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Integrating normative values and/in value creation: A strategic management decision aid tool for social enterprises' values practices

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Abstract

Normative values are one of the most central motives for the creation of nonprofits and social enterprises. Nevertheless, their actual role in the management of these organizations has been little explored. Furthermore, the social enterprise literature has typically approached the concept of value from a value creation perspective. This paper looks at the role played by normative values in the strategic management decisions of a nonprofit social enterprise and unpacks the dynamics between the enactment of these values and the creation of social and economic value. In terms of practical implications, this research allows for proposal of a value-based, strategic management decision aid tool that emerged from the in-depth, longitudinal study of a work integration social enterprise. Our findings suggest that the enactment of normative values can actually feed in economic value creation, which, in turn, allows for strengthened respect of the normative values, thus generating virtuous cycles that ultimately help the organization to find a coherence between its social mission and market.

Values matter: They drive, shape, and constrain behavior (Dees, 2012, p. 321)

Values have long been argued to be central for nonprofits and social enterprises (SEs) (Aiken, 2006; Chen, Lune, & Queen, 2013; Dees, 2012; Rothschild & Milofsky, 2006). Often referred to as value-based organizations, nonprofits “come into being and exist primarily to give expression to the social, philosophical, moral, or religious values of their founders and supporters” (Jeavons, 1992, p. 404). Similarly, social entrepreneurs hold “unique values” (Zahra, Gedajlovic, Neubaum, & Shulman, 2009). Nonprofits' actual commitment to and “recapturing” of their values has been

described as a significant differentiation attribute, and even a “crucial part of developing a sustainable, competitive strategy.” (Frumkin & Andre-Clark, 2000, p. 142).

In the midst of increased financial and market pressures (Ebrahim, Battilana, & Mair, 2014; Ramus & Vaccaro, 2014), the reaffirmation and integration of values into strategic actions could potentially help SEs combat mission drift (Cornforth, 2014) and, more generally speaking, manage their social-economic tensions (Doherty, Haugh, & Lyon, 2014; Smith, Gonin, & Besharov, 2013). According to Mair, Battilana and Cardenas (2012, p. 364), “we need to understand the factors that enable social entrepreneurial organizations to remain committed to their social mission while sustaining effective operations.” However, to address these challenges, the SE literature has focused more on the balance between social and economic value creation (Bellostas, López-Arceiz, & Mateos, 2016) than on how normative values affect social enterprises *per se*. What role do normative values play in strategic management decisions of SEs? Given the importance such values hold in the creation of SEs, this relative neglect of their role in decisions is quite surprising. Calls have also been articulated, outside the nonprofits and SE literature (that is, in the mainstream organizational and management studies), to move from organizational values “theory to practice” (Malbašić, Rey, & Potočan, 2015), for a focus on “values work” and “values practices” (Gehman, Trevino, & Garud, 2013).

In this paper, we analyze the dynamics between normative values and value creation and present a value-based strategic management decision aid tool that emerged from the in-depth study of a non-profit work integration social enterprise. Based on the integration of the social and economic value concepts with the normative values, this allows for an understanding of the concrete role values played in the strategic management of SEs, more specifically for “nonprofit with a mission-related enterprises” (based on Fruchterman's (2011) typology).

In what follows, we briefly review the literature, observing the little number of studies on the role of values in the managerial practices of nonprofits and SEs. We then present the case and methods and the results and finally discuss implications for the theory and practice of social enterprises' strategic management.

1 | LITERATURE REVIEW

1.1 | Normative values and/in the (mainstream) management literature

According to an oft-cited definition, a value can be conceived of as “an enduring belief that a specific mode of conduct or end-state of existence is personally or socially preferable to an opposite or converse mode of conduct or end-state of existence” (Malbašić et al., 2015, p. 438; Rokeach, 1973, p. 5). We adopt Collins and Porras' (1994, p. 73) encompassing definition of organizational values as “the organization's essential and enduring tenets—a small set of general guiding principles.” Normative values “tell us how we should behave” (Argandoña, 2003, p. 16). Pant and Lachman (1998) showed that values “may legitimize or sanction strategic alternatives as desirable, acceptable, or proscribed depending on their organizational contexts,” with “core” values (which generate more consensus and greater resistance to change) exerting more control and influence on strategic choices than “peripheral” values.

The values literature is marked by different models and taxonomies such as Cameron and Quinn's (Cameron, 2005) competing values framework. Bourne and Jenkins (2013) distinguished espoused, attributed, shared, and aspirational values, and theorized on how overlaps and gaps can emerge between those forms, together with the consequences of such situations. Another stream focused on the analysis of (financially) successful companies' sets of organizational values (Malbašić et al.,

2015), and on the impacts of values—often those of strategic leaders—on organizational performance (Collins & Porras, 1994; Fitzgerald & Desjardins, 2004). While research has generally demonstrated the positive outcomes of values (Kerwin, MacLean, & Bell-Laroche, 2014), Cha and Edmondson (Cha & Edmondson, 2006) warned against the potential “backfire” values that can be generated when they are betrayed. Despite official organizational values, differences in the way they are perceived and respected may also exist between managers and nonmanagers (Siu & Lam, 2009). Not only can values differ among stakeholders (for “hybrid organizations,” see Besharov, 2014; Fenton & Inglis, 2007), “organizational values have come to mean values that organizations espouse, or more accurately, are espoused on the organization's behalf by senior managers” (Fitzgerald & Desjardins, 2004, p. 123), with little consideration for other stakeholders.

Gehman et al. (2013) observed that values have been studied mainly from the cognitive and cultural perspectives and put forward a practice perspective on values, through “values practices,” i.e., “the sayings and doings in organizations that articulate and accomplish what is normatively right or wrong, good or bad, for its own sake.” (Gehman et al., 2013, p. 84). This perspective focuses on “what is of value, why it is valued, and how it is made recognizable” in practice and over time (Gehman et al., 2013, p. 86). The latter, as well as Vaccaro and Palazzo (2015), describe the “values work” involved in the emergence and performance of values. This is particularly interesting for our research, as we look at the role of values in the strategic management decisions of an SE.

1.2 | Values in the strategic management of nonprofits and social enterprises

In nonprofits, “values [...] mean something very different from what some management consultants [...] mean when they insist that excellent companies are value-driven. Their focus is on production values such as product quality or service orientation, while we are talking about ethical, moral, and religious values like justice, human dignity, and service” (Jeavons, 1992, 406). Siu and Lam (2009, p. 178) showed that nonprofit workers tend “to express higher ethical perceptions than others, especially in terms of management issues and illegal or dubious practices.” Values have been depicted as central features of nonprofits and SEs, often referred to as “value-based” (e.g., Chen et al., 2013; Jeavons, 1992). To analyze the case of a nonprofit SE, we adopt the European Research Network for Social Enterprise approach of SEs, based on a set of indicators rather than “a concise and elegant definition” (Defourny & Nyssens, 2010, p. 42). These indicators cover two dimensions: a social dimension (through the following indicators: an explicit aim to benefit the community; an initiative launched by a group of citizens; a decision-making power not based on capital ownership; a participatory nature, which involves various stakeholders; and limited profit distribution), and an economic/entrepreneurial dimension (through four indicators: a continuous activity producing goods and/or selling services; a high degree of autonomy; a significant level of economic risk; and a minimum amount of paid work and social dimensions).

We identified three corpuses of writings in scholarship on values or value creation within nonprofit organizations and SEs. The first one focuses on value creation and more specifically on adaptations of Porter's (1995) “value chain.” Dees and Anderson (2003) simplified Porter's value chain through visual representation of “all the activities through which businesses can create economic value, from purchasing raw materials to providing after-sales service,” and which, in SEs, can capture the “social value” creation. For Austin, Stevenson and Wei-Skillern (2006, p. 3), “the fundamental purpose of social entrepreneurship is creating social value for the public good.” Mair and Marti (2006, p. 37) describe social entrepreneurship “as a process of creating value by combining resources in new ways.” This definition integrates the notion of value in the “value creation” sense; Zahra et al.

(2009) talk of “total wealth.” Depicted by Di Domenico, Haugh, and Tracey (2010) as a process of social bricolage in SEs, social value creation is said to be “enacted in their business model and operating strategies,” especially in the context of resource scarcity (Di Domenico et al., 2010, p. 695). More generally, in the SE literature, the term *values* resonates with social and economic “value creation” and “value capture” (Santos, 2012), as well as with the “value chain” (Alegre, 2015; Dees & Anderson, 2003). Among exceptions to this trend, Dees (2012) advocated for the integration of the “value systems” of charity and problem-solving in social entrepreneurship, while Doherty, Haugh and Lyon (2014, p. 418) put forward that SEs are “hybrid organizational forms” that “allow the coexistence of values and artefacts from two or more categories.” Aiken (2006) also looked at the strategies used by SEs to ensure “value reproduction” and fight value decline.

In a second corpus, nonprofit scholars investigated the positive effects of value congruence, mainly on employee satisfaction commitment (Macy, 2006; Stride & Higgs, 2014), organization's legitimacy (Nevile, 2009) and involvement in local communities (Lundåsen, 2013). According to Chen, Lune and Queen (2013, p. 857), “researchers have not yet fully conceptualized how values shape organizations' forms, practices, and activities.” Nevile (2009) described how organizational values can be incorporated into programs, and Kerwin et al. (2014) studied the enactment of the “management by values” perspective in sports nonprofits, with specific attention to employee involvement in value development and value communication. However, little attention has been devoted to the concrete role of values in nonprofits' decisions and to their relation with “value creation.” As an exception, we find Moore (2000, p. 201), who posited that the “most obvious value produced for society by a nonprofit organization is the value associated with the achievement of the organization's mission and goals or low-cost, high-quality service to the organization's clients,” leading us to “their value through the productive process of the organization.”

Third, Diochon and Anderson (2011) sought to examine how values shape practices through the study of narratives in SEs. While they finely describe three sets of “value tensions” that shape the identity of two SEs (namely social/economic well-being, innovation/conformity, and independence/interdependence), their study relies solely on two interviews (executive director in one case and president in the other) and provides a top-management account that would benefit from other organizational actors' views, especially given the potential for different value perceptions (Fenton & Inglis, 2007; Siu & Lam, 2009).

Social and economic “value creation” displaces our focus onto the outcomes of SEs' activities (also related to “outcome values”; Nevile, 2009). Following this conception of value, questions that arise about “what value” SEs want to create and who is to benefit from this value creation (Ebrahim et al., 2014), about the challenges of balancing social and economic value (Alegre, 2015; Smith et al., 2013; Smith & Besharov, 2019), and of resisting mission drift (Cornforth, 2014; Ramus & Vaccaro, 2014). For Mair and Marti (2006, p. 39), an SE's main focus “is on social value, while economic value creation is seen as a necessary condition to ensure financial viability.” Bellostas, López-Arceiz and Mateos (2016, pp. 373–374), analyzing European sheltered workshops, pointed out that “the search for social value often comes first, and the economic value achieved is a consequence that derives from applying business strategies to achieve that social value.” Put differently, social entrepreneurs generate economic value as a by-product of social value (Diochon & Anderson, 2011). The question remains as to if and how this value creation interacts with normative values. Outside the SE literature, Maurer, Bansal, and Crossan (2011) proposed, through a significant effort to bridge social and economic values, that “social values” can create or destroy economic value. Yet their culturally informed model, which locates social values in the institutional context and as activated by social issues, remains conceptual.

Furthermore, according to Helmig, Hinz, and Ingerfurth (2015, p. 2,556), “we find little empirical support for the unique nonprofit value set; the question remains whether this value set might constitute a competitive advantage.” Knutsen (2012, p. 1,001–1,002) argues that it is actually “the inadequacy of the value-based self-sustaining mechanism [funding contracts, donations, and volunteer labor] that compels [a nonprofit] to adopt business- and government-like characteristics in addition to its originally distinctive nonprofit characteristics.” She further adds that “organizations that can generate sufficient income through their value and charitable causes are likely to behave like an ideal form of nonprofit” and thus “likely to adopt business- and government-like characteristics for survival.” Yet despite the fact that typical nonprofits “are grounded in their members’ values and passion,” Rothschild and Milofsky (2006) argued that “the values and ethics of participants are understudied and often overlooked in the research on nonprofit organizations.”

To summarize, the literature on normative values offers few insights into their role in practice, especially in managing SEs. How normative values interact with value creation—in the “value chain” sense—in social enterprises would benefit from a finer conceptualization.

2 | METHODOLOGY

From August 2015 to April 2017, we carried out a longitudinal case study focusing on WORK! (pseudonym), the oldest work integration social enterprise (WISE) in Montreal (Quebec, Canada). WORK! was looking for research input to reflect on its strategic management decisions and commercial activities, and seeking a tool to facilitate decision-making in a context of market pressures and financial strain, partly due to diminishing State contributions to the financing of organizations attending social issues. To respond to this request, a research partnership was created, supported by the Partnership Support Program (PSP) of the researchers’ university. A research supervision committee was formed, comprised of researchers and research assistants, WORK! representatives, and a delegate from the PSP. Data collection and analysis were performed by the researchers. A decision aid tool (presented in the results section) was built jointly by researchers and WORK! representatives. This partnership work allowed us to validate our results in an ongoing and transparent manner.

2.1 | Case setting

As mentioned previously, WORK! can be described as a “nonprofit with a mission-related enterprise” (Fruchterman, 2011). It was founded in 1983 at the initiative of the local community and its mission is the “sustainable integration of young people in difficulty between the ages of 16 and 25, as workers and citizens.” From the start, WORK! has been pursuing this through an entrepreneurial activity: the production and sale of wood furniture.

Every year, about 100 trainees go through a full-time 6-month program to develop basic wood-working skills, but also through a holistic experience including individualized psychosocial support, sports, and group workshops (on topics ranging from health issues to basic math skills and citizenship). After 6 months of paid work in the cabinetmaking workshop and psychosocial accompaniment offered by WORK! permanent staff (a team of 10, distributed across management and sales, psychosocial intervention, and production), trainees benefit from 2 years of follow-up services aimed at supporting their social and professional integration. Since 1983, WORK! has hosted over 2,500 young people, typically dealing with multiple issues (unemployment, dropping out of school, and addictions). The average trainee is 20 years old, and three-quarter of the trainees have not completed high-school education.

WORK! is a social economy enterprise, a specific form of SE characterized by the hybridization of financial (from the State, market sales, and private donations) and human resources (mobilizing permanent paid staff, voluntary work, and workers in training). This hybridization diminishes the risk of isomorphism (Eme & Laville, 1999) and helps them remain faithful to their social mission (Rousselière & Bouchard, 2011). In 1998, the provincial government adopted WORK!'s model as its framework for institutional recognition and financial support of work integration social enterprises in Quebec. There are now more than 50 WISEs supported by the Quebec government. Some are heavily subsidized by the State, others are financed mainly by market sales. WORK!'s \$1.5 M income in 2015 comes from three different sources: governmental contribution (about 65% of funding), private donations through the WORK! Foundation (10%), and market sales of furniture produced in the cabinetmaking workshop (25%). Using Chan, Ryan, and Quarter's (2017) terms, WORK! corresponds to a nonprofit "supported WISE" that does not solely rely on market sales.

Production of wooden furniture is intended mainly for commercial clients that are community organizations. Founders of WORK! made the choice, still in place today, to make youth experience woodwork for the manufacture of furniture in response to the needs of community organizations. WORK! refers to its products as "social utility furniture": furniture designed to contribute to the improvement of the quality of life and well-being of the population. WORK! privileges commercial clients offering a collective response to social needs, mainly nonprofit daycares and social housing.

The last decade in Quebec was marked by public cuts that affected both WORK! and its commercial clients, leading to less demand for furniture, while accentuating the needs of disadvantaged youth. Concretely, WORK! has been struggling to do more (accompanying youth facing increasingly heavy and complex situations) with less (lessened public support, but also endangered commercial clients with less purchasing power). It is in this context that WORK! approached us, looking for researchers' input to facilitate strategic managerial decisions to ensure economic sustainability and respect for its social values.

2.2 | Data collection

We relied on four different data sources: documents, interviews with key stakeholders, a focus group, and discussions with WORK! representatives through multiple meetings within the research supervision committee (see Table 1).

In addition to publicly available data, the organization put at our disposal several archival documents. As a first analytical step, codification of documents mainly aimed at identifying past decisions as well as the normative values underlying them. We also identified WORK!'s strengths, weaknesses, opportunities, and threats throughout the material.

Interviews constitute our second source of data. In July 2016, we conducted 12 individual interviews with various WORK! stakeholders: staff (2 from management, 1 from social intervention, and 2 from production); members of the current (1) and former (1) Board of Directors involved in the organizational development committee; one WORK! Foundation member (1); former trainees (2); and commercial clients (2). Interviewees were selected by the researchers from a list provided by WORK!. We sought to understand respondents' diverse experiences with WORK! and to identify the values and principles respondents considered most important for WORK! (whether espoused, attributed, shared or aspirational; Bourne & Jenkins, 2013), as well as constraints affecting decisions of all kinds.

A focus group was carried out in January 2017. The 12 individuals interviewed in July were invited; seven participated. The 2 hr focus group aimed at presenting the results of previous research phases and at testing a first draft of the tool.

TABLE 1 Summary of data

Data sources	Volume of data	Period	Description
Internal and public documents (strategic analyses and marketing plans, annual reports, website, and so on)	250 pages of documents and a book of 224 pages	Data coverage: From the year founded (1983) to 2017	Aiming to identify the organization's strategic management decisions over time and values that intervened.
Semi-directed interviews	12 interviews (939 min); 321 pages of transcriptions	July 2016	Interviews with staff: Management (2), social program (1), production (2), board members (1 current and 1 past), WORK!'s foundation representative (1), commercial clients (2), and past trainees (2). Aiming to identify WORK!'s practices and decisions with specific focus on the social/economic tension, values behind the decisions, constraints, and strengths/weaknesses/opportunities/threats
Focus group	2-hr group interview with 7 key stakeholders	January 2017	Aiming to identify present key results from the previous stages, with focus on testing/validating the value-based decision aid tool
Meetings of the research supervision committee	12 meetings of approximately 3 hr each, with meeting minutes	August 2015 to April 2017	Aiming to discuss research design, ongoing insights and findings, allowing the gathering of additional information from the 2 WORK! Representatives on the committee

Finally, throughout the research process, the research supervision committee held frequent meetings to accompany the work of researchers and to refine the construction of the tool. Out of the 12 meetings held, half were at WORK! (allowing for onsite observations). After each meeting, discussions were summarized in meeting minutes reviewed by all members. Through the rich exchanges that occurred at these meetings, we, as researchers, deepened our understanding of WORK!, especially via discussions about the daily challenges experienced and verbalized by the general manager.

2.3 | Data analysis

A first analytical phase involved the codification of documents. We (researchers) searched for WORK!'s strategic management decisions and for specific cues on the values involved in those decisions. Adapted from Karhu and Ritala (2018, p. 24), we define those decisions as “actions that can make or break business strategy,” and decisions per se as “a conscious choice between at least two alternative actions.” Some documents explicitly stated values (for instance, the website and annual reports); in others, we found values in justifications on whether or not to embark on certain projects. We initially labeled this information with terms and phrases found in the documents, and positioned the locus of decision along activities on the (economic) value chain (validated with WORK! representatives). After this initial coding, we discussed ongoing findings within the research supervision committee to refine and regroup codes. This iterative work allowed us to establish a single set of “first-order” themes (Gioia & Chittipeddi, 1991).

We then coded individual interview transcripts using the codes identified previously and allowing emergent ones. At that stage, we began to clearly identify the presence of constraints. Repeated revision of codes from different sources of data, as well as the discussions within the research supervision committee, served to further refine our analysis and identify second-order categories (Gioia & Chittipeddi, 1991). This led to the construction of the value-based decision aid tool: from a first version, proposed by the researchers, the research supervision committee jointly produced the version tested during the focus group.

Finally, taking into account the information gathered during the focus group, we carried out code comparisons several times in an iterative manner until achieving data saturation. We arrived at a limited number of values and constraints and established links between these elements and strategic management decisions at WORK!.

3 | RESULTS

We first present WORK's economic value chain, then outline the normative values and constraints. Through the presentation of the value-based strategic management decision aid tool, we finally explore the dynamics between normative values and economic value at WORK!.

3.1 | Economic value chain and normative values

Data analysis first allowed us to construct the economic value chain associated with the production and sale of furniture. Based on Dees and Anderson's (2003) simplified value chain for SEs, this value chain (see Figure 1) is composed of six activities.

Every contract involves in-depth discussions with commercial customers. Sales solicitation and negotiation, closely linked to products and design choices, thus precede other activities. Sourcing happens when a first payment is made (at the signing of contract order), then furniture is produced and delivered by WORK!'s trainees. After-sale service feeds the first stage and strengthens relationships with commercial clients. From the initial contact with potential clients, WORK! emphasizes its social mission:

I find, compared to our competitors in the private sector, that we have an advantage [...] When we come to a customer, we are able to tell him 'Look there, I will sell you a dresser for \$500, but the \$500 spent with us it will allow you to buy a dresser that will be better made, be superior to anything you can find on the market and on top of this,

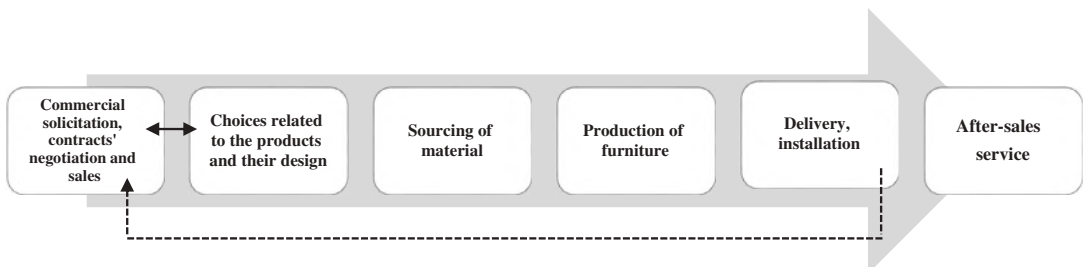


FIGURE 1 WORK!'s economic value chain

you will allow young people to evolve in life and then join the labor market. With that same money.’ (int.8)

According to interviewees, the value chain is always subordinated and adapted to WORK!’s mission of youth integration and thus to the psychosocial intervention model. For most interviewees, the main activity of WORK! is not the furniture’s sale and production; it is the reintegration of disadvantaged youth into society and labor market:

Everything starts from the needs of the young person. From the start, the “economic” serves the needs of the intervention plan with the trainee. For me, this has always been, in any case, a basic principle that I think we should not lose sight of. (int.2)

In this sense, the economic value chain is closely related to normative values that guide WORK!’ productive and commercial practices. Two normative values emerge as the core ones: (a) the youth as *raison d’être* and (b) produce for the community. While these two elements were central in all of the interviews, the first one was not stated in those words in the documents. The “produce for the community” derives from WORK!’s marketing plan, but this was not previously identified by the organization as a formal value. In addition, seven “peripheral” (Pant & Lachman, 1998) values guide WORK!’s practices. The first four, that is, respect, trust, success, and awareness of responsibilities, were already formulated in WORK!’s documents (namely on the website), but the remaining values, that is, environmental care, quality, and health and safety at work, emerged from the research data (interviews).

“Youth as *raison d’être*” is the core value that gives meaning to the intervention program as well as to decisions related to the sale and production of wood furniture:

We truly, truly work with the young person at the heart of our mission. (int.5)

The trainee really is at the center of [WORK!’s] concerns. A concrete example: there are always production upheavals, deadlines to be completed, but I have never seen any individual, personal, social or citizen training being moved in the calendar by reason of factory imperative. (int.10)

Intervention aimed at facilitating the integration of a young person is deemed more important than any increase in workshop productivity. When asked “what does WORK! produce?” respondents do not spontaneously answer “furniture.” Rather, WORK! produces “lives” (int.7); “active citizens” (int.11) are the main output.

Concretely, they [the trainees] build the furniture, but while doing that, they build themselves. Through the construction of the furniture, they build themselves, get to know themselves, they see themselves progress. (int.7)

Managers are ready to sacrifice production if it is detrimental to the success of the main client (youth trainees): “Any decision must be made to help the trainee, even if it is detrimental to the production. If it is to help the trainee, we will make that decision.” (int.7)

“Youth as *raison d’être*” also influences human resource practices. WORK! selects those “who need help” (int.6) the most, even if that greatly challenges production. “The more difficult the

situation of the young person, the more this situation is multi problematic, the more we consider that he/she [must come to] WORK!" (int.2) As will be explained, this complicates production, but this concern for disadvantaged youth above all means that production needs to be adapted—not the other way around.

The second core value, "produce for the community," leads to channeling the marketing of WORK!'s products toward organizations that respond to societal demands. This value has been guiding WORK!'s business practices since its foundation, when WORK! started producing wooden trolleys to carry kids and change tables for daycares. Given deep commitment to this value, today's commercial clients are mainly nonprofit daycares and social housing. Strategic decisions related to this value have been questioned at some point by one interviewee, who suggested expanding the offer to other organizations and individuals in order to increase revenue:

It's okay in principle to sell to nonprofit organizations... but nonprofit organizations are like us: poor. So I think that one of our current weaknesses is to restrict the market. I think we should expand our market. (int.1)

However, the "produce for community" value has not been loosened (except for the opportunity described later), because it is closely related to the "youth as *raison d'être*" one: the choice of producing "social utility furniture" is considered "a source of motivation for trainees, who feel useful for society" (adapted from marketing plan).

Nonprofit commercial clients interviewed are sensitive to WORK!'s mission and more understanding of the production context; in turn, this facilitates the respect of other values. Conversely, WORK! is also well aware of the context in which its furniture is going to be used (heavy use with, in social housing, high turnover of residents; nonprofits with limited financial capacity). WORK! thus places a great deal of importance on the value of "quality"; furniture must be durable and provide real alternatives to cheap, disposable products some competitors offer.

Although committed to producing sturdy and lasting furniture that responds to commercial clients' needs, WORK! will not engage in any order that endangers values linked to its relation with trainees, namely "respect," "trust," and "health and safety at work." Products are designed keeping in mind that trainees are not professional woodworkers. The "success" and "respect" values are enacted clearly here: products must be simple enough (yet "not simplistic," according to internal documents and interviewees) to be successfully built by youth, not by trainers. Different interviewees observed that trainees have been through enough failures in their lives; WORK! should allow them to have achievements and success, so as to motivate them and build their "trust" (another value). These conditions the projects WORK! can work on: "the production of furniture is not very sophisticated or of high range. It is a furniture that is very simple to make." (int.8) Concretely, when potential contracts are too complex for trainees, WORK! could hire skilled workers to ensure the production, either during day shifts or in additional night shifts. Yet such contracts (despite additional revenue) are declined, since hiring extra workers to strengthen the production team would send trainees the message that they are not good enough. Furthermore, given the production challenges presented by trainees and potential danger of woodworking equipment, the "health and safety at work" value is a constant preoccupation.

While we have briefly outlined different values and their impact on different human resources decisions, marketing, and production, we want to detail an additional example illustrating the importance of values on a strategic decision about technology. Indeed, WORK! deliberately chose not to equip the factory with computer numerical-controlled (CNC) machines. CNC machines, as explained

by a production employee, allow to do lettering that can otherwise only be made manually by expert woodworkers (i.e., that WORK! trainees cannot make). Due to this, WORK! has refused contracts, yet also refused to invest in CNC machines that would have greatly simplified the process and allowed WORK! to accept and solicit lettering contracts to generate business revenues. This decision was explained as follows:

If I have 10 discs to make, that's going to keep trainees busy for a while, while if I have a CNC machine, the discs will be done in 5 minutes. (int.6)

This illustrates the complexity of business decision-making at WORK!, and more concretely the importance of the Youth as *raison d'être* and the “Full house to maintain” constraint (described below). WORK! needs contracts to ensure enough revenues to keep operating—yet respect of its values and social mission takes precedence, especially given the need to keep the trainees busy and motivated and the problems many trainees are diagnosed with:

We just can't lay out trainees. If we have 20 young people to keep busy, and youngsters with increased attention deficit disorders with hyperactivity, impulsivity – if they're not busy, it's even worse to manage. (int.5)

In terms of the dynamics between the normative values and the value chain, this exemplar case allows us to state that despite recognition of the importance to generate incomes through economic value, the commercial and productive value chain at WORK! is subordinated and adapted in order to respect its normative values, especially the core ones. Clear priority is given to the problems experienced by trainees over production.

Table 2 summarizes and illustrates, through quotes, peripheral normative values that are not the core ones, but nevertheless guide the productive and commercial practices of WORK!

3.2 | Constraints

Similar to Nevile (2009), we identified a set of constraints (or “considerations,” as interviewees preferred calling them), namely, limited financial resources, limited storage space, youth's increased difficulties, youth's production capacity/extra costs, youth's turnover, and full house to maintain. Many considerations are derived from values and social mission. In particular, consideration for “youth's increased difficulties,” “youth's production capacity/extra costs,” “youth's turnover,” and “full house to maintain” connect to the “youth as *raison d'être*” value. Unquestioned enactment of this core value gives rise to concrete challenges all throughout the activities along WORK!'s “economic value chain” process.

As previously described, every contract is negotiated with commercial clients in order to serve their needs but also to ensure that they understand what WORK! is all about. As put by an interviewee, “while other enterprises go on and sign contracts, then organize themselves internally to be able to deliver on time, WORK! requests more flexible delivery schedules from clients” (int.7). In addition, WORK!'s workshop activities are marked by a lot of unpredictability:

A normal day is kind of a soap opera, in that you never know. You'd arrive in the morning, on a Monday morning, and find out that there are 20 trainees, and 5 are missing. Or

TABLE 2 Normative values (peripheral, other than the core ones)

Normative values	Description/exemplar quotes
Respect	<p><i>The respect of each individual, no matter his/her choices, past and difficulties. Respect in relationships with others, in work, the environment, and for oneself. (WORK! website)</i></p> <p><i>They welcome young people with their strengths and weaknesses and they start from there. (int.4)</i></p>
Trust	<p><i>Establishing a lasting relationship of trust with everyone, based on open-mindedness, solidarity, transparency, integrity and respect for confidentiality. (WORK! website)</i></p> <p><i>The other day at the meeting, it was remembered a former trainee who called the person in charge of follow-up after training. He said, 'I'm at the hospital, my wife gives birth.' [WORK! permanent employee] was the only person he could call to say that his wife was giving birth. (int.1)</i></p>
Success	<p><i>Recognizing the diversity of individuals, their ability to succeed and the richness of their contribution to the business and the community (WORK! website)</i></p> <p><i>When I say I need to have a relatively standardized production, it's not because it's brilliant and more profitable. This is because that's what I need in the workshop to be able to develop the trainee's relationship with the authority, to take responsibility over some production, develop quality control reflexes, etc. If every piece I put in front of him or her every half hour is a different piece, with a different plan, a different technique, I only reproduce the conditions of failure that made him/her drop out, then I lose him or her. (int.2)</i></p>
Awareness of responsibilities/empowerment	<p><i>Bringing together the right conditions for each individual to take his/her place and for the individual to assume his/her responsibilities. (WORK! website)</i></p> <p><i>As soon as I see that a youngster is good and talented [...], my job is to empower him or her. I say 'I expect more from you, and you know why? Because you're good.' (int.6)</i></p>
Environmental care	<p><i>Being sensitive to current environmental issues and limiting WORK!'s impact on the planet.</i></p> <p><i>With the help of an external resource, the team worked on continuous product improvement. For example, the design of standard furniture was revised (related to the size of the furniture), as well as the adoption of more environmentally friendly products. (Organizational diagnosis document, 2011: 28)</i></p>
Quality	<p><i>Guaranteeing the quality of products and services.</i></p> <p><i>The people buying our furniture, they understand in which workshop it is made [...Yet...] quality is there. Because, otherwise, given the warranty, we would have to go back and repair their furniture every month, and this would show in our expenditures. But we do not see that. (int.4)</i></p>
Health and safety at work	<p><i>Being extremely attentive to the safety of trainees, especially in light of their potential addictions and health problems</i></p> <p><i>At WORK! we teach young people about safety at work, the importance of saying – even to an employer – 'I refuse [to work in unsafe conditions], I refuse for such, such, such reason.' (int.12)</i></p>

on the contrary, they are all there... Or there is one that just will not come anymore. So it's always a thrill. (int.6)

WORK! also deals with a structurally induced turnover (the training scheme lasts 6 months, after which the trainee is no longer in the workshop), together with the “full house to maintain”:

We need to keep the factory busy all the time... Unlike a traditional business: if the company saw a fall in its sales, it would lay off staff to re-stabilize its situation. WORK! cannot do that. WORK! must be full house all the time, that is the obligation of the mission. We must hence maintain a production level that ensures the young people never feel that they are doing occupational work [...] They must feel that they get paid to work and that we need them here every day, and [they must realize] that when they are late, it's a problem for us, if there're not there, it's a problem. (int.11)

At the same time, and acknowledging the “limited financial resources” consideration:

If WORK!'s workload is too big, we are unable to deliver, and we have to be careful and not to forget that we operate a wood workshop to integrate youth, not to make money – or just to pay for what it costs and a little more, since we have a hard time with funding. (int.4)

Limited financial resources and storage space further justify the “produce for community” core value: not only do the production based upon commercial clients' request and signing of a contract make sense given the incapacity to stock, nonprofit customers also more easily accept the payment rules of WORK! (30% of payment when signing of the contract, instead of the typical payment 30 days after delivery), which, in turn, facilitates management of tight cashflows.

Table 3 presents the constraints or “considerations” that emerged from the material, with illustrative quotes.

It is within these values and considerations that the commercial activity takes place. In the following paragraphs, we outline the value-based, strategic management decision aid tool that accounts for and integrates both the normative values and the value chain.

3.3 | Dynamics between normative values and economic value: A value-based strategic management decision aid tool

We aimed at understanding the role performed by values in strategic management decisions of SEs and at developing a value-based decision aid tool bringing the normative values together with the value chain to facilitate those decisions. The tool was put to test during a focus group and, since the end of our research, it has been mobilized by WORK!, thus validating its correspondence to organizational values and practices, as well as its practical usefulness.

The strategic management decision aid tool (see Figure 2) allows visualization of normative values and constraints constellation that surround and regulate WORK!'s decisions—the latter captured through the simplified representation of a value chain (Dees & Anderson, 2003). For strategic decision at WORK!—whether related to sales, product design, sourcing, production, or even to delivery and customer service—organizational actors may mobilize the decision aid tool to clearly identify organization's normative values and considerations. Moreover, the visual dimension captures three

TABLE 3 Considerations (“constraints”)

Constraints (“considerations”)	Description/exemplar quotes
Limited financial resources	<p>Facing a palpable reality for all businesses: Limited resources and uncertainty of cash entries</p> <p><i>Before, it seems to me like furniture sold fairly well. The foundation was going well, so it was mostly with government grants that we were struggling [...] But now, we have no money ... They [WORK!] need \$100,000 a year from the Foundation. We do not have that... not anymore.</i> (int.1)</p>
Limited storage space	<p>Coping with storage space limitation, given the current facilities of WORK!</p>
Youth's increased difficulties	<p>Working with “young people with more and more important and multi-faceted problems.” (int.2)</p> <p><i>Trainees face more and more difficulties, and there are fewer and fewer organizations to help them, [...] we work with them on any kind of issues... I remember, 3 years ago, [an employee] showed a young man to brush his teeth because his mother had no teeth, so she never taught her son.</i> (int.5)</p>
Youth's production capacity/extra costs	<p>Addressing the lack of experience and knowledge of young people and accounting for extra costs for mistakes and low productivity</p> <p><i>[At other standard workplaces] if you have a hard time working fast, well, we'll show you how to go faster. Here we start from the human being, from human relations. Once this is a little more stable, the trainee will be more focused at work, more organized [...] we really deal with all kinds of problems, it requires a lot of efforts [...] (int.5)</i></p> <p><i>When I give training sessions and notice that someone is really dangerous on a machine or with the table saw, if the person is really scared, well I can't...It's happened, it happened twice, trainees telling me that they wouldn't do it, because they were scared.</i> (int.6)</p> <p><i>Here, we get projects in, and we've got workers to make them, but they know nothing. Still, we must make good quality products, and deliver on time.</i> (int.8)</p> <p><i>If we work with laminated wood, well they [trainees] are going to destroy it. A piece of laminated wood costs \$120-125. You damage one, two, three pieces and there goes the margin. So we don't want those projects [...] we haven't got the expertise to do that.</i> (int.8)</p>
Youth's turnover	<p>Dealing with the lack of attendance of several trainees and the fact that the training scheme duration (6 months) induces continual turnover</p> <p><i>The trainees' work flow is different. Sure [better] when we are 24 on the shopfloor, but when we are 16, 17, 18, it's not the same.</i> (int.6)</p> <p><i>People often ask me ‘How can you produce in such conditions, a fluctuating environment?’ Sometimes there are 15, or 20 – from one day to another, you never know. You know, sometimes, my four best trainees are not there...</i> (int.6)</p>
Full house to maintain	<p>Organizing tasks so that all trainees are always busy working on the shopfloor.</p> <p><i>If there is no production to do, then trainees are left on their own. Trainees left on their own, with behavioral problems, will be even more disturbing for others, they will waste their time, chat more...and then we have to tell them not to, but there is no work to do, you know. Our interventions cannot be coherent in such times [...].</i> (int.5)</p> <p><i>We have to keep everyone busy [...] I've developed tricks so that there is always work to do: we improve the layout, the workshop [...]</i> (int.6)</p>

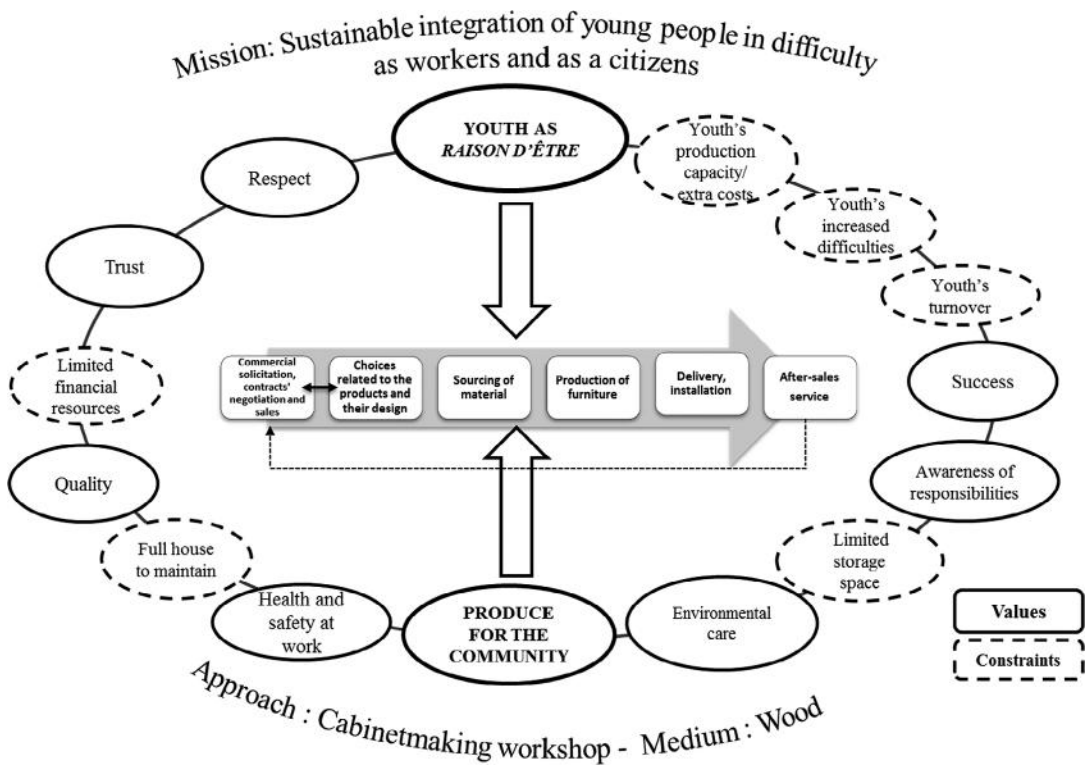


FIGURE 2 WORK!'s value-based strategic management decision aid tool

defining elements of WORK!: its mission, approach, and medium, which surround the values and the considerations, as well as the value chain.

The decision aid tool was tested to assess business opportunities identified through individual interviews. More concretely, during the focus group, an opportunity—producing and selling small goods made of wood scrap—was selected and systematically challenged using the decision aid tool. What follows encapsulates how the decision aid tool was mobilized by WORK!'s stakeholders.

Focus group participants first noted that this opportunity would entail an important change in the economic value chain: wood scrap is readily available, meaning that WORK! would not have to advance funds for sourcing nor to negotiate and sign contracts ahead of the production process in order to get advance payments. This leads to a potential reorganization of the value chain, with the new sequence being sourcing-choices/design-production-marketing. Furthermore, the visual representation of the value chain, embedded in the normative values and considerations, provided stakeholders with an integrated decision-facilitating tool. Once stakeholders drew the new version of the value chain for the wood scrap opportunity, discussions were held to see the extent to which the opportunity challenged or reinforced values and constraints. This allowed to capture some central elements: for instance, the use of scraps fits with the normative value “environmental care”; this would not generate additional spending on supplies, allowing for presale manufacturing as well as the possibility of having young people work on simple tasks from the very beginning of their training, in accordance with their capacities and full house to maintain.

We observed that participants seemed ready to accept a relaxation of the value “produce for the community” by extending their commercial offer of small goods made of wood scrap to “responsible

collective buyers” (organizations with strong social involvement) in line with societal and entrepreneurial changes. Except for this eventual easing—justified by the fact that the products from wood scrap would complement the central market of social utility furniture—it was not possible to identify leeway on any other value. “Youth as *raison d'être*” was the value that was most often explicitly mentioned as untouchable. Not only did the decision aid tool allow for the examination of potential opportunities, it also provided an analytical grid to better understand current and past choices. A few months after the publication of our research report including the strategic management decision aid tool, WORK!'s managers have indeed formally used it to evaluate the relevance of making small objects made of wood remains, and these objects are now produced.

In terms of the dynamics between the normative values and the value chain, the case allows us to state that despite the recognition of the importance of generating income through economic value, the commercial and productive value chain at WORK! is subordinated and adapted in order to respect normative values, especially core ones. Interviewees clearly stated that the problems experienced by trainees are given priority over production: “that's not a profitable workshop that we want, because youth need time for training, dialogue, individual coaching, etc.” (int.4). Despite this, production is deemed important and actually described as serving the integration goals. Indeed, there is a dynamic, constant quest for “just enough sales” to provide trainees with work, without pressuring them and putting them at risk of failure.

Interestingly, and in contrast with previous research showing some disparity between a nonprofit's and its stakeholders' perceptions of values (Fenton & Inglis, 2007; Nevile, 2009), priority for trainees' wellbeing is shared and unquestioned despite the diversity of stakeholders interviewed, from the foreman to psychosocial professionals and board members. Normative values of WORK!, especially core ones, have been mobilized for over three decades and still frame and guide the productive activities and strategic management decisions. Furthermore, they form a cohesive whole in which core values feed one another, generate considerations (constraints), and are the subject of systematic reminders.

4 | DISCUSSION

Let us recall the need to explore the way values shape organizational practices and decisions (Chen et al., 2013; Gehman et al., 2013), especially in nonprofits and SEs. While the nonprofit literature often puts forward that these organizations allow for the expression of founders' values (Jeavons, 1992), our results suggest that in some organizations, values are much more related to the commitment to social mission, primary clientele, and community. We discuss three themes that stand out from our analysis: the role of normative values in strategic management decisions; the dynamics and coherence between normative values and the economic value chain; and the limits the values can impose.

4.1 | Role of normative values in strategic management decisions

Throughout this research, we observed how business opportunities were evaluated and justified through the lens of normative values. New contracts or business developments must pass the test of the normative values, with a special focus on the “youth as *raison d'être*” and “produce for the community” core values. The former, in particular, appears to be shared and cherished by all stakeholders (be they managers, workers from production or intervention sectors, board members, and ex-trainees).

While other research has highlighted that values can differ depending on one's position in the organization (Besharov, 2014; Fenton & Inglis, 2007; Siu & Lam, 2009), WORK!'s management, psycho-social intervention, and production employees as well as Board members agree that their main client is not the commercial one, even if that commercial organization is, indeed, generally another nonprofit (as per the second core value). Rather, decisions are made keeping in mind the needs of WORK!'s other clients: the disadvantaged youth it is supporting. As such and given our consideration for multiple stakeholders (not only managers), our results differ from those of Siu and Lam (2009), Besharov (2014), and Fenton and Inglis (2007) in suggesting that values can be shared and perceived consistently across the organization. While Fenton and Inglis (2007) exposed multiple interpretations of values among different stakeholders in a small nonprofit, our study offers a striking case of integration and consensus, especially as far as the powerful “core” values (Pant & Lachman, 1998) are concerned.

Indeed, all stakeholders interviewed verbalized a common understanding and deep engagement with the core values, which they prioritized and voiced not only to explain past choices, but also to help make mundane as well as more strategic decisions. As such, WORK! provides evidence of an exemplary case of high overlap between espoused, attributed, shared, and aspirational values, which our research design demonstrates. We put forth that it is achieved given WORK!'s integration of its normative values all throughout its value chain decisions. In line with Knutsen (2012), the WORK! case might be an illustration of a nonprofit's strict adherence to an integrated set of normative values (and constraints)—espoused, attributed, shared, and aspirational—which, once brought into dialogue with the value chain, protects the organization from deviating from its mission, despite financial strains. This allows us to identify at least two roles played by normative values: as strategic management tools (a) to facilitate decision-making and (b) to prevent mission drift.

In light of the significant economic challenges faced by WORK!, what initially seemed like counter-intuitive business choices thus become sensible decisions with regard to the organization's *raison d'être*. Core normative values help the organization stay true to its mission even—and especially—when facing adverse financial conditions, which is in line with Neville's (2010, p. 543) observed strategies deployed by nonprofits to protect their normative legitimacy (such as rejection of funding that would bring changes incompatible with values, and the associated strategy of maintaining a mixed resource base). Hence, our results suggest that shared normative values can perform a safeguard action against mission drift in SEs similar to the “guardrails” identified by Smith and Besharov (2019). While Ramus and Vaccaro (2014) outlined stakeholder engagement and social accounting as tools to address mission drift and reintroduce pro-social value, this research highlights the central importance of clearly shared normative values as tools against mission drift in the first place.

4.2 | Dynamics and coherence between normative values and economic value creation

Our work allows for a better understanding of the dynamics between the enactment of normative values and value creation through the value chain. First, we show that, in some organizations, not only does respect for normative values take precedence over commercial and productive activities, the value chain is adapted and subordinated to normative values. The strength of normative values at WORK! may have to be pondered by the type of SE it is: a nonprofit, supported WISE (Chan et al., 2017) which does not solely rely on sales revenues and can thus possibly more easily “afford” to hold on so strongly to its normative values. Uncompromised, strong commitment to WORK!'s normative values related to its most important clientele—disadvantaged youth—actually impacts WORK!'s relationship with “commercial” clients. Normative values and mission are strongly put

forward in solicitation of contracts and they facilitate the negotiation of contractual terms, which, in turn, allow for reinforcement of the “youth as *raison d'être*” core value. As interviewees (including commercial clients themselves) told us, commercial clients purchase furniture, but beforehand, they “buy” WORK!'s mission and values. As such, normative values can be considered a marketing tool.

The evidence of a precedence of normative values over commercial activities has important implications for nonprofit SEs' management. Our results show that the economic dimension can be subordinated to the social mission and normative values. There is no evidence of a “balance,” but rather of a coherence between two components of different weights. Based on Fruchterman's (2011) typology, we initially set WORK! in the “nonprofits with a mission-related enterprise” category, but results allow us to state that nonprofits like WORK! are actual enterprises where social mission and commercial/entrepreneurial activities are fully integrated.

Indeed, we argue that the enactment of normative values can actually feed in economic value creation, which, in turn, allows for strengthened respect for the normative values—thus generating virtuous cycles (Smith & Lewis, 2011) that ultimately help SEs, like WORK!, find a coherence between mission and market activities. While Chen, Lune and Queen (2013, p. 862) point out that “by identifying which activities and outputs are desirable, organizations reinforce certain values over others,” the WORK! case allows for a relationship complexification between outputs (value creation) and (normative) values. This relationship seems mutually reinforcing, with the commitment to (normative) values allowing for more leeway for (economic) value creation, which, in turn, allows for the reinforcement of normative values and so on. The relationship might be related to the high coherence between the normative values and the economic value chain of WORK!, a coherence further supported by the proposed value-based decision aid tool, which facilitates strategic management decisions that integrate both. Altogether, our findings confirm how strong commitment to and “recapturing” of normative values can actually be a “crucial part of developing a sustainable, competitive strategy” (Frumkin & Andre-Clark, 2000, p. 142) and offer empirical demonstration of how “social values” can create economic value (Maurer et al., 2011).

4.3 | Limits generated by values

Notwithstanding the positive role normative values play, their strict enactment may allow for little change or adaptation of the business model despite its changing environment. This is especially true when one considers the value-based decision aid tool described in our results. WORK!'s normative values are accompanied by a set of more practical considerations that help it ground its value-guided decisions with down-to-earth constraints. These considerations are related not only to the material/financial context but also to the difficulties of operating a cabinetmaking workshop with disadvantaged youth trainees. Together with the normative values, they may restrict the scope of potential changes. On multiple occasions, we were struck by the power of values and constraints, as they cut off numerous business opportunities, while reinforcing the current business model of WORK!. Bourne and Jenkins (2013, p. 506) warned that this may induce a risk of normative control: those whose values “do not fit will seek, or be encouraged, to leave,” which is something one of the interviewees formulated with regards to the team members' commitment. This was not the focus of our study; notwithstanding, the interviewed ex-employees, board members and trainees did not express dissent with regards to values' enforcement.

This resonates with Pant and Lachman's (1998) proposition that “core” values (those generating ting more consensus) are more resistant to change. While “the values that are most critical to inertia and change are the ones espoused by members holding key positions” (Hinings, Thibault, Slack, &

Kikulis, 1996, p. 888), as previously mentioned, strong commitment to normative values was demonstrated in interviews and organizational documents. In addition to the reinforcing dynamics observed between normative values and value creation, this commitment might, however, explain the scant changes observed over the course of history, despite important environmental turbulence. Since WORK!'s foundation in 1983, changes were made to better adapt to the youth, without challenging market and business choices. This seems counterintuitive in the context of a market economy guided mainly by competitiveness and profit maximization and, as our results show, this decision was questioned by some members at some time. However, the analysis suggests that preservation of values could have a more significant influence on the organization's sustainability and on maintaining social mission than continual business model changes to follow market trends.

5 | CONCLUSION

Our research contributes to the literature in two significant ways. First, it unpacks the importance and implications of normative values for strategic management decisions in nonprofits and social enterprises. Its second contribution lies in the combined consideration of both the normative values and the value creation along the value chain, and of their relationship.

Along with the work of Gehman et al. (2013) and Vaccaro and Palazzo (2015), our research unveils the performative power of values in Callon (2007, p. 316) (Vaccaro & Palazzo, 2015, p. 1,095) sense: a value is performative “if it contributes to the construction of the reality that it describes.” As discussed by Gehman, Trevino and Garud (2013, p. 104), “values practices actively intervene in situations, contributing to the enactment of normative realities.” Yet in contrast to Vaccaro and Palazzo's (2015) demonstration of how values challenge an institution and bring about change, our case highlights the performative role of values in sustaining a long-lasting SE business model, despite the pressures it faces. Again, this performative power of normative values at WORK! may be related to the fact that it is a nonprofit, supported WISE (Chan et al., 2017). On the other hand, and in line with Voss, Cable and Voss, Cable, and Voss (2000) and Nevile (2010), one could also argue that WORK!'s support from external constituents might indeed be due to the profound respect for and allegiance to its mission and core values.

Our results also contribute to practice in presenting a decision aid tool that can inspire other nonprofits and SEs to mobilize values as management and marketing tools and showing the importance of identifying and naming the normative values that guide their practice. In addition, our results suggest that the coherence between values and the creation of economic and social value through a productive activity contributes to organizational sustainability, while producing important social and institutional impacts. In this line, this paper further resonates with social impact questions and issues currently raised in the nonprofit and SE world with regard to evaluation and calls out for the consideration of the specific normative values in efforts to design social impact assessment tools.¹

We believe that the decision aid tool can be used as a canvas, easily adapted to feed the first draft of other nonprofits and SEs. The latter could replace WORK!'s elements with, for instance, their own organizational mission and values, main constraints, and at the middle, a representation of their process of (economic) value creation. This first visual representation (crafted by the board or by managers) could be submitted to a group of different stakeholders, invited to react and propose changes that better reflect what the organization's core values really are (and even, to help identify and debate them in the first place), to hierarchize them, challenge them, and come up with a revised version that could then be used as a commonly accepted decision aid.

Keeping WORK!'s specific characteristics in mind and the necessary adaptations, we hope that this paper can inspire further research on values in practice. Adapted replication of the decision aid tool presented in this paper may generate stimulating exchanges in other settings, especially in the context of multiple and different coexisting conceptions of social enterprises. Indeed, this could also lead to comparative research and emergent new understandings of SEs based on their relative integration of normative values in strategic management decisions along their value chain.²

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CONFLICT OF INTEREST

The authors declare that there is no conflict of interest.

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ENDNOTES

¹ We would like to thank two of our reviewers for pointing this out.

² We thank the four reviewers for their challenging comments about the possible transfer of the decision aid tool in other types of settings.

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