# Journal of Intercultural Management

Volume 6 Number 3 September 2014



Journal of Intercultural Management Vol. 6, No. 3, September 2014, pp. 57–71 DOI 10.2478/joim-2014-0019

Desiree Meurs\*

Ryerson University Accounting Society, The Netherlands

Adrie Spruijt

Ryerson University Accounting Society, The Netherlands

Pieter van Nispen tot Pannerden\*

Ryerson University Accounting Society, The Netherlands

# Social return and organisational culture

**Abstract:** 'Social return' (SR) is a term in the Netherlands that summarises all efforts to integrate people with a mental or physical handicap in the labour market. It is an important political topic because government wants not only an inclusive society but also a decrease of expenditures on social benefits; an important topic for employers, because organisations can profile themselves as socially responsible; and a topic for applied research, finding ways and means of realising the concept.

The Rotterdam University of Applied Sciences is mainly involved because of the value of SR for applied research and the development of solutions that work. Several projects have been implemented with third parties, all of them involving students, e.g. through BA graduation research. However, the research also shows that there is no large-scale adoption among entrepreneurs yet. Three problems have been identified: (1) the SR policy currently has many negative side effects; (2) entrepreneurs must recognize that the involvement of employees with a SR indication not only costs money but may also contribute to profits; (3) insufficient attention is paid to finding the proper match between possible employees and suitable jobs (possibly with an adapted working environment). However, 'social return' is a feasible concept and the problems may be addressed. At the same time the initial efforts on realising 'social return' point at the importance of organisational culture.

The main aim of this paper is to show the link between organisational culture and the successful implementation of social return.

<sup>\*</sup> d.n.d.meurs@hr.nl; p.nispen@ziggo.nl

**Key Words:** Social return, organisational culture, employees, entrepreneurs, government, the Netherlands.

## Introduction

In the Netherlands the concepts of 'social return' and 'participation society' are politically hot potatoes with possibly major consequences for tens of thousands of people and huge financial consequences [Klamer et al, 2005]. They imply a major reorganisation of the welfare state and are possibly setting examples for other countries. In view of such importance a proper understanding of these concepts and their consequences are of course of prime importance, as well as determining all the conditions and ways and means of realizing them. This implies and includes a role for the Rotterdam University of Applied Sciences (RUAS), in particular its R&D Centre Entrepreneurship and Business Innovation (EBI).

This paper first describes the concepts in question and the reasons for their importance. It then moves on to the applied research in this field, in particular the co-operation between the R&D centre mentioned and business in the Rotterdam area. Although most of the work in question is on-going, we do know already that SR is not yet fully adopted by entrepreneurs, because they don't know how to apply the concept of social return successfully. Developing more details in the months to come, a toolbox and a 'manual' of best practices may emerge. Part of this story is that much attention needs to be paid to the so-called soft factors, presenting themselves as hard conditions. These soft factors are on the one hand part of the organisational culture and influencing organisational culture on the other [Assenberg van Eijsden et al., 2013; Bryan et al, 2014; Timmers, 2014]. An additional objective of this paper is to draw the attention of possibly interested parties to these topics, either because they are already actually involved (possibly under different labels) or because they face a future in which such a debate may well start in their own society.

## **Concepts and Importance**

Although the Dutch use the English term 'social return', the concept is (still) rather Dutch. The words may be even confusing when you think about the concept 'social entrepreneurship'. The latter indicates that social entrepreneurs are individuals with social passion and creativity to find innovative solutions to society's most pressing social problems. They do not leave societal needs to the government [Ashoka, 2014; Praszkier & Nowak. 2012].

However, social return (SR) in the Dutch context is initiated by the government. It encompasses, all efforts to include people with a distance to the regular labour market, not in special employment locations created by the welfare organisations; e.g. people with a physical disorder, people who are partially fit for work or even young people looking for an internship. New legislation forces companies to hire

people with a distance to the labour market if they want to qualify for a tender by government. Specifically 5% of the value of the tender has to be spent on hiring people with a social return indication.

Helping these people is a really important governmental objective because work is a condition for social inclusion. Unemployment can wreak havoc on lives and families. If unemployment continues for a long time, it may result in resignation and maladjustment. It is also linked to attempted and actual suicide, marriage breakdown and child battering [Macionis & Plummer, 2007]. Although the idea of social return promotes societal development, the problem for entrepreneurs is that social return may result in additional costs, increasing the price of products or services and consequently, decreasing the competitive edge.

The wider framework of social return is called the participation society, a term first formally used by government in the Speech of the Throne in September 2013. The idea is to create a more inclusive society in which nobody is left behind and people are involved in supporting one another. One of the motivations for building such a society is simply that the welfare state is becoming too expensive. For instance, in the Netherlands more than 673.000 people are at present unemployed [CBS, 2014]. The costs of the welfare state are also pressing due to the difficult financial position of government as a result of the economic crisis and the modest expectations for improvement in the near future. Ultimately it raises the question of the sustainability of the welfare state and stresses the need for reorganisation.

Against this backdrop and prompted by a series of governmental measures, organisations are looking for ways and means of realising SR. Again, business is in most cases not a frontrunner in this field, but at the same time willing to think along and to try out approaches that might work. This implies that others should come up with proposals and at the same applied research needs to be done to discover the conditions for a successful implementation.

A simple example may give you an initial idea. Autistic people are often very good in debugging computer code but need a quiet working environment (sounds, colours and so on). An entrepreneur may invest in the physical aspects of the working environment and in the training of the people concerned and have a return on investment through the reliability of the work done. This isolated example has in a few cases been realised with success and not only in the Netherlands.

### Methodology

Research in the Netherlands is divided between several parties: academic universities, universities of applied sciences and independent institutes (private, governmental agencies or supported by the government). Academic universities mainly focus on finding relations and developing theories (which might be derived from business practices), universities of applied sciences apply these theories in organisa-

tions and try to answer the questions from them. Furthermore, research has a much more central place in academic universities than in universities of applied sciences. In the latter the focus is clearly on education, focused on job profiles and research has a supporting function.

The EBI of the RUAS is in itself just one of the many parties in this game but has recognised the importance of social return early on. As a result, EBI established a research programme in this field and has already obtained a rather comprehensive idea of the problems and their possible solutions. One of the aspects of the research at EBI is the involvement of students, not so much as part of the regular curriculum but rather in terms of electives, so called minor+ programmes, traineeships and in particular BA thesis research. Within the latter framework students are available full-time for a period of five months to work on a specific aspect. Over time these theses give an overview of relevant literature, best (and worst!) practices, conditions and consequences (financial or otherwise). Although involving groups of students every half year implies an on-going effort of introducing and monitoring them, it also guarantees a series of fresh perceptions, ideas, alternatives and out-of-the-box thinking.

In 2011 EBI started its applied research with the application of design based action research of social return, as described by Andriessen [2008]. First an inventory of stakeholders has been made. This inventory revealed a sheer number of stakeholders that are involved with SR, of these stakeholders a representative sample was drawn. These stakeholders consisted out of (local) governments, several entities (integration agencies, procurement advisor, employer services) and SME's and large companies like ESFA, Ferro-Fix, VolkerWessels, Dura Vermeer and Joulz. Secondly, these stakeholders were interviewed by the EBI research team. These interviews showed that the research needs a holistic approach, because of the complexity of the topic and the interrelationships of the different aspects. Therefore, thirdly, in the period 2013 - '14 five BA theses and three minor+ rapports are dedicated to a social return related subject. Research questions included ways and means of increasing the SR participation of entrepreneurs [Konstantopoulos, 2014]; Critical success factors of SR [Moerkerken, 2014; Koppers et al., 2014]; the matching of employers and employees [Timmers, 2014]; Methodologies for measuring the impact of SR [Spoorendonk, 2014]; and the development of a sustainable business case [Assenberg van Eijsden et al., 2013; Boddé, 2014; Bryan et al., 2014]. The students have done qualitative research in the form of case studies. In this phase where how and why questions stood central, case studies were the preferred method [Yin, 2003]. The ultimate goal of the case studies was to obtain a deeper insight into reality [Harrison, 2002]. The case studies were carried out in close interaction with practitioners (entrepreneurs, governments, people with a SR indication). By studying different cases, the reality is better approximated and the complex realword context in which the real events take place are highlighted [Eisenhardt, 2007]. RUAS was able (on the basis of their own interviews and the different case studies of students) to draw some first lessons, presented in the results.

### **Results**

Already in those early days a key factor for success was recognised, the acceptance of social return throughout the organisation and hence, being a part of the organisational culture [Assenberg van Eijsden et al., 2013; Bryan et al, 2014; Timmers, 2014].

Case studies at Ferro-Fix led us see that acceptance of social return is really important [Assenberg van Eijsden et al., 2013; Boddé, 2014]. This company started as a sheltered workplace and was later privatized (text box 1).

### Tekst-box 1: Case Ferro-Fix

### Ferro-Fix

The company Ferro-Fix, who produces steel products, attaches great value to social return. Almost all staff has a distance from the labour market. In 2013 Ferro-Fix is declared as the smartest business.

Ferro-fix is a former 'social workplace', which has after privatization grown, to a commercial enterprise. This transition caused a loss of 4 million. In 2012 this loss is reduced to the minimum. Not only the improvement in processes made this possible, but also more attention to the staff. The example of Ferro-fix let us see that it is possible, with people who have a distance from the labour market, to pursue commercial goals.

We also have seen that the implementation of social return takes a lot of time and that there is sufficient support and communication from the management and staff needed to make the concept of Social Return a success. A positive attitude among employees and the management have much impact on the implementation of Social Return. [Assenberg van Eijsden et al., 2013; Boddé, 2014].

The research included series of interviews, resulting in a solid understanding of the consequences of privatization of such an organisation. The case research at Ferro-Fix shows that it is possible to combine commercial objectives, without losing the social character. In this now commercial organisation 117 out of the 125 employees have a physical, psychological and/or a mental disability.

At Ferro-Fix social return was generally accepted by all involved and the concept became part of the organisational culture. However, the organisation has a special background and one may and should wonder how social return would work out at regular commercial companies that are forced to apply the 5% norm in gov-

ernmental tenders. Which means in practice that 5% of the purchase value should be spend on social return indicated people. This is the next step in the research programme at EBI through the use of best practices. Three important lessons have already been drawn up till now (text box 2).

At the same time studying SR points at a more overall aspect, being organisational culture. Our research shows that there is a link between a successful implementation of SR and the embedding of SR in the organisational culture. To combine commercial objectives with social return requires a major change in the organisations culture. Hence, the importance of change management. Management has to provide sufficient information to the staff to ensure that the current staff is involved in the change process. In addition, management has to monitor the degree of satisfaction of all employees during the implementation of social return. Also personal relations should be created with people to achieve a sustainable effect. In summary a successful implementation of SR, requires support of everybody in the organisation (all layers), and has to be embedded in the organisational culture [Bryan et al., 2014; Nispen and Fazili, 2006; Timmers, 2014].

### Text-box 2: Lessons learned

### Government (regulations)

Decentralisation leads to confusion

The SR regulation for tenders require that 5% of the total tender amount is paid to SR. Since SR is decentralised to municipalities, some municipalities propose strict requirements and other municipalities try to provide tailor-made solutions. This decentralization results in a lack of uniform policy; different demands are made on entrepreneurs and no clear systems are used by municipalities. Transparency among municipalities is missing and entrepreneurs (who operate nation-wide) experience little guidance by lack of information [Koppers et al., 2014; Timmers, 2014].

### Perceived displacement

The 5% norm may also result in the replacement of current employees by people with a social return indication. This is especially the case with entrepreneurs who work with many permanent staff and less flexible staff. The so-called danger of 'crowding out' may result in resistance and decreasing support among current employees for social return [Bryan et al., 2014; Koppers et al. 2014].

### Employers do not invest in employees with an SR-indication

In addition, social return indicated people are often not durable employed. Employees with a SR-indication can only be recorded under the 5% obligation for six months. As a consequence employees with an SR-indication are replaced within six months by other SR-employees. Therefore entrepreneurs do not invest in these people, resulting in the fact that employees do not feel valued. They stick in a negative spiral of uncertainty (have a job, don't have a job). Entrepreneurs find also adverse effects of this phenomenon, because the social return indicated workers miss motivation and do not work optimally. This is frustrating, because they may have fired employees who were motivated [Timmers, 2014].

New instrument based on long term SR-effect

All parties (municipalities, entrepreneurs and employees) experience disadvantages of the 5% norm. An instrument that is based on growing SR-efforts of businesses is now being developed. Performance ladders, which would give an indication how an entrepreneur has performed in the context of social return in multiple projects, can possibly take away this negative effect. A label ensures that sustainable placement can take place. These ladders however have to be further explored. The question is how these ladders can best be monitored. Local authorities are reluctant to accept this new instrument. In case of the 5% norm they have the idea to have more control. Further research on acceptance and how monitoring can be applies is required [Konstantopoulos, 2014].

Lesson 1: The 5% norm has many negative side effects, performance ladders may offer a solution, but need to be further explored.

### Business case (social return)

Entrepreneurs need to know whether social return can lead to a profitable business case. Right now, entrepreneurs hardly have any idea of the effect of social return on the results of the company. Entrepreneurs face uncertainties and are for this reason reluctant to apply social return. This attitude relates to the costs for additional supervision, the adaption of the workplace etc.

The SRoI method (social return on investment) will probably be a good methodology for measuring the impact and returns of social return. The methodology however has to be further explored. Besides, more research after successful examples is needed [Spoorendonk, 2014; Moerkerken, 2014].

Lesson 2: Successful examples are needed (perhaps by use of the SROI method) which show that social return can lead to a profitable business case.

## Matching (candidates)

Social return may be quite a burden when implemented, in particular the matching of people with a distance to the labour market with business. There is insufficient knowledge about the skills of the target group available within municipalities to facilitate successful matching to sustainable work, while they are the ones who decide which people are being employed by a tender project. Municipalities prioritise the placement of people who are long term unemployed. Entrepreneurs really want the skilled people on the right positions, so they can work efficiently. A big discrepancy, which makes sustainable placing almost impossible. A few municipalities recognize this problem and do not only provide skill tests to social return indicated people but also let entrepreneurs participate in the candidate decision. This is a positive development [Bryan et al., 2014; Koppers et al., 2014; Timmers, 2014].

In addition, there are many more factors involved in correctly matching people with a social return indication to workplaces, like extra attention, exaptation and jobs who perfectly fit the skills of the social return indicated person. This is really important, because the motivation of a person is largely affected by the skills needed for the job [Vollaard and King, 2000]. If the job fits the skills of a person, and he or

she receive attention and feels accepted, this provides not only a major effect on the motivation, but also on the attitude and behaviour and indirectly on the production level (soft factors) [Parson, 2014]. However, our research shows that entrepreneurs treat people with a social return indication often as difficult candidates and don't give them the attention they need [Timmers, 2014].

Lesson 3: let entrepreneurs participate in decisions concerning candidates, give the selected candidates the attention they need and accept them.

By knowing all this EBI is going to continue research in a business network (40 partners). If all lessons learned will be considered, it should lead to sustainable placement of handicapped people. However, this is a complex issue, because of the many stakeholders involved. Ultimately, we are going to develop a toolbox and a 'manual' for entrepreneurs. Much attention will be paid to the so-called soft factors (motivation, attitude and behaviour), which run like a thread through the lessons learned and which are both part of the organisational culture and factors of influence on organisational culture [Nispen, 2014].

# Culture as a wider framework

The effect of soft factors may be summarised under the heading of culture, in particular the effect of organisational culture on a practical application of social return and the other way around, how social return affects organisational culture [Assenberg van Eijsden et al., 2013; Bryan et al, 2014; Timmers, 2014]. These relation have not been previously investigated (by our knowledge).

Culture may be considered as an institution in the sociological sense of the word. Culture then is a way of thinking, acting and feeling of a group of people. The way of thinking is based on values and beliefs. Furthermore, culture is delineated to time and place. Organisational culture is then the culture of a group of people, working in a specific organisation. An as yet unsolved issue in the literature is whether the core of organisational culture should be found in the values of the organisation (e.g. Schein) or in the practices (e.g. Hofstede) [Nispen, 2014].

Organisational culture has an effect on employees; 'the way we do things here'. Organisational culture sets a framework and determines preferred ways of doing things. In the first months in a job people actually learn to accept the organisational culture (enculturation). Although such a culture is not written in stone, it evolves as a result of, amongst others, the composition of the staff, the demands of customers, preferences of stakeholders (shareholders, suppliers), the economic sector and societal developments [Hofstede, 2010; Nispen, 2014; Schein, 2000].

Applied to social return organisational culture may initially set a framework for the people who come to work within a social return context. However, many of these people have a special background, which might well clash with the 'demands' of the organisational culture. The social return project may then be doomed to fail from the start. However, recognising this, management may decide to change the organisational culture with all its possible consequences for the employees who are already working in the organisation. This is one of those Scylla and Charibdis questions that demonstrate that tailor-made solutions on this area are required.

On the other hand these 'special employees' have an effect on the organisational culture. This group comes to work and needs to be treated in a separate way (physical aspects of the working environment, working hours, ways of instructing them, feedback procedures, co-operating with other employees and so on). As a consequence the way of working together in all its aspects is changing with all its effects of the 'regular employees'.

In both cases (the effects of organisational culture and changes to organisational culture) the adaptation process may be painful or at least not run smoothly. The active contribution by those who join the organisation in the context of a social return project might well be limited, putting the burden of change on those who already worked for the organisation. For these reasons a dedicated effort in guiding these changes and involving everybody is an important condition. However, years of experience and lots of studies demonstrate that cultural change in organisations is hard to realise and quite demanding [Hofstede, 2010; Nispen, 2014; Trompenaars, 1997]. This implies that realising social return may well be difficult for this reason alone!

Furthermore, the motivation of organisations to be involved in social return also needs attention from a cultural point of view. Ultimately, financial considerations might be decisive but even if the financial balance is neutral of positive, it does not guarantee that an organisation is willing to participate. What other factors are at play? They may include public relations, societal pressure and corporate social responsibility but also personal factors or indeed the organisational culture (e.g. not with a strong focus on profit but rather on the contribution of the services or products to society).

### **DEALING WITH THE 'SOFT' FACTOR**



Figure 1

Organisational culture has been recognised for decades as an important aspect of organisations and hence, organisational culture has been a topic of research for decades as well. The soft factors, like motivation of people, are part and parcel of organisational culture. By matching for example handicapped people to jobs through social return they expand their experience and increase their participation in society at large. Furthermore their life gets more structured,

often a prerequisite for finding solutions to other personal problems. To realise a successful integration of these people with a social return indication, much attention needs to be paid to the soft factors and the motivation of these people [Bryan et al, 2014]. Entrepreneurs should be oriented towards people with a social return indication and make an effort to integrate those employees in the organisational culture; while allowing the adaptation of that culture at the same time. Furthermore, the use of job carving is also important: give the employee tasks within his capabilities. This is possible with the help of internal and external labour specialists. Finally, organisations have to accept the social return staff as full-fledged employees and not see them as burdens or barriers, demanding extra attention. They have to invest in the Social Return indicated people, so they feel valued [Timmers, 2014]. This whole idea of mutual adaptation may also be perceived from the perspective of different levels (figure 1), again showing the complexity through the application on each level.

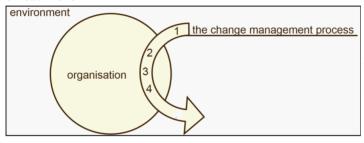


Figure 2

The implementation of social return may also be viewed as a change process (figure 2). Change management starts with changes in the environment, prompting an organisation

to change; e.g. the affordability of the welfare state. Most of the time this signal is picked up by people lower in the organisation, necessitating internal communication to convince the top to do something about it; e.g. the costs and limited results of sheltered workplaces. Management then takes measures (interventions; step 2 in figure 2) and demands implementation (step 4); e.g. policy setting by government. However, more often management forgets that you cannot do something in new ways with old patterns of thinking; e.g. setting the norm of 5% social return in public tenders. You might even say that you need to work first on the change in culture; e.g. convincing employers that handicapped people could well be fully satisfactory employees without costing more. The combination of measures and cultural change ultimately relates in an organisation that is more adapted to its environment; e.g. a welfare state in which only a limited group of people depend on government [Nispen and Fazili, 2006].

Stating the mutual relation between hiring people with a distance to the labour market and organisational is one thing, changing culture quite another and the output may only be controlled to a certain degree. Cultural change requires quite some resources, for example time, good communication and support [Bryan et al., 2014; Konstantopoulos, 2014; Koppers et al., 2014 Spoorendonk, 2014]. Finally, a toolbox needs to be developed with lots of techniques, best practices, checklist, things to be avoided, models, performance indicators, specific governmental requirements, monitoring and implementation techniques and the like. However, please note that this toolbox may only be applied to the national culture of the Netherlands and needs to be adapted to other cultures. For this is further research needed.

# **Practical Implications**

Success or failure of SR has huge implications for people (with a SR indication or not), companies and society as a whole. In view of such wide-ranging and fundamental implications the necessary conditions need to be known and realised. Research and the practical application of its results (casus, toolbox, conditions, management aspects, adaptations, cost factors and the like) is a necessary condition in its own right, separate from the benefits of this research for education.

Overviewing the implications, we may recognise three key parties, the persons with a SR indication, the organisations concerned and government. The first group has much to gain, in particular dignity, income and inclusion. However, the persons in question have to be willing to be involved, to learn, to adapt and to accept obligations. These aspects may well require counselling and support, which still needs to be provided by social services.

The organisations, in particular companies, have to co-operate in finding ways and means of employing these people without (much) additional costs. Indeed, they may benefit through image (PR, CSR) but also by saving costs. However, business should be prepared to adapt procedures or work places, to involve people with a SR indication, to monitor the co-operation with the other employees (not us-and-them but only us) and to realise cultural change. How to do this, is the focal point of the research at RUAS. Although each situation is unique, the understanding of the situation and the ways and means of making it work are not. Although we still need to discover what works best in what situation under which conditions, the first steps on this road have been set and we are confident we can travel it.

The third major group in terms of implications is government at all levels. On the national level a ministry of social affairs may save money but ultimately the objective is to realise a more inclusive society in which people try to support one another before turning to the government. On the municipal level the same argument applies but it also carries the brunt of implementation. Overall, the willingness of municipal authorities is not in doubt but they face more questions than they have answers on realising these objectives. One aspect will be a closer co-operation with business, better diagnoses of jobs, possible employees and the conditions to match them. The importance of soft factors and a series of specific aspects have been mentioned.

Together they stress the need for tailor-made solutions. However, this does not imply that every situation is unique and requires a unique solution. Rather, as mentioned above a toolbox of experiences, practices, techniques should be applied in a flexible way by people with a solid background (social return is not about applying simple tricks) and with respect for all concerned. This toolbox is in development and tools may be added, adapted or discarded. The toolbox also contains for instance consultation within a company, selection procedures, and communication, setting priorities by government, specific agreements and objectives.

# **Perspectives**

Social Return is an on-going development, but we see its strength in reality. Research has already contributed through policy changes of municipalities. Municipalities recognise more and more tailor-made approaches. However, these policies need to be monitored and measured. Through the business network 'IkZitOpZuid' (businesses in a deprived area of Rotterdam) EBI assists the municipality, including the sharing of best practices and the establishment of business cases. Working together in the chain is a concept which is stressed frequently. Some participants dare to say that a good implementation of SR can bring in money; e.g. a cleaning company recognised the financial benefits of social return.

At the same time social return should also be considered as a long-term perspective. The aging population in the Netherlands with a high demand for professional care and at the same time an outflow of professionals, necessitates investment in lower and medium level professionals. Through training of people with a social return indication, they may well do those jobs, which are difficult to fill. At the same time this longer-term perspective should also be used for reaching a more common understanding of social return and the ways and means of making it work. Although we do stress the need for tailor-made approaches, the diversity of concepts in different industries does not promote the concept as a whole.

At the same time an exchange of experience within the European Union is quite important and would even save considerable amount of governmental funds. In many of the EU member states the affordability of the welfare state is under pressure while an important part of the labour force cannot be involved in the labour market in traditional ways. Why should each country re-invent the wheel if it can learn from others? Of course cultures and national frameworks of rules and procedures differ from one another but the content of the toolboxes may be exchanged, including their application. Again, the one business is not the other but business needs show quite some compatibility (from saving money to corporate social responsibility).

These perspectives require lots of willingness to co-operate between parties, which did not have social return as a common interest in the past. However, recog-

nising the need may be a first step. Turning the co-operation into a success requires policies that work. Whether they do, do not or to what degree needs to be determined by research and ultimately applied in business life.

### Conclusion

Social return is a feasible and important subject. Social return is an opportunity to reduce public spending and more importantly an opportunity to fulfil the social obligation of municipalities and national governments (inclusive society). Examples like Ferro-Fix show that if properly implemented social return may result in a profitable business case. Furthermore, SR enhances the concept of corporate social reasonability and thereby increases the competitive position. Finally and last not least, people with difficulties in holding a job in a regular way don't only have the opportunity to participate in society, but also to develop personal and professional skills.

Although social return is here to stay, more research is required, both into specific aspects and into the effects of soft factors. In addition social return could well be a research area that integrates different disciplines and business across borders in an applied way.

The objective of this paper was to introduce the concept of social return and in particular to highlight the need to work on what is mistakenly called soft factors. Mistakenly indeed, because they are at the core of success or failure. They are not something extra or additional but rather a primary focus for attention. They may appear to be difficult to get a grip on but once you start working with them, you find the way to deal with them. Ultimately the inclusion of people with a SR indication depends on their acceptance by their colleagues. They should not be a separate group but rather a group of colleagues with possibly some other handles than the others. If they would be a separate group, the emotions may run high in no time: 'they take our jobs', 'they are cushioned by protection', 'they do not fully contribute to the company's objectives', 'we have to work harder to compensate for their output' and so on. Realising the required co-operation is indeed a cultural change and this change is not going to happen by itself. Rather, the change requires planning, guidance, talks and all those other aspects of change management. The topic in question is so huge and the consequences so far-reaching that much more research and co-operation is required across the border of geography and disciplines. This type of intercultural management within a company is a relatively new phenomenon and at the same time a highly motivating topic for researchers, students, companies, governments and the people in question.

### References

- Ashoka (2014). What is a Social Entrepreneur? Assessed on October 8 2014, from http://www.ashoka.org/social\_entrepreneur.
- Andriessen, D. (2008). Combining design-based research and action research to test management solutions. In: Boog, B., et al. (Eds). Towards quality improvement of action research: developing ethics and standards.
- Assenberg van Eijsden, A., Boddé, D., Durrani and Mostert, M. (2013). *Van sociale werkvoorziening naar commerciële onderneming* (Minor+ report). Accountancy, RUAS, Rotterdam.
- Boddé, D. (2013). 'Sociaal Staal': van sociale werkplaats naar een commerciële onderneming (BA thesis). Accountancy, RUAS, Rotterdam.
- Bryan, C., Demir, N., Kaya, K., Jim, R., Jongeneel, L. and Pogosjan, M. (2014) *Business Case social return: onderzoeksrapport (Minor+report)*. Accountancy, RUAS, Rotterdam.
- CBS (2014). Werkloosheid daalt. Assesed on October 8 2014, from http://www.cbs.nl/nl-NL/menu/themas/dossiers/vrouwen-en-mannen/publicaties/artikelen/archief/2014/2014-041-pb.htm
- Eisenhardt, K.M. and M.E. Graebner (2007). Theory building from cases: opportunities and challenges. Academy of Management Journal, 50, 25-32.
- Harisson, A. (2002). *Case Study Research*. Essential Skills for Management. In. D. Partington (ed.), Essential skills for management research. Thousand Oaks: Sage Publications.
- Hofstede (2010). Allemaal andersdenkenden, omgaan met cultuurverschillen. Amsterdam: Uitgeverij Contact.
- Konstantopoulas, L. (2014). Willen we meer of minder werkgelegenheid (BA Thesis). Commercial economy, RUAS, Rotterdam.
- Klamer, H., Dolsma, G. and Braak van den, JW.(2005). Perspectief op een participatiemaatschappij: op wet naar een duurzaam sociaal stelsel. Van Gorcum, Assen.
- Koppers, L., Markus, M., Velthuyzen, M. and Vliet van der, T. . (2014). (Minor + report). Accountancy, RUAS, Rotterdam.
- Macionis, J.J. & K. Plummer (2007). Sociology: A Global Introduction. Harlow: Prentice Hall.
- Moerkerken, S. (2014). Creating shared value is not an option...it's the future! (BA Thesis). Commercial economy, RUAS, Rotterdam.
- Nispen, P (2014). Culture 5. Assessed on November 10 2014, from https://flowboard.com/ s/1wtx/Culture-5
- Nispen, P. and Fazili, S. (2006). Change, a Question of Culture. Soest: Fazili Consulting.
- Nispen, P. and Stralen van, A. (2009). Culturele competentie: de verrijking door verschillen. Assen: van Gorcum.
- Parson, F. (2014). Parson's theory. Assessed on 16 November 2014, from http://www.careers.govt.nz/educators-practitioners/career-practice/career-theory-models/parsons-theory.