LEARNING TO BE ACCOUNTABLE IN SOCIAL ENTREPRENEURSHIP

Accountability is essential in social entrepreneurship in order to safeguard the just treatment of people and the achievement of social goals. Accountability is typically enforced by assessors who assign metrics to social impact goals and require performance reports to communicate accomplishments, thus ensuring social enterprises are held accountable for evidencing claims and achieving promises (Nicholls, 2018). Reporting helps assessors weigh the value of social impact outcomes versus resources spent, which is critical for policy-level planning and decision-making (Muñoz et al., 2022). Social impact reporting is also important for social enterprises because it helps secure extrinsic goals and external resources such as legitimacy and funding (Ebrahim, 2019). Subsequently, our current theoretical frameworks are oriented towards understanding organisational-level accountability, focusing on reporting tools used to communicate outcomes to external audiences (Ormiston, 2023; Rawhouser et al., 2019).

While accountability is essential, there is an overrepresentation of organisational-level and outcome-driven accountability, which limits our understanding of accountability at the micro-level (Molecke & Pinkse, 2017). Consequently, we lack knowledge of the individual's experience of being and becoming accountable for their social venture's mission. This is a problem because there are over 11 million social enterprises worldwide (britishcouncil.org, 2022), with most being solo and micro-to-small organisations operating without formal oversight, necessitating the vital need to understand accountability at the individual level.

Our study focusses on the underexplored domain of micro-level accountability by examining how social entrepreneurs learn to evaluate themselves and their ventures as a self-directed practice, which we refer to as self-directed accountability. Self-directed accountability is rooted in an intrinsic sense of duty and involves how social entrepreneurs perceive their work and take responsibility for their involvement in other people's lives (Hall et al., 2017). Essentially, self-directed accountability addresses the state of accountability that occurs when there is no formal oversight. This intrinsic dimension of accountability stems from one's self-identity and values and is formed and reformed through experience and reflection. Self-directed accountability is neither given nor assigned; instead, it must be learned.

As self-directed accountability must be learned, we investigated it through Schön's professional learning lens of reflective inquiry (Schön, 1983, 1987) to better understand social entrepreneurs' "inward-looking and process-driven" form of developing accountability (Muñoz et al., 2022). To explore learning accountability as a "bottom-up" practice without external oversight, we located our study in Chile, which has a thriving social sector yet to widely formalise accountability mechanisms (Muñoz et al., 2020). We engaged with 15 social entrepreneur founders through life-story interviews. These interviews provided rich insights into how social entrepreneurs review their experiences, reinforce their commitments, identify areas for improvement, and implement change, which we argue are key attributes of self-directed accountability.

As an emergent finding, we discovered that social entrepreneurs use venture-related artefacts to reflect on attributes of being accountable, e.g., their commitments, effectiveness, and sense of responsibility to improve. Venture-related artefacts are highly meaningful as they represent venture experiences symbolising the entrepreneur's life calling. Our dataset includes 81 distinct artefacts social entrepreneurs use when reflecting on critical events. Artefacts were created by social entrepreneurs or with participants and strategic partners such as academic researchers, consultants, and social incubators. Some example venture-related artefacts include "wall-of-fame" recognition boards, triptychs, and storybooks of community projects, as well as more personal collections such as pictures, keepsake letters and notes of appreciation from participants, and media coverage and awards from more distant stakeholders. Artefacts evoke

memories of the past and enabling social entrepreneurs to reflectively make meaning of the present and envision future change. Hence, they play a key role in developing accountability as they trigger memories and reflections regarding how the social entrepreneurs intervened in the lives of others. We classified the artefacts into three categories: technical, conceptual, and social and then interpreted how they functioned in reflective assessments related to developing accountability for a social venture.

As our primary contribution, we show the role of artefacts as learning tools in a reflective process that helps social entrepreneurs develop accountability by triggering assessments and change. Essentially, social entrepreneurs use artefacts as informal learning tools to 1) trigger reflections, 2) prompt assessments, and 3) focus attention on areas in need of change. Reflections on artefacts prompted two primary assessments: confirming how the social venture works or disconfirming how the social venture works. Confirmations draw on social artefacts validating the venture and play an important role in motivating the social entrepreneur, resulting in continued services. Disconfirming the social venture occurs through negative assessments, necessitating changes in how the venture works. Disconfirming assessments led to three levels where social entrepreneurs focused on changing the venture: processes, models, and assumptions guiding the venture.

For disconfirming the venture, we explain the key roles artefacts play in developing accountability for a social venture: refining techniques to improve processes, reconstructing foundations to align models, and co-creating transformations of assumptions guiding the venture. Refining techniques to improve processes occur through reflecting on technical and conceptual artefacts sourced within and between the venture and participants. These reflections lead to iterative, continuous learning and the stable delivery of incrementally improved services. Process improvements ensure the venture's procedural accountability. Whereas restructuring foundations to align with models ensures mission fidelity occurs through reflecting on conceptual and technical artefacts that emerge from within the venture and between the venture and strategic partners. Artefacts provide material for evidence-based knowledge construction while helping to provide the conceptual distance needed to objectively observe tacit knowledge. These reflections construct the foundational knowledge to structure or restructure the venture through mission-related strategic shifts. Aligning models ensures normative accountability for a venture's social mission. Co-creating transformations of assumptions occur through reflecting on artefacts shared between the venture and others where worldviews are confronted and challenged. These reflections facilitate critical meta-cognition of self-awareness, leading to the transformation of beliefs and assumptions governing the venture. These reflections contribute to an ethically grounded approach to social venturing and are particularly important when engaging with vulnerable communities. Transforming assumptions facilitates a generative form of accountability created between the social entrepreneur and participants.

Essentially, artefacts are integral learning tools for learning increasingly complex levels of accountability across refining techniques, reconstructing foundations, and co-creating ontologies. This reflective learning process leads to improved venture processes, better mission alignment, or even a complete transformation of a social vision. These artefacts triggered reflections and venture assessments represent how social entrepreneurs learn to develop accountability for their venture as a self-directed act. In conclusion, artefacts serve as powerful tools for developing self-directed accountability, guiding social entrepreneurs through levels of reflections and change ensuring social performance. By contributing a learning-based view of how social entrepreneurs account for and make sense of their venture's performance, we propose a line of research addressing self-directed accountability as being foundational to formal accountability.