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# The evaluation of project management practices in the Czech social enterprises

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## ABSTRACT

Project management is a well-established discipline among private companies, but not widely utilised in non-profit organisations. The purpose of this paper is to analyse the role of project management in social enterprises that combine these two organisational forms – the business and the charity – and contribute to the understanding of how social enterprises use project management practices to run their activities. A survey was conducted among Czech social enterprises listed in the Directory of social enterprises website, operated by P3 – People, Planet, Profit, o.p.s, a non-profit organisation dedicated to popularising social entrepreneurship and innovation. A questionnaire was sent to 203 organisations claiming to be social enterprises. In total, 61 responses were received. Descriptive statistics and the chi-square test were used for the analysis. The research has provided for the first time an empirical analysis of project management practices in social enterprises. It suggests that social enterprises use project management tools for their activities; the statistical tests show, however, that there is no statistically significant relationship between annual turnover, number of employees and support from European Union funds and project management practices.

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Social entrepreneurship; social enterprise; project management; blended value; S.R.O.I.

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M14; M48; M21

## 1. Introduction

In the management of entrepreneurial activities, companies are increasingly focusing on project management practices to improve their results (Jugdev & Mathur, 2006). Project management is a relatively new discipline that started to develop in the second half of the twentieth century (Kerzner, 2009), and can be defined as ‘the application of knowledge, skills, tools, and techniques to project activities to meet the project requirements’ (Project Management Institute [P.M.I.], 2010, p. 6). From the 1950s, however, when network analysis and planning techniques like the project evaluation and review technique (P.E.R.T.) and the critical path method (C.P.M.) evolved (Carayannis, Kwak, & Anbari, 2005; Crawford, Pollack, & England, 2006),

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project management techniques were used mainly in the construction, defence and aerospace industries (Carayannis et al., 2005; Crawford et al., 2006; Turner, Ledwith, & Kelly, 2009). Although studies of project management practices still come mainly from the construction industry (Crawford et al., 2006; Pinto & Slevin, 1988), project management practices are increasingly being applied in new industries and application areas (Crawford et al., 2006).

Many researchers have addressed the topic of project management within private companies (Bryde, 2003; Turner et al., 2009; 2012). Although project management is a well-established discipline among firms in the private sector, project management practices are still not widely utilised in non-profit organisations (Cabanis-Brewin, 1998). The handbooks of non-profit management (e.g., Connors, 1996; Connors & Greenfield, 2001; Renz & Herman, 2010) do not have any project management content; research on project implementation in the non-profit sector is scarce too. The results of empirical studies, however, provide interesting insights worth investigation and further development (Bourgeon & Lehmann, 2008). This could be even more evident in social enterprises.

Social entrepreneurship became a phenomenon in the past 20 years and is gaining in popularity and interest in academic as well as professional public circles, being considered a solution for social problems (Dees, 1998; Manetti, 2014; Nicholls, 2009; Ramus & Vaccaro, 2017). Despite their increase in number and impact (Nicholls, 2009), the definition of 'social enterprise' is not unequivocal (Ramus & Vaccaro, 2017; Vyskočil, 2014). The approach can be associated with the commercial activities of non-profit organisations for the acquisition of additional resources to support their mission (Defourny & Nyssens, 2010; Vyskočil, 2014); some understand it as a commercial venture into which a social element is integrated (Dees, 1998). Many of these enterprises are hybrid companies focused on creating social and financial benefits as well (Dura & Drigă, 2017; Mastrangelo, Calderon-Monge, & Huerta-Zavala, 2016; McMullen & Warnick, 2016; Nicholls, 2009; Zahra & Wright, 2016). Thus, they comprise two organisational forms – the business and the charity (McMullen & Warnick, 2016; Ramus & Vaccaro, 2017). The integration of these two models, however, causes tensions regarding which values to prioritise and which strategies to pursue (Bacq, Janssen, & Kickul, 2016; Ramus & Vaccaro, 2017).

The project approach may represent important tools for the creation of economic value and competitive advantage (Cabanis-Brewin, 1998; Jugdev & Mathur, 2006), but generally it can bring out distinct values (Zhai, Xin, & Cheng, 2009). In commercial ventures, project management tools are increasingly being applied at the operational as well as strategic levels (Jugdev & Mathur, 2006; Zhai et al. 2009). On the other hand, the non-profit organisation sector, searching for social value but being pressed to look for market opportunities as well, does not provide broad empirical evidence of the use of project management tools. Social enterprises, situated in the middle ground between these two sectors, should pursue 'blended value', which balances economic and social value (Bacq et al., 2016; Bonini & Emerson, 2005; Emerson, 2003; McMullen & Warnick, 2016; Zahra & Wright, 2016).

Pursuing blended value brings many challenges related to the expertise needed regarding organisational and governance structures or companies' culture (Nicholls, 2009; Zahra & Wright, 2016). In relation to this, the question addressed in this article is, if and to what extent project management tools are used in the creation of blended value, which social enterprises should pursue. Therefore, this paper analyses the role of project management tools in social enterprises, and contributes to the understanding of how social enterprises use project management practices to run their activities. The goal of this paper is to determine the relationship between annual turnover, number of employees and support from European Union (E.U.) funds, the presence of project management practices in social enterprises, and the analysis of the use of project management tools in these enterprises.

The research was conducted upon Czech social enterprises. Many social enterprises were established or further developed due to extensive support from operational programmes. Due to this support from E.U. funds, the number of social enterprises is growing rapidly in the Czech Republic (Vyskočil, 2014).

## 2. Theoretical framework

Project management is a well-established discipline (Crawford et al., 2006), defined as a set of various activities based on planning, organising, managing and controlling company resources with a relatively short-term goal, which in the long term leads to attaining specific goals and objectives (Kerzner, 2009).

The effectiveness as well as suitability of organisational project management depends on different factors, as organisations differ in size, organisational structure, the industry in which they are operating, the strategy they pursue, etc. Project management maturity is an important element when assessing the differences between business organisations in different industries. Besides maturity, empirical studies suggest that history significantly influences project management practices in different industries, since in particular industries it has been in development for longer periods of time (Cooke-Davies & Arzymanow, 2003). Corporate culture is another aspect that should be taken into consideration when choosing the right project management practices for business organisations (Cleland & King, 1983; Cooke-Davies & Arzymanow, 2003). For example, a single project team structure is used in the majority of, if not all, projects in the construction industry (Cooke-Davies & Arzymanow, 2003).

Project management practices also differ according to the size of the organisation. Empirical studies show that there is a need to tailor project management practices in the case of small- to medium-sized enterprises (S.M.E.s) (Turner, Ledwith & Kelly, 2012), because their project management environment is different from the traditional project management developed predominantly for large projects in large organisations (Kerzner, 2009; Turner, 2007; Turner et al., 2009). Despite the importance and increased popularity of project management among S.M.E.s (Turner et al., 2009), not much is done by the project management community to provide clearer guidance and more tailored approaches for project management implementation in S.M.E.s (P.M.I., 2010). Poor project management practices, such as an absence of

monitoring and control systems, a poor team, or undefined and conflicting roles were found in these organisations (Owens, 2007).

Turner et al. (2009) found that larger companies were more likely to employ professional project managers and use formal project management practices. They later investigated whether companies use dedicated project managers by age and size of firm, and what is the relationship between company size, turnover and age and the use of formal project management for internal and external projects (Turner et al., 2012). There was no significant difference between the age, size or turnover of the firms undertaking external projects. Differences were, however, found within the firms undertaking internal projects. Turner et al. (2012) also determined the differences between the level of usage of project management practices in micro/small and medium/large firms. The only significant difference related to the use of a project office.

However scarce, the results of empirical studies conducted in the non-profit sector provide interesting insights (Bourgeon & Lehmann, 2008). Projects are the dominant way of doing activities for non-profit organisations, but project management tools as well as standards are not widely used (Bourgeon & Lehmann, 2008). These organisations are prone to developing their own 'homemade tips and tricks' that suit their needs (Bourgeon & Lehmann, 2008). It has also been suggested that non-profit organisations should opt for a project-based structure and not a function-based structure, e.g., the very successful transformation of Opera de Paris (Bourgeon & Lehmann, 2008).

The basic framework for managing projects within all kinds of organisations provides the project life cycle, where a project is typically divided into phases (Patanakul, Iewwongcharoen, & Milosevic, 2010). Even though there are many project life-cycle models (Patanakul et al., 2010), for this study it is divided to three basic project phases. The planning phase (pre-project phase) involves conducting feasibility studies, the preparation of business cases, etc.; the realisation phase involves initiation, preparation and the implementation (real-time realisation) of the project; and the evaluation phase (after-project phase) evaluates the contribution of the project, its success and added value created.

The success of each of the phases, as well as the success of the project as a whole, is facilitated by using proper project management tools and methods suitable for each phase (Doležal, Máchal & Lacko, 2012; Patanakul et al., 2010). The importance of the proper usage of suitable tools and methods, not only for different project phases, but different situations and conditions, has been proven in various empirical studies (Coombs & McMeekin, 1998; Kerzner, 2000; Milosevic, Inman & Ozbay, 2001; Pinto & Slevin, 1988). The methods and tools can be broken down by the project areas upon which they are focused (P.M.I., 2010).

A project selection method as well as a project charter (Kliem & Ludin, 1999; Milosevic, 2003; Newell, 2002) are suggested for integration management as the first knowledge area. Feasibility and opportunity studies, political, economic, socio-cultural and technological (legal and environmental (P.E.S.T.(L.E.)) and strengths, weaknesses, opportunities and threat (S.W.O.T.) analyses as well as the specific, measurable, assignable, realistic, time-related (S.M.A.R.T.) approach for establishing aims, which

are all very well-known even outside project management, can be useful too (Doležal et al., 2012). Work breakdown structure (W.B.S.), which focuses on the division of work, processes and responsibilities as well as scope, is relatively easy to use, but a very beneficial method used in scope management (Kliem & Ludin, 1999; Milosevic, 2003; Simons & Lucarelli, 1998). Project structure methods, the statement of work (S.O.W.) and the responsible, accountable, consulted, and informed (R.A.C.I.) matrix are also very useful, simple and popular in this project area (Doležal et al., 2012).

Different authors recommend using cost-estimating techniques in the cost management knowledge area as well as earned value management (E.V.M.) (Fleming & Koppelman, 2000; Kliem & Ludin, 1999; Milosevic, 2003; Newell, 2002). In quality management, cost-benefit analysis (C.B.A.), cause-and-effect diagrams, Pareto diagrams as well as control charts are very popular methods (Kliem & Ludin, 1999; Milosevic, 2003; Newell, 2002).

Time management is another knowledge management area with methods that differ according to their complexity, the prerequisites that might be required, as well as the costs incurred. C.P.M., Gantt charts and milestone charts are relatively simple and easy to use (Balcombe & Smith, 1999; Jones, 1988; Kliem & Ludin, 1999; Milosevic, 2003; Newell, 2002). More complex, rather costly and more advanced methods used in large projects are P.E.R.T., graphical evaluation and review technique (G.E.R.T.) simulation, Monte Carlo analysis, buffer management and schedule crashing (Balcombe & Smith, 1999; Jones, 1988; Kliem & Ludin, 1999; Milosevic, 2003; Newell, 2002). The scrum approach is the most popular among agile project management practitioners, mostly within the information technology (I.T.) area.

Monte Carlo analysis can be also used in risk management, especially in costly projects with high risks and unpredictability. Risk matrix, decision tree analysis, check list, S.W.O.T. analysis are examples of other available project management tools for project risk management (Balcombe & Smith, 1999; Kliem & Ludin, 1999; Milosevic, 2003; Newell, 2002). Stakeholder analysis and the responsibility matrix are suitable for the human resource management as well as communications management knowledge areas of project management (Kliem & Ludin, 1999; Milosevic, 2003; Newell, 2002). In procurement management, make-or-buy analysis and contract type selection are examples of suitable methods used in this knowledge area (Newell, 2002).

A significant feature of current project management is the issue of evaluating the value and social effectiveness of projects (Thomas & Mullaly, 2007). In business-oriented project management the metrics for success are mostly quantitative, which makes these projects easier to measure, e.g., through a financial ratio such as return on investment (R.O.I.) or the cost/benefit ratio (Thomas & Mullaly 2007; Zhai et al., 2009). Only considering the monetary return is obviously not enough, however, since projects (and all entrepreneurial activities in general) also bring intangible (social or environmental) benefits as well (Bonini & Emerson, 2005; Emerson, 2003; Zhai et al., 2009). In the social, non-profit sector this is even more prominent. Projects in this area have traditionally been evaluated mainly through qualitative indicators (Manetti, 2014); the requirements for the creation of measurable indicators have, however, been a longstanding pursuit (Emerson, 2003; Thomas & Mullaly, 2007). An example may be the emergence and development of the social return on investment (S.R.O.I.)

methodology (Emerson, 2003; Manetti, 2014). S.R.O.I. was first presented by the Roberts Enterprise Development Fund in 1996 (Emerson, Wachowicz & Chun, 2000) and extended by the New Economics Foundation as a framework for measuring and accounting for the broad concept of value incorporating social, environmental and economic costs and benefits (Nicholls, Lawlor, Neitzert, & Goodspeed, 2012).

But how are these tools used in practice? Besner and Hobbs (2006) listed the seven most often used tools with the greatest potential to contribute to improved project performance. These are lessons learned/post-mortems, requirements analysis, scope statement, W.B.S., project management software for monitoring of schedule, project management software for task scheduling, and project management software for resource scheduling. Patanakul (2010) identified the project management tools and techniques that contribute to project success measures in each phase of the project life cycle – analogous estimate and communication plan in the conceptual phase; C.P.M. and hierarchical schedule in the planning phase; monitoring and control tools in the execution phase; and cost baseline, W.B.S., lessons learned and milestone analysis in the termination phase. Besner and Hobbs (2010) compared toolsets of practices and techniques specific to project management between different project types according to different industries, with significant variation resulting in practice among different project types. Turner et al. (2009) identified that S.M.E.s use project management tools such as project planning and project control, but are less likely to use the more systems-oriented planning and control tools such as C.P.M. and E.V.M. (Turner et al., 2009, 2012), which larger companies are more likely to use. Anthony, Kumar and Labib (2008) investigated the use of Six Sigma in S.M.E.s, and with other authors (Štastná, Fraňková, & Stránský, 2011; Turner et al., 2009, 2012) showed that small companies are less likely to use formal project management. It is also clear that more sophisticated tools are not used so often.

In non-profit organisations, according to Cabanis-Brewin (1998), non-profit managers may have little business management experience, because they tend to be experts in the mission of the agency, so basic skills such as C.B.A. can be missing, although there could be huge opportunities in this sector for project management professionals to contribute to the good of society.

Based on Thomas and Mullaly's (2008) findings that for obtaining value, organisations need to match the project management practices, the nature of the parent organisation and the nature of projects, Turner et al. (2012) concluded that the nature of project management required by S.M.E.s is different from the traditional forms developed for larger projects. This is because of the different culture and the realisation of smaller projects. It can be expected that this would be even more evident in the social sector. Project management tools, practices and their determinants were not, however, analysed in the field of social entrepreneurship. Social enterprises are ventures with publicly beneficial goal that compete in the market to address social problems (Ramus & Vaccaro, 2017). Their social mission is explicit and fundamental (Dees, 1998; 'T.E.S.S.E.A. (Thematic Network for the Development of the Social Economy), n.d.)<sup>1</sup> and they look for a long-term social return on investment (Dees, 1998). A social enterprise can work in two ways. Either it performs traditional business activities to employ a specific group of unemployed, or the entrepreneurial activity itself can be social (Vyskočil, 2014).

Since the social enterprise boom, research has focused mainly on measuring practices in relation to blended value creation (e.g., Bertotti, Sheridan, Tobi, Renton, & Leahy, 2011), with the extensively discussed S.R.O.I. method a tool for the evaluation of social enterprise projects. No research was, however, undertaken regarding the questions whether and to what extent social enterprises use project management practices and what tools they really use. Thus, this article addresses the following questions:

- To what extent do social enterprises use project management practices?
- Which project management tools they use?
- Are there differences given by the number of employees, annual turnover and by support from E.U. funds?

### 3. Methods

At present, the Czech Republic lacks a register of social enterprises, which is mainly connected with the ambiguity of their definition (Vyskočil, 2014). The Directory of social enterprises website (<http://www.ceske-socialni-podnikani.cz/cz/adresar-socialnich-podniku>) serves as a useful tool for analysing existing social enterprises. This directory contains enterprises proclaiming the idea of social entrepreneurship, and is available on the Czech social entrepreneurship website operated by the Ministry of Labor and Social Affairs, Support for Social Entrepreneurship in the Czech Republic. The basis of the directory is a list of social enterprises that emerged from the T.E.S.S. E.A. project, supplemented with a list of enterprises supporting the calls for action for support of the social economy from E.U. funds.

Email addresses of social enterprises in this directory were extracted, creating a contact database of 203 social enterprises. According to Vyskočil (2014), this sample, though imperfect, may be a suitable approximation of the real social enterprise sector in the Czech Republic.

Data were collected via an online survey. An email with a hyperlink to the online questionnaire and one reminder were sent to 203 email addresses, of which 61 chose to participate in this study (a response rate at the level of 30.05%). The questionnaire contained 11 questions, of which four were focused on the general characteristics of the enterprise and seven on project management practices. There were both open and closed questions, multiple and single choice. Data collection was conducted from July to October 2017.

The general characteristics included the number of employees, annual turnover, specialisation and whether the establishment or development of the social enterprise was supported from E.U. funds. Most of the social enterprises in the sample were small enterprises (52.5% of them have only 1-10 employees, 21.3% have 11-20 employees and 16.4% have 21-50 employees). Only 9.8% have more than 50 employees. Regarding annual turnover, 37.1% of the social enterprises in the sample do not create an annual turnover greater than 750,000 CZK.<sup>2</sup> The greatest percentage of social enterprises is engaged in selling (37.7%), followed by gardening (29.5%), gastronomy and food processing (26.2%), education (18.1%) and cleaning services and



**Table 1.** Use of project management practices by annual turnover, number of employees and support from European Union funds.

	All or most of the activities managed with project management tools (%)	Project management tools used only exceptionally (%)	No use of project management tools (%)
<750,000 CZK	42.9	52.4	4.8
>750,000 CZK	37.5	40.0	22.5
1–10 employees	36.4	42.4	21.2
>10 employees	42.9	46.4	10.7
With E.U. grant support	37.8	46.0	16.2
Without E.U. grant support	41.7	41.7	16.7

Source: authors.

laundry (18.1%). Almost two-thirds (62.3%) of the respondents were established or further developed with support from E.U. funds.

During the evaluation of the findings, descriptive statistics and the chi-square test were used to analyse the use of project management tools in Czech social enterprises and to determine the relationship between the annual turnover, number of employees and support from E.U. funds and the presence of project management practices in these enterprises.

## 4. Results and discussion

### 4.1. Use of project management practices

Project management appears to be widespread across the social enterprise sector. Of the social enterprises, 39.4% use project management practices for all or most of their work, and 44.3% use it exceptionally. These figures do not, however, show the depth or quality of what the respondents count as project management. This finding contributes to an important insight in project management as it shows its presence in the social enterprise sector. Project management tools and techniques are widely spread and connected in the purely business sector, but their presence and importance has not previously been so evident within social enterprises. At the same time, it reveals great space for improvement, as the survey shows that 16.4% of social enterprises do not use project management tools at all. In other words, these social enterprises are either not able to use these tools, or not convinced that they need to. In most cases project management does not suit their strategy (50.0%). The barriers, then, are lack of time (30.6%), lack of experts (27.8%) and lack of money (25.0%).

If social enterprises are divided by annual turnover and number of employees, the survey shows that social enterprises with a higher annual turnover (over 750,000 CZK) do not use project management practices more often than the smaller ones (Table 1). The situation is quite the opposite from what might be expected – social enterprises with a lower annual turnover are likely to use project management tools more often. According to the number of employees, however, the largest enterprises use these tools more often. In the previous programme period, 142 new social enterprises were established with a grant from operational programmes (‘MPSV dlouhodobě podporuje sociální podnikání, které pomáhá integrovat znevýhodněné osoby na trh práce (časopis Sociální práce)’, n.d.) and grant support continued in the

**Table 2.** Project organisation by annual turnover, number of employees and support from European Union funds.

	One person appointed as project manager (%)	Project team (%)	People allocated to projects according to the specific needs of the project (%)
<750,000 CZK	30.0	15.0	55.0
>750,000 CZK	26.7	16.7	56.7
1–10 employees	28.0	12.0	60.0
>10 employees	28.0	20.0	52.0
With E.U. grant support	29.0	9.7	61.3
Without E.U. grant support	26.3	26.3	47.4

Source: authors.

new programme period. Obtaining a grant from E.U. funds requires the use of project management tools in the form of detailed preparation of a grant application (e.g., a feasibility study or C.B.A. as a mandatory annex to the grant application) and the use of other tools during the management and monitoring of the project. This experience could predict the use of project management practices; there is, however, very little difference by grant received. Social enterprises may not perceive the use of these tools (e.g., feasibility studies) as a form of project management (the Project Management Institute calls this the business case during pre-project work, see P.M.I., 2010) or they do not use these tools for other projects.

#### 4.2. Project organisation

Of the social enterprises using project management practices, 49.0% allocate people to projects according to the specific needs of the project, and 33.3% have one person appointed as project manager or the managing director works as the project manager. Only 15.7% have an entire project team. Only one of the respondents used the service of an agency. There is not much difference according to annual turnover (Table 2) but, unsurprisingly, social enterprises with fewer employees do not employ a whole project team as often in comparison to enterprises with more than 10 employees. Social enterprises with grant experience are less likely to have a whole project team in comparison to the ones without grant support.

#### 4.3. Use of project management tools

To further explore what social enterprises do to manage their projects, the social enterprises were asked to select from a broad spectrum of different methods with the possibility of more choices. Methods were not used exclusively, and frequently the social enterprises referred to several approaches being used within their organisations. The results show that the project budget (86.3%), traditional economic evaluations (58.8%), and S.W.O.T./P.E.S.T.L.E. analysis (52.9%) are the most used tools when managing projects in social enterprises. Exactly 51.0% of social enterprises use opportunity and feasibility studies and 15.7% use C.B.A.

Table 3 shows which tools are used by social enterprises. It is of interest that opportunity and feasibility studies are more likely to be used by smaller enterprises (also for annual turnover and number of employees), but this is the opposite for

**Table 3.** Use of project management tools by annual turnover, number of employees and support from European Union funds.

	Project budget (%)	Traditional economic evaluation (%)	S.W.O.T./P.E.S.T.L.E.		Opportunity and feasibility study (%)	C.B.A. (%)	Hierarchical resource structure (%)		W.B.S. (%)	Matrix/register of stakeholders (%)	Three dimensions (%)	C.P.M. (%)
			(%)	(%)			(%)	(%)				
<750,000 CZK	27.4	21.0	21.0	16.3	21.0	1.6	0.0	0.0	0.0	4.8	1.6	1.6
>750,000 CZK	30.2	19.8	16.3	20.0	15.1	8.1	3.5	1.2	1.2	2.3	0.0	3.5
1–10 employees	27.7	21.5	20.0	16.9	21.5	3.1	1.5	0.0	0.0	1.5	1.5	1.5
>10 employees	30.1	19.3	16.9	22.7	14.5	7.2	2.4	1.2	1.2	4.8	0.0	3.6
With E.U. grant support	28.4	22.7	17.0	16.7	17.0	5.7	1.1	1.1	1.1	3.4	1.1	2.3
Without E.U. grant support	30.0	16.7	20.0	16.7	18.3	5.0	3.3	0.0	0.0	3.3	0.0	3.3

Source: authors. S.W.O.T., strengths, weaknesses, opportunities and threat; P.E.S.T.L.E., political, economic, socio-cultural and technological, legal and environmental; C.B.A., cost–benefit analysis; W.B.A., work breakdown structure; C.P.M., critical path method.

C.B.A. The results do not differ between the groups divided by annual turnover and number of employees. As in Turner et al. (2009), the use of more sophisticated tools, such as the critical path method, remains small for all groups of enterprises.

Although economic metrics are more preferred in ex ante evaluation of projects in social enterprises, the consideration of goals other than financial goals also has its place. This should be especially visible in social enterprises, because they should pursue not the economic value, but the blended value composed of economic and social value as well.

Therefore, a very important issue is how social enterprises evaluate their projects. The social enterprises were asked about data collection methods. Collecting output data is the most common practice reported by social enterprises (56.9%). The next most common practices are measuring outcomes (39.2%) and using questionnaires (33.3%). These findings, that social enterprises are less likely to measure outcomes than outputs, shows that this sector still has a way to go to understand the impact of its projects and activities.

These findings can be compared to other surveys evaluating the impact-measuring practices of organisational activities. These surveys are often realised in charities, which are increasingly challenged to track the impact of their activities (Emerson et al., 2000). Ellis (2007) found that more organisations measured outputs (90%) than outcomes (83%). Quantitative output monitoring was the most commonly reported (95%). Participant feedback forms and questionnaires (81%) or surveys (83%) were also frequently used. Breckell, Robert and Harrison (2010) noted in their study that 17% of the organisations assessed were reporting on outputs, and 68% were also providing information on outcomes. Similarly, Ógáin, Lumley and Pritchard (2012) found that collecting output data is by far the most common measurement practice reported by charities (84%). The next most common practice is the measuring of outcomes and using case studies, customer satisfaction forms and bespoke questionnaires, each of which were reported by almost 60% of charities.

Measuring the non-financial impacts of projects became important in the Czech Republic in relation to the implementation of E.U. structural funds. In this context, C.B.A. is most used (Krátký & Tetřevová, 2012). As to the evaluation approaches of projects in social enterprises, C.B.A. is the most used method for ex post evaluation. Of the respondents, 49.0% use it during the after-project phase. At this stage, all of the costs have already been invested in the project. Therefore, it may be used to make more informed decisions about similar projects in the future. The second most accepted method are financial indicators as internal rate of return (I.R.R.) and net present value (N.P.V.) – 31.4% of respondents use these tools; these indicators should not, however, be used solely without concern for the social value created. Some social enterprises even said they did not evaluate the projects at all (5.9%). A lessons learned tool is used by 29.4% of social enterprises in the sample, which indicates its benefit for increasing knowledge and learning from mistakes.

Dividing social enterprises into groups, the results show that C.B.A. is more used for evaluation in smaller enterprises (also by annual turnover and number of employees); traditional financial indicators are, however, more often used by larger enterprises (Table 4). Enterprises with grant application experience prefer C.B.A. over

**Table 4.** Use of tools for project evaluation by annual turnover, number of employees and support from European Union funds.

	C.B.A. (%)	Financial indicators (I.R.R., N.P.V.) (%)	Lessons learned (%)	E.V.M. (%)	S.R.O.I. (%)	None (%)
<750,000 CZK	48.0	20.0	24.0	4.0	0.0	4.0
>750,000 CZK	31.7	26.8	22.0	9.8	0.0	9.8
1–10 employees	42.4	18.2	27.3	3.0	0.0	9.1
>10 employees	33.3	30.3	18.2	12.1	0.0	6.1
With E.U. grant support	39.5	21.1	21.1	7.9	0.0	10.5
Without E.U. grant support	35.7	28.6	25.0	7.1	0.0	3.6

Source: authors. C.B.A., cost–benefit analysis; I.R.R., internal rate of return; N.P.V., net present value; E.V.M., earned value management S.R.O.I., social return on investment.

financial indicators more than the enterprises without experience with grant application. As stated above, very sophisticated tools are not used so often.

None of the respondents uses S.R.O.I. analysis for evaluating projects. The challenge of calculating S.R.O.I. is an issue that has been of increasing concern to many researchers and practitioners (Emerson et al., 2000). These findings support the conclusions of Štastná et al. (2011) who, within the T.E.S.S.E.A. project, first verified the possibility of applying S.R.O.I. analysis as a tool for evaluating social enterprises in the Czech Republic. They stated that the application of S.R.O.I. analysis in a larger extent is not possible in the Czech Republic. The reasons are a lack of standardised procedures and trained experts, which make the method too time-consuming and financially burdensome for Czech social enterprises. The implementation of S.R.O.I. is thus, according to these authors, completely out of reach for existing social enterprises in the Czech Republic.

#### 4.4. Analysis of the factors

Tables 5 and 6 show whether companies use project management by annual turnover, number of employees and support from E.U. grants according to the statistical tests. The tests show that the relationship between the use of project management practices and annual turnover, number of employees and receipt of grants is not statistically significant at  $p < 0.05$ , as well as the relationship between project organisation and these factors. For example, Turner et al. (2012) concluded that it was the age rather than the size of a company that determined the extent to which projects were used - younger private companies were less likely to use dedicated project managers. He found no significant difference between the age, size or turnover of the firms that undertake external projects or that use formal project management for external projects (which are supposed to be the focus of social enterprises). According to this author, the lack of a difference between the firms that use formal project management on external projects may mean that firms are more likely to respond to the requirement of the client on external projects. In this case, the requirements can be based on the stakeholders' demands.

**Table 5.** Use of project management practises by annual turnover, number of employees and support from European Union funds.

	Use of project management practices			$\chi^2$	<i>p</i> -value
	All or most of the activities managed with project management tools	Project management tools used only exceptionally	No use of project management tools		
<750,000 CZK	9 (8.26) [0.07]	11 (9.30) [0.31]	1 (3.44) [1.73]	3.2203	.199856
>750,000 CZK	15 (15.74) [0.03]	16 (17.70) [0.16]	9 (6.56) [0.91]		
1–10 employees	12 (12.98) [0.07]	14 (14.61) [0.03]	7 (5.41) [0.47]	1.2355	.539156
>10 employees	12 (11.02) [0.09]	13 (12.30) [0.03]	3 (4.59) [0.55]		
With E.U. grant support	14 (14.56) [0.02]	17 (16.38) [0.02]	6 (6.07) [0.00]	0.1163	.943522
Without E.U. grant support	10 (9.44) [0.03]	10 (10.62) [0.04]	4 (3.93) [0.00]		

Source: authors. Observed frequency, ( ), expected frequency, [ ], cell contribution to the overall chi-square statistic.

**Table 6.** Project organisation by annual turnover, number of employees and support from European Union funds.

	Project organisation*			$\chi^2$	<i>p</i> -value
	One person appointed as project manager	Project team	People allocated to projects according to specific needs of the project		
<750,000 CZK	6 (5.60) [0.03]	3 (3.20) [0.01]	11 (11.20) [0.00]	0.0744	.963481
>750,000 CZK	8 (8.40) [0.02]	5 (4.80) [0.01]	17 (16.80) [0.00]		
1–10 employees	7 (7.00) [0.00]	3 (4.00) [0.25]	15 (14.00) [0.07]	0.6429	.725112
>10 employees	7 (7.00) [0.00]	5 (4.00) [0.25]	13 (14.00) [0.07]		
With E.U. grant support	9 (8.68) [0.01]	3 (4.96) [0.77]	19 (17.36) [0.15]	2.477	.289825
Without E.U. grant support	5 (5.32) [0.02]	5 (3.04) [1.26]	9 (10.64) [0.25]		

Source: authors. Observed frequency, ( ), expected frequency, [ ], cell contribution to the overall chi-square statistic. \*The limitations lie with the small number of respondents due to the small number of social enterprises registered in the database. Because of this, the condition that at most 20 of the theoretical frequencies may be less than 5 is not fulfilled. The condition that no theoretical frequency must be less than 1 is satisfied.

## 5. Conclusions

The research presented here has for the first time provided a theoretical and empirical analysis of project management practices in social enterprises. The research conducted thus far on the subject of project management has focused mainly on private firms from developed countries. This article attempted to fill the gap by focusing on the use of project management practices in social enterprises in the Czech Republic. It has suggested that social enterprises use project management tools to run their activities. Although the subjects are mostly micro-organisations, they acknowledge the benefits of project management. According to existing research, micro- and small companies are less likely to use formal project management than large companies because it can be too bureaucratic for them; also, more sophisticated tools are not used so often. The results of this research support these conclusions. The use of more sophisticated tools is not extensive in social enterprises, and more traditional tools are preferred. The situation should be the opposite, especially in the evaluation phase where the combination of financial and social aspects should be considered simultaneously, with the use of sophisticated tools for evaluating the creation of blended

value. The findings show, however, that social enterprises are less likely to measure outcomes than outputs, and they also do not use sophisticated evaluating tools such as S.R.O.I. This reveals a deficiency in the evaluation practices.

It is evident that different versions of project management are required in different circumstances. Project management theory has developed in the context of large projects in large organisations, but the theory also needs to be developed for other situations. This can also apply for non-profit organisations and social enterprises. Thus, it can be further investigated exactly how the nature of project management required by non-profit organisations and social enterprises is different from the traditional forms of project management developed for larger projects.

The statistical tests performed, based on the results of the questionnaire survey, show that there is no statistically significant relationship between the annual turnover, the number of employees or support obtained from E.U. funds and the presence of project management practices and project organisation in Czech social enterprises. The reasons may lie in the assumption that social enterprises are more likely to respond to the requirements of the stakeholders for whom they realise their external projects. This research brought to light an important area for further project management development - the social entrepreneurial segment - which consequently represents valuable theoretical as well as practical contributions. A good theoretical framework was established, and as the research showed there is a basic understanding of the purpose of project management as well as usage of its tools and methods. Further research and development could deepen the knowledge and get project management methods and tools closer to the targeted audience, which in the long run could lead to better overall success for social enterprises. Furthermore, E.U. and other incentives are a great opportunity for project management involvement in the social enterprises; the results do not, however, confirm this relationship. This is an interesting finding, which can be further explored, e.g., with regard to the rate of successful and unsuccessful grant applications or in practice by organising basic project management training for entrepreneurs in order to establish better utilisation of the methods and tools as well as positively contribute to the overall success of social enterprises.

The results of this research have several limitations. Social entrepreneurship is not yet well developed in the Czech Republic. Except for the Directory of social enterprises website, the Czech Republic lacks a register of social enterprises, so there were only a small number of respondents: this is connected with the fact that there are still few subjects on the market. The generalisability of these findings is thus limited. Moreover, there is not enough information about these enterprises.

Similar research could be conducted in Czech non-profit organisations for comparison of the results and because these limitations do not apply for this sector. Although the non-profit managers may have little business management experience, there could be huge opportunities in this sector for project management professionals to contribute to the good of society.

The implications for further research also lie in more extensive research of measurement and evaluation practices in social enterprises. Where the social economy has been operating for several decades and the social enterprise sector reaches many

thousands of subjects, enterprises are more interested in the comprehensible presentation of the values that they create.

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## Notes

1. T.E.S.S.E.A. is a non-profit organization, and the author of the definitions of social enterprise. These definitions are in line with the the Emergence of Social Enterprise in Europe (E.M.E.S.) international research network for social enterprise. These definitions have been used in the same form since 2011 and are commonly accepted in the Czech Republic.
2. On 1 August 2017 the European Central Bank exchange rate was 26,132 CZK/EUR ([https://www.ecb.europa.eu/stats/policy\\_and\\_exchange\\_rates/euro\\_reference\\_exchange\\_rates/html/eurofxref-graph-czk.en.html](https://www.ecb.europa.eu/stats/policy_and_exchange_rates/euro_reference_exchange_rates/html/eurofxref-graph-czk.en.html)).

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