

## **International Journal of Advanced Business Studies**

https://besra.net/index.php/ijabs/



Full length article

# Social Enterprises: Unlocking Zambia's potential to achieve the Sustainable Development Goals (SDGs)

#### **Dennis Zulu**

University of Zambia

Corresponding e-mail: <a href="mailto:dhz3315@yahoo.com">dhz3315@yahoo.com</a>

Article Info ABSTRACT

Received: 20.02.2025 Accepted: 27.02.2025 Available online: 30.05.2025

#### **Keywords:**

Sustainable Development Goals, Social Enterprises, development, social services, legal recognition, limited financing, business development services

#### DOI:

https://doi.org/10.59857/PMGH5576

Zambia has faced numerous developmental challenges that have adversely affected progress towards achieving the SDGs. Having to deal with high levels of poverty, unemployment, limited access to social services has severely constrained the government's ability to advance its development agenda. As government cannot address the challenges alone, this paper explores the potential that social enterprises have in complementing Government efforts towards achieving the SDGs. Using a qualitative approach the study reviewed literature to establish the extent of contribution to the SDGS by Zambian social enterprises and identified challenges encountered in doing so. The findings revealed that social enterprises were contributing to the SDGs in some cases unintentionally. The findings highlighted the operational problems faced by social enterprises including lack of legal recognition, limited financing and access to business development services. The study suggests recommendations to address the challenges that constrain social enterprises from supporting Governments' efforts towards achieving the SDGs.

#### 1. Introduction

Zambia faces numerous social economic development challenges. In its 8<sup>th</sup> National development Plan, the Government has identified what it considers to be the most persistent social economic challenges. These challenges include low diversification of the economy, high youth unemployment, high incidence of poverty and inequalities, low education out comes and inadequate access to other social services (GRZ, 2022). According to UNICEF (2024), allocations to the social sector rose to K73billion, however as a share of the total national budget the allocation fell from 30 percent in 2024 to 24 percent in 2025. Given the current fiscal space constraints facing the Zambian Government, it is unlikely that funding to the social sector will rise to levels that are needed to address the demand for social service across the country in the short to middle term. As Zambia faces challenges that impact all aspects of its developmental aspirations, it is evident that the Government will not have the resources to effectively address all these multifaceted problems on its own. It is therefore imperative that government explores alternative strategies that will assist it in addressing its social sector challenges and ultimately catalyse progress towards the achievement of the sustainable development goals (SDGs) by 2030.

Given that the achievement of SDGs is heavily weighted on progress made in the social sector, Zambia success will depend on the effectiveness of its interventions in this developmental area.

This study investigates the social enterprise model as a possible panacea to Zambia's aspirations of achieving the SDGs. Evidence from around the world that highlights the successes that have been achieved in the social sector in countries where social enterprises have been assisted to thrive. Given this record and the inherent strengths of social enterprises in providing social services, it might be worthwhile for the Zambian government to consider this option. The benefits of social enterprises are not just limited to the fact they do not only bring to bear their own financial resources, but they also bring innovativeness and creativity that is directed towards social services provision. The emergence of the social enterprise model therefore provides a specifically tailored intervention through which the for-profit and not for profit social enterprises in Zambia can provide an intervention mechanism needed to accelerate Zambian progress towards the SDGs.

## What are the sustainable Development goals (SDGs)?

By adopting the SDGs in in 2015, all member states of the United Nations committed to a global partnership towards peace and prosperity, for people and planet (UN, 2015). The 17 SDGs with their accompanying 169 targets provided the world with a blueprint for development and making the world a better place for everyone. Zambia as a member of the United Nations was a signatory to the SDGs and has since 2015 taken various actions including aligning its 8<sup>th</sup> National Development Plan with the SDGS otherwise referred to as Vision 2030. Similar steps have been taken to ensure the implementation of the SDGS as evidenced by the integration of activities to implement action to achieve the SDGs in other national documents including the national budget which allocates resources to the attainment of specific aspect of the SDGs.

#### Status of SDGs in Zambia

The current performance level of Zambia's progress towards achieving SDGs has been weak. According to the sustainable Development Report Zambia (UN, 2024) ranked 147 out of 166 in the SDG index rank with an index score of 54.44. Further assessment of the Zambia's performance trends revealed that the country was on track in only 18 percent of the goals, 62 percent had limited progress, and 40 percent were worsening (UN,2024). Amongst the 17 goals, the following were the noticed trends: goal 1 and goal 16 were decreasing, goals 2,3,5,7,11,12, 15 were stagnating, goals 6,8,9,1013,17 were moderately improving and goals 4 and 14 had no data. Based on the current trends, it evident that Zambia's SDG performance indicators were particularly weak, especially on the SDGS that related to the provision of social services, especially to the most vulnerable in communities across the country. Another concerning observation was that Zambia only had data available for 71 or 34 percent of the 208 indicators applicable to Zambia (ZamStats, 2021). The low data availability was attributed to limited national capacities in collecting and managing administrative data due to insufficient financing to undertake statistical activities. The implication of the non-availability of data on these indicators is that the country is unable to determine the status of the related SDGs.

Given Zambia's weak status regarding progress made towards achieving the SDGs, it has now become a matter of urgency that Government considers additional interventions to complement those it is already being implemented if the county is to have any chance of achieving vision 2030. A possible intervention would be to

encourage private public partnerships which would in this case unlock opportunities for social enterprises to contribute to the cause.

## What are social enterprises?

Social enterprises may be a new model of enterprise in Zambia, but this is not so in other parts of the world. Social enterprises are different from the traditional type of enterprise as they pursue two objectives rather than one. Discussions centred around reaching a consensus on one single definition of social enterprise have been going on for years. However, reaching this consensus may prove to be untenable given the contextual influences on how social enterprises are defined in various parts of the world. According to Diaz-Foncea, M., & Marcuello, C. (2023), the concept of social enterprises remains ambiguous, with blurred boundaries for which no consensus has been reached. In light of complexities associated with the definition of social enterprises, for the purposes of this study, a social enterprise is defined as an organisation that conducts private activities in the public interest, organised with an entrepreneurial strategy, whose primary purpose is not the maximisation of profit but the attainment of specific economic and social goals, which can bring innovative solutions to the problems of social exclusion and unemployment (OECD, 2013)

The unique characteristic of social enterprises is that they have dual goals which are to attain financial sustainability and to deliver on an identified social mission profitability. This distinguishes social enterprises from traditional enterprises who normally have one objective which is usually profitability.

#### The Sustainable Development goals and social enterprises.

Achieving the sustainable development goals is critical for social and economic development not only in Zambia but in other parts of the world. In this regard, the government of Zambia has taken deliberate steps in ensuring that its policies and programme interventions are aligned with the goals. It is also well known that social enterprises have the potential to effectively contribute to the socio-economic development of a country by effectively delivering on their social mission. In this regard, the linkage becomes obvious. In Zambia, the social enterprises operating have a broad and diverse number of social objectives which include women empowerment, improving access to health care, water and sanitation, the promotion of sustainable energy sources, providing education opportunities, job creation and sustainable agriculture to mention a few. As all these social objectives fall within the ambit of the SDGs it is obvious that there is a strong linkage between the social mission of social enterprises operating in Zambia and the SDGs

#### What opportunities do social enterprises have in supporting the SDGS?

As Zambia takes measures that are intended to result in progress being made towards achieving the SDG goals, it is worth considering the contribution that Social Enterprises can play a role in making this happen. The SDGs are about addressing the deficits relating to the availability of social services to the population which ties in nicely with the social missions that social enterprises are set up to achieve. The linkage between the two can be one of mutual benefit in that contributing to the achievement of the SDGs can give social enterprises the recognition that they need as partners in national development

Furthermore, for social enterprises that are facing various operational challenges that include obtaining reliable and cheap financing, aligning with the SDGs can unlock opportunities for funding of social enterprises from international funding institutions which will support their aspirations for viability and sustainability

#### **Rationale**

Across the world, many developing countries Zambia included are facing challenges in making the required progress needed to achieve the sustainable development goals by 2030. In fact, if the Zambia continues the currently trajectory, it is obvious that it will not achieve the SDGs by 2030. This calls for action in as far as finding strategies which can be used to fast-track progress to the desired levels. Based on evidence for other parts of the world, it is evident that with the necessary support, social enterprises can complement and ultimately assist government in its efforts in achieving the SDGs. The rationale for undertaking this study is therefore to establish whether indeed, social enterprises can indeed support the Zambian government efforts towards achieving the SDGs and if this is the case what can be done to ensure that social enterprises do have the enabling environment to enable them to undertake this role effectively

## **Study objectives**

- 1. To establish how social enterprises can complement the Zambian government's efforts directed towards accelerating progress towards the achievement of the SDGs.
- 2. To examine the challenges that hinder social enterprises in Zambia and the opportunities they can leverage to enhance their contribution to achieving the Sustainable Development Goals (SDGs)
- 3. To provide recommendations on how social enterprises can be effective partners in ongoing efforts to achieve the SDGs.

## Methodology

A qualitative methodology was used for the study, and this was done using an extensive review of available secondary information. The information from the literature review was analysed to look for common themes etc. The literature review was facilitated using electronic search engines such as google scholar and other similar applications. Additional information was obtained from on online journals, company reports and other relevant documentation. Websites hosted by Government Ministries, departments and Agencies also provided a wealth of information that included enterprise laws and policies which were all useful in providing insights on various aspects of the enterprise ecosystem in Zambia. Following the collection of the information, a process of reviewing all the documents was done which led to the identification key themes, trends, opportunities and challenges that all impacted the operations of social enterprise in Zambia. This was critical in that the results from this analytical process was used to come up with the recommendations and conclusions of the study.

#### Literature review

#### Introduction

To obtain insights into the state of knowledge about social enterprises and the possible role they can play in accelerating the achievement of the SDGs, an extensive literature review was undertaken. The documents that were reviewed showed that the subject had attracted the interest of scholars across the world, and this explained

the availability of several types of information which was specific to individual countries and that which was general. This significantly helped in facilitating the literature review. The findings derived from the literature review were grouped under individual thematic headings and are presented as follows.

## Social enterprises as mechanisms for achieving the SDGs (Evidence from countries)

Studies undertaken by various scholars indicate that social entrepreneurship can indeed play a role in helping to address the challenges faced by many governments across Africa in providing social services to their people. This would undoubtedly complement efforts of governments directed towards accelerating efforts targeted at achieving the sustainable development goals (SDGs). In supporting of this premise, Martin and Osberg (2015) not only identified social entrepreneurs as drivers of transformation but also as catalysts in converting delivery systems that were usually fraught with never ending challenges in the provision of social systems, into ones that were just, efficient and sustainable.

This position was supported by evidence from a Ghana where social entrepreneurship is gaining popularity due to the positive outcomes that have been realised from providing services to their clients. In setting out to provide a new Ghanaian perspective on how social enterprises could be provide an alternative path towards achieving the UN's SDGs, Quaye et.al (2024) in the findings from their study, established the existence of a strong connection between the pre-established objectives of social enterprises which were to resolve social problems and achieving the SDGs. The study by Quaye et.al (2024) further suggested that social enterprises were a type of business model that was ideally suited to contributing to the achievement of the SDGs. They based their preposition on the inherent traits of social enterprises included the fact that they were social mission-driven nature, innovativeness and their consistency in focussing on empowerment and inclusion. Other social enterprise traits that Quaye et.al (2024) highlighted were their ability to collaborate and understand the local context which all provided them with a unique opportunity to act as powerful catalysts for sustainable development.

The focus on the attributes of social enterprises as being their source of their suitability to complement efforts to achieve the SDGs was further supported by Bansal et.al (2023). They postulated that there was evidence that the identified attributes of social enterprises including having a social mission, well organised collaborative networks, innovation, financial viability and level of scalability all assisted in their contribution to sustainable development. According to Bansal et.al (2023) this was because the goals of social enterprises and the Sustainable Development Goals (SDGs) are mutually reinforcing and complementary.

Further recognition of the role that social enterprises could play in supporting the achievement of the SDGs was put forth by Fauziah & Kassim (2022) in their study which highlighted the expectation in Indonesia that social enterprises could significantly impact the country's economy in a positive way and assist meeting the Sustainable Development Goals (SDGs). Similarly, Goyal et.al (2021) studied social entrepreneurial strategies with the aim of understanding how these could be used to the lack of social services that peri-urban areas of India were facing. Their findings recommended three strategies that could provide scalable solutions to the problem. The first was to use latest digital technologies to decrease cost and increase outreach, secondly to establish extensive partnerships and thirdly by focussing on social innovation and promotion of business models such as social enterprises.

To obtain insights into a social business model that had been performing extremely well based on evidence from GDFL, a French-Bangladeshi joint venture, Ahmed & Ahmed (2024) undertook to evaluate and establish whether social business models like GDFL could be implemented in developing and transitional economies to address poverty issues and achieve several sustainable development goals (SDGs). Their findings showed that by using a blended revenue approach to remain economically sustainable, the social enterprise model could be implemented successfully in similar economies in Asia and Africa

## **Measuring Social Impact**

The contribution of social enterprises to the achievement of the SDGs can only be ascertained if there are robust mechanisms to measure the impact of their social missions. After all it is the social missions that are linked to the SDGs. Measuring impact of social enterprises has been a focus of study by several scholars as it only by understanding how well social enterprises perform in achieving their social missions can we really establish whether they can contribute to the achievement of the SDGs.

Perrini et.al (2021) undertook one such study as part of their efforts to address the conceptual gaps that were inherent in the measurement impact and value of social entrepreneurship (SE). The outcomes of the study were also intended to be used to equip social entrepreneurs with better knowledge of the available methodologies for measuring impact and supporting their decision-making process. The existence of a wide range of methods for measuring social impact was, however, identified to have brought about a specific challenge for social enterprises as they encountered difficulties in selecting the best method to correctly carry out the measurement process. Perrini et.al (2021) also highlighted the high level of fragmentation and the wide range of methodologies that characterized the existing literature on the measurement of social impact. This had brought about a great level of confusion when it came to the selection of the most appropriate methodology for the measurement of an individual social enterprises' social mission. This confusion has frequently led to social enterprises being discouraged to undertake the measurement process. If not addressed, the difficulties faced by social enterprises with the measurement process will pose a challenge in determining the extent of their contribution to the SDGs.

In their study, Grieco et.al (2015) also noted the importance and strategic role that the assessment of social impact played in facilitating the understanding by social enterprises of the extent of achievement of their social missions. They attributed the development of the many models of assessment to the growing interest in the practice of social impact assessments. And just as Perrini et.al (2021) had observed, Grieco et.al (2015) also recognised the fragmentation of the approaches to assessment and attributed this to the absence of a classification system. To address this fragmentation Grieco et.al (2015) proposed a hierarchical cluster analysis that was developed based on a sample of 76 SIA models. This analysis grouped social impact assessments into macrocategories which enabled social entrepreneurs to select a model that was best suited to their needs.

Having noted the absence of specific tools to appraise the impact of social businesses on the fulfilment of the Sustainable Development Goals (SDGs), Diaz-Sarachaga & Ariza-Montes (2022) undertook to address this gap by developing a novel rating system using a three round Delphi process. This study resulted in a new tool which comprised of twenty-eight indicators that represented 12 SDGs where the weight of social facet prevailed over those of other sustainability dimensions. The tool used the weighted sum of indicator values to determine the impact of the social enterprise activities on the SDGs.

#### **Linking Social Enterprises to sustainable development goals**

In their paper, Vujaninović et.al (2018) noted that despite only a few social enterprises explicitly connecting their work to the SDGs, social entrepreneurship did represent an innovative and holistic business model that could play a role in addressing global challenges. This judgement was based on the assessment that Vujaninović et.al (2018) undertook and whose outcomes showed that the business-as-usual approach was not suited for achieving the SDGs. In supporting this position, Littlewood & Holt (2018), presented a conceptual framework that explained how social enterprises could contribute to the Sustainable Development Goals (SDGs). By citing examples of global social enterprises, the conceptual framework, elaborated the contributions of social enterprise contributions to the SDGs that is whether they were confined to one or a small number of value chain activities or extend throughout value chains, and whether these contributions focused on one or a small number of SDGs or multiple SDGs. have been identified as the dimensions However, with 17 SDGs and 169 associated targets, understanding how social enterprises can contribute to the achievement of these goals remains a challenging undertaking, more so due to the diversity of social enterprise models that exist across the world.

In exploring the possible linkages between social enterprises and the Sustainable Development Goals (SDGs), Kassim et al. (2020) emphasised how social enterprises could contribute to the attainment of these global goals by aligning their social missions to them. Using a mapping approach, Kassim et al. (2020) illustrated how various social enterprises can be linked to specific SDGs and in doing so provided a framework by which an understanding of their impact and potential contributions could be facilitated.

## **Challenges faced in supporting SDGs**

The need to show the value addition that social enterprises could bring to the achievement of the SDGs did come with challenges. Kassim et al. (2020) identified and discussed the challenges faced by social enterprises, particularly those that had to do with measuring their impact and aligning their social mission with the SDGs. They emphasised the need for efforts to be directed towards the development of effective performance measurement tools that social enterprises could use to highlight their social contributions hence demonstrating their worthiness to stakeholders including those that were providing the funding. Huizing (2023) expressed the same views regarding the need for social enterprises to show their contributions to the SDG. He also advocated for the development of tailored measurement frameworks that were aligned with the specific objectives of social enterprises whilst at the same time addressing the broader goals of SDG3 which was of particular interest to him. By doing so Huizing (2023) argued, social enterprises could effectively show their value and effectiveness in their quest to promote health and well-being within communities.

Günzel-Jensen et al. (2020) adopted a different approach in trying to establish the relevance of the SDGs on entrepreneurial projects. The difference was that he studied this from the social entrepreneur's perspective. The motivation behind this study was to obtain insights into how social entrepreneurs viewed and engaged with the SDGs while running their enterprises. The findings from their research were quite revealing, they did show that many social entrepreneurs were aware of what the SDGs were. Günzel-Jensen et al. (2020) however established that despite the knowledge, the engagement of the social entrepreneurs with the SDGs varied significantly. For some the SDGs provided a framework that legitimized their operations. In concluding the work, Günzel-Jensen et al. (2020) stressed the point that while the SDGs hold the potential for enhancing the visibility and legitimacy

of social entrepreneurial ventures, their effectiveness depended on the context and specific needs of the social entrepreneurs.

## **Study findings**

The study revealed that social missions of the social enterprises were broadly aligned to the SDGs. It was however difficult to ascertain whether this was out of a deliberate undertaking by the social entrepreneur, or it had happened coincidentally. Some of the social enterprises indicated that they were not aware of the alignment of their social emissions to the SDGs and were therefore unaware that they are indirectly contributing to the SDGs. They explained that the motivation towards selecting a particular social mission was to respond to identified challenges being faced by their clients rather than a need to contribute to the SDGs. In this regard, the contribution of the social enterprises to the SDGs was accidental rather than through a deliberate effort on the part of the enterprises to do so.

Though there was broad awareness by some of the social entrepreneurs in Zambian as to what the SDGs and their related targets were, they were still a lack of knowledge as to how exactly they could therefore align themselves to them. This was despite the fact that the selected social missions were by default in line with the SDGs as they related directly to addressing the challenge of accessing social services including education and health.

It was also noted that some social enterprises have gained positive prospects in various aspects due to aligning themselves with SDGs and other global agendas. This did not only give credibility as a socially responsible enterprises but also enable them to benefit from funding opportunities established to support these global goals.

The contribution of social enterprises to the SDGs remained contentious due to the inability of assess the impact of their work on the communities that they served. Though the social enterprises had clearly defined social missions, it was evident in some cases that they were having difficulties assessing their impact for several reasons including not having the appropriate tools and staff to be able to do this work.

Though social enterprises have expressed an interest in consciously contributing to the SDG, it was clear that they continued to face operational challenges which continued to adversely affect their ability to contribute to the SDGS. Addressing these challenges would be critical if social enterprises were to play their part in supporting the Zambian governments aspirations of achieving the SDGs.

#### Challenges faced by social enterprises

Both profit and not-for-profit social enterprises identified an unfavourable business environment as the primary factor that was impacting the viability and sustainability for both profit and not-for-profit social enterprises (Zulu, 2024). The main factors that were identified as the main contributors to the unfavourable environment include:

The lack of a distinct legal recognition of social enterprises as a business model by existing Zambian laws and policies. This by itself has been identified as the single reason that has impeded the growth of social entrepreneurship in Zambia.

Due to the lack of legal recognition, social enterprises cannot access affordable financial resources, for example or even benefit from both fiscal and non-fiscal incentives that may be available for other organisations that have been established to benefit the public.

Not being recognized as a distinct model of enterprises in Zambia has also meant that there has been no investment in establishing services that would provide the specific business development services that are desired by social enterprises. The business development services that are currently available are targeted at traditional enterprises and do not therefore respond to or address the unique challenges that social enterprises face. This poses a serious hurdle for many social enterprises as they usually do not have in-house expertise to assist them in navigating the many operational problems that they encounter while running their enterprises.

Another important challenge that will need to be overcome if social enterprises are to effectively contribute to the attainment of the SDGs is how to assess the impact of their work in the communities that they service. Mechanisms will need to be put in place and data collected to ascertain the exact contribution of social enterprises to the achievement of the SDGs.

#### **Recommendations**

The following recommendations are proposed:

There is need to recognise the contribution that social enterprise can play to complement Government efforts in supporting the provision of social services. This will require the following concrete actions to be taken:

This will require giving social enterprises special considerations to promote and provide them with an enabling environment to encourage the establishment and growth of social enterprises in Zambia. In Zambia, this will require the enactment of an appropriate legal and policy regime specifically tailored to support social enterprises. Currently social enterprises have had to operate under the existing legislation such as the Small Enterprises Development Act No.29 of 1996, the Companies Act No. 10 of 2017 and Cooperatives Act No.20 of 1998 which are particularly not suited for their type of business

-Government to support organizations such as the Business Development Service Providers Association of Zambia (BDSPAZ) so they have a corporate and tailored approach to working with social enterprises. The BDSPAZ was established to provide business development services to micro, small, and medium enterprises (MSMEs) to support their growth and sustainability objectives.

-Provide fiscal and non-fiscal incentives to social enterprises in Zambia including funding from Constituency Development Funds (CDF). In addition to providing funds to community groups who provide social services which is currently the practice, consideration should be taken to the allocation of some of these CDF funds to social enterprises working in the communities. Other fiscal incentives could include the granting of tax waivers on social enterprises given their contribution to the community. Not only will this ensure the increased provision of social services, but this measure will also assist the social enterprises to be more viable and sustainable.

- -Access to alternative financing sources for social enterprises should be facilitated by relevant institutions from both the public and private sectors. For example, through the Lusaka Stock Exchange Alternative window as is the case in Jamaica and India where a Social Stock Exchange. These Exchanges were established to enable social enterprises to raise capital for their operations through listing.
- -Efforts should be directed at improving the capacities of the social enterprises to be able to measure impact. This will assist in being to assist in attributing the contribution of the social enterprises to the broader agenda on the SDG
- -Programmes to sensitise social entrepreneurs on the linkages between their social missions and the SDGs need to be implemented. There is an opportunity for a win-win outcome arising out of this, as social enterprises could benefit from the legitimisation of their work through affiliation whilst work towards achieving progress in achieving the SDGs would be boosted due to the participation of social enterprises

#### **Conclusions**

Social enterprises offer an innovative and holistic business model that could significantly and positively impact the efforts that were being made by various governments across the world to achieve the SDGs (Vujaninović et.al, 2018). In return the SDGs, offer social enterprises the potential to legitimise and enhancing their visibility as entities that could make a difference in pushing a country like Zambia towards meeting its socio-economic development aspirations (Günzel-Jensen et al., 2020). However, if social enterprises are to play a role complementing the Zambian governments efforts in meeting the SDGs, it is imperative that efforts are made to address the operational challenges that the social enterprises continue to face in the country. This will need the concerted efforts of all stakeholders to put in place measures that will give social enterprises the opportunity to not only thrive but also make the needed contribution to the achievement of the SDGs in Zambia.

#### References

Ahmed, J. U., Islam, Q. T., & Ahmed, A. (2024). Social enterprise marketing strategies<sup>1</sup> to achieving sustainable development goals in an emerging economy: lessons from emerging economies. *International Journal of Innovation and Sustainable Development*, 18(1-2), 187-205.

Azmat, F. (2013). Sustainable development in developing countries: The role of social entrepreneurs. *International journal of public administration*, *36*(5), 293-304.

Bansal, S., Garg, I., & Vasa, L. (2023). Can social enterprises aid sustainable development? Evidence from multistage investigations. *PloS one*, *18*(2), e0281273.

Diaz-Foncea, M., & Marcuello, C. (2023). Social Enterprises: Conceptual Debates and Approaches. In: Peter, H., Vargas Vasserot, C., Alcalde Silva, J. (eds) The International Handbook of Social Enterprise Law. Springer, Cham

Diaz-Sarachaga, J. M., & Ariza-Montes, A. (2022). The role of social entrepreneurship in the attainment of the sustainable development goals. *Journal of Business Research*, 152, 242-250.

Esau, H. O., & Tengeh, R. K. (2022). Key success factors for scaling social enterprises in South Africa. *Entrepreneurship and Sustainability Issues*, *9*(4), 396.

Fauziah, N. N., & Kassim, S. (2022). Cash Waqf Model for Social Enterprise to Achieve Sustainable Development Goals in Indonesia. *AL-MUZARA'AH*, 95-105.

Goyal, S., Agrawal, A., & Sergi, B. S. (2021). Social entrepreneurship for scalable solutions addressing sustainable development goals (SDGs) at BoP in India. *Qualitative Research in Organizations and Management: An International Journal*, 16(3/4), 509-529.

Grieco, C., Michelini, L., & Iasevoli, G. (2015). Measuring value creation in social enterprises: A cluster analysis of social impact assessment models. *Nonprofit and voluntary sector quarterly*, 44(6), 1173-1193.

Günzel-Jensen, F., Siebold, N., Kroeger, A., & Korsgaard, S. (2020). Do the United Nations' Sustainable Development Goals matter for social entrepreneurial ventures? A bottom-up perspective. *Journal of Business Venturing Insights*, *13*, e00162.

Huizing, Z. Measuring the social impact of social enterprises on SDG3.

Kassim, E. S., Tajmi, T. A. M., Hairuddin, H., Malik, A. M. A., & Tobi, S. U. M. (2020). Mapping social enterprise to sustainable development goals. *International Journal of Environment and Sustainable Development*, 19(2), 209-237.

Rahdari, A., Sepasi, S., & Moradi, M. (2016). Achieving sustainability through Schumpeterian social entrepreneurship: The role of social enterprises. *Journal of cleaner production*, *137*, 347-360.

Littlewood, D., & Holt, D. (2018). How social enterprises can contribute to the Sustainable Development Goals (SDGs)–A conceptual framework. In *Entrepreneurship and the sustainable development goals* (pp. 33-46). Emerald Publishing Limited.

Martin, R. L., & Osberg, S. (2015). *Getting beyond better: How social entrepreneurship works*. Harvard Business Review Press.

Nwauche, S., & Claeyé, F. (2024). Institutional voids: An impediment to social enterprises in the achievement of the sustainable development goals in South Africa. *Journal of Social Entrepreneurship*, *15*(3), 1088-1110.

OECD (2022), Designing Legal Frameworks for Social Enterprises: Practical Guidance for Policy Makers, Local Economic and Employment Development (LEED), OECD Publishing, Paris.

Perrini, F., Costanzo, L. A., & Karatas-Ozkan, M. (2021). Measuring impact and creating change: A comparison of the main methods for social enterprises. *Corporate Governance: The International Journal of Business in Society*, *21*(2), 237-251.

Quaye, J. N. A., Halsall, J. P., Winful, E. C., Snowden, M., Opuni, F. F., Hyams-Ssekasi, D., ... & Fairhurst, B. (2024). Social enterprises and the Sustainable Development Goals (SDGs): a means to an end. *Environment, Development and Sustainability*, 1-30.

Sarasvathy, S.D., Dew, N., Velamuri, S.R., Venkataraman, S. (2010). Three Views of Entrepreneurial Opportunity. In: Acs, Z., Audretsch, D. (eds) Handbook of Entrepreneurship Research. International Handbook Series on Entrepreneurship, vol 5. Springer, New York, NY. https://doi.org/10.1007/978-1-4419-1191-9\_4

Seelos, C., Ganly, K., & Mair, J. (2006). Social entrepreneurs directly contribute to global development goals. In *Social entrepreneurship* (pp. 235-275). London: Palgrave Macmillan UK.

UN (2024). Zambia- Sustainable Development report. Retrieved from: dashboards.sdgindex.org

UNICEF (2024). An analytical brief of the 2025 Social Sector budget.

Vujaninović, P. K., Lipenkova, S., & Orlando, E. (2018). The role of social entrepreneurship as a key driver of the agenda 2030. *Regional Academy on the United Nations*.

Zambia Statistics Agency (2021). Sustainable Development Goals - Indicator Baseline Report: Retrieved from <a href="https://www.zamstats.gov.zm">www.zamstats.gov.zm</a>

Zulu, D. (2025). Exploring the key challenges affecting the viability and sustainability of Social Enterprises in Zambia. University of Zambia