ABSTRACT

Social enterprises (SEs) operate with the dual mission of generating financial sustainability while addressing social and environmental challenges. As SEs' role expands, social impact measurement (SIM) is essential for understanding their effectiveness in solving societal issues. However, the absence of standardized SIM methodologies leads to inconsistencies, making it difficult to evaluate and compare the social value created by SEs. The existing literature reveals fragmented measurement approaches, with widely used frameworks such as Social Return on Investment (SROI), Impact Value Chain (IVC), Impact Reporting and Investment Standards (IRIS), Global Impact Investing Rating System (GIIRS), B Impact Assessment (BIA), and the Bricolage Model facing challenges like subjectivity, lack of comparability, and resource constraints. This study employs a systematic literature review (SLR) of 11 journal articles (2020–2024) and includes two case studies to illustrate the practical application of these frameworks. Findings indicate that while these tools provide structured approaches, their implementation remains complex due to methodological inconsistencies and operational challenges. Consequently, the study emphasizes the urgent need for standardized yet adaptable SIM tools that balance scientific rigor with practical feasibility. Addressing these gaps will support SEs in effectively demonstrating their impact while improving measurement reliability. Future research should explore interdisciplinary approaches to enhance SIM frameworks, ensuring their applicability across diverse SE contexts and fostering more accurate and meaningful impact assessments.

Keywords: *Social Enterprise, Social Impact Measurement*

ABSTRAK

Perusahaan sosial (SEs) beroperasi dengan misi ganda, yaitu mencapai keberlanjutan finansial sekaligus mengatasi tantangan di masyarakat. Seiring berkembangnya peran SEs, pengukuran dampak sosial (SIM) menjadi hal yang penting untuk memahami efektivitas mereka dalam menyelesaikan permasalahan. Namun, tidak adanya metodologi SIM yang terstandarisasi menyebabkan kesulitan untuk mengevaluasi dan membandingkan nilai sosial yang dihasilkan oleh SEs.

Literatur yang ada menunjukkan pendekatan pengukuran yang terfragmentasi, dengan berbagai kerangka kerja yang banyak digunakan seperti Social Return on Investment (SROI), Impact Value Chain (IVC), Impact Reporting and Investment Standards (IRIS), Global Impact Investing Rating System (GIIRS), B Impact Assessment (BIA), dan Model Bricolage, yang menghadapi tantangan seperti subjektivitas, kurangnya keterbandingan, dan keterbatasan sumber daya.

Penelitian ini menggunakan metode tinjauan literatur sistematis (SLR) terhadap 11 artikel jurnal (2020–2024) dan menyertakan dua studi kasus untuk menggambarkan penerapan praktis. Temuan menunjukkan bahwa penerapan SIM tetap kompleks karena adanya inkonsistensi metodologis dan tantangan operasional. Oleh karena itu, studi ini menekankan perlunya alat SIM yang terstandarisasi namun adaptif. Penelitian di masa depan perlu mengeksplorasi pendekatan interdisipliner untuk menyempurnakan kerangka SIM, agar dapat diterapkan di berbagai konteks SE dan mendorong penilaian dampak yang lebih akurat dan bermakna.

Kata kunci: *Perusahaan Sosial, Pengukuran Dampak Sosial*