The determinants of social sustainability in work integration social enterprises: the effect of entrepreneurship

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ABSTRACT
Work integration social enterprises (WISEs) exist to fight poverty and social exclusion. They offer support and guidance to those at risk of exclusion to help these individuals join the labour market. This study examines the relationship between social enterprises (specifically, work integration social enterprises) and their social impact, considered here in the form of social sustainability. This article presents the results of empirical analysis of 62 Spanish work integration social enterprises using fuzzy-set qualitative comparative analysis. The article focuses on the entrepreneurial characteristics of the companies’ founders and managers as drivers of social value creation. Specifically, the study examines their entrepreneurial traits, capabilities, orientation, and behaviour. The results show the importance of the training that social entrepreneurs receive, as well as the structure and planning of social enterprises.

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1. Introduction
Today, one of society’s greatest challenges is rooted in the growing levels of risk and vulnerability of the economy, people and the environment (Eizenberg & Jabareen, 2017; Jabareen, 2015; Sapena et al., 2018). These parameters are followed particularly closely by social enterprises, whose business model combines the entrepreneurial dynamic of providing goods and services with a prominent social and environmental mission. Indeed, social enterprises are becoming increasingly visible in both an economic and a social context, displaying a considerable capacity for innovation whilst caring for people’s needs and well-being (Defourny & Nyssens, 2017; Wilson & Post, 2013). Accordingly, this organisational model is achieving increasing recognition from public institutions and society, including the European Commission (EC). The EC promotes the development of social enterprises as a cornerstone for enabling
intelligent, sustainable and inclusive growth, with an emphasis on people and social cohesion (Díaz et al., 2020; European Commission, 2020).

The term ‘social enterprise’ was first used in the late 1980s to refer to organisations that promote the social and workplace integration of those at risk of social exclusion, as well as other such social activities (Defourny & Nyssens, 2017; Díaz-Foncea & Marcuello, 2012). These organisations may have different perspectives and take different legal forms depending on where they are based and their underlying school of thought (Defourny & Nyssens, 2017; Díaz et al., 2020). However, they all share a common goal of pursuing social or environmental objectives and staying rooted in their immediate environment. All of them increase social cohesion and help reduce intra- and inter-territorial disparities between regions (European Commission, 2020).

In Spain, one of the ways in which this process is reflected is in the emergence of work integration social enterprises (WISEs). These companies are linked to social and labour integration services and fit well with the traditional definition of a social enterprise (Díaz-Foncea & Marcuello, 2012). WISEs exist to fight poverty and social exclusion. They do so through business activities that employ and train people who are at risk of social exclusion. Through a personalised work plan, WISEs establish a path for these individuals to enter the ordinary labour market (CEPES, 2019). WISEs are just as competitive as commercial enterprises because they produce high-quality goods and services, generate profits and achieve strong performance. Thus, in addition to having an economic impact that supports a country’s economy, WISEs also have a notable social impact on society and the country as a whole. They exert this impact by helping nurture their employees, transforming them from dependent individuals at risk of exclusion into individuals who contribute to society all that society had previously failed to provide them with (CEPES, 2019).

This research examines the relationship between social enterprises and their social impact. This is a crucial issue for two reasons: first, to demonstrate the social efficiency and effectiveness of these organisations; and second, to provide all those involved (users, policymakers, investors, managers, collaborators and promoters) with suitable mechanisms to check that the social objectives are being met and that these WISEs are contributing to social cohesion and the reduction of disparities. The literature deals with this concept on a general level in the context of companies that follow a capitalist model. However, it is important to ask whether the variables cited in the literature are equally valid in the context of social enterprises, with the assumption being that they would also have a positive and direct relationship with social sustainability. This focus on the specific area of social enterprises represents a novel approach in the literature and is a strength of the present article.

In this paper, we ask why some social enterprises create more social value than others. The aim is to understand the drivers that these organisations can use to increase this exceedingly important aspect of their operations. Specifically, the article focuses on the entrepreneurial traits of their founders and managers as drivers of social value creation. It looks at the entrepreneurial traits of these managers, as well as their entrepreneurial capabilities, orientation and behaviour, to provide a broad overview of this area. These concepts are linked to social sustainability as an outcome, which is defined in depth in the following sections. Qualitative comparative analysis
(QCA) is used to analyse these relationships. This method blends quantitative and qualitative methodologies to identify causal relationships through systematic comparisons (Roig-Tierno et al., 2017).

The structure of the paper is as follows. The next section presents the theoretical framework of the study. The concepts analysed in this article and the relationships between them are outlined. In the third section, the method and data are described. The fourth section presents the results. The fifth section offers the conclusions of the study.

2. Theoretical framework

Based on the conceptualisation provided by the European Commission through the Social Business Initiative (2011), the European Commission (Díaz et al., 2020) defines a social enterprise as an undertaking: ‘whose primary objective is to achieve social impact rather than generating profit for owners and shareholders; which uses its surpluses mainly to achieve these social goals; which is managed by social entrepreneurs in an accountable, transparent and innovative way, in particular by involving workers, customers and stakeholders affected by its business activity.’

The traditional models of social enterprises in Spain include special employment centres (centros especiales de empleo), social initiative cooperatives (cooperativas de iniciativa social) and work integration social enterprises (empresas de inserción; Díaz-Foncea & Marcuello, 2012). According to the Spanish law governing work integration social enterprises (Law 44/2007 of 13 December), they are defined as a ‘special type of social enterprise’. They are classified as such because their social purpose is ‘the integration and social and occupational training of people in a situation of social exclusion as a path towards ordinary employment’. This status is reflected by three criteria. 1) During the first three years of activity, more than 30% of workers must be in the process of labour integration. This percentage must be increased to 50% from the fourth year onwards. 2) They can only retain 20% of profits and must reinvest 80% in the company and the community. 3) A social balance sheet must be drafted. This should cover integration as well as the economic and social dimensions. The employees of WISEs are referred to these enterprises by social services and are in a situation of exclusion or risk of exclusion. Examples of individuals who are in this situation are those in long-term unemployment, people in rehabilitation following substance use disorders, and current or former prisoners. These businesses usually take the legal form of cooperatives or private limited companies. They are created by foundations, associations or other non-profit organisations. WISEs are ‘transition’ companies for those targeted for reintegration. The aim is for these individuals to rejoin the ‘ordinary’ or mainstream labour market after a limited period with the company. According to the ‘integration schedule’ (itinerario de inserción) stipulated in the legislation on these entities (Article 3 of Law 44/2007), this period should not exceed three years. Therefore, one of the tasks of WISEs is to enable this transition. In 2007, Spanish parliament approved a law on WISEs (Ley de empresas de inserción, Ley 44/2007). Some Spanish regions (comunidades autónomas) also have their own specific laws on these companies.
In a subsequent law (Ley 31/2015 de economía social), WISEs were classified as ‘providers of services that are of general economic interest’. This classification, which is consistent with their characteristics, would suggest that these companies should be subject to a tax treatment that is in accordance with their fragile economic capacity (Article 31.1 of the Spanish Constitution) and their purposes of general interest in relation to employment, social well-being and social cohesion. However, this is not the case. In fact, this classification should make them worthy of special treatment under the European guidelines on state aid (Articles 106 and 107 of the Treaty on the Functioning of the European Union) because they are not considered to receive privileges or ‘aid’ when they are compensated by the state for deficits resulting from their function of social and labour integration. According to the European Commission, the limit for public aid to social services may differ from the general de minimis limit stipulated in the general de minimis regulation. In April 2012, the EC passed new regulation stipulating specific de minimis rules for undertakings that provide social services of general economic interest.1

The following subsection describes the concept of social sustainability as an inherent part of WISEs. Following this, we discuss the characteristics of entrepreneurs that determine the social sustainability of WISEs, namely entrepreneurial traits, entrepreneurial capabilities, entrepreneurial orientation and entrepreneurial behaviour.

2.1. Social sustainability

Social sustainability is a condition characterised by a strong sense of social cohesion and equity of access to key services (McKenzie, 2004) that is given by the social problems that affect those who are at risk of social exclusion because of a lack of education, employment, housing or some other factor. In response to growing social and environmental demands on business operations, sustainability is a major challenge for firms (Dubey et al., 2019; Đurić et al., 2019). In light of these problems, WACOSS (2000) developed a social sustainability model with a set of criteria to identify socially sustainable communities. According to the UK Sustainable Communities Document (2003), a sustainable community is one where ‘people want to live and work, now and in the future’. These communities meet residents’ needs through good planning. They are inclusive because they offer equal opportunities and services to all community members, enabling socially sustainable outcomes (Eizenberg & Jabareen, 2017; García & Sanz, 2018; McKenzie, 2004; Munzel et al., 2018) through community action wherever possible (McKenzie, 2004). Dempsey et al. (2011) published a list of physical and non-physical attributes that define social sustainability. This list includes education and training, social integration (including the eradication of social exclusion), social cohesion, social interaction, a sense of community and belonging, employment, active community organisations, and a host of others. This discussion shows the relationship between social sustainability and WISEs, whose objective is to provide people with theoretical and practical training so that they can find employment and return to working life.

To achieve social sustainability, communities must obey the principles of equality. These principles mean offering equal opportunities to all members, promoting
diversity, implementing processes and structures that promote connectedness inside and outside the community, ensuring quality of life by meeting people’s basic needs, and establishing democracy and governance in decision-making processes (WACOSS, 2000; McKenzie, 2004).

By applying the concept of community social sustainability to the business setting, corporate social sustainability can be defined as the ability to do business with the long-term goal of maintaining economic, environmental and social well-being (Hassini et al., 2012; Jung, 2017). Here, social sustainability refers to a company’s social impact on the communities where it operates (Jung, 2017; Mani et al., 2016). Many companies are keen to embrace this social dimension in their business models given the recent growing awareness of the entire production process (where, how and under what conditions it takes place) and the people who work for a company, as well as the impact that a company has (McCarthy et al., 2010, Jung, 2017). However, due to non-physical factors, social sustainability entails difficulties with modelling and evaluation (Jung, 2017). Because social processes and structures are dynamic, they cannot be anticipated and are difficult to enforce and control in a non-dictatorial manner (Eizenberg & Jabareen, 2017).

Drawing on the work of several scholars, Jung (2017) gathered a number of quantitative and qualitative measurement criteria of social sustainability, placing them into three categories: society related, employee related and management policy related. In this study, we focus on the category of society-related criteria given that WISEs are linked to this social category through their obligation to reinvest 80% of their profits back into the company and the community. The category of employee-related criteria is measured by the tenure of employees in the company. This category would not apply in this case for three reasons. 1) Employment in these companies is transitory; these companies are ‘transition companies’ towards the ordinary labour market. 2) The percentage of minorities and groups at risk of exclusion in these companies is high (at least 30%). 3) The average salary tends to be similar across WISEs. Therefore, we would be unlikely to observe differences in this category. The third category refers to management policies, which are designed to evaluate and acknowledge the work of employees. Like the employee category, this category would not apply in the case of WISEs. In WISEs, the work of employees is constantly evaluated, and training takes place on an ongoing basis, with full employee participation and a full policy on occupational health and safety. Therefore, this article focuses on social sustainability, where greater differences may be observed. Social sustainability is measured in terms of 1) philanthropy, operationalised as the company’s active participation in helping society as a whole, and 2) investment in the local community, operationalised as the company’s active participation in helping the local community (Jung, 2017).

2.2. Factors that determine social sustainability

Social sustainability does not occur spontaneously; instead, antecedent factors cause this positive condition to form within a company and endow the company with a suitable level of sustainability to a greater extent than in other firms. In companies,
including WISEs, the position of power and influence means that the subjective contribution of entrepreneurs to decision making and organisational strategy shapes the company’s orientation and destiny (Judge et al., 2009; Peterson et al., 2003). Therefore, we argue that the characteristics (specifically, the entrepreneurial traits, entrepreneurial capabilities, entrepreneurial orientation and entrepreneurial behaviour) of the WISE’s managers and directors, who are considered social entrepreneurs, can influence their organisation’s capacity to generate social value in terms of social sustainability.

2.2.1. Entrepreneurial traits

The entrepreneurial traits of an organisation’s leaders and founders represent a key aspect in understanding how the organisation functions (Wincent & Westerberg, 2005). In traditional firms, the involvement of these characteristics in organisational performance has already been studied (Ciavarella et al., 2004; Mushtaq, 2010; Sidik, 2012). By contrast, in social enterprises, such studies are scarcer (Koe & Shamuganathan, 2010). The difference might lie in the underlying motivation: achieving some goal, belonging to a group (for those who seek job security), or gaining power and influence over others (Defourny & Nyssens, 2017; McClelland & Burnham, 1976; Wilson & Post, 2013).

Whatever the circumstances, the traits that characterise entrepreneurs and leaders of organisations remain constant over time, like personality traits (Ciavarella et al., 2004; Mushtaq, 2010). These traits can influence the organisational model and the requirements for success demanded of the business (Sidik, 2012).

This study focuses on some of the main characteristics of entrepreneurs according to the evidence in the literature (Brooks, 2009; Koe & Shamuganathan, 2010) with the aim of understanding how to achieve greater social sustainability in social enterprises. According to Bullough et al. (2015), these traits can be measured as initial capabilities and skill levels, both general and entrepreneurial. Based on this evidence, we use related training, experience and business background as entrepreneurial traits.

Training gives entrepreneurs the ability to access resources and reduce business costs so that the companies of trained entrepreneurs perform better than those of entrepreneurs with less training (Soriano & Castrogiovanni, 2012). Training is also expected to help entrepreneurs acquire skills in communication, teamwork, critical analysis and problem solving so that they can effectively identify opportunities and learn from their specific business environment (Rey-Martí et al., 2016).

The skills and knowledge acquired by experiencing situations in a family or business environment (Castrogiovanni, 1996) and by observing and dealing with a variety of similar situations when working at other companies positively influence company performance (Soriano & Castrogiovanni, 2012). Therefore, experienced entrepreneurs make better decisions than those who lack experience. Experienced entrepreneurs grow their companies faster and more effectively thanks to their built-up knowledge (Rey-Martí et al., 2016). Finally, the social environment influences each individual’s entrepreneurial traits (Farooq et al., 2017).

Proposition 1: The presence of entrepreneurial traits positively influences social sustainability.
2.2.2. Entrepreneurial capabilities

A second factor that can influence the amount of social value generated by WISEs is the existence of entrepreneurial capabilities. These capabilities relate to the ability to identify innovative ideas, to constantly seek new market opportunities (Arthurs & Busenitz, 2006; Kyrgidou & Spyropoulou, 2013) and to build a resource base to exploit these opportunities and ideas. In addition to searching for opportunities, these opportunities must be exploited. The interaction of groups of individuals, organisations and industries operating in the market (De Massis et al., 2018) is needed for these opportunities to grow into companies or business innovations. Thus, entrepreneurial capabilities are key resources and skills in the entrepreneurial process, and they complement entrepreneurial traits (Kyrgidou & Spyropoulou, 2013).

The continuous search for new opportunities in the market allows organisations to achieve major developments by adapting to the environment. Organisations can thus achieve their goals by being more aware of their innovation potential and the possibility of developing innovative products and practices (Kyrgidou & Spyropoulou, 2013). Accordingly, entrepreneurial capabilities are linked to the organisation’s innovation orientation (Zhou et al., 2005).

According to Karra et al. (2008), there are three ways of identifying market opportunities: 1) the active search for gaps in the market, 2) fortuitous discovery or 3) the creativity and imagination that enable the invention of new combinations of resources that could lead to new products or services. Identifying opportunities in any context may involve a combination of these factors, although the relative importance of each will vary depending on the entrepreneur and the environment. In social enterprises, the identification of market opportunities means that these companies can discover new opportunities to generate the social value they seek. This is what we have measured in this study. Therefore, the acquisition of greater entrepreneurial capabilities will lead to a stronger focus on the organisation’s social sustainability.

Proposition 2: The presence of entrepreneurial capabilities positively influences social sustainability.

2.2.3. Entrepreneurial orientation

Entrepreneurial orientation means that the company directs its strategic decisions towards the search for new market opportunities (Lumpkin & Dess, 1996; Maron et al., 2019; Peake et al., 2019). Entrepreneurial orientation refers to a willingness to accept processes that lead to different outcomes (e.g. the production and introduction of new products, services, processes, etc.) and the creation of value for stakeholders (Criado-Gomis et al., 2020; Shields et al., 2018; Spence et al., 2011). In social enterprises, these outcomes will also lead to economic prosperity, social and family cohesion, and environmental protection.

This variable entails a broader perspective than the previous variables. It is fundamental for the company’s survival and growth, as well as the economic and social prosperity of the local area for two reasons (Criado-Gomis et al., 2020). First, entrepreneurial orientation refers to the methods, practices and decisions that entrepreneurs and managers within the organisation use to achieve their goals (Lee & Peterson, 2000). Second, entrepreneurial orientation also brings to the strategic
process new latent dimensions in the search for these opportunities. These dimensions include risk-taking, innovation capacity, and initiative or proactiveness (Lumpkin & Dess, 1996; Maron et al., 2019; Peake et al., 2019; Stam & Elfring, 2008).

To gain a deeper understanding of entrepreneurial orientation, it is worth examining its dimensions further. Risk-taking refers to a willingness to accept uncertainty and tolerate ambiguity in organisational management (Busenitz, 1999). Entrepreneurs have a relatively high propensity for risk compared to managers because they seek to exploit opportunities and will not be averse to the idea of exposing themselves to environments with uncertain outcomes (Cui et al., 2016). This risk-friendly attitude enables better organisational performance through the creation of value from sustainable business practices and strategic orientation. This is an important component of entrepreneurial orientation.

Innovativeness is also an indicator of an organisation’s entrepreneurial activity. It means that the organisation is open to accepting new ideas, experimentation and creativity, and novel solutions to problems (Lee & Peterson, 2000). Thus, innovation is synonymous with change. The combination of resources leads to improved or new products, services or processes that allow companies to differentiate themselves in the marketplace (Lee & Trimi, 2018; Pejic Bach et al., 2018). The main purpose of organisational innovation is to become more competitive (Sidik, 2012). Collaboration with external agents (intermediaries, customers, NGOs or local communities) helps increase the market’s acceptance of innovation outcomes. It also enables the development of innovations in sustainability with a less environmental or greater social impact than relevant alternatives and helps organisations consider the needs of future generations (Rauter et al., 2019). In the case of social enterprises, competitiveness is not measured in economic terms so much as in social terms. Social enterprises focus on social innovations that allow them to achieve their goals, hence their relationship with social sustainability.

The last dimension is proactiveness. This refers to an organisational culture that encourages the search for and anticipation of opportunities in new markets. It is a characteristic of entrepreneurial organisations that allows them to increase their economic value. In the case of social enterprises, it also allows them to achieve greater social value.

The literature provides evidence of the positive link between entrepreneurial orientation and business performance (Rauch et al., 2009). Its impact on social enterprises differs from its impact on traditional companies, mainly in terms of the scale of entrepreneurial orientation development (Morris, 1998). The measurement of firm performance also differs, which, in social enterprises, is also more closely linked to the creation of social value than to economic performance.

This relationship between entrepreneurial orientation and organisational performance, be it economic or social, is based on two complementary theoretical perspectives. The first is the resource-based view (RBV; Barney, 1991). The RBV suggests that intangible resources such as entrepreneurial orientation enable enhanced organisational performance. The second perspective relates to the earlier discussion of entrepreneurial traits. The characteristics of an organisation’s leaders shift the focus of the entire organisation (employees, organisational practices, etc.) towards enacting organisational change to achieve higher performance (Daily et al., 2002).
Proposition 3: The presence of an entrepreneurial orientation positively influences social sustainability.

2.2.4. Entrepreneurial behaviour

Entrepreneurial behaviour refers to an entrepreneur’s behaviour during the business creation process (Cai et al., 2018). It is the result of a strong entrepreneurial attitude, subjective norm, social support, business skills and perceived behavioural control (Farooq, 2018) – that is, the process of starting a company. Shane and Venkataraman (2000) cited the identification and exploitation of opportunities as the most important part of the business process.

The previous variables relate to the potential that entrepreneurs and managers have to engage in entrepreneurial behaviours. However, they do not capture whether any such behaviours have actually occurred in the form of, for example, the recognition of specific opportunities (Detienne & Chandler, 2004) or the implementation of a specific project (Souitaris et al., 2007).

This evidence of real entrepreneurial behaviour is crucial to move from intention to action and to confirm that the entrepreneurial attitude and capabilities have actually been put into practice. In this study we follow the approach of Rauch and Hulsink (2015), who measured entrepreneurial behaviour as the time to start a company, the existence of a start-up team and the preparation of a business plan. If there is an intention to create a company, then the company should be founded within a reasonable time span and the opportunity should not be allowed to pass. Thus, intention would be used in the sense of a conscious and planned resolve that drives the necessary actions to start a business (Thompson, 2009). If an individual really wants to start a business, then that individual will have to turn intention into action. Krueger and Carsrud (1993) argue that entrepreneurial behaviour is an intentional decision, which requires much deliberation and formal resource planning. Therefore, if an individual really wants to start a business, then that individual will have to plan the business idea carefully and develop a business plan that states clearly and in detail how the business should be, the resources that will be needed, the strategies that must be employed and so on. As mentioned earlier, entrepreneurial behaviour requires social support, for example from family members. However, it also requires a team. A single individual cannot create a business alone. In addition to financial resources, training resources are also needed, as well as human resources to help the business become a reality (Farooq et al., 2016). Therefore, having a start-up team that knows the company and helps at the beginning is crucial for its survival.

Proposition 4: The presence of entrepreneurial behaviour positively influences social sustainability.

3. Method

The analysis in this study is based on fuzzy-set qualitative comparative analysis (fsQCA). From the perspective of complex causality, this technique is used to study asymmetric relationships between observations (Woodside, 2013). It is thus possible to determine the combinations of conditions that lead to an outcome of interest.
(analogous to a dependent variable). In our study, the outcome of interest is social sustainability in work integration social enterprises (WISEs). The analysis provides a number of combinations of factors, which are called configurations. These configurations are minimally necessary or sufficient to obtain the outcome of interest (Longest & Vaisey, 2008; Meyer et al., 1993). A sufficient condition always leads to the outcome. By contrast, a necessary condition is always present when the outcome occurs.

Configurational comparative methods were originally developed to provide validity and rigour in studies of small samples. For example, Fiss (2007) reported that this method is suitable for samples of between 10 and 50 cases. In this study, we analysed a sample of 62 WISEs.

3.1. Sample

To obtain the sample, we created our own database, using the website of the Federation of Business Associations of WISEs (Federación de Asociaciones Empresariales de Empresas de Inserción, FAEDEI). FAEDEI offers a search engine covering WISEs from all over Spain. Accordingly, all companies in the study were WISEs. We gathered the contact email addresses from the directory. An online survey was conducted targeting senior-level individuals at the WISEs (managers, administrators or directors). The final sample consisted of 62 WISEs. In Spain in 2018, there were 260 WISEs (FAEDEI, 2019). Therefore, the results represent 25% of all such enterprises in Spain.

4. Results

The results of the fsQCA are presented in this section. The results correspond to the following model, where social sustainability is the outcome.

\[ fs_{ss} = f(cs_{et}, fs_{ec}, fs_{eo}, fs_{eb}) \]

Table 1 shows the name of the conditions and outcome used in the data set. A description of each condition and the outcome is also provided.

Table 1. Description of conditions and outcome.

| Condition | Description |
|-----------|-------------|
| cs_et     | Entrepreneurial traits: relevant training, experience and business background. |
| fs_ec     | Entrepreneurial capabilities: the search for new opportunities in the market. |
| fs_eo     | Entrepreneurial orientation: risk-taking, innovation capacity and proactiveness. |
| fs_eb     | Entrepreneurial behaviour: the time to start the business, the existence of a start-up team and the preparation of a business plan. |

Source: Processed by the authors.
necessity is performed. This analysis is used to identify whether a condition is necessary for the outcome to occur. A necessary condition must have a consistency score that is greater than 0.9 according to the necessity analysis in the fsQCA 2.0 software (Schneider & Wagemann, 2010). As Table 2 shows, no condition is necessary for the outcome to occur.

The next step is to compute the truth table. This table shows all logically possible combinations of conditions or structural configurations (Fiss, 2011). Based on this table, cases are assigned to combinations according to their scores. Cases with a score of more than 0.9 are assigned to combinations. Boolean logic is then used to identify the possible combinations that are associated with the presence of social sustainability. In this step, there are two key parameters: coverage and consistency. Coverage indicates the empirical relevance of a solution (the higher the better), whereas consistency quantifies the degree to which cases that share the same conditions lead to the same outcome. Following the recommendations of Ragin (2006), a consistency score of more than 0.75 is sufficient to indicate the goodness of fit and the subset relationship.

The results of the sufficiency analysis are presented below in Table 3. The format of the table follows the notation of Feurer et al. (2016). As mentioned earlier, the outcome of interest in this study was the presence of social sustainability. The conditions considered in this study were entrepreneurial traits (ET), entrepreneurial capabilities (EC), entrepreneurial orientation (EO) and entrepreneurial behaviour (EB).

Table 3 displays three causal configurations (or recipes), which explain 71% of the empirical cases. The first causal configuration is CS_ET\(^*\)fs_EO. This configuration indicates that for there to be social sustainability in WISEs, entrepreneurs must have an entrepreneurial orientation. This means that entrepreneurs should innovate within the company and encourage innovation, give freedom to employees and volunteers to develop new ideas that improve the firm and its surroundings, and stay ahead of competitors. As explained in the literature review, this variable is fundamental for the

### Table 2. Analysis of necessity for presence of the outcome.

| Condition | Consistency | Coverage |
|-----------|-------------|----------|
| cs_et     | 0.751825    | 0.700680 |
| ~cs_et    | 0.430657    | 0.662921 |
| fs_ec     | 0.873869    | 0.615211 |
| ~fs_ec    | 0.228321    | 0.755565 |
| fs_eo     | 0.510657    | 0.610501 |
| ~fs_eo    | 0.583942    | 0.610501 |
| fs_eb     | 0.750365    | 0.696100 |
| ~fs_eb    | 0.402920    | 0.625000 |

Source: Processed by the authors based on the research results.

### Table 3. Causal configurations leading to outcome.

| Configuration | Raw coverage | Unique coverage | Consistency |
|---------------|--------------|-----------------|-------------|
| CS_ET\(^*\)fs_EO | 0.438832     | 0.0764964       | 0.800746    |
| CS_ET\(^*\)fs_EB | 0.597372     | 0.210803        | 0.788743    |
| ~CS_ET\(^*\)~fs_EC\(^*\)~fs_EO | 0.105401 | 0.0373723 | 0.78308 |

frequency cut-off: 1.000000
consistency cut-off: 0.762205
Solution coverage: 0.711241
Solution consistency: 0.780019
Source: Processed by the authors based on the research results.
survival and growth of the firm, as well as the economic and social prosperity of the surrounding area (Criado-Gomis et al., 2020). Therefore, it is critical so that the firm can pursue its social mission. According to Syrjä et al. (2013), social entrepreneurs are highly proactive and innovative. They have the capacity to see opportunities where others see challenges or problems (London & Morfopoulos, 2010), driven by their fundamental goal of resolving social problems and their motivation and commitment to achieving this goal. This innovativeness and motivation can provide more effective benefits and can allow them to reach a broader market (Morris et al., 2011). Their entrepreneurial orientation also entails risk-taking. Social entrepreneurs take risks associated with their entrepreneurial activity. That is, they are prepared to take financial risks yet are exceedingly averse to risk with respect to their social impact (Syrjä et al., 2013).

This configuration shows that for there to be social sustainability in WISEs, entrepreneurs must have entrepreneurial characteristics that enable their businesses to function. These characteristics are having business-related training, business experience and a family history of business ownership. As explained earlier, training enables entrepreneurs to access resources and reduces the costs of their activity. Likewise, they can acquire skills that allow them to identify business opportunities. Therefore, the performance of their companies is better than that of companies whose owners have less training and education (Rey-Martí et al., 2016; Soriano & Castrogiovanni, 2012). Mair and Noboa (2006) reported that social entrepreneurs with business experience draw upon their established network of resource providers to develop their social enterprises.

The second configuration (CS_ET/fs_EB) shows that for there to be social sustainability in WISEs, in addition to having business-related training, it is also necessary to have business experience and a family background of running a business. Entrepreneurs must have formed a start-up team, created a business plan and started the business in a time frame of at most four months. That is, social entrepreneurs must have engaged in active entrepreneurial behaviour in the process of starting the WISE to lay the groundwork for the company (Thompson, 2009). As discussed in the literature, this variable is crucial to turn intention into action and to build solid foundations without allowing market opportunities to pass.

The third configuration is ~CS_ET*~fs_EC*~fs_EO. This configuration means that the outcome of social sustainability can still be achieved even if the entrepreneur lacks clear entrepreneurial traits, capabilities or orientation. In this configuration, it is essential to have a clear objective for the company – namely, to help people join the labour market – and to have well-formed strategies with a highly qualified team committed to this social mission. To perform their social mission, social entrepreneurs should focus on their impact, have strong powers of persuasion, listen and recruit people who can support their mission (Bornstein & Davis, 2010; Tigu et al., 2015), and, most importantly, provide innovative solutions and a goal-oriented spirit (London & Morfopoulos, 2010).

Notably, the condition of entrepreneurial traits is present in two of the three configurations. Therefore, although this condition is not necessary for social sustainability, it is important to achieve this outcome.
FsQCA can also be used to identify the absence of the outcome of interest. This analysis reflects the fact that the causes of a certain outcome do not immediately imply the causes of the opposite outcome (Cruz-Ros et al., 2017). However, in this study, the analysis of the absence of the outcome had a consistency score of 0.77 and explained only 15% of cases. Despite meeting the goodness-of-fit criteria specified by Ragin (2006), the results of this analysis were of little relevance. The results explained very few cases through just one configuration. This configuration implies that only the presence of entrepreneurial traits combined with the absence of the other conditions would lead to the absence of social sustainability in these companies (CS_ET*~fs_EC*~fs_EO*~fs_EB).

5. Conclusions

The current article analyses the social sustainability of work integration social enterprises (WISEs) by focusing on the characteristics of their founders and managers. The aim of this analysis is to ascertain whether there is a link between these entrepreneurial characteristics and higher social achievement. The results were obtained using fsQCA, adopting the perspective of complex causality (Woodside, 2013). This methodology embraces this complex causality perspective by working with the assumption that the relationships between the observations of the sample – in this case, WISEs – are asymmetric.

This analysis provides several results. Most notably, socially sustainable WISEs are those that are run by trained entrepreneurs with experience in areas related to the aim of the business because they are already familiar with the sector and know how to run a company. Therefore, the training of social entrepreneurs is crucial for the success of these companies and their social contribution to the local community. Hence, Proposition 1 may be accepted. In addition, these entrepreneurs must have clearly defined the company’s goals and must have carefully planned the business. Accordingly, they should have created a business plan that serves as a guide for the company to operate and for the formation of a start-up team that understands the company’s goals whilst showing a commitment to this social undertaking. Hence, Proposition 4 may also be accepted. These results support the arguments of Florin et al. (2003) and Soriano and Castrogiovanni (2012). According to those scholars, developing better entrepreneurial capabilities from training and combining this with experience helps entrepreneurs capture resources and use them more efficiently. Similarly, Haber and Reichel (2005) reported that training positively encourages entrepreneurs to develop an effective business plan, which helps the business grow.

It is sometimes believed that WISEs cannot compete with other commercial enterprises. However, the results show that socially sustainable companies must constantly innovate and stay ahead of competitors. To do so, managers must encourage their employees to propose new ideas to improve the business. They must also let them be proactive so that they feel an attachment to the business as a way of truly benefiting society.

In light of these results, the implications of this study relate to the training of social entrepreneurs, the creation of social enterprises and the controversy...
surrounding the law governing WISEs. Certain proposals in this sector could allow WISEs to enhance their social sustainability. First, they should be able to receive donations through tax-incentivised sponsorship. They should also be able to opt into the treatment described in Law 49/2002 for non-profit organisations. The requirement that 80% of their profits cannot be distributed to the owners should have some impact on their corporate tax. They should at least benefit from a reduction in the tax base.

However, WISEs are not the beneficiaries of any special treatment in either profit taxation or value added tax (VAT), which is harmonised and therefore falls under the competence of the European Union. However, except in the context of welfare, these companies are not subject to any special tax treatment, even when they engage in activities within the circular economy. They have not been granted any special tax treatment at the local tax level either.

The lack of tax mechanisms to compensate for the deficits faced by these companies is reflected by the corporate tax regulations. WISEs that have the legal form of a limited company are taxed by applying the general tax treatment. Cooperatives, even those with legally established non-profit status, are subject to the tax treatment stipulated by Law 20/1990, which regulates the general tax treatment of cooperatives. These cooperatives cannot even benefit from the treatment for ‘specially protected cooperatives’. According to Article 8 of Law 20/1990, this treatment is reserved for cooperatives whose members are only individuals who proffer their work. Therefore, this condition automatically excludes WISEs with any owner that is a for-profit legal entity.

This study is not without limitations. In the future, it would be of interest to study other types of companies defined as social enterprises in Spain, such as special employment centres (centros especiales de empleo) or social initiative cooperatives (cooperativas de iniciativa social). Other companies from the social economy, such as cooperatives and mutual societies, should also be examined. These studies could then be compared to determine whether the factors for social sustainability are the same or differ from one type of social enterprise to another. To compare the results, social sustainability could also be studied from the perspective of employees and management policies, as well as other factors that are related to the firm and its immediate surroundings rather than factors related to the founder.

**Note**

1. Commission Regulation (EU) No 360/2012 of 25 April 2012 on the application of Articles 107 and 108 of the Treaty on the Functioning of the European Union to de minimis aid granted to undertakings providing services of general economic interest.

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