Heartcore business?
A study of how social enterprises, as organizations crossing traditional sectorial borders, communicate their corporate identity

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Abstract: The social enterprise, i.e. a private enterprise carrying on business for the purpose of promoting and supporting social purposes beneficial to society, is a type of organization that is characterized by both crossing traditional sectorial borders and by questioning and challenging traditional management practices. In Denmark, it has been reported that social enterprises face considerable challenges in terms of not being considered legitimate by their surroundings, and it has been suggested that a lack of awareness and communication of identity may be the main barriers for social businesses aiming to expand and strengthen their business and to be considered legitimate. The strategic identity communication by social enterprises is still underexplored, and, thus, the aim of this paper is to investigate social enterprises' communication of identity in their corporate communication through the lens of institutional theory and especially the notion of legitimacy. This theoretical frame has been chosen as the idea is that a high degree of alignment between identity and social responsibility in the enterprise's corporate communication could enable the enterprises to communicate a clear identity and consequently increase their legitimacy. The findings seem to reflect the reported difficulties of establishing and communicating a clear identity towards stakeholders as the enterprises in the sample tend to, much like 'ordinary' companies, work with two different sets or systems of values: primarily competence-based values when presenting who they are, and moral and social values when presenting their mission/vision and responsibilities. The paper suggests that combining and integrating the two sets of values would enable the enterprises to communicate their identity in a much clearer manner and hence create more awareness of the emerging field of social enterprises where they could be considered legitimate.

Keywords: social enterprises, corporate identity, strategic communication, institutional theory, legitimacy, values.

1. Introduction

Within the last decades, increasing expectations and demands for corporate responsible behavior and engagement (Schmeltz 2012) have forced companies to cross the traditional borders between business, government and civil society (Ellis 2010). Furthermore, it is expected that organizations continuously will be faced with increasing complexity as "the emergence of economic and political disruptions question traditional governance structures and management practices" (Dick et al. 2017: 129). One particular type of organization that is characterized by both crossing traditional sectorial borders and by questioning and challenging traditional management practices is that of the social enterprise.

The concept of social enterprises is still relatively new in Denmark, and the potential of such businesses is still largely untapped. A report (2014) issued by The Committee for Social Businesses appointed by The Ministry of Children, Gender Equality, Integration and Social Affairs and the Ministry of Employment in Denmark points to a lack of awareness and communication of identity (focusing on being a social enterprise) as one of the main barriers for social businesses aiming to expand and strengthen their business and to be considered legitimate by their surroundings.

The aim of this paper is thus to investigate social businesses' communication of identity in their corporate communication. Institutional theory (e.g. DiMaggio & Powel 1983), and especially the notion of legitimacy (Dowling & Pfeffer 1975; Meyer & Rowan 1977; Suchman 1995; Deephouse & Carter 2005), provides the frame for understanding and exploring the enterprises' identity communication in an organizational context. Within the institutional theory field, it is generally

Research article

agreed that when "two value systems are congruent we can speak of organizational legitimacy" (Dowling & Pfeffer 1975: 122). Hence, through a value-theoretical framework, the study seeks to identify the extent to which these enterprises manage to create alignment between their corporate identity values, traditionally emphasized by "ordinary companies", and their social responsibility values, characterizing the social enterprise, or if they are working with two, or even more, different value systems. The reason for exploring the degree of alignment between these two types of values is that what makes this particular type of organization special is that - as opposed to many other organizations – it has a social aim as the core component of its identity, i.e. corporate social identity (CSR) is actually key in the identity. At the same time, the social enterprise is crossing sectorial borders and can be seen as a hybrid between the traditional organization from the private sector and an NGO or a public organization from the public or the social sector. For these types of organizations, it could thus be argued that it is pertinent that they succeed in combining and aligning corporate identity values and CSR values exactly because it is a hybrid calling for legitimacy in several sectors simultaneously. Accordingly, the assumption put forward by this paper is that a high degree of alignment between identity and social responsibility in the enterprise's corporate communication will enable the enterprises to communicate a clear identity and consequently increase their legitimacy.

2. Theoretical framework
In this section, the theoretical background against which the study is developed will be introduced. First, the concept of social enterprises as a research field is presented. This is followed by a short introduction to organizational institutionalism, which forms the overall realm of understanding behind the study. Here, the concept of legitimacy is especially relevant and will lead to the next part about the challenges of crossing identity boundaries. After this, corporate identity communication is discussed with a particular focus on communicating the social enterprise identity, which leads to the final theoretical part of the paper on the role played by values as identifiable markers of both CSR and identity in corporate communication.

2.1 *Social enterprises*
The debate about and interest in the concept of social enterprises has literally exploded since the beginning of the new millennium (Defourny & Nyssens 2010). Research within the field can overall be divided into two schools of thought: the European approach and the American approach. In Europe, research has focused on the social enterprise as originating and developing further from the third sector, i.e. the civil society, or the social sector. Here, the enterprise is seen as some sort of hybrid organization mixing elements from the public, the private and the social sector, e.g. using voluntary employees to produce and sell products on ordinary market terms (Deforny & Nyssens 2010; Hulgård & Andersen 2012; SFI 2013). This approach is said to mainly originate from the European research network EMES (Deforny & Nyssens 2010).

The American approach to studying social enterprises has, on the other hand, tended to focus much more on the connection to the *market* and how goods and services from social enterprises are produced and sold on the market. This approach is furthermore characterized as having a very critical view on the welfare state, which is considered as bureaucratic and a hindrance for social enterprises to flourish (Hulgård & Andersen 2012; SFI 2013). In Denmark, the current political view is aligned with the European approach in that the increasing governmental, and in particular municipal, focus on and interest in social enterprises sees this type of organization as part of the social sector. But what is really interesting in this connection is that many Danish social enterprises are reported to see themselves as part of the private sector (Wüsching 2012). This opposing or even contradicting view of identity, arguably, poses serious challenges when it comes to communicating corporate identity.

The category of social enterprises is often divided into two groups (The Committee on Social Enterprises 2013) depending on whether they work *with* an exposed target group, e.g. employing

physically disabled people, or *for* an exposed target group, e.g. producing cheap facilities for physically disabled people. As a relatively new and unknown type of organization in a Danish business context, the social enterprises are faced with a number of challenges in their struggle to establish and legitimize themselves in the organizational field. They do not immediately fit into existing, well-known structures. For example, the enterprises employing people with a reduced ability to work in so-called flexi-job positions are challenged by the upper bounds on firms' subsidized employment, which "impose[s] a limit to the number of individuals employed in company training schemes or through wage subsidy schemes per regularly employed" (The Committee on Social Enterprises 2013: 34). This is particularly a problem for social enterprises working *with* a vulnerable target group. Other problems are related to creating a balance between financial sustainability and viability without compromising the social aim (The Ministry of Children, Gender Equality, Integration and Social Affairs 2014: 11); to finding new investors when profit is to be reinvested in either the enterprise or the related cause; and by the fact that this type of enterprise can be seen as anti-competitive by colleagues and competitors. The well-known crisis risk associated with CSR (Coombs & Holladay 2015) is also pertinent for social enterprises as they are more likely to be exposed to public criticism if they do not live up to their responsibilities. Finally, social enterprises are often founded by passionate, but not necessarily experienced, people who really have to struggle to become acquainted with all the managerial tasks that running a company entails. Thus, since government as well as municipalities would like to see an increase in the number of social enterprises, an agenda to strengthen general awareness about social enterprises and increase their ability to operate under ordinary market terms in order to fulfill their potential was developed in 2014 (The Ministry of Children, Gender Equality, Integration and Social Affairs 2014: 8). Creating awareness and knowledge about social enterprises is seen as a precursor for establishing a clear identity for social enterprises, enabling them to "legitimize themselves and market their company to the broad range of stakeholders" (The Ministry of Children, Gender Equality, Integration and Social Affairs 2014: 11).

2.2.   *Institutional theory*
The social enterprise has been argued to have "emerged as a businesslike contrast to the traditional nonprofit organization" (Dart 2004: 411). In trying to recognize the challenges social enterprises encounter when trying to communicate who they are - i.e. their identity - institutional theory here provides the frame for understanding the social enterprise as an organization in an organizational field – actually even several fields simultaneously. According to DiMaggio and Powell (1983), institutional theory can help explain why organizations behave in a certain manner, why they change, and not least why they often seem to change in the same way as other organizations within the same field. In this study, especially the key concept of *legitimacy* is important and is understood as "a generalized perception or assumption that the actions of an entity are desirable, proper, or appropriate within some socially constructed system of norms, values, beliefs and definitions" (Suchman 1995: 574). Furthermore, it is important to note that legitimacy is "a symbolic value to be displayed in a manner such that it is visible to outsiders" (Scott 2008: 59), e.g. demonstrating legitimacy through corporate communication. Seen from an institutional perspective, this is thus where social enterprises are particularly challenged as they belong to at least two different organizational fields simultaneously: the private sector and the social sector (sometimes also the public sector), or perhaps even a new sector which has yet to be defined and fully accepted, at least in a Danish context. Consequently, the social enterprises' aim to be considered legitimate by other actors in the field is further complicated as the field is not yet established and the "sources of legitimacy" (Deephouse & Suchman 2008) are therefore not easily identified. The social enterprises can thus be faced with opposing demands for pragmatic, moral or cognitive legitimacy (Suchman 1995; Dart 2004) that they must meet in order to be considered legitimate. These demands are in turn dependent on whether the enterprises see themselves, and are perceived as belonging, within the profit-oriented private sector field or the

socially-oriented social sector field. This is close to the paradox of *strategic balance* described by Deephouse (1999) as "the tension between differentiating to attain profitability and conforming to attain legitimacy" (Deephouse & Suchman 2008: 52). Exactly this tension, as well as the sometimes contradictory demands for legitimacy for an organization crossing traditional sectorial borders, may be contributory factors in the reported difficulty for the social enterprises in communicating their identity clearly and convincingly.

2.2.1 Crossing identity boundaries

As mentioned by Jæger & Pedersen in this special issue, boundaries are not only physical in character, but also to a large extent symbolic (Lamont et al. 2015); social, focusing on social relations between members; and mental, focusing on members' self-understanding as being different from that of other groups (Jæger & Pedersen 2020; Hernes 2004). The latter is also addressed by Santos & Eisenhardt (2005) as one of four suggested conceptions of boundaries; *efficiency*, *power*, *competence* and *identity*. Boundaries of identity, which resemble Hernes' (2004) understanding of mental boundaries, focus on creating coherence between the identity of the organization and its activities and on providing answers to the question of who we are as an organization (Santos & Eisenhardt 2005). The authors further argue that these identity boundaries can function both as a competitive strength (by way of a strong, clearly communicated and commonly agreed upon understanding of who we are, and what we stand for) but also as a competitive weakness (as they are firmly anchored in emotional components and thus difficult to detect and to change), and that a way of easing these identity boundary tensions could be to "increase the consistency between "who we are" and "what we are good at"" (Santos & Eisenhardt 2005: 502). The question is whether social enterprises can strike that balance in their corporate identity communication as they are not only crossing identity boundaries, but also traditional sectorial boundaries, cf. their organizational structure.

2.3 Corporate identity communication

A recurring theme in corporate identity literature is that in order to create a strong identity, which makes the organization recognizable and identifiable from other organizations, the identity needs to be characterized by being core, distinctive and enduring (Albert & Whetten 1985), consistent across vision, image and culture (Hatch & Schultz 2008) and able to succeed in ensuring that relevant stakeholders can identify with the organization's values (Cornelissen 2017). Corporate identity can thus be defined as "the self-presentation of an organization: it consists in the cues which an organization offers about itself via the behavior, communication and symbolism which are its forms of expression" (van Riel 1995: 36). Two dominant categories in corporate identity communication in terms of content are those of 1) the traditional "who we are" introduction focusing on goods/services offered, level of quality and experience, etc., and 2) that of CSR, defined as "A view of the corporation and its roles in society that assumes a responsibility among firms to pursue goals in addition to profit maximization and a responsibility among a firm's stakeholders to hold the firm accountable for its actions" (Chandler & Werther 2014: 6).

2.3.1 Communicating the social enterprise identity

The strategic identity communication by social enterprises has not yet been studied in great detail, and, consequently, the identity communication of social enterprises with its inherent tensions has also yet to be explored. A few studies have, however, touched upon the complexities of identity communication specific to social enterprises, but often they focus on either the communication of social enterprises as part of a larger field or as an extension of existing NGOs or NPOs. One such example is Feldner & Fyke (2016), who in a recent study explore how social entrepreneurship identity is constructed at both the organizational level and, simultaneously, at the level of social entrepreneurship as a field or sector in its own right. Their point of departure is that it adds to the

complexity of the identity work of social enterprises that they have to communicate both who they are as an individual organization, but at the same time also what the sector, in which they belong, is and what task or need in society the sector fulfils. In other words, the identity dilemma, according to Feldner and Fyke (2016), is having to both legitimize the organization itself as well as the overall field or sector of social entrepreneurship.

Smith et al. (2010) study the identity question with a particular focus on whether the social enterprise was established as a later add-on to an already existing NGO, or if the NGO and the social enterprise component are born simultaneously. As such, their focus is on the NGO's identity communication, and they note that "while nonprofits must often manage issues related to organizational identity, these issues are likely to become more complex and difficult with the introduction of a social enterprise" (Smith et al. 2010: 111).

A final example is drawn from the study of Roundy (2014) who explores how social entrepreneurs construct narratives and use these narratives to acquire resources. Emphasis is thus on communication as an important means to getting the funding and resources needed and not on how to combine and communicate the business as well as the social aspect of the enterprise's identity simultaneously. However, what is perhaps more interesting for this particular paper is the finding that "…some social entrepreneurs expressed a clear preference for the social-good narrative and an aversion toward constructing business narratives. In contrast, others expressed comfort in communicating both messages" (Roundy 2014: 216) and the call for further research into why some entrepreneurs prefer one logic over the other. In this paper, a first step towards such an understanding is taken, as it seeks to identify if there is a pattern in the alignment (or lack of it) between values in the official identity communication and CSR communication on the social enterprises' presentation of themselves on their websites.

2.3.2   Values as denominators of both corporate identity and CSR across sectors

The concept of values is here studied as the link that can communicate and consequently also bridge corporate identity and social responsibility, as values can be considered as common denominators for, and constitutive of, both identity (Williams 2008; Cornelissen 2017) and CSR (Morsing & Thyssen 2003; Aust 2004). It has been debated whether companies or organizations can be said to possess values (see e.g. Melewar 2008) as that would also entail that the company has a conscience and a personality just like a human being. This view has, however, been defended (see e.g. Pruzan 2001) and the benefits of working strategically with communicating corporate values and demonstrating their compatibility with those of important stakeholders have also been established (Dowling 2004; Siltaoja 2006). In order to operationalize the very intangible concept of values, the value-theoretical framework by Rokeach (1973) is applied. Rokeach's (1973) framework categorizes our values along the dimensions of personal/social and moral/competence. Personal and competence values can be said to be characteristic of traditional corporate identity communication emphasizing the competences, skills, gains and targets of the organization, whereas social and moral values are typical of traditional CSR communication focusing on responsibility, willingness to help and equality (Schmeltz 2014). Rokeach's value-theoretical framework (1973) will be explained in further detail in section 3.

This study further builds on the *CSR implementation and communication model* (Schmeltz 2014), which was developed for a study exploring Danish CSR frontrunner companies' ability to adapt and align their identity and CSR values so as to reflect their new CSR commitment:

Figure 1: The CSR Implementation and Communication Model (Schmeltz 2014)
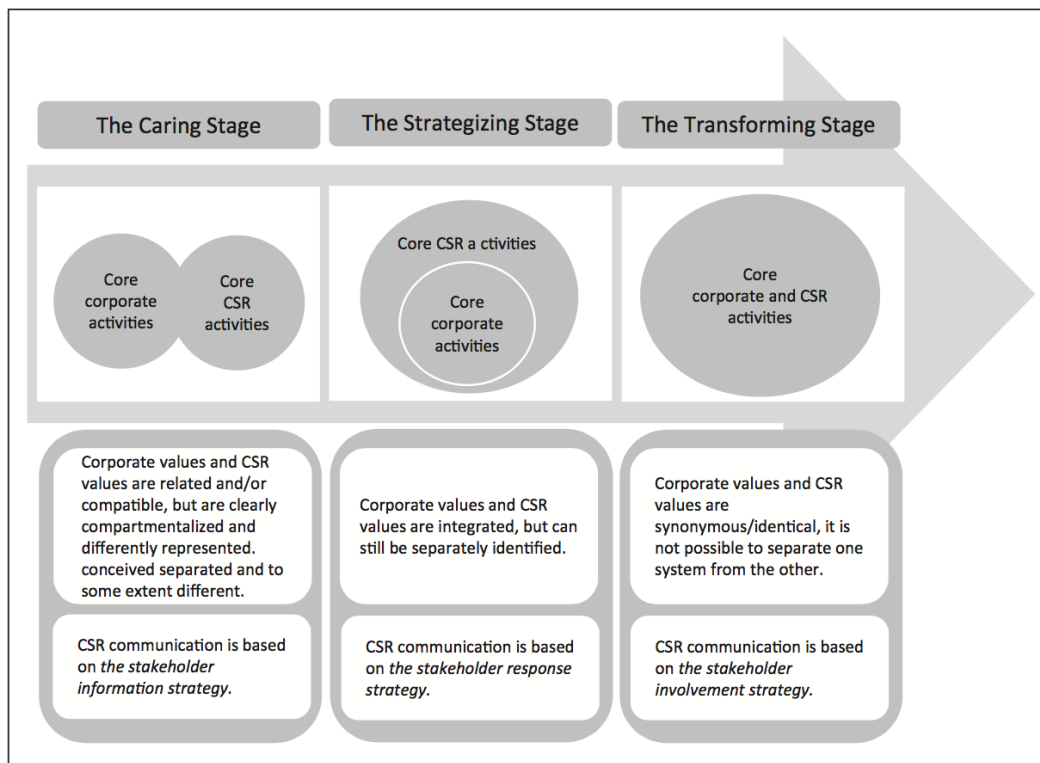
The model is based on Maon et al. (2010) and Morsing & Schultz (2006) and serves to illustrate the development many companies go through from seeing CSR as a complimentary component of the company to an integrated part of the corporate DNA where it is impossible to distinguish corporate values from CSR values. The study demonstrated that "even though the companies studied work with the CSR concept in a strategic and systematic manner, they are operating with two quite separate systems of values with no apparent correspondence between corporate identity values and CSR values" (Schmeltz 2014: 22). It seems plausible that this would not be the case for social enterprises, as they, as opposed to 'traditional' businesses, would see it as less complicated to communicate their identity and social responsibility because they, logically, would have CSR as a required, even primary, component in their corporate DNA. Consequently, it could be argued that social enterprises may be presumed to be positioned in the last stage, the transforming stage, as social responsibility constitutes their core, i.e. what defines them as organizational type. However, as mentioned, this is not necessarily the case. Hence, the aim of this paper is to explore what types of values, of either moral or competence character, are brought into play in social enterprises' corporate communication, and how they are combined and possibly aligned. The argument presented here is that combining and aligning these two types of values is particularly important when seeking legitimacy in several sectors simultaneously.

3. Method

In this section, the particular context of the cases will be introduced, followed by an overview of the value-based analytical framework applied. Then, the sampling criteria for the Danish social enterprises studied are presented before the method of analysis, interpretive content analysis, is described.

3.1 Context of the study

In Denmark, social enterprises are defined as: "private enterprises carrying on business for the purpose of – through their activities and earnings – promoting special social purposes and purposes beneficial to society" (National Centre for Social Enterprises 2014A). To be more specific, in order to be recognized as a social enterprise, the enterprise has to meet the following five criteria of 1) having a social purpose, 2) carrying out significant commercial activity, 3) being independent of public authorities, 4) maintaining high standards of corporate governance, and 5) having a social approach to management of profits (National Centre for Social Enterprises 2014B). Thus, the enterprises are characterized by having a social goal which they aim to promote or support through the production and sale of products or services on ordinary market terms. Furthermore, a defining feature of the social enterprise is the fact that the majority of the profits generated are reinvested in the enterprise or the social cause (SFI 2013). The social causes promoted by the enterprises are diverse, ranging from support of environmental causes, to support in third world countries, or support of people with physical or mental disabilities. Even though the social enterprise's *raison d'être* is to support and promote a specific social cause, this does not imply that a conflict between generating profits and promoting the cause can automatically be detected; a social enterprise can generate substantial profit as long as it is reinvested, at least for the main part, in the enterprise (SFI 2013).

In 2014, the Danish Parliament passed the act called "Act on Registered Social Enterprises" which allows social enterprises to be registered and consequently to use an official seal of approval as "registered social enterprise". The Danish act is the first of its kind in the European Union (National Centre for Social Enterprises 2014C). In other countries, for example the UK, membership of networks or organizations for social enterprises can entitle social enterprises to display and promote a membership badge (Social Enterprise UK 2018), but it is not officially approved by legal authorities as in Denmark. There are no official statements as to the number of social enterprises in Denmark, but in 2017 the association 'Social Entrepreneurs in Denmark' estimated that 400 enterprises can be considered social enterprises according to the definition offered by the National Centre for Social Enterprises (Hjerl Hansen 2017). As of November 2018, 289 enterprises have so far decided to apply for status, and consequently be registered officially, as social enterprises. As such, the possibility to register officially as a social enterprise has yet to prove itself as a legitimizing tool for the enterprises as more than 25% have not registered. Registration of social enterprises is managed by the Danish Business Authority (National Centre for Social Enterprises 2014C).

During that same period of time, the Danish Government also established The National Centre for Social Enterprises with the purpose of facilitating knowledge sharing and corporations between social enterprises and public authorities, strengthening social enterprises' business foundation, etc. (National Centre for Social Enterprises 2014A). The centre was, however, closed down by 2016, and today the agenda to push and support social enterprises in Denmark is mainly driven by the municipalities, many of which have developed specific strategies and initiatives for furthering the establishment of social enterprises (Dialogforum for Samfundsansvar og Vækst 2017). At the same time, municipalities take on the role as the largest and most important customer for many Danish social enterprises (Hjerl Hansen 2017) which only adds to the complexity when the social enterprises communicate who and what they are to their main stakeholders.

3.2 Analytical framework

The analysis is built up around a value-theoretical framework because, as an organizational unit, the social enterprise can be argued to be the epitome of value as its aim is the "creation of value that is good for society as a whole" (Feldner & Fyke 2016: 104) by way of delivering solutions to problems that government and nonprofits cannot (Pless 2012). Thus, values are here considered to be the link that can communicate and perhaps also bridge corporate identity and social responsibility, consequently assuring legitimacy across sectorial borders.

The value system developed by Rokeach (1973) is applied as the framework of the analysis as the value system distinguishes itself by offering a rather simple, yet applicable, taxonomy of values. Rokeach defines a value 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" (Rokeach 1973: 5). The value system comprises 36 values in total, which can be divided into instrumental values (desirable modes of conduct) and terminal values (desirable end-states of existence). The instrumental values are further divided into competence values and moral values, and, similarly, the terminal values are divided into socially-oriented values and personally-oriented values:

Figure 2: Rokeach's Value System (Rokeach 1973)

Instrumental values (desirable modes of conduct)	
Competence values	**Moral values**
Ambitious (hard-working, aspiring)	Broadminded (open-minded)
Capable (competent, effective)	Cheerful (lighthearted, joyful)
Clean (neat, tidy)	Courageous (standing up for your beliefs)
Imaginative (daring, creative)	Forgiving (willing to pardon others)
Intellectual (intelligent, reflective)	Helpful (working for the welfare of others)
Logical (consistent, rational)	Honest (sincere, truthful)
	Independent (self-reliant, self-sufficient)
	Loving (affectionate, tender)
	Obedient (dutiful, respectful)
	Polite (courteous, well-mannered)
	Responsible (dependable, reliable)
	Self-controlled (restrained, self-disciplined)
Terminal values (desirable end-states of existence)	
Social in orientation	**Personal in orientation**
A world at peace (free of war and conflict)	A comfortable life (a prosperous life)
A world of beauty (of nature and the arts)	An exciting life (a stimulating, active life)
Equality (brotherhood, equal opportunity for all)	A sense of accomplishment (lasting contribution)
Freedom (independence, free choice)	Family security (taking care of loved ones)
National security (protection from attack)	Freedom (independence, free choice)
	Happiness (contentedness)
	Inner harmony (freedom from inner conflict)
	Mature love (sexual and spiritual intimacy)
	Pleasure (an enjoyable, leisurely life)
	Salvation (saved, eternal life)
	Self-respect (self-esteem)
	Social recognition (respect, admiration)
	True friendship (close companionship)
	Wisdom (a mature understanding of life)

As mentioned earlier, in brief, traditional corporate identity communication tends to reflect competence and, to a certain extent, personal values, whereas CSR communication very often is reflective of moral and social values, focusing on assuming responsibility for the environment, equality of opportunity, etc. (Schmeltz 2014). Although developed as a system for understanding and categorizing human values, it is still applicable in a corporate context, cf. the discussion on corporate

values resembling human values in section 2.3.

3.3   Sampling and method of analysis
The sample contains four Danish social enterprises selected through purposive sampling (Neergaard 2007). The enterprises are characterized by fitting the definition by the Danish National Centre for Social Enterprises, by operating on traditional market terms, i.e. selling products or services, and finally by working *with* an exposed target group. The sample is diverse in that the four enterprises belong to different size categories in terms of number of employees. Please note that as the size is determined by full-time equivalents (FTEs), meaning that the enterprises employ far more people than the number indicates, as many employees (if not most) are part-time employees or flexi-jobbers. An overview of the enterprises included is given below:

Figure 3: Sample overview

	Line of business	Employees (measured by FTEs)
Enterprise A	Grocery shop	2-4
Enterprise B	Bike maintenance and service	10-19
Enterprise C	Construction company	20-49
Enterprise D	Service provider	50-99

Drawing on Rokeach's value system, the paper applies a qualitative approach to interpretive content analysis (Baxter 1991; Krippendorff 2004) based on semantic units, which serves to illustrate how corporate values and corporate social responsibility values, respectively, are communicated and possibly aligned by the selected Danish social enterprises on their corporate websites. Thus, for each of the enterprises, the website texts presenting who the enterprise is and what it offers (often headed 'About Us') and the texts presenting its mission/vision and CSR/responsibility, respectively, are analyzed and categorized (coded by semantic units) according to the taxonomy in Rokeach's value system just described. By using theoretically driven, closed coding categories, the analysis will allow for comparing value systems across the social enterprises in the sample. In 'ordinary' companies, a former study has shown that companies tend to primarily apply competence values when describing who they are, and what they do, while shifting to a moral value focus in their CSR texts (Schmeltz 2014). The question is whether social enterprises, which logically belong in the transforming stage cf. the CSR Implementation and Communication Model, apply a more aligned value system across text type, or if they too struggle with balancing competing value systems in their communication as they are further challenged by addressing stakeholders from several sectors simultaneously.

4.   Findings and discussion
The texts from the sampled social enterprises have been interpreted and coded following Rokeach's system of values framework (1979). For each of the texts included, an overall assessment has been made as to which values are most dominant in the individual texts (referred to as *primary values* in the table overviews below) and which values carry a more supportive (referred to as *secondary values*) role in the texts.

From an institutional perspective, it is interesting to note that the enterprises, although a relatively new type of organization, have more or less the same pattern in their use of value systems in the two types of text. Thus, the findings indicate that the enterprises, much like 'ordinary' companies, work with two different sets or systems of values: primarily competence-based values when presenting who they are, and moral and social values when presenting their mission/vision and responsibilities. The question is whether this is a reflection of organizational isomorphism within this particular sector, or if it is reflective of a call for legitimacy in one or more already established sectors,

i.e. the private sector and the social sector. An overview of the findings is presented below:

Figure 4: Overview of findings – Enterprise A

Enterprise A: Grocery shop		
Text type	Who we are and what we do	Mission/vision – our responsibility
Primary values	Capable (competence) Ambitious (competence)	Helpful (moral) Responsible (moral)
Secondary values	A sense of accomplishment (personal)	Equality (social) A sense of accomplishment (personal)

Figure 5: Overview of findings – Enterprise B

Enterprise B: Construction company		
Text type	Who we are and what we do	Mission/vision – our responsibility
Primary values	Capable (competence)	Responsible (moral) Helpful (moral)
Secondary values	Ambitious (competence)	Capable (competence) Ambitious (competence) A world of beauty (social)

Figure 6: Overview of findings – Enterprise C

Enterprise C: Bike maintenance and service		
Text type	Who we are and what we do	Mission/vision – our responsibility
Primary values	A world of beauty (social) Ambitious (competence)	A world of beauty (social) Ambitious (competence) Responsible (moral) Equality (social) Helpful (moral)
Secondary values	Responsible (moral) Equality (social) Helpful (moral) Capable (competence)	Capable (competence) Obedient (moral) Honest (moral) A sense of accomplishment (personal)

Figure 7: Overview of findings – Enterprise D

	Enterprise D: Service provider	
Text type	Who we are and what we do	Mission/vision – our responsibility
Primary values	Capable (competence) Ambitious (competence)	Equality (social) Responsible (moral) Helpful (moral) Capable (competence)
Secondary values	Equality (social) Responsible (moral) Helpful (moral) A sense of accomplishment (personal orientation) Imaginative (competence)	Honest (moral) Clean (competence)

The findings seem to reflect the reported difficulties of establishing and communicating a clear identity towards stakeholders. Hence, it appears that social enterprises are struggling to communicate their identity as social businesses (based on moral and social values), because they are simultaneously very eager to demonstrate that they are competent businesses (focusing on competence values). One might wonder why, seeing as they are, contrary to 'ordinary' companies, indeed born with CSR or responsibility as part of their DNA, the enterprises do not combine or merge the value system to a greater extent? In an institutional perspective, this could be seen as a call or search for legitimacy, as mentioned in the beginning of this section, in two sectors at the same time: the one based on competences is aimed at the private sector, the traditional field of businesses. The other, based on moral and social values, is a call for legitimacy in the social sector.

As a consequence, the enterprises are communicating and sending mixed, at times even contradictory, signals about who they are, perhaps because they have to cater for two very different fields, and hence different sources of legitimacy. It should be noted, however, that the findings also indicate that the larger (and perhaps more established) the enterprises get, the greater the propensity to mixing the values is. Enterprises A & B have a very clear division between applying competence values when explaining who they are, and moral values when explaining their mission/vision. A possible explanation could be that the aforementioned reported problems of having difficulties being recognized as a serious business, competing on equal terms and offering the same level of quality as 'ordinary' businesses, are predominantly to be found either in the early stages of the organizational lifecycle (determined by organizational age) or perhaps in the size of the organization. Thus, the more well-established, experienced and successful (in terms of higher number of employees), the more the enterprises dare break with the traditional ways of legitimizing themselves, and, consequently, the more willing they also are to expose and explain themselves as crossing the traditional sectorial borders and belonging in the new, fourth sector.

5. Conclusion

When organizations are crossing boundaries, in this case both organizational structural boundaries and consequently identity boundaries, it may be beneficial to see communication as the link or the boundary spanner between the different identities that this new type of organizational structure encompasses. But in the cases explored here, the communication does not perform that role as its content in terms of values portrayed differs quite a lot depending on whether the objective is to describe who the enterprises are, and what they offer or their mission/vision in terms of CSR.

Such differing, or perhaps even competing, value systems might explain why enterprises of this

particular type of organization struggle to communicate who they are. Thus, greater alignment between value systems communicated could be a way of both communicating clearly who they are, while simultaneously starting to establish social enterprises as a fourth sector, and thus organizational type and structure, in its own right. Other researchers (Smith et al. 2010; Dees 2012) have also pointed to the necessity of reconciling the value systems that, in this particular example focusing on the communication, result in the communication of two separate identities of the organizations. In his study, Dees (2012) argues that in the particular case of social enterprises, the different value systems applied are caused by the underlying, sometimes conflicting, cultures: "one is the culture of charity; the other is the culture of problem solving" (Dees 2012: 321). In order for social enterprises to become successful, Dees claims, they need to "adopt a data-driven, analytic value-system that blends the passion that attracts people to the cause with a rationality that will improve performance" (Dees 2012: 331). Much the same could be said for communicating and achieving a strong, coherent, yet unique, corporate identity.

In conclusion, the findings of this study offer new insights that can inform social enterprises in their planning and execution of their corporate identity communication. The dual approach of attempting to claim legitimacy in two very different fields by way of two different, sometimes opposing, value systems may not be beneficial. Instead, social enterprises could opt for claiming legitimacy, and thus enter into, in a possible fourth sector, by some referred to as the for-benefit sector (Sabeti 2009). This would also enable them to communicate their identity in a much clearer manner and hence create more awareness of this emerging field where they could be considered legitimate.

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