

One Approach to Social Accounting for Social Enterprises

Evergreen: James Cha, Seana Irvine, Geoff Cape

SEC: Laurie Mook, Natalie Ambler, Joanna Ranieri

Date: ANSER-ARES, Vancouver, May 1-2, 2008



QuickTime™ and a
TIFF (LZW) decompressor
are needed to see this picture.





Introduction

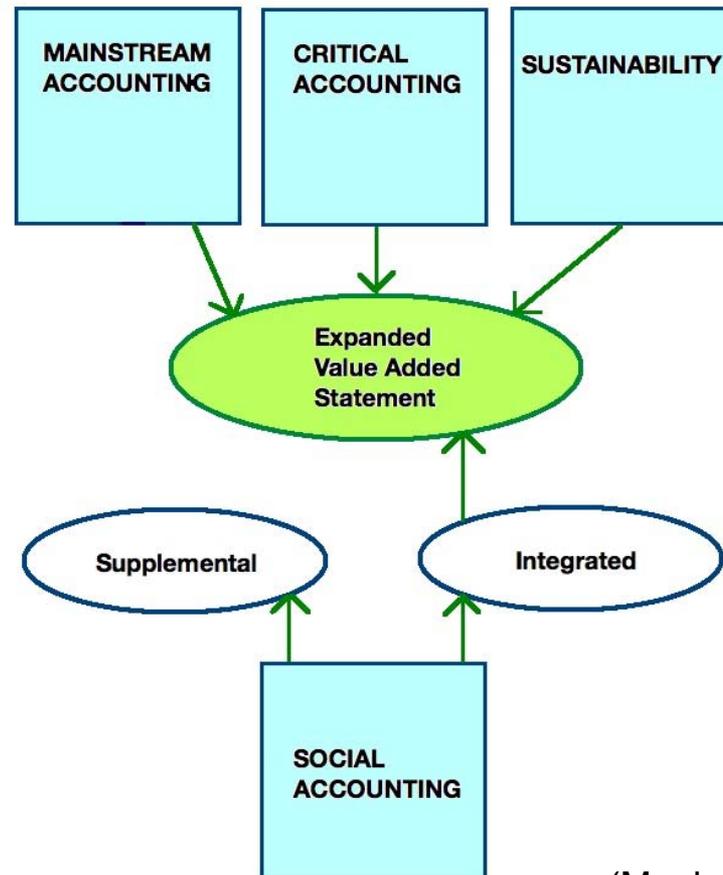
❖ Although numerous socially minded organizations operate worldwide, conventional accounting statements fall short in demonstrating social and environmental value. In alignment with this view, there is a call for a more imaginative social accounting.

❖ Evergreen, a national nonprofit organization founded in 1991, and the Social Economy Centre of the University of Toronto, have partnered to develop a social accounting model that integrates economic, social and environmental information to drive behaviour towards sustainability.



Framework

- **Mainstream accounting:** value added
- **Critical accounting:** accounting models a re socially constructed and drive behaviour
- **Sustainability:** guides choice of variables
- **Integrated social accounting:** integrates economic, social and environmental



(Mook, 2007)

Project Methodology

This project employs a participatory, reflective research approach

Current Work

(February – April)

- Literature review consisting of:
 - Prior experiments
 - Approaches
 - Related institutional items
 - Social accounting reports
 - Evergreen reports and documents
- Current Evergreen data sources identified
- Introductory meetings with key Evergreen staff
- Identification of key questions
- Monthly / bi-monthly meetings
 - Sharing findings
 - Reflection
 - Planning
- Using online technology (Wiki) to capture, share and organize project work

Future work

(May – August)

- Coordination with Evergreen strategy planning team
- Data collection / stakeholder consultations (coordinated with strategy planning team)
 - Focus groups
 - Interviews
 - Surveys
- Criteria and selection of key indicators
- Market comparison of indicators
- Operationalize social accounting model
- Feedback and review process
- Community presentations
- Fact sheet / online report
- Article in academic journal; case study
- Conference presentations

Findings So Far



Literature Review

- Participatory / action research methodology can be effective yet what happens beyond helicopter approach?
- Support of senior management is key
- Organizational change factor needs to be addressed
- The process may be more important than the numbers generated
- There may be a temptation to measure what is measurable, rather than what's important
- Accounting is not neutral; it can drive behaviours

Evergreen

- Increasing awareness for professionalism and transparency
- Data availability driving current measurements
- Current data collection is not synchronized and opportunity exists to enhance strategic plan, reporting, and fundraising
- Important to capture 'learnings along the way' / process

'Pilot' Focus

- Focus on 'employees' as subset of overall project to find emerging indicators and explain their importance
- Easy topic to relate to and useful work-life balance literature
- Allows for awareness and introduction of project to Evergreen staff
- Beneficial to have a focus area as an example in order to explain the overall objectives and value of the project
- Next area of focus will be on the value of volunteers

Project Methodology

This project employs a participatory, reflective research approach

Current Work

(February – April)

- Literature review consisting of:
 - Prior experiments
 - Approaches
 - Related institutional items
 - Social accounting reports
 - Evergreen reports and documents
- Current Evergreen data sources identified
- Introductory meetings with key Evergreen staff
- Identification of key questions
- Monthly / bi-monthly meetings
 - Sharing findings
 - Reflection
 - Planning
- Using online technology (Wiki) to capture, share and organize project work

Future work

(May – August)

- Coordination with Evergreen strategy planning team
- Data collection / stakeholder consultations (coordinated with strategy planning team)
 - Focus groups
 - Interviews
 - Surveys
- Criteria and selection of key indicators
- Market comparison of indicators
- Operationalize social accounting model
- Feedback and review process
- Community presentations
- Fact sheet / online report
- Article in academic journal; case study
- Conference presentations

Thank you!

Laurie Mook, University of Toronto
Lmook@oise.utoronto.ca

<http://socialeconomy.utoronto.ca>