeping confidentiality [which] I think is a big part of it. Not allowing for those kinds of opportunities to have closed-door gossip sessions [among employees about others' accommodations]." Brett's implementation of workplace accommodations reflects a recognition of the shared need for care from others and embraces the notion of dependence (Garland-Thomson, 2011).

Across all three organizations, some employees described taking up an advocacy role to educate co-workers on biases and stereotypes regarding people with disabilities. For example, Elizabeth, an employee at Organization C, described how she wanted to raise awareness among her co-workers about what it meant to be a person with a psycho-social impairment. Elizabeth expressed concerns about her co-worker's negative stereotypes of service users with psycho-social impairments and said:

> They'll say, "Oh I have a client who's bipolar"… so my ears will perk up like what does that mean? Because we don't know what that means. … And I'll say: "Tell me more. Bipolar can be fun. Bipolar can be fine. Just tell me what you're worried about."

Elizabeth worked to open up a dialogue with her co-workers to present herself as a new image of a person with psycho-social impairments. Elizabeth's efforts reflected the concept of misfitting as a way of putting embodied life at the centre of understanding interpersonal relations, subject formation, and felt and ascribed identities.

Emphasizing the particularity of varying lived embodiments
Attending to the experience of misfitting from the standpoint of people with disabilities "cultivates the rich particularity that makes up embodied human diversity" (Garland-Thomson, 2011, p. 603; see also Smith, 1997, 2005). According to senior leaders that participated in this study, employing people with disabilities engaged their particular knowledge, experiences, and perspectives in the work of the organization. Workers with disabilities created the opportunity for disability to become an explicit part of the systematic knowledge and techniques of the profession. At Organization B, Brett said:

> We promote inclusive community, societies, workspaces, schools, this is what we do day to day. So, we want to make sure we model that as well. … It's really important for [our organization] to take a leadership role in developing, mentoring, and creating an environment where we have more [staff] that identify with a disability.

As a DPO, Brett viewed Organization B as a vehicle for mutual support and solidarity. Similarly, employees with disabilities who worked at Organizations A and B remarked that working at a DPO gave them a sense of a common purpose: promoting their rights to live and work as dignified and respected citizens. For example, Susan, an employee at Organization B, said she felt a mutual acceptance and understanding of the embodied experiences of disability at work. The effort of being disabled (e.g., going to medical/paramedical appointments; taking time off to rest and gain energy for their jobs) was recognized, supported, and incorporated into the structure and functioning of the workplace via the organization's personnel policy. As such, Susan said, "When people take time off [for reasons related to a disability] nobody thinks anything of it. It's just an accepted way of working that isn't questioned by any of my colleagues." Susan said this policy is, in part, "what makes this place work." She suggested that a workplace that demonstrates the inclusion of people with disabilities encourages employees to disclose their disability status and, in turn, opens up the opportunity to discuss accommodations and support for workers to be productive and effective in their jobs. Furthermore, Susan also noted that management fostered a welcoming environment for staff. To accomplish this, the manager of Organization B said that candidates are asked during job interviews if they have any accommodation requests, so that "it already puts it out there that we want to make sure that people know that it's a safe environment to talk about disability and accommodation." This approach is articulated in the organization's anti-ableism policy, which states it is committed to "addressing communications, policies and practices in the workplace and in the delivery of services that are based on differential attitudes toward persons who identify as having disabilities."

Unlike Organizations A and B, Organization C had a formal workplace diversity strategy. A component of the strategy was a regular workforce census to inform current and future planning for increased diversity in the organization. The HR department collected workforce census data from employees anonymously via survey and examined it across seven key categories: racialization, ethnicity, disability, sexuality (i.e., LGBTQ), age, transgendered status, and gender. The seven categories are not exclusive (e.g., one person could fit all the categories). Lastly, the survey data are combined with existing HR information (e.g., employee length of service, employment status, and employment group) to identify organizational gaps, such as a need for increased representation of people with disabilities in management and senior leadership positions.

Alex, a union representative at Organization C, said that employing people with disabilities at the organization broadened the view of members to see that "other people, ideas, challenges, and obstacles are real." Alex suggested that employing people with disabilities garnered greater attention to diverse perspectives on societal challenges and barriers that service users could also experience. She suggested that employees with disabilities could identify the barriers for service users in that community group. Further, employing staff with disabilities could help service users see themselves reflected in the staffing of the organization. Alex said that employing people with disabilities "challenges our own workforce and people who believe that a social worker looks like this, behaves like this, is abled like this." She said that employing workers with disabilities breaks up the stereotypical image of a social service worker (as White, middle class, female, and non-disabled):

> So, when you hear service users say, "You don't look like a social worker" … it makes us question what a social worker is. We don't see [in our image] a worker who has a visible disability. … So our workforce grows [by employing people with disabilities] and [becomes more] open.

Similarly, Katie, an employee at Organization A said:

> Most of the employees have a disability … and I think it makes a difference in the way services are delivered and people's perception of disability … because we don't act like social workers. We don't look at people like they're just a case file, [and] just make a list or plan of action and then check them off the list. We understand a little bit more of the intricacies of negotiating life with a disability.

Katie talked about how employees with disabilities carried their subjectivity through to service users via their personal everyday experiences of "negotiating life with a disability." She suggested that disabled social service workers may act differently than other social workers because of their lived experience of disability and marginalization.

DISCUSSION

Those interviewed indicated that employing people with disabilities as social service workers disrupted stereotypical images and created a new image of both disability and social worker. Participants in this study stated that organizations with a sizable proportion of staff with disabilities enabled employees with disabilities to have a voice of their own, identify needs, express views on priorities, critically evaluate service provision, and advocate for change. As Alex summarized, "The benefit is what we can learn from people with disabilities [in our agency] to better the service that we provide to everyone in the community."

The experience of misfitting in the larger society benefits some employees with disabilities and the nonprofit service-providing organizations that employ them. In the three organizations analyzed here, this is made possible with the support of senior leaders who purposefully sought to employ staff with disabilities, explicitly promoted workplace diversity and offered flexible workplace accommodations. Within such environments, these findings from this study show that misfits can influence workplace culture and practice by deepening organizational knowledge of the needs and interests of service users. The experience of misfitting in terms of marginality, vulnerability, and dependence is no longer considered negative but denotes value to the organization. The findings also reinforce conclusions of recent case-study research that "the employment of people with disabilities contributes significantly to the corporate culture and success of an organization by diversifying its workforce and increasing employer competence when dealing with clients, customers, and employees of varied backgrounds and experiences" (Samant, Soffer, Hernandez, Adya, Akinpelu, Levy, Repoli, Kramer, & Blanck, 2009, p. 181).

This small-scale study does not universalize a particular experience, nor is it representative of all nonprofit organizations. Rather it has focused on subjects (person with disabilities) and experiences (employment in the not-for-profit sector) that are often absent from organizational research. Doing so, it "attempts to 'give voice' to a group of employees whose narratives are often absent in dominant quantitative accounts of their workplace experiences" (Foster & Frosh, 2010, p. 560). Findings from this study reinforce previous findings that organizations that value employees with diverse experiences have the capacity to meet the needs of diverse service users (Lindsay, Cagliostro, Albarico, Mortaji, & Karon, 2018; Page, 2007).

The three organizations in this study resisted a negative conceptualization of "dependent" as being needy and subject to the authority of others (Young, 1990). They fostered cooperation and collaboration between staff with support from senior management and organizational policies to implement workplace accommodations. These three examples demonstrated how organizations deconstructed the dominant image of the disabled person as someone with limited skills and abilities who is a drag on productivity and society.

Further, the employees of these organizations actively sought a re-conceptualization of what it means to be a person with a disability. For example, Elizabeth at Organization C, who advocated for a re-conceptualization of mental illness, illustrates how all persons are subject to the potential for misfitting depending on environments and the perceptions of others. Although misfitting can lead to segregation, exclusion, and alienation from a majority community, it can also foster intense awareness of social injustice, human rights, and "the formation of a community of misfits that can collaborate to achieve a more liberatory politics and praxis" (Garland-Thomson, 2011, p. 597). This analysis echoes the theoretical work of Karl Marx, Paulo Freire, Frantz Fanon, Noam Chomsky, and Michel Foucault, who saw the revolutionary capacity of those outside the mainstream. Foucault (1980) argues that the resurrection of subjugated knowledge, "such as that of

the psychiatric patient, of the ill person … the delinquent, etc." (p. 82), fosters critical thinking and brings forth a "historical knowledge of struggles [and] … the memory of hostile encounters which even up to this day have been confined to the margins" (p. 83). In this way, findings from this study illuminated how the experiences of employees with disabilities can enhance organizational capacity to aid service users.

Previous research on employment in Ontario's nonprofit sector identified a need for further research on the sector's capacity, as an employer, to provide decent work that supports the health and well-being of its employees and the communities it serves (Van Ymerman & Lalande, 2015). The findings illustrate how it is possible to alter elements of the workplace to better fit the need of employees with disabilities, rather than focusing on how to get employees with disabilities to fit into the workplace environment. This study found evidence that there is opportunity for organizations in the nonprofit sector to champion working conditions and policies that ensure dignified work environments, as well as support the overall effectiveness of the sector.

Further research

The workers with disabilities who took part in this study all had postsecondary education. This is not, nor was it intended to be, a representative sample of the general population. Future research could adapt the approach used in this study to consider the challenges and opportunities for the employment of diverse people with disabilities in the broader nonprofit sector, as well as in other geographic locations. Moreover, while this study builds on both the human rights model and cultural view of disability through an implied recognition of the intersectionality of disability, future research might narrow the focus to specific groups of people, including people with specific ethno-racial and/or gender identities.

This study did not include people with intellectual impairments or people who were Deaf or hard of hearing. These groups were not purposely excluded from the study, however, as participants self-identified to participate, there was no one in this sample who identified with these disability types. People with intellectual impairments and people who are Deaf or hard of hearing may have different experiences of exclusion or inclusion that present opportunities for further research (e.g., Dr. Adam Lodzinski & Associates, 2005; Jahoda, Kemp, Riddell, & Banks, 2008). In addition, "as workforces continue to age, there is a need for more research on treatment issues related to disabilities that arise later in life" (Beatty, Baldridge, Boehm, Kulkarni, & Colella, 2019, p. 123).

CONCLUSION

Given their placement between the state and civil society, nonprofit service-providing organizations are critical for service users as they provide vital services, facilitate social connections, and promote a measure of well-being for members of their communities (Akingbola, 2020; Milbourne, 2013). The three organizations studied here are also important places of employment for people with disabilities, who can develop their capacities, build social capital, and contribute to their communities.

The concept of misfit was extended to illustrate its practical application in NPSS workplaces to promote a more inclusive social economy. Specifically, empirical evidence of Garland-Thomson's (2011) concept of misfit is provided within a materialist-feminist understanding of disability. The findings reveal that the inclusion of employees with disabilities in the workplace conferred value on disability through an explicit recognition of the particularity of varying lived embodiments; and the inclusion of people with disabilities in the workplace clarified notions of dependence with appropriate, flexible support and accommodation to highlight the benefits of interdependence and mutual support. The materiality that is at the core of this article is the encounter between employees with disabilities (who primarily identified as female) and the particular structure of the NPSS workplaces.

Findings from this study suggest that the presence of employees with disabilities in the workplaces studied created a high level of sensitivity training and awareness for their peers. It appears that having a sizeable number of employees with disabilities is a factor in how influential persons with disabilities were in the organizations. This was particularly apparent in Organizations A and B, which, as DPOs, are defined by a majority number of board members and senior leaders with disabilities. This suggests that misfits (in this study) must reach a critical number that is at least on par with their representation in the general population and inclusive of senior leadership positions to be influential in an organization. In other words, one misfit will cause change, one organization provides an exemplar; but having more people with disabilities employed in the nonprofit sector could reduce disability-related employment disparities and become a significant pathway to gainful employment for Canadians with disabilities.

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The Hybridization of Credit Co-Operatives in the Tradition of F.W. Raiffeisen: The Austrian Example

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ABSTRACT

The legal purpose of credit co-operatives in Germany and Austria is to promote their members economically. However, legal restrictions prevent them from discriminating between members and non-members. Thus, they have difficulty generating economic benefits for their members. There are signs that they are gradually developing from being purely member-focused to somewhat third party-focused co-operatives striving for the common good. The question arises whether this hybridization is in the interest of their members. This article examines this question using quantitative data. The results indicate that members perceive activities geared toward the common good as enhancing their membership value and are applicable to credit co-operatives and credit unions that have difficulties providing economic benefits to their members, as is the case for Raiffeisen credit co-operatives in Europe.

RÉSUMÉ

Le but légal des coopératives de crédit en Allemagne et en Autriche est d'aider leurs membres d'un point de vue économique. Cependant, certaines contraintes légales empêchent celles-ci de faire la distinction entre membres et non-membres. En conséquence, elles peuvent avoir de la difficulté à réaliser des bénéfices économiques pour leurs membres. Il y a toutefois des signes que, d'organismes purement focalisés sur leurs membres, elles sont en train de devenir des organismes focalisés sur des tiers et servant le bien commun. On peut se demander si une telle hybridation est dans l'intérêt des membres. Cet article examine la question en recourant à des données quantitatives. Les résultats indiquent que les membres perçoivent les activités visant le bien commun comme améliorant la valeur de leur adhésion; ils croient en outre que de telles activités sont pertinentes pour les coopératives de crédit et les caisses d'épargne là où celles-ci ont de la difficulté à fournir des bénéfices économiques à leurs membres, comme c'est le cas pour les coopératives de crédit Raiffeisen en Europe.

Keywords / Mots clés : Credit co-operatives; Membership value; Member-focused co-operative; Third party-focused co-operative; Corporate social responsibility / Coopérative focalisée sur les membres; Coopérative focalisée sur les tiers; Responsabilité sociétale des entreprises

INTRODUCTION

Friedrich Wilhelm Raiffeisen—one of the founding fathers of the co-operative movement—emphasized the local embed-dedness of co-operatives (Schmale & Blome-Drees, 2014), which should lead to a close relationship between a co-op-erative and its members and ensures that co-operatives are oriented toward the needs of its members (Wychera, 1985). With this, Raiffeisen emphasized not only the regional anchoring of co-operatives but also their role as regional actors beyond their direct business purpose. The demand for co-operatives to consider local specifics and developments is also reflected in one of the principles of the International Co-operative Alliance (ICA, 2019).

In spite of these ties to regionality, the primary purpose of co-operatives in many European countries, including Germany and Austria, was to support the economic benefits of their members,[1] until the Societas Cooperativa Europaea (SCE; engl. European Cooperative Society) was put into effect through national laws in 2006. With the establishment of the SCE, co-operatives in Austria have also been allowed to serve social purposes.[2] Yet, this development had no impact on the previously defined statutes and the self-conception of credit co-operatives. Therefore, credit co-operatives in the tra-dition of Raiffeisen in Europe perceive themselves as exclusively part of the "for-profit economy," which differentiates them from their counterparts in other countries.[3] One example is Canada, where the Desjardins-group, which was founded by Alphonse and Dorimène Desjardins, is the leading financial co-operative. Correspondingly, this co-operative group states that:

> social responsibility goes hand in hand with our mission and co-operative values. It's an integral part of our strategic plan that helps us enrich the lives of people and their communities, create value and drive perform-ance for our members and clients. (Desjardins Group, 2018, p. 3)

According to this statement, the Canadian Desjardins Group primarily focuses on an indirect membership value. Since providing economic benefits for their members is hardly possible, Austrian credit co-operatives—similar to the Desjardins Group—are also engaged in fostering the common good. Nevertheless, Austrian credit co-operatives perceive themselves as part of the for-profit economy and market themselves in the same way as any other investor-owned bank.

Since the primary purpose of credit co-operatives is the economic promotion of their members, this presents a dilemma: they should deliver economic benefits, but due to legal restrictions (e.g., equal treatment obligation, the concealed dis-tribution of profits), the positive discrimination between members and non-member clients is very difficult to achieve. Furthermore, market forces and fierce competition prohibit such attempts. The value proposition of a company, however, consists not only of the technical value proposition, "which puts a primary focus on the physical products and services" (Byrne & McCarthy, 2014, p. 567), but also relational and emotional value propositions. Since members are the owners of their co-operatives, they can decide not to pursue economic benefits as their main goal but to give priority to other ob-jectives (Mayo, 2011).

Given this situation, Austrian credit co-operatives increasingly attempt to create a "meta-economic" member benefit through socially responsible practices with a regional focus. Corporate social responsibility (CSR) can be seen as an ex-tended corporate governance model; "whereby, who runs a firm … has responsibilities that range from fulfillment of their fiduciary duties toward the owners, to fulfillment of analogous fiduciary duties toward all of the firm's stakeholders" (Sacconi, 2006, p. 262). CSR measures are actions put in place by a company based on its perceived societal obligations to meet the expectations of stakeholders (Schwarz, 2006). This ranges from self-restriction on input factors (e.g., no products are used that may have been produced using child labour), or self-restriction on order acceptance (e.g., no proj-ects that adversely affect the regional economy are financed), to the support of activities that are not directly related to their own business model (e.g., when a credit co-operative actively supports the establishment of a regional car-sharing service). Today, society's expectation of companies to act responsibly and to "give something back to community" is in-

creasing, since national governments with increasing budgetary constraints are less and less capable of attending to people's needs. The efforts put forth by companies to meet public expectations in this respect have undoubtedly increased since the turn of the millennium. Statements such as: "The larger and more influential companies become, the more energetically one expects them to also show conscience" (Bartsch, 2015, n.p.) can be read as a matter of course.

In view of the statutory obligation of credit co-operatives to promote their members economically, the question has to be asked whether these CSR measures indeed increase membership value, because they actually reduce membership value in the short term due to their associated costs (Schwarz, 2005). CSR measures are only legitimized if this question can be answered in the affirmative. When credit co-operatives increasingly set CSR measures, they start to drift into the "not-for-profit economy": a mixture of "for-profit" and "not-for-profit orientation" aiming at the common good takes place, which is labelled "hybridization" (Battilana, Lee, Walker, & Dorsey, 2012; Florin & Schmidt, 2011; Hervieux, Fallu, & Turcotte, 2016).

In the past, the dichotomous and partially conflicting relationship that develops between the economic performance of a co-operative and its other goals have only been discussed to a limited extent. While authors such as Lauermann, Moreira, Souza, and Ribeiro Piccoli (2018) partially elaborated on the relationship between a co-operatives economic performance and its member benefits, an answer to whether co-operatives' CSR measures are perceived as value-enhancing or value-reducing remains to be discovered. This is especially true since the differing interests of members may lead to a situation where values of one kind might be created at the expense of others (van Dijk, Sergaki, & Baourakis, 2019).

When socially responsible behaviour in general—and with a regional focus in particular—is perceived as value enhancing, it must be proven that members feel represented by the behaviour of their co-operative. If this turns out to be the case, members subjectively attain a higher membership value, despite the associated costs. "Membership value" in this sense is described as the perceived value of being a member in the co-operative, as assessed by the member (Byrne & McCarthy, 2014; Theurl, 2013). Since the direct beneficiaries of CSR measures (e.g., a local theatre group receiving support) are not members by design, the question arises if and how membership value can be derived when those measures do not constitute a business relationship between the co-operative and its members.

This article explores two research questions:

> Research question 1: Do members of credit co-operatives perceive the CSR measures of their co-operative as a separate component of the membership value, and to what extent does this component contribute to the subjectively perceived membership value?

> Research question 2: How does the proposed value stemming from CSR measures lead to a change in the basic orientation of credit co-operatives from an organizational-theoretical point of view?

These research questions can be reformulated into hypotheses:

> Hypothesis 1: In spite of the primary objective of credit co-operatives to economically promote their members, they set CSR measures that are perceived by their members as contributing to their membership value.

> Hypothesis 2: In principle, credit co-operatives in the tradition of Raiffeisen belong to the for-profit sector. Due to their increasing CSR-engagement, they, to some extent, pick up the logic of third party-focused co-operatives that belong to the not-for-profit sector. Thus, credit co-operatives are anchored in two worlds at the same time; hybridization takes place.

These questions will be pursued based on a marketing-theory line of argument, and further elaborated on through a quantitative study carried out at three credit co-operatives in Austria.

THE TARGET-GROUP RELATED HYBRIDIZATION OF (CREDIT) CO-OPERATIVES

If it is assumed that CSR measures—especially CSR measures with a local focus can increase the membership value of a co-operative, the question arises as to how this could be justified within the co-operative organizational framework.

Co-operatives are fundamentally member-oriented: they act in the interest of their members, provide services to their members, and are steered by their members. Thus, they display a structure as shown in Figure 1.

Figure 1: The business model of member-focused co-operatives (Rössl, 2017)
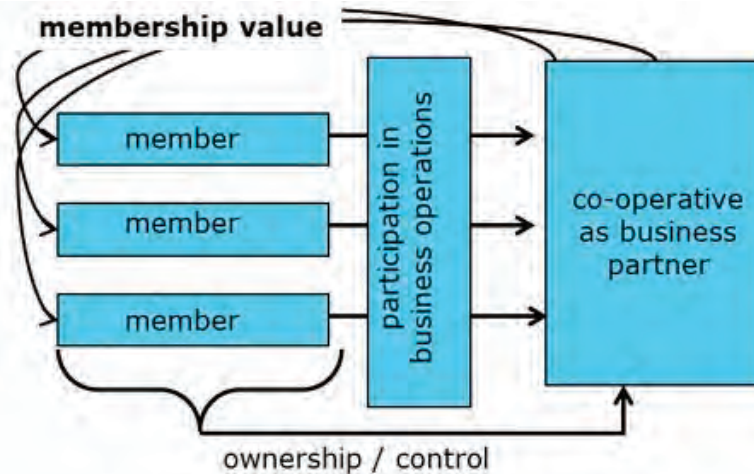

In addition to member-focused co-operatives, there are also social co-operatives, which mainly aim their services at third parties (Borzaga & Tortia, 2006; Degli Antoni & Portale, 2014; Engelhardt, 1983). Accordingly, these co-operatives are usually called "third-party-focused co-operatives" (Hatak, Lang and Rössl, 2016, p. 1221). In a co-operative of this kind, members are only service addressees if they belong to the defined circle of supported addressees. For example, if a co-operative supports a folklore group a member is promoted only if he/she is part of this folklore group. Another example are persons who are regarded as economically and/or socially weak from a socio-political point of view which receive financial aid by the co-operative (Schmale, 2017). When founding a social co-operative, often very diverse people come together, and most of them do not act for their personal benefit (Göler von Ravensburg, 2013). This creates an organizational form as shown in Figure 2, where the promotion of members and a direct economic membership value are not apparent at first glance.

**Figure 2: The business model of third party-focused co-operatives (Rössl, 2017)**
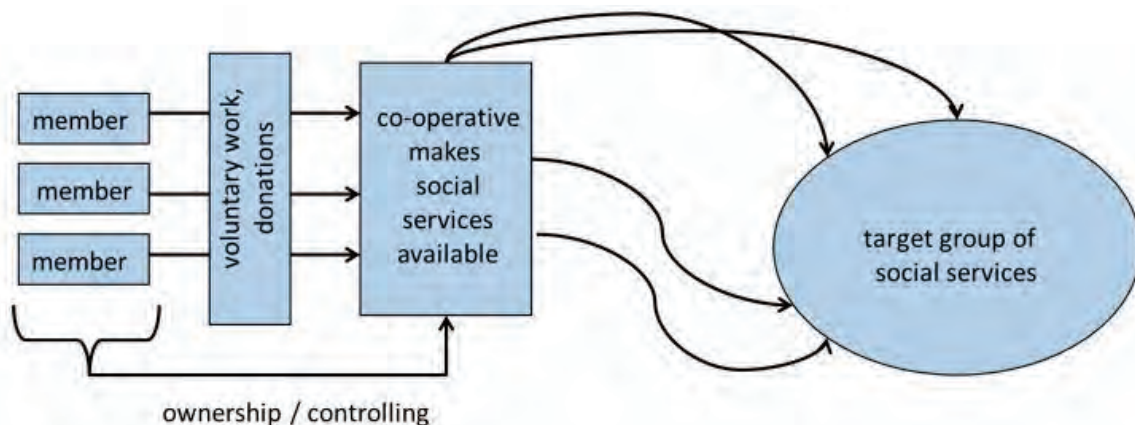
While member-focused co-operatives clearly provide membership value in their business models, the question of why members should participate in third party-focused co-operatives arises. However, third party-focused co-operatives create membership value through their societal activities (see Figure 3). Members are supported by the services of the co-operative, because they are promoted in their social concerns (SCE, 2003). Thus, third party-focused co-operatives also act in the interest of their members. After all, it is in their interest that the services reach the intended third parties.

Figure 3: Membership value in third party-focused co-operatives (Rössl, 2017)
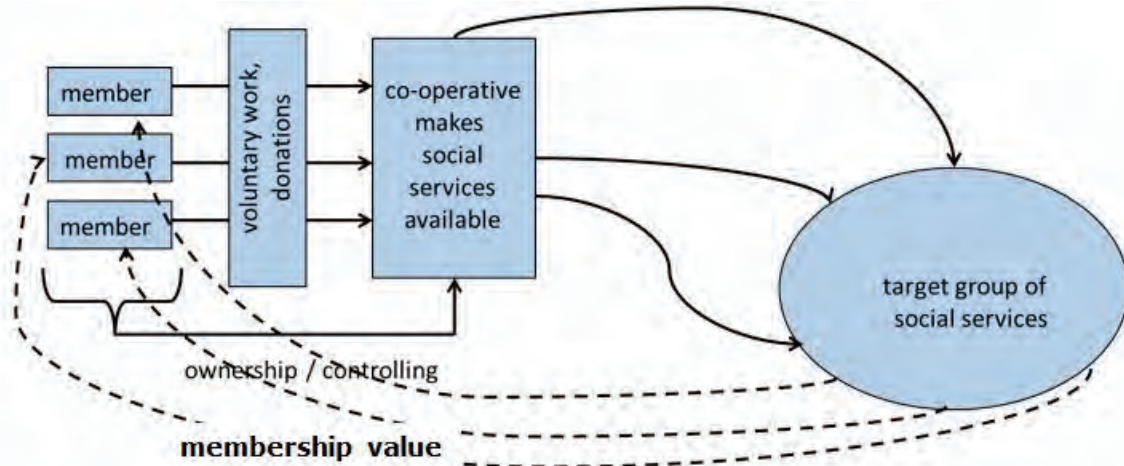
If these considerations are transferred to CSR measures of a member-focused co-operative that primarily pursues market-oriented purposes, it can be argued that the CSR actions of such a co-operative have to be legitimized to improve the membership value, because otherwise these measures fail to meet the predefined goals stipulated by law or by the statutes of the co-operative. Hence, it must be verified that the perceived membership value is increased through these actions, because the social activities and concerns of the members are promoted. In such a case, as presented in Figure 4, "membership value I" would result from participation in business operations, while "membership value II" would arise if members appreciate that their co-operative is a responsible actor in the region (Bhattacharya & Sen, 2003). Theoretically speaking, a hybridization between a member-focused co-operative and a third party-focused co-operative is the result.

Figure 4: The hybridization of credit co-operatives (Rössl, 2017)
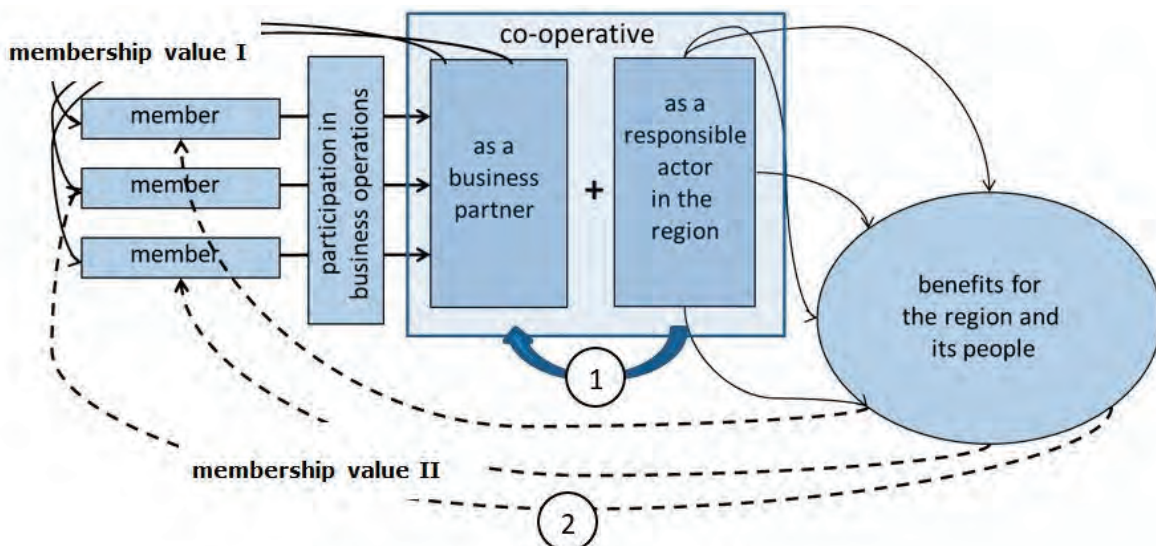
CSR AS A VALUE-ADDING COMPONENT OF CREDIT CO-OPERATIVES' SERVICE PORTFOLIO

Compared to other companies, co-operatives find it easier to achieve consistency between their business objectives and social responsibility because social responsibility is already implicitly linked to the legal form of the co-operative (Giallonardo & Mulino, 2012; ICA, 2019; Roth, 2005; Schwarz, 2006; Theurl, 2010). Hence, member-focused co-operatives might find it easier than other companies to justify CSR measures and to create a value for a customer by fostering CSR efforts.

For credit co-operatives, the principle of member promotion presupposes that there would be significant differences between banking products for members and for non-members. However, due to the legal framework (i.e., equity capital restrictions), globalization, and technological progress (leading to increased competition and the cheap supply of banking services online), credit co-operatives can hardly provide a "membership value I" (see Figure 4), which raises the question of whether a "membership value II" (see Figure 4) can be generated via CSR activities. If so, CSR efforts might (partially) counterbalance a credit co-operatives' inability to promote its members in an economic sense.

It can be argued that credit co-operatives, similar to any other company, must behave in a socially responsible manner to maintain market success, since market success is the prerequisite for the production of corresponding member success (Roth, 2005; Schwarz, 2006). Thus, if a commitment to social responsibility is positively assessed and the loyalty of customers and employees to the credit co-operative increase accordingly, CSR measures can be viewed as increasing the membership value I (see arrow number one in Figure 4) (by, for example, achieving higher reimbursements, achieving better future expectations, offering member-exclusive services, etc.) (Willersinn, Lavèn, & Doluschitz, 2015).

The CSR activities of co-operatives are also legitimized if the members, in their role as owners, ask their co-operative to behave in a socially responsible way (Roth 2005). This is the case if the members perceive the social commitment of the co-operative as a promotion of their social concerns and consequently welcome CSR measures to increase the membership value (see arrow number two in Figure 4).

Public pressure on companies to behave in a socially responsible manner continues to increase where businesses outgrow national governments, which fortifies the connection between the economic success of a company and its societal performance. It is this environment where corporate social responsibility becomes important in market economies that have primarily been interested in maximizing profits and shareholder wealth for the past decades. From this standpoint, responsible business behaviour has become a prerequisite to gaining and maintaining a customer base.

The value of CSR from a marketing point of view

Non-co-operative companies often try to establish and cultivate relationships with their customers through customer clubs, which often mimic a co-operative membership. Through this form of membership, a long-term, more intensive relationship with customers is established (Ringle, 2005). However, it has been shown that these customer clubs often involve high costs, yet the actual returns remain relatively unclear. Furthermore, while customers feel "bound" to the company by the economic advantages of the customer club, they are not "emotionally connected" (Ringle, 2005, p. 38).

In contrast, it has been shown that customers are generally willing to commit themselves emotionally to companies if those companies radiate an authentic "value aura" that is compatible with the customers' individual value profiles (Rössl, 2012). Here, those customers who feel emotionally connected to the company constitute its community. A graphic illustration of this self-assessed assignment to a company (e.g., a credit co-operative) is presented in Figure 5. Only those customers who can (emotionally) subscribe to the values of the business will attach themselves to a company. Customers who do not agree with the value aura will not engage in a business relationship with it.

Figure 5: The emotional linkage between customer and company (adapted from Rössl, 2017).
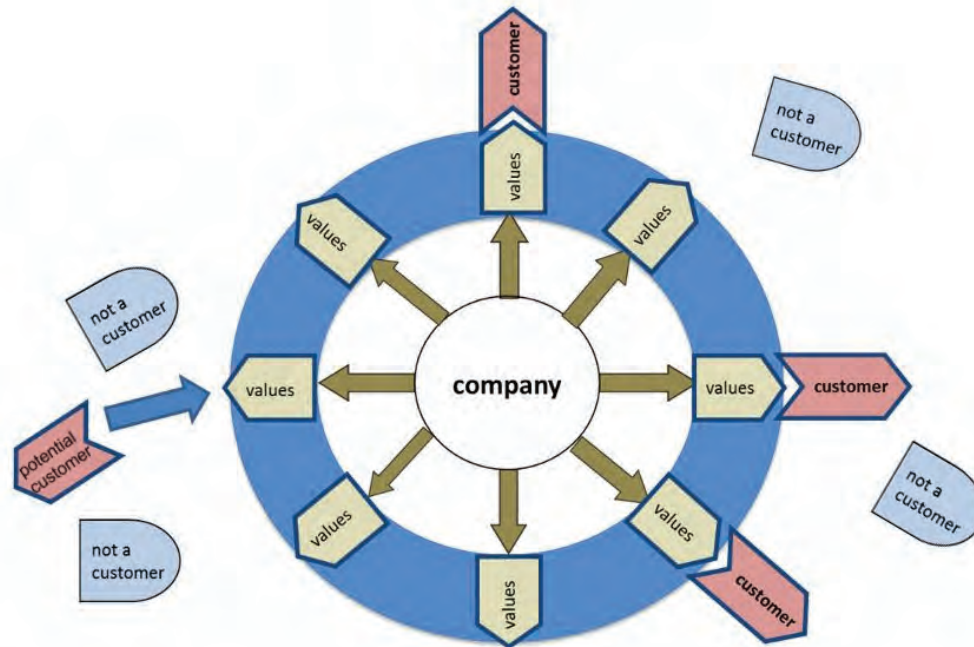
Note: Customers who do not agree with the value aura are depicted by shapes that do not fit to the values of the company.

Why should people feel emotionally connected to a company?

- Customers want "sense for money." This means a purchase should make sense beyond its core benefit, beyond its value for money (e.g., fair-trade products or "green banking"). The purchase decision is not just about the price and the product itself. The question of whether one can buy the product "in good conscience" is increasingly influential in the purchase-decision-making process of an increasing number of customers. The socially responsible actions of a company represent a competitive advantage in such situations (Fombrun & Van Riel, 1997; Schwaiger, 2004). The larger the customer group that is looking for "sense for money," the more strongly companies are inclined to act in a socially responsible manner. Purchase decisions are made not only on the basis of economic calculations but also because of identification with the values of the company (a good feeling for money) (Carbonaro, 2006).

- Along the lines of Ferdinand Tönnies (2010), people experience too much "society" and too little "community," and therefore potential customers retrieve value from a community experience that is established around products and/or companies. Being locally anchored, companies such as credit co-operatives can therefore create a strengthened membership connection through a shared value set (Roth, 2006).

Nevertheless, it is important to remember that today's customers are marketing-savvy—they realize when a value aura was created on the drawing board. However, if companies possess an authentically perceptible value aura and have consistently displayed corresponding behaviour over many years, then this value aura can be the basis on which a customer identifies with the company and develops a stable emotional connection.

Co-operatives should be capable of creating such a value aura through and around their history that is demonstrated by their behaviour as socially responsible actors in the region. An empirical analysis will explore whether this theoretical finding also holds in reality.

How membership value creates a regional commitment from an empirical perspective
Within an exploratory research project in 2016, a stratified sample of 3,271 customers was drawn from a credit co-operative: 772 members and 2,499 non-member customers of a credit co-operative operating in an urban region.

In 2019, another stratified sample of 4,670 customers was drawn: 2,520 members and 2,150 non-member customers of two Raiffeisen Banks in rural areas were asked to complete a questionnaire. From this sample, 278 usable questionnaires were returned (191 member customers, 87 non-member customers).

There have been various attempts to break down the member-value proposition of co-operatives into partial benefits (Bhattacharya & Sen, 2004; Byrne & McCarthy, 2014; Mazzarol, Clark, Reboud, & Limnios, 2018; Weidmann, 1996). According to the literature, the membership value is composed of five components (Beuthien, Hanrath, & Weber, 2008; Fischer, 2009; Grosskopf, 1990; Ringle, 2006):

- direct economic benefits via better and/or cheaper banking products,
- benefits from the return on investment,
- ideational benefits from socially responsible business behaviour,
- benefits from additional services that lead to indirect economic benefits, and
- ideational benefits from the opportunity to have a say in the co-operative.

These components were operationalized and surveyed in the questionnaires by multiple items. In the 2019 surveys, the component "ideational benefits from CSR measures" was supplemented by "ideational benefits from the co-operative being a good corporate citizen in the region." The item that led to the formation of "economic benefits from investment" had to be eliminated to comply with the agreed-upon terms of the survey. An explorative factor analysis was conducted in order to confirm the components suggested in the literature.

When these components are ranked according to their importance for the members of the credit co-operatives (see Table 1), it is no surprise that "value for money" takes precedence. However, the partial benefit "ideational benefits from socially responsible action" is ranked higher than "advantages from additional services," which refers to club-like advantages.

Table 1: The components of membership value and their relative importance for members

partial benefits	important or very important for members (2 coops in rural areas – survey 2019)	important or very important for members (coop in urban area – survey 2016)
economic advantages from banking business (value for money)	90%	85%
economic benefits from investment (value for money)	—	85%
ideational benefits from "regionality" – being close to the people (sense for money)	95%	—
ideational benefits from CSR-measures (sense for money)	80%	55%
benefits from additional services/customer club-like services (value for money)	40%	55%
ideal benefits from co-determination (sense for money)	30%	15%

Therefore, it can be stated that members do indeed receive benefits from the socially responsible behaviour of their credit co-operatives (e.g., "My credit co-operative did this, and therefore I feel good as a member"). "The co-operative can act as a representative for its members who ... want to engage in society but who ... are not in a position to do so" (Roth, 2005, p. 23). Such services are perceived by the members as a value-adding component of membership. This means that credit co-operatives, which are credible as socially responsible actors, create membership value for the members of the co-operative. The results of the survey clearly show the competitive advantage resulting from socially responsible action at a regional level.

Table 2 illustrates this competitive advantage. It is important to almost all members that companies take responsibility for the region. An overwhelming majority of members attach this characteristic to their credit co-operative. Conversely, far fewer concede that any other company is also taking responsibility for the region and the people living there.

Table 2: The credibility and visibility of the regional CSR commitment

	members (2 coops in rural areas – survey 2019)	members (coop in urban area – survey 2016)
How important is it that companies take responsibility for the region?	96% very important/important	92% very important/important
Does your credit co-operative take responsibility for the region and the people who live in it?	96% yes/mostly yes	85% yes/mostly yes
Does any other company in the region take responsibility for the region and the people who live in it?	50% yes	35% yes

CONCLUSION

This article aimed to uncover whether members of credit co-operatives in the tradition of Raiffeisen perceive CSR measures as value-enhancing components of their co-operatives. This question arises because credit co-operatives have difficulty providing pure economic benefits to their members. If co-operatives can supply emotional benefits via CSR measures and become an important and responsible player in the region, however, it can compensate for the negligible economic benefits. Hence, when credit co-operatives depart from the primary aim of creating economic benefits for their members and turn into organizations that also aim at providing benefits for third parties, hybridization takes place. From a theoretical point of view, it is clear that there are not just member-focused or third party-focused co-operatives but all various forms in between these two typical forms.

"In this situation, co-operatives are said to be degenerating, in that their mission evolves from member-centricity to being co-operative-centric. In other words, rather than putting the interests of its members first, the co-operative's main goal is to keep existing and growing by developing its own activities (its own business model)" (Roux & Plé, 2017, p. 17). Building on this argument, one can conclude that Austrian credit co-operatives use CSR measures to position themselves as responsible players. They do this in order to be able to provide (meta-economic) benefits to their members, and also to ensure their own economic success.

From a marketing point of view, this might represent a competitive advantage in today's market economies. The empirical analysis shows that the value aura of credit co-operatives could indeed be the basis for members' emotional attachment to "their" responsible co-operative. It is very likely that non-members who perceive these values also develop a loyalty-

based relation to the credit co-operative. A practical conclusion that can be derived is that credit co-operatives in the tradition of Raiffeisen are well-advised to accept this hybridization as a necessary development.

When co-operatives behave as socially responsible actors in the region, benefits to the members are created that, despite the associated costs, increase the perceived value of membership. Accordingly, in their own interest (Roux & Plé, 2017) and in the interest of their members, Austrian credit co-operatives indeed move from pure member-focused co-operatives to partially third party-focused co-operatives. Thus, hybridization can be observed. Nevertheless, Austrian credit co-operatives continue to label themselves as for-profit-organizations, denying any linkages with the social economy.[4] This discrepancy may also hold true for other credit co-operatives in countries where the positive discrimination of members vis-à-vis non-members is prohibited and/or economically non-realizable.

The design of the current study is subject to some limitations. The primary limitation is that the study relies exclusively on data gathered from three Austrian credit co-operatives. As quite heterogeneous co-operatives have been selected for this study, there are good reasons to assume that the results apply to all Austrian credit co-operatives in the tradition of Raiffeisen. Nevertheless, additional co-operatives have to be studied in order to test the scope of these results. Despite the likelihood that these findings also hold true for credit co-operatives in other countries, such as the Desjardins Group in Canada, the positive impact of CSR measures on the membership value in other countries remains to be empirically confirmed. Replication studies in other countries with a strong co-operative tradition (e.g., Italy, Germany, or Canada) are desirable to check the generalizability of the results.

NOTES

1. Austrian co-operative law states that "This law applies to associations …, which primarily serve to promote the earnings or the economic activities of their members …." (Genossenschaftsgesetz, n.d. as amended).
2. The Statute for a European Cooperative Society states that "An SCE shall have as its principal object the satisfaction of its members' needs and/or the development of their economic and social activities …." (Societas Cooperativa Europaea, 2003).
3. The Canada Cooperatives Act states "surplus funds … are used … for community welfare or the propagation of co-operative enterprises …" (Canada, 1998).
4. A 2018 attempt to set up a credit co-operative within the social economy in Austria failed because it did not receive a banking license by the Austrian Financial Market Authority.

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