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Alone Together: The Management of the Dual mission

A Case Study of a Vietnamese Social Enterprise

by

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The authors used AI tools ethically in this thesis. ChatGPT was utilized for grammatical corrections, vocabulary checks, and revising drafts, with thorough proofreading by the authors. MS Word and Google Docs spelling and grammar check tools were employed during draft creation. Additionally, Consensus.app was used to prioritize relevant literature, complementing the authors' manual literature review. The authors ensured that all AI-generated text was based on their own ideas and input. Every piece of text produced by AI was manually reviewed to confirm that it reflected the authors' original thoughts and intentions.

Abstract

This research addresses the misalignment gap in social enterprise knowledge across different socio-economic regions, emphasizing the need for localized studies. Focusing on Vietnam, a developing country with emerging social enterprises, the study investigates the strategic practices employed by these enterprises to manage the dual missions of profit and social impact.

Through explorative case study method, data was collected by in-depth semi-structured interviews with 07 personnel of an established social enterprise in Vietnam, including heads of departments and employees.

The findings reveal three primary categories of strategies: (1) Dual Mission Awareness: Tohe maintains a clear understanding of the boundaries between profit and social missions, (2) Differentiation Strategies: The organization separates its elements to manage the dual missions effectively, ensuring each team focuses on its primary goal, and (3) Integration Strategies: Tohe blends the dual missions at structural, identity, and business levels, promoting cohesion and mutual support between profit-generating and social impact activities.

These findings provide valuable insights into managing dual missions in social enterprises, contributing to the broader understanding of strategic management in similar contexts.

Keywords: Social Enterprise, Institutional Logics, Dual Mission, Trade-off, Paradox, Differentiation, Integration, Strategic Management.

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Glossary

SE	Social Enterprise
ENP	Entrepreneurial Nonprofit
SC	Social Cooperative
PSE	Public-sector Social Enterprise
Tohe Style	A division of Tohe Social Enterprise, specializing in selling lifestyle products
Tohe Play	A division of Tohe Social Enterprise, specializing in event organization and service
Tohe Fun	A division of Tohe Social Enterprise that works with vulnerable children and creates art workshops and playgrounds for these children
Public center	Vietnamese child protection centers; or social service centers
Playground	Play workshops, a meeting at which a group of people engage in activity on a particular subject or project
CSR event	Events that belong to a private company's CSR program

1 Introduction

Growing economic inequality has significantly contributed to social and economic disadvantages, particularly in areas such as low income, education, and health, which in turn exacerbates social conflict and political instability (Thorbecke & Charumilind, 2002). This situation highlighted the role of social enterprises and their implication in addressing these social issues (Goldberg, 2012; McWade, 2012). For example, social enterprises often contribute activities such as training programs for target beneficiaries, empowering agricultural production, and providing financial supports (Turyakira et al., 2024). Moreover, OECD (2020) announced that social enterprises played a crucial role during crises such as the COVID-19 pandemic. In their report, social enterprises in the United Kingdom confirmed that, despite intense difficulties to keep operating for many social enterprises, 96% of respondents said that they are actively supporting their community, staff, or beneficiaries to deal with COVID-19 on top of managing their social enterprise. Reflecting the heightened interest in the social enterprise sector, the volume of research on this topic has notably increased over the past decade (Gupta et al., 2020; Okano, 2019; Phillips et al., 2015).

Social enterprises are unique in that they do not easily fit into traditional organizational forms within the social economy, such as non-profit organizations or state subsidiaries, because they combine profit-making with their activities (Barraket & Furneaux, 2012). However, social enterprise faces complex challenges due to their unique approach to solving social problems through a market-based structure. For example, social enterprise faces challenges of a new leadership requirement (Jackson et al., 2018) and needs management knowledge to handle conflicts (Bhattacharjya, 2023), ill-fitting legal forms, governance issues (Abramson & Billings, 2019) and complex stakeholder relationship (Ebrahim et al., 2014).

Given these complex challenges social enterprises face, robust strategic practices are particularly required for social enterprise to sustain (Sabella & Eid, 2016). Indeed, without the capacity to sustain operations in challenging environment, social enterprise can neither contribute to the society (Weaver & Blakey, 2022). With that being said, our thesis explores strategic management practices that empower social enterprises to sustain their operations and create positive societal impacts.

1.1 Problematization

Existing strategies in the social enterprise sector are predominantly developed within the context of the developed countries. Therefore, they do not always work effectively in other regions with different socio-economic context. Connell et al. (2018) highlight the dominance of developed countries in knowledge production, which often leads to the under exploration of research from less-developed regions, including knowledge fields like social enterprise, where perspectives from developed countries tend to dominate. Echoing that, the studies conducted in developing regions often pointed out the lack of localized research addressing social enterprise (Cieslik, 2016; Urban & Kujinga, 2017) such as Latin America, Southern Africa, South Asia, and Southeast Asia (Guerrero & Urbano, 2020; Karanda & Toledano, 2023; Katsushi, 2020; Therese Hackett, 2010). Therefore, we emphasize the need of investigating strategies for social enterprises within local socio-economic contexts to successfully reduce these disparities (Eboreime et al., 2015; Gordon et al., 2020).

Among the countries underrepresented, our research is particularly interested in the Vietnamese context, due to its unique position between rapid economic growth and limited resource to address societal issue. World Bank (2022) reported that although Vietnamese population is no longer poor as poverty reduction in 2010-2020 dropped from 16.8 to 5 percent, about 13.6 million population is not economically secure or middle class. It highlighted that having economic security at higher levels is still the challenge in Vietnam because the evidence shows nearly 40 percent of the middle class in 2016 slid to a lower economic group by 2018. Similarly, despite the rapid economic growth in Vietnam, the urbanization level remains low compared to the global average, and in recent years, higher than the average in other developing countries as well as countries in Southeast Asia potentially related the income inequality (Ha et al., 2019). In parallel, (UNICEF, 2023) highlighted that Vietnam faces the absence of a modern social protection system capable of providing adequate unemployment insurance, cash transfers, and other forms of social assistance to ensure security for vulnerable population. For example, their social protection covers a lower percentage of the workforce compared to regional peer countries, with less than 20% coverage versus over 40% in other developing Asian countries (Suiwah Leung, 2024). Especially, the effectiveness of social protection programs for children is hindered by limited coverage and accessibility, especially for those in remote or minority areas and children with disabilities, as well as by a lack of coordination between different programs and agencies, leading to service delivery gaps and inefficiencies.

In this challenging situation, the social enterprise sector in Vietnam has emerged as a pivotal force in addressing disparities, with a distinct characteristic compared to the context of developed countries. This sector is deeply rooted in strong Vietnamese cultural values that emphasize solidarity and the collective well-being of the community, fostering the growth of social enterprises (Nguyen et al., 2021b). Sarason et al. (2018) illustrated that, unlike the predominantly individualistic approaches in the United States, Vietnamese social enterprises are cultivated from a unique reciprocal ecosystem and family-centric culture, coupled with business-like approach to solving social needs. Furthermore, the emergence of the social enterprise sector in Vietnam is also supported with the legal framework. According to the revised Enterprise Law of 2014 in Vietnam, social enterprises are expected to reinvest at least 51 percent of total profits in pursuit of their social mission while also generating financial returns (Enterprise Law Vietnam, 2020; Sarason et al., 2018). Therefore, our thesis considers the social enterprise sector in Vietnam as valuable for exploring localized strategic practices, due to its distinct development compared to regions that dominates the knowledge field.

To summarize, our research is motivated by the gap in social enterprise knowledge between different socio-economic regions. This discrepancy underscores the necessity for more localized studies to better understand the strategic management of social enterprises. Particularly in Vietnam, the context is especially relevant for our research, given its socio-economic challenges as a developing country and the emergence of its social enterprise sector. We aim to explore strategic practices in Vietnam's social enterprise sector, ensuring more effective and contextually appropriate support for practitioners, including those from underrepresented regions.

1.2 Research Purpose and Question

Our study is motivated by the research gap in social enterprise knowledge between different socio-economic regions. In specific, we observe the emerging social enterprise sector in Vietnam as a valuable context. Therefore, our essay aims to explore the strategies for social enterprises currently existing in Vietnam.

This leads us to the research question:

"What strategies are employed by social enterprise in Vietnam to manage dual mission of profit objective and social impact?"

1.3 The Contribution of the Thesis

As the social enterprises sector becomes important to address social and economic disadvantages in the economic inequality. This thesis aims to fill the research gap in social enterprise knowledge across different regions, providing support for social entrepreneurs in underrepresented areas. As mentioned previously, the social enterprise sector in Vietnam has emerged as a pivotal force in addressing disparities. Therefore, this thesis offers findings that can contribute to research in the social enterprise sector within socio-economic contexts similar to that of Vietnam. In addition, the content of this paper is relevant to both scholars and practitioners in the field of social enterprises.

Firstly, scholars in the field of organizational studies can gain insights into how the dual mission in social enterprise influences strategic decision-making and planning within different local contexts. Additionally, this thesis can offer empirical findings that can assist scholars in the management field who are interested in the strategic practices of hybrid organization. Secondly, this thesis is beneficial to practitioners in social enterprises because it provides direct insights into strategic management practices that help navigate both social and economic objectives. Hence, we expect our research results to act as guidelines for social enterprises across different regions, enabling them to use the knowledge from this research to effectively manage their dual mission.

Lastly, this thesis can be valuable for educational contributions in business studies by providing a comprehensive case study on the strategic management of social enterprises, which can be used to inform curriculum development and enhance the understanding of hybrid organizational models among students and educators.

1.4 The Structure of the Thesis

This thesis explores strategies for managing the dual mission in social enterprises, using a case study of a Vietnamese social enterprise. Following the Introduction, the Literature Review chapter delves into key theoretical foundations necessary for understanding social enterprises and the dual logics they embody. The Methodology chapter describes the research design, data collection methods, and analytical techniques used to investigate dual mission management in our case of Vietnamese social enterprise. In the Findings chapter, the analysis of the data collected is presented. It includes a detailed look at how the strategic practices in reality to manage their dual mission. The Discussion chapter interprets the findings within the broader literature on social enterprises. This discussion connects theoretical insights to practical realities, bridging the gap between academic research and practical application.

2 Literature Review

This literature review chapter delves into the foundational theories and concepts necessary to understand the complex strategies within social enterprises to address dual mission. Specifically, it explores the notions of institutional logics, the nature of hybrid organizations, social enterprise as the targeted hybrid organization we investigate, and the dual missions, particularly focusing on the different perspectives—trade-off and paradox. Following that, empirical managerial practices to address dual mission will be explained around differentiation and integration strategies.

Explicitly, in the first section examines the concept of institutional logics to highlight how norms within different societal sectors influence organizational behavior and management practices. This section provides a detailed investigation of how multiple institutional logics coexist within organizations, particularly social enterprises, and the resulting complexities and conflicts. Next, the chapter explores hybrid organizations, emphasizing their integrated identities and the coexistence of diverse institutional principles. It traces the evolution of research on hybrid organizations, highlighting key studies and theoretical development that explain how these organizations navigate the challenges posed by their multifaceted nature. Following this, the focus shifts to social enterprises, as which are defined and categorized through the theoretical lenses of institutional logics. This section also discusses the inherent challenges they face, such as legal constraints, funding issues, and the ambiguity of social impact measurement. It also delves into the phenomenon of mission drift, exploring its causes, implications, and the critical management between social and commercial objectives.

Additionally, the chapter addresses the ongoing debate about the dual mission of social enterprises, presenting two primary perspectives—trade-off and paradox. It critically examines these perspectives, their implications and the nuanced approaches required to manage the tension between social impact and financial viability. Finally, the discussion about management of the dual mission—differentiation and integration strategies, offering insights into how social enterprises can effectively navigate in their dual missions.

Through this comprehensive literature review, readers will gain a deep understanding of the theoretical underpinnings and practical challenges associated with managing social enterprises. This chapter sets the stage for subsequent discussions on strategic management practices that enhance the resilience and capacity of social enterprises to achieve their dual missions.

2.1 Institutional logics

Roger Friedland is a sociologist who studies the role of religion in shaping society and has contributed significantly to the idea of institutional logics (Mutch, 2020), by the work, Friedland & Alford (1991). In Friedland & Alford (1991), they define institutional logics as conceptual frameworks that encompass the belief systems, norms, and practices guiding the actions and behaviors within different societal sectors. The concept of institutional logics emphasizes how institutions—like religious organizations, governments, or markets—provide frameworks and norms that influence individuals' behavior and decision-making rather than enforce a set of rules (Mutch, 2020). Therefore, understanding institutional logics is crucial for understanding the 'why' and 'how' of society formation (Friedland, 2017). In this section, we explore this concept particularly within an organizational context, as organizations are fundamental components of society (Drucker, 1992; Perrow, 1991). In organizations, institutional logics provide a vital lens for understanding organizational behavior across various contexts (Thornton & Ocasio, 2008). Additionally, these logics guide management practices by framing the norms and cultural beliefs that influence both decision-making and operational actions (Friedland & Alford, 1991). Furthermore, in social enterprises, we assume the organization embodies multiple logics as it combines diverse activities—market activity and social mission activity—driven by different institutional principles. The presence of multiple institutional logics can lead to a complex interplay of competing norms and values in one organizational entity, which may result in internal conflicts which requires innovative strategies (Greenwood et al., 2011).

The complexity of institutional logics within a single organizational entity impacts its processes and outcomes. Regarding that, Besharov & Smith (2014) explore how institutional logics affect organizational practices by analyzing two key dimensions: the *compatibility* of existing different logics and the *centrality* of each logic to the organization's core functions. The two types of organizations are highlighted as relevant to the case of social enterprise combining market activity with social service—contested organizations and aligned organizations. The interplay of institutional logics and their resulting outcomes in each type of organization are as follows:

In the category of contested organizations, the organizations have the characteristic of institutional logics with *low compatibility* but *high centrality*. In certain social enterprises, the commercial activities aimed at profit maximization and the social mission focused on social impact can have inherently incompatible objectives. For instance, maximizing profits might necessitate cost-cutting measures that could undermine social initiatives, such as lowering the scope of impact or not investing in talent acquisition. However, both commercial and social logics are central to the organization's mission and identity, meaning that neither can be ignored or significantly downplayed without altering the organization's fundamental nature. Regarding the outcome of contested organizations, Besharov & Smith (2014) explain the challenge would be the internal conflict. The organization’s governance might constantly serve as a battleground where different stakeholders, such as investors focusing on financial returns and mission-driven employees or beneficiaries, advocating for their preferred logic. Furthermore, this can lead to ongoing disputes over strategic decisions, resource allocation, and operational practices. It may also result in high turnover, difficulties in management cohesion, and challenges in maintaining a consistent strategic direction.

In contrast, in the category of aligned organizations, Besharov & Smith (2014) illustrate they have the characteristic of *high compatibility* and *high centrality* across multiple logics. This compatibility allows for business strategies that effectively advance social missions without compromising either aspect. For instance, achieving social objectives can create new market opportunities, while profits from business activities can be reinvested into social initiatives. In these organizations, all essential logics are central to the mission and operations. The *centrality* is evident in the organization's identity, which integrates both their social mission and business activities. And the *compatibility* benefits the organization, as strategic planning and daily operations are influenced by the need for both financial viability and a commitment to social impact.

The tension between institutional logics in an organization stems from the coexistence of divergent goals, values, norms, and practices associated with different primary logics (Besharov & Smith, 2014)**.** The tension between institutional logics often occurs in social enterprises, which operate at the intersection of social welfare and commercial logics, striving to fulfill both social missions and financial sustainability. The impact of tension between institutional logics is multifaceted. Firstly, the dual pursuit frequently leads to frequently, as the principles guiding social impact can clash with those driving commercial success (Smith et al., 2013). For instance, the need for financial efficiency may conflict to provide social services, which may only sometimes be profitable. Secondly, these organizations face structural incongruences when different institutional logics dictate opposing actions or decisions, further exacerbating tensions (Machado & Burns, 1998). Thirdly, the provoked tension while navigating these overlapping and sometimes contradictory institutional demand impacts decision-making and strategic direction (Cherrier et al., 2018). In short, such tensions are not merely operational but deeply embedded in the organizational practice and strategy, challenging social enterprises to balance these competing pressures effectively.

2.2 Hybrid Organization

Jäger & Schröer (2014) described hybrid organization as characteristic of "integrated identity", which forges a coherent organizational identity that embodies diverse values from market and civil society. Whereas Jäger & Schröer (2014) focused on the hybridity in organizational identity, Billis & Rochester (2020) defined hybrid organization including structural forms and the plural rules in an integrated entity. Beyond the merged organizational identity, Battilana & Lee (2014) illustrate hybrid organizations can combine multiple organizational identities and forms, multiple institutional logics (Jay, 2013), or other sector principles.

The evolution of research on hybrid organizations began by examining the alliance between public and private sectors, then progressed to a focus on institutional logics and the benefits of hybrids in fostering innovation. Currently, this evolution is ongoing in a more nuanced exploration of the interplay between multiple logics and the growing interest in social enterprises as embodiments of hybrid organizations.

Early in the 2000s, the research domain in hybrid organization emerged (Kumar Hota et al., 2023). The focus was primarily on understanding hybrid organizations as those combining elements from typically public and private sectors, to address complex issues. Understanding hybrid organization with public-private relations marks the initial conceptualization of hybridity, largely exploring its implications for organizational identity and strategy (Mitronen & Möller, 2003). As a notable example, Joldersma & Winter (2002) explore how hybrid organizations in strategic management balance stakeholder relationships and meta-governance to function effectively in dynamic settings. They highlight that hybrid organizations should navigate between the characteristics of market organizations (prospectors) and task organizations (defenders). Market organizations operate with greater independence, prioritizing customer needs and adapting quickly to market changes. Their strategic flexibility enables them to proactively respond to competitive pressures and market opportunities. Conversely, task organizations depend heavily on governance bodies for directives, and mandates, which restricts their decision-making autonomy and emphasizes task execution in stable environments. By highlighting the tension between different organizational approaches, findings by Joldersma & Winter (2002) brought attention to the issue of conflicting logics within hybrid organization studies.

In the early and mid-2010s, research grew steadily towards more nuanced understandings of hybridity beyond the relationship between public and private sector. The literature deepened the understanding of hybrid organization by examining the influence of institutional logics and strategies to navigate hybridity challenges (Kumar Hota et al., 2023). Skelcher & Smith (2015) theorize hybridity using institutional logics, suggesting that hybrid organizations can be typologized based on combinations of these logics. Similar with the findings by Besharov & Smith (2014) about how complexity of institutional logic can impact organization's hybridity, Smets et al. (2015) examines how individuals in hybrid organizations balance between institutional logics, concluding that institutional complexity itself can serve as a meta-logic for hybrid organizations. Regarding the challenges faced by hybrid organization, Battilana & Dorado (2010) emphasize that creating a common organizational identity is crucial for sustaining hybridity and balancing combined institutional logics. Additionally, Cornforth (2014) suggests that navigating hybridity challenges involves compartmentalizing different activities while carefully integrating them when necessary. The discussion around hybrids around early and mid-2020s became more sophisticated, with a focus on the interplay of conflicting logics, and the concept of hybridity for organizational legitimacy and sustainability (Mair et al., 2015).

From the late 2010s, as the typologies of hybrid organizations developed (Defourny & Nyssens, 2017), the discussion shifted toward social enterprises to better understand hybridity (Defourny & Nyssens, 2021; Ko & Liu, 2021; Ranabahu, 2020). Furthermore, more diverse perspectives beyond institutional logics were explored to understand hybridity in organizations, including organizational identity, paradox, and sociological aspects (Besharov & Mitzinneck, 2020). Recently, the paradoxical approach to understanding hybridity has enriched insights in hybridity scholarship (Smith & Cunha, 2020), which broadens the understanding of hybridity to include not only contradictory but also symbiotic and potentially synergetic dimensions.

Hybridity often faces criticism related to their potential to combine the least beneficial aspects of different sectors, raising concerns about their efficiency and coherence (Brandsen & Karré, 2011). Regarding the challenges of hybridity, Karré (2020) explained the hybrid nature of these organizations results in internal complexities, often leading to unpredictable behaviors and difficulties in understanding their operations due to conflicting institutional logics and pressure. Continuing this, due to their dependency on multiple stakeholders, hybrid organizations risk over-dependence on specific stakeholders and misalignment with new strategies, which can cause identity crises and financial strain leading to loss of legitimacy (Siwale et al., 2021). In contrast, a more advocative stance towards hybrid organizations argues the purpose to combine different institutions. Hybrid organizations' primary goal is to explore innovative ways to drive sustainable, economically viable, and purposeful change, often leading to environmental and social renewal (Haigh & Hoffman, 2012). Moreover, as Pache & Santos (2013) suggest, hybridity is not always inherently challenging, yet, it can be a tactic to gain acceptance from various institutional stakeholders, enabling them to thrive in a pluralistic institutional environment.

2.3 Social Enterprise

Social enterprise studies had been enriched through the adoption of novel theoretical lenses (Samuel et al., 2020), focusing on the definition, typology, and the management. Defining social enterprise has been consolidated by EMES International Research Network as “organizations with an explicit aim to benefit the community, initiated by a group of citizens and in which the material interest of capital investors is subject to limits” (Nyssens, 2006). However, Doherty et al. (2014) highlighted social enterprises vary in their characteristics when conceptualizing it. They defined social enterprises as organizations that engage in commercial activities, not to maximize private gains but to generate positive social outcomes. Similarly, Nyssens et al. (2023), involved in EMES network echoed that this definition serves as an ideal-type—a tool that helps to qualify the type of mission, economic logic, and governance for researchers to position within the galaxy of social enterprises.

On the other hand, Defourny & Nyssens (2017) expanded and refined the typology of social enterprises, considering the three primary economic drivers: ***general interest***, ***mutual interest***, and ***capital interest***. They delineated four distinct types of social enterprise based on these considerations (Figure 1).

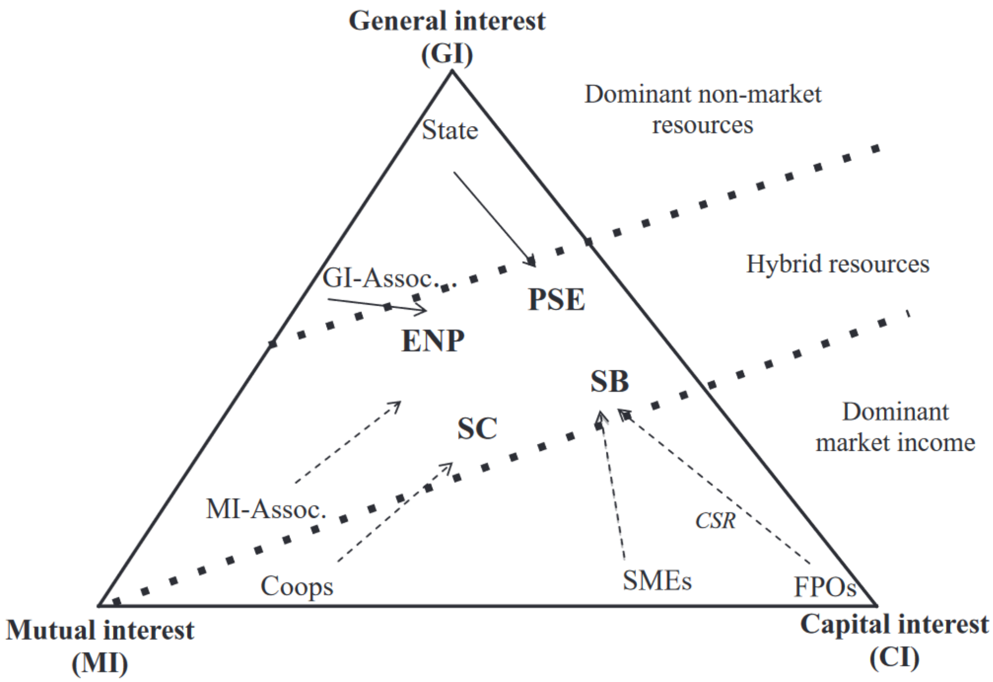

Figure 1. Institutional drivers generating SE models (Defourny & Nyssens, 2017).

SE = social enterprise; ENP = entrepreneurial nonprofit; PSE = public-sector social-enterprise; SC = social-cooperative. SB = social business; CSR = corporate social responsibility; SME = small and medium enterprises; FPO = for-profit organization.

Firstly, the types of social enterprises rooted in the *general interest* is the Public-sector Social Enterprise (PSE) Model and the Entrepreneurial Non-profit (ENP) Model. The PSE Model originates from efforts to marketize public services, supported by public entities. It typically involves collaboration between public bodies and third-sector organizations. This model encourages the transfer of public service responsibilities to private entities, including social enterprises, while maintaining some level of public control or regulation. This "marketization" of public services includes contracting out services to social enterprises, allowing these enterprises to compete with private providers, and enabling direct purchases of services by individuals through state-supported social enterprises. Similarly, from *general interest*, ENP primarily involves non-profit organizations that develop earned-income businesses to support their social missions. An example of PSE Model or ENP model is market-oriented production activities in various industries where non-profit work integration social enterprises (WISEs) sell goods or services while simultaneously training unskilled workers.

Secondly, the Social Cooperative (SC) Model arises from *mutual interest* organizations, such as cooperatives, which evolve to prioritize the members' interest more significantly. In general, cooperatives are organizations that are mutually owned and democratically controlled by their members, exclusively for their mutual benefit. However, the social enterprise in SC model extends beyond conventional cooperatives by incorporating democratic governance and the interests of its members with broader community interests or specific target groups. For example, the social enterprises with SC model are Renewable Energy Cooperatives as their activities contribute to sustainable development, addressing the societal challenge of environmental sustainability, and Consumer Cooperatives that are owned and controlled by the consumers but the offered benefit prompts broadly in the local economy by prioritizing local suppliers and producers, and keep money circulating within the local economy.

Lastly, the Social Business (SB) Model contains *capital interest*. This type of social enterprise is primarily a mission-driven business entity advocating for using business methods to address social problems efficiently. Defourny & Nyssens (2017) explain the key aspect of the SB model is its hybrid economic model, where businesses often support public goods with a mix of market and non-market resources. This approach is particularly evident in sectors like childcare, and environmental protection where the social mission is integral to the business activity. In reality, the broad application of the SB model raises conceptual issues. When the SB model is presented in small and medium-sized enterprises, it may genuinely balance economic and social goals due to their owners' motivations, or the strong organizational value identification. However, when presenting in large corporations, it might prioritize profit, raising questions about their commitment to social goals. For example, corporate social responsibility (CSR) initiatives often lack autonomy from the core strategic decisions of the for-profit company and may serve more as "social washing" rather than genuine social impact.

This paper particularly delimits in examining social enterprises within the Social Business (SB) model. Since the SB model is noteworthy to observe the inherent tension it presents between profit objectives and social missions, a dynamic which is influenced by institutional trajectories, dominated by market interests (Defourny & Nyssens, 2017, 2021). In addition, the SB model is recognized as one of the cross-national models prevalent in various economic sectors including nonprofit, cooperative, and business—spanning nearly all global regions (Defourny et al., 2021). Given that this thesis studies the dual mission management in Vietnamese social enterprise, it considers a social enterprise operating under the Social Business (SB) model as the unit of analysis to address the research question.

2.3.1 Challenges in social enterprise landscape

Understanding the challenges faced by social enterprises provides essential background knowledge to study management of them. Research has extensively illuminated the challenges social enterprises encounter since 2015 (Barros et al., 2024). Literature has revealed that the primary challenges arising from managing the diverse demands of various stakeholders and navigating between social impact and profitable outcomes.

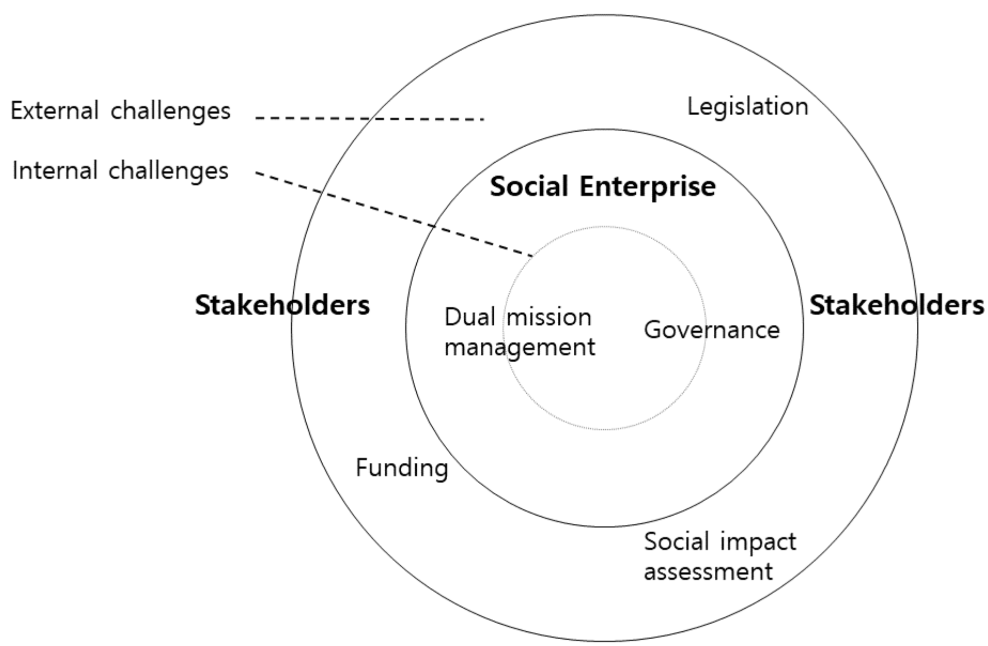

Figure 2. Challenges in social enterprise landscape. (Developed by researchers)

The external pressure from various stakeholders is a challenge faced by social enterprises. Firstly, the SE sector faces legal challenges. Social enterprises often struggle with ill-fitting legal forms that do not accommodate their unique blend of social and commercial goals (Abramson & Billings, 2019). For example, the existing legal forms in the U.S., both nonprofit and for-profit, do not seamlessly accommodate the hybrid nature of social enterprises (Abramson & Billings, 2019).

This misalignment with legislation can impede SE’s sustainable growth and hinder the accessibility to fundings.

The second external challenge is funding constraints; particularly for social enterprises which heavily rely on external funding sources, often leads to constraint to their operational sustainability (Baporikar, 2019). Given that social enterprises are inherently more vulnerable in terms of funding resources, the funding challenge worsens during economic crisis. For instance, during crises such as the COVID-19 pandemic, social enterprises faced disruptions in supply chains and had to quickly adapt to rapidly changing economic situations (Benavides et al., 2023).

Lastly, the ambiguity of social impact measurement leads to friction among various stakeholders involved in the social enterprises (Haski-Leventhal & Mehra, 2016; Molecke & Pinkse, 2017). Since evaluating the social impact of their activities is crucial for gaining trust and securing funding (Abramson & Billings, 2019), social enterprises often struggle to establish standardized metrics to assess social impact. Consequently, the lack of clear measurement standards can hinder the growth and sustainability of social enterprises, as ambiguity in social impact evaluation undermines their legitimacy among stakeholders.

On the other hand, social enterprises face internal challenges as well. Firstly, social enterprises encounter governance issues, including maintaining accountability for dual performance objectives and addressing needs of multiple stakeholders. Robust governing body plays important role in social enterprise to avoid prioritizing one mission over the other mission between profit and social ones (Ebrahim et al., 2014). Similarly, Spear et al. (2009) emphasize that effective governance involves managing the inherent tensions between social missions and business objectives while aligning expectations of stakeholders. Secondly, internal challenge is the management of the dual mission, which is conflict in social enterprises between dual focus on social and commercial objectives (Loosemore, 2015). Due to social enterprise’s hybrid nature, they are required to achieve both social and financial performance (Ebrahim et al., 2014). This tension between the two missions is derived from the divergent goals, values, norms, and identities in each objective (Smith et al., 2013). However, social enterprises that blend social and commercial activities in their core encounter this unique issue (tension between dual mission) because their success encompasses both dimensions. Therefore, balancing between social and economic missions in social enterprise is a challenge, as pursuing growth often results in the sacrifice of social objectives (Siebold et al., 2019), which is called "mission drift".

This paper delimits the challenge of dual mission in social enterprises to explore effective management strategies, since the dual mission issue is considered a core challenge that can lead to the failure of social enterprises (Ebrahim et al., 2014; Golbspan Lutz et al., 2023; Newman et al., 2015). Understanding these challenges underscores the importance of developing robust strategic management practices, which in turn enhances the resilience and capacity of social enterprises to contribute positively to society.

2.3.2 Mission drift

Social enterprises face complex external and internal challenges that can lead to mission drift—a phenomenon where organizations deviate from their social missions due to pressure in prioritizing financial sustainability over social impact. Social enterprises of which their beneficiaries are also their customers (such as microfinance organization), do not experience mission drift in the same way with those who separate market customers and the beneficiaries (Ebrahim et al., 2014). This paper delimits on the social enterprise having separated target groups, which is more relevant to our research question's context.

The works of Cornforth (2014) and Ebrahim et al. (2014) provide a comprehensive understanding of the mission drift phenomenon. Both literatures share common ground in their focus on social enterprises, and emphasis on the importance of governance and accountability. However, regarding the nuanced understanding of mission drift, the two studies approach differently. Cornforth (2014) is more focused on the theoretical underpinnings, highlighting resource dependency and institutional logics as key frameworks to understand the pressures that lead to mission drift. In other words, Cornforth (2014) states the cause of mission drift is from high dependence on specific resource providers, and the demands of competing institutional environments are identified as primary causes. Meanwhile, Ebrahim et al. (2014) take a more internal approach to understand the cause of mission drift. They attribute mission drift to the inherent tension in hybrid organizations that pursue social missions through market mechanisms.

The dual demands of achieving social value and financial sustainability create a constant risk of prioritizing commercial activities over social goals.

Following the studies by Cornforth (2014) and Ebrahim et al. (2014), research has focused on the contextual factors within social enterprises that may lead to mission drift. Kwong et al. (2017) explored the impact of collaboration on mission drift. Their findings indicate that social enterprise involving *complementary partners* typically does not cause mission drift than involving *dominant partners*. This means that when social enterprises gain additional resources through collaboration but lose some of their decision-making power or independence (autonomy), they might struggle to maintain control over their activities. When these enterprises collaborate with *dominant partners* (partners who have significant control or influence), the loss of autonomy can lead to these enterprises drifting away from their original social mission. Essentially, the goals and priorities of the dominant partners can overshadow the original mission of the social enterprise, causing it to deviate from its intended purpose. In short, as Perrini et al., (2010) cited in Kwong et al. (2017) suggest that mission drift is influenced not only by the traits and characteristics of social enterprises and social entrepreneurs, but also by the resource dependence relationship with partners and the nature of their involvement.

On the other hand, Ometto et al. (2019) explain how scaling up within social enterprises can lead to mission drift. Their research highlights several critical factors and mechanisms that can lead to mission drift during the scaling-up process. The key concepts introduced include *herding spaces* (reinforcing core values through conferences, workshops, and study groups) and *negotiation spaces* (internal forums for aligning goals, facilitating decision-making, and resolving conflicts through meetings). The study shows that scaling up weakens these spaces, thereby reducing commitment to the organization's mission. More importantly, scaling often leads to structural formalization and compartmentalization within social enterprise. The formalization and compartmentalization weaken the use of the two crucial spaces resulting in a disconnect between different groups within the organization, ultimately leading to mission drift.

At any rate, the consequences of mission drift extend beyond merely failing to meet social goals; it significantly impacts an enterprise's legitimacy among key stakeholders, including beneficiaries, funders, and supporters. When stakeholders perceive that a social enterprise is diverging from its foundational mission, it can lead to a loss of trust and support, which are crucial for the organization's ongoing sustainability (Ramus & Vaccaro, 2017).

2.4 Dual Mission

Social enterprises aim to achieve both social impact and financial profitability. These dual objectives are not always aligned and sometimes be contradictory, posing a risk to the mission (Ebrahim et al., 2014). This inherent tension in the dual mission necessitates careful management to ensure that neither the social mission nor commercial viability is compromised. However, there is ongoing debate in research about these dual objectives: the trade-off perspective and the paradox perspective.

Berti & Cunha (2023) explain the distinction between trade-off and paradox literature is their view on the nature of tensions. Trade-off literature considers these tensions as grounded in material reality, requiring deliberate choices to prevent the conflict. Conversely, paradox literature sees the tensions as socially constructed, stemming from an either/or mentality. Although trade-offs are real, they are not always inevitable, noting that organizational context or decisions can mitigate trade-offs, indicating a more flexible approach.

The following sections explore each perspective in greater detail: the trade-off perspective and the paradox perspective on the dual mission.

2.4.1 Trade-off perspective

The trade-off perspective, as described by Van der Byl & Slawinski (2015), is defined as *"an exchange of one thing in return for another: especially relinquishment of one benefit or advantage for another regarded as more desirable"* (Angus-Leppan et al., 2010, p.231). In practice, the staff in social enterprise involves in daily trade-offs, thereby the organization ensures a balanced focus on both social and commercial goals, and sustains the dual mission of social enterprises (Battilana et al., 2015).

In another view, Doherty et al. (2014) notably distinguished between "trade-offs" and "tensions" in social enterprises, clarifying the distinction that had previously been blurred in the literature. They examined how these trade-offs are inherent features of social enterprises. Deepening that, Van der Byl & Slawinski (2015) lifted up trade-offs as one approach to managing the tension between dual missions. They argued that trade-offs often result in a win-lose scenario where the overall gain in sustainability outweighs the impact on economic performance.

Another similarity between Doherty et al. (2014) and Van der Byl & Slawinski (2015) is that both view trade-offs as a solution to the tension between dual missions. Given that the tension in dual mission often arises from an imbalance, such as prioritizing commercial objectives over social ones, Doherty et al. (2014) suggest that trade-offs can alleviate this tension, serving as signals about the balance and tools to restore equilibrium between the dual missions. Echoing this, Van der Byl & Slawinski (2015) identify trade-offs as one approach to managing the tension between dual goals, citing (Smith & Lewis, 2011) who argue that the tension between contradictory goals is eliminated when firms prioritize one goal over the other.

To critique the trade-off perspective, it might be contradictory that shows the dual mission can be linked or even integral while acknowledging the trade-off between dual mission within social enterprises. For example, evidence by Doherty et al. (2014) shows the linkage between dual missions, where generated financial resources are employed to achieve their social mission (Dacin et al., 2011, 2010). However, this evidence demonstrates that the dual mission is *not* always inherently canceling each other. Their evidence, instead of proving the trade-off relations in dual mission, suggests that the dual mission does *not* preclude the possibility of synergy.

For other critique, Van der Byl & Slawinski (2015) acknowledged that when under pressure to choose between profit objectives and societal goals, sustainability goals often become secondary. As Smith & Lewis (2011) cited by Van der Byl & Slawinski (2015) argue, the tension between contradictory goals is eliminated when firms prioritize one goal over another (trade-off). However, this raises a contradiction: if trade-offs lead to prioritize one mission over the other mission, are they truly a solution, or do they cause mission drift—the pitfall of social enterprise?

Addressing this critique, Siegner et al. (2018) suggest researchers focus, instead of on the inherent trade-offs among plural objectives, on social enterprises creating synergies by addressing specific social or environmental issues through commercial activities. They highlight social enterprises transcend the traditional trade-off view and generate blended value (Emerson, 2003; Haigh & Hoffman, 2014).

2.4.2 Paradoxical perspective

Conceptualizing the paradoxical view in the organizational studies is contributed by Smith & Lewis (2011), explaining about paradoxes as always best met by adopting a *"both/and perspective"* (Smith & Lewis, 2011). They identify three distinctive attributes of paradoxes: contradiction, which involves the coexistence of opposing requirements; interdependence, reflecting the interrelatedness of elements; and persistence, the enduring nature of these relationships that cannot be fully resolved. Scholars have contended that trying to achieve a social mission through business methods creates an inherent paradox, resulting in conflicting demands between social and financial objectives (Battilana & Dorado, 2010; Jay, 2013; Smith et al., 2012). Therefore, navigating paradoxes necessitates embracing tensions through strategic approaches, for the organizations to overcome the oftentimes contradictory in dual objectives and to avoid creating a risk to the mission (Ebrahim et al., 2014). Moreover, Battilana & Lee (2014) emphasize that engaging more deeply with theoretical insights from a paradoxical view has the potential to advance research on hybrid organizing.

Specifically in the context of social enterprise, adopting a paradoxical view is one approach to addressing the tension between the dual objectives. This mindset involves accepting and exploring these tensions rather than attempting to resolve them (Van der Byl & Slawinski, 2015). Regarding the advantage of paradoxical perspective, Van der Byl & Slawinski (2015) state it supports navigating the tension of a dual mission within social enterprises by embracing, rather than merely integrating the dual logics. This aligns with Berti & Cunha (2023), whom assert that paradoxes are never fully resolved but are temporarily contained, thereby can re-emerge, sometimes in different forms. Ultimately, these paradoxical dynamics in a dual mission become embedded in organizational structures, influencing actors' identities and responses. Additionally, paradoxical perspective suggests, rather than viewing these tensions as purely detrimental, that the conflict between dual mission can be a source of strength which enables innovative solutions that can open new markets and enhance social impact (Yunus et al., 2010).

The comparison between the trade-off perspective and the paradox perspective is complex. Berti & Cunha (2023) deepen the understanding of how these two perspectives differ. They illustrate that trade-offs involve balancing conflicting functional demands. In contrast, paradoxes avoid the 'either/or' lens between distinct logics and perceive the tension in a dual mission as socially constructed within organizations, which can be managed.

However, it is often criticized that the boundaries between trade-off and paradox can be blurry. Berti & Cunha (2023) point out this confusing aspect in paradox theory saying it is required to have precise theoretical framework that includes paradox and trade-off. Indeed, the debate is endless between paradox researchers and other organizational scholars, on whether or not an observed tension is actually a paradox (Cunha & Putnam, 2019).

The second critique is on the feasibility of the paradoxical perspective on dual mission. The critics point out its simplification of the complex dynamics involved in managing dual missions. The dispute focusing on the benefits of embracing these tensions may underrepresent the highly nuanced strategies required to effectively balance between dual goals. For example, strategies like people circulation and weaving warp and weft highlighted by Sarhangi et al. (2021), require a sophisticated understanding and delicate handling that may not be feasible for all organizations, particularly those that are smaller or less resourced. Similarly, the paradoxical view often neglects external factors that significantly influence social enterprises. Market conditions, regulatory environments, and funding landscapes play crucial roles in shaping the operations and strategies of these organizations. These external factors can either exacerbate or alleviate the tensions experienced within dual mission frameworks, and their absence in the discussion is a notable gap in the paradoxical perspective (Mason & Doherty, 2016).

As a response to this critique that paradoxical view is oversimplifying, Berti & Cunha (2023) argues that paradoxical perspective can overcome the "tyranny of 'both/and". They suggested a model that integrates two different streams of paradox theory, including the *functionalist* one (concerned with the most effective ways to manage paradoxes and to harness their innovative potential) and the *critical* one (concerned with preventing the negative manifestations of paradoxes, for instance, power influence in the decision making in paradox). Their suggestion identifies capabilities that are required for an effective management of organizational tensions within the paradoxical perspective.

Still, the critiques argue implementing strategies based on the paradoxical view highly demands advanced levels of capacity within organizations. Although managing paradoxes in dual mission can lead to greater organizational resilience and innovation, the actual capacity to employ the agility to adopt these strategies can vary widely across different social enterprises. Therefore, management practice from paradoxical view has limitation that not all organizations possess the requisite leadership expertise, cultural flexibility, or resources to turn theoretical tensions into strategic advantages (Cherrier et al., 2018).

To respond to this critique, Berti & Cunha (2023) acknowledge problem of paradox theory as it has limited heuristic potential by always aiming for balance. This narrow focus of the paradoxical view results in a lack of variety in ways we can respond to contradictions. However, they advocate for the value of a paradoxical perspective on tension with a complementary model to manage it by incorporating contributions from other alternative perspectives—tradeoffs and dialectics—on organizational tensions.

Lastly, critics still argue for turning to further alternative approaches that move beyond the notion of paradoxes. White et al. (2022) suggest redefining the primary tensions not only as paradoxes but as dilemmas or dialectics, which can provide more actionable insights and clearer pathways for resolution. The debate is ongoing, with reconceptualization challenging the dominance of paradox theory in the discourse and proposing a more grounded approach that could be more directly applicable to the operational realities of social enterprises.

2.5 Managing Dual Missions in Social Enterprises

The literature identifies mainly two ways in which SEs respond to tensions: differentiation and integration (Siegner et al., 2018; Smith et al., 2013). In the work of Siegner et al. (2018), two distinct management approaches are outlined, with examples provided for each. Differentiation occurs when separate individuals, structures, and practices serve as carriers of each logic (Besharov et al., 2019), in order to handle conflicting demands separately. This can be done structurally, by assigning different staff to mission-oriented and economic tasks (Battilana et al., 2015). On the other hand, integration strategies aim to find solutions that address both market logic and social logic simultaneously, such as the individuals, structures, and practices representing multiple logics at the same time (Besharov et al., 2019). Additionally, Besharov et al. (2019) pointed out the existing literature primarily describe organizations or individuals adopting *either* differentiation *or* integration approaches to manage social mission and commercial logics. They further formulated a framework to examine the two management strategies within social enterprise as Figure 3, explaining social enterprises employs strategies of differentiation and integration at individual, group, and organizational levels to manage tensions between their dual logics and sustain hybridity.

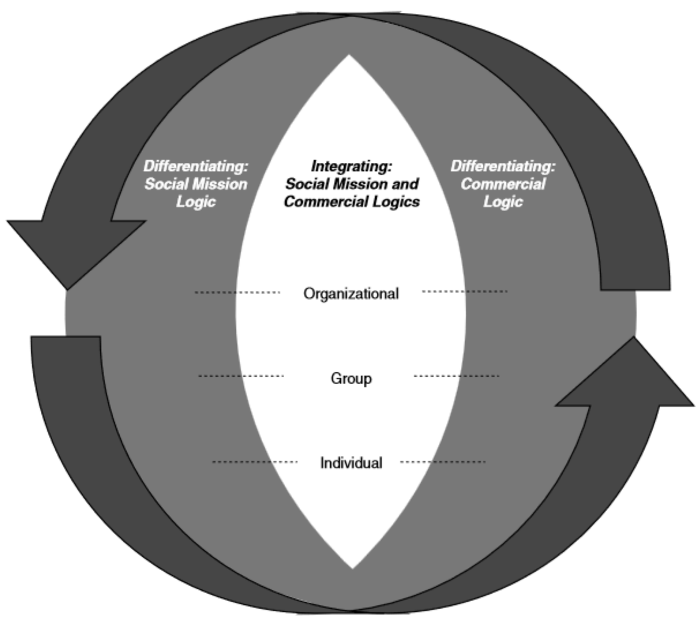

Figure 3. A framework for differentiating and integrating in social enterprises (Adapted from Besharov et al., 2019)

2.5.1 Differentiation Strategy

Differentiation strategy involves managing social and financial goals separately to ensure that one does not undermine the other. Ebrahim et al. (2014) discuss how social enterprises can implement differentiated governance structures to maintain clear boundaries and accountability for each set of goals. Their key argument was that strategic separation helps prevent mission drift as it preserves the integrity of the social mission amid the pressures of commercial profitability.

In another view, Battilana et al. (2015) found that differentiation within hybrid organizations can be effectively managed through communication. They called the specific communication as *"spaces of negotiation"* (Battilana et al., 2015), which means the environments where employees from different missions negotiate and find solutions to the conflicts from their divergent goals. These communications facilitate management of the organization with aims of dual logics by providing formal structures and processes of these spaces. The advantage of this approach ensures ongoing coordination throughout the organizational hierarchy, rather than relying solely on managers or informal mechanisms. Additionally, they emphasized that the key conditions for the effective functioning of these communication include a common understanding of the organization's goal and awareness of mutual interdependencies between dual mission.

Moreover, Ciambotti et al. (2023) provide valuable insights into differentiation strategies within the local context of African social enterprises. They found African social enterprises employ a differentiation strategy to effectively manage the tensions in dual mission. This strategy involves initially separating social and financial activities to address their specific requirements effectively. However, to navigate the dual mission tensions that arise, these organizations adopt *"cross-bracing actions"*, which are mutually reinforcing mechanisms that integrate social and financial efforts, ensuring both missions support each other. Consequently, their differentiation strategy with complementary integrating effort, synergies rather than solely separations between missions, facilitating a virtuous cycle of profit generation and reinvestment in social impact, ultimately achieving a greater dual mission.

2.5.2 Integration Strategy

Integration strategies are about blending social and financial goals in ways that they complement and support each other. For instance, Costanzo et al. (2014) explore this dynamic within social enterprises in the United Kingdom, finding that effective integration often involves blended strategic planning and governance structures that allow social and business goals to mutually benefit from each other. This seamless alignment helps minimize internal conflicts and enhances mission coherence, essential for sustaining long-term organizational health.

The integration strategy can be shown in Siebold et al. (2019), describing integrative management as a “hybrid ideal” (Battiliana et al., 2012; Emerson, 2003), where social and economic missions are so fully integrated that they become indivisible. This approach eliminates the need for managers to choose between social missions and profit generation. In such an ideal organization, the integration of social and economic value creation generates a virtuous cycle of profit and reinvestment in the social mission, thereby enabling large-scale social change (Battiliana et al., 2012). On the other hand, Ebrahim et al. (2014) illustrate an integration strategy using the case of VisionSpring, a Bottom of the Pyramid social enterprise. To align its dual mission, VisionSpring evaluates their performance on both profit and social impact by measuring the number of eyeglasses delivered to low-income groups. They assert that vision correction enhances the beneficiaries' economic productivity and monthly incomes.

2.5.3 Combination of Differentiation and Integration

Besharov et al., (2019) introduces that recent studies of social enterprises started to explore how organizations combine both differentiation and integration strategy, and the impact of this combination on sustaining dual logics over time (Battilana et al., 2015, 2017; Besharov, 2014; Smith & Besharov, 2019). Further expanding on these strategies, Chen & Kwitonda (2021) explore how supported social enterprises manage complex dual missions by implementing both integration and differentiation strategies. Their research underscores the flexibility required to navigate the complexities of dual missions, suggesting that maintaining a balance between integration and differentiation helps stabilize organizational operations while safeguarding social objectives.

3 Methodology

This chapter outlines the research methodology employed in this study to investigate the efforts of managing the dual mission of social enterprises. The structure of this chapter is described as follows. The first section opens with the choice of research approach and a discussion on the features of this approach. The following section provides insights into the selection of our case study and how the samples chosen are relevant to the research. The third section describes the data collection steps and the procedures for addressing the research question. It follows with the fourth section which introduces the data analysis process. From the fifth section to seventh section, we illustrate reflections on validity, reliability, ethical concerns, and limitations.

3.1 Research Design

Identifying the purpose of research and clarifying the research question is paramount as it significantly influences the methodological framework of the study. Particularly, the scholars in business research field like French (2009) emphasize that clear research question and research aims ensures that the methodology chosen is aptly suited to address the study's core objectives, thereby enhancing the effectiveness and relevance of the research outcomes. Similarly, Abrahamsen (2016) highlights the importance of aligning methodological approaches with the research question. Therefore, we reiterate that research question to answer:

"What strategies are employed by social enterprise in Vietnam to manage dual mission of Profit objective and Social impact?"

In this research, we explore the strategies used by social enterprises in Vietnam to manage the dual mission of profit objectives and social impact. We have chosen an in-depth case study design, supported by inductive reasoning as our primary methodological approach. This selection is influenced by the need to answer the questions "how" and "why," rather than adopting a deductive approach to test or verify a theory (Creswell & Creswell, 2018). Similarly, the purpose of answering "how" and "why" questions is the main rationale for using a case study approach (Yin, 2003). Given the focus of the study on the intricate interaction between managing social objectives and financial sustainability within social enterprises in Vietnam, the choice of a qualitative in-depth case study is particularly apt.

In the realm of business research, the dominance of positivism often narrows the applications of case studies, focusing heavily on quantitative outcomes (Bell et al., 2018). However, case study research is distinctly valuable as it concerns the complexity and particular nature of the case in question, as observed by Stake (1995 cited in Bell et al., 2018). Since we are researching strategies to respond to the dual mission in social enterprises, the complexity inherent in these strategies necessitates an approach that delves deeply into the case to uncover nuanced interactions and strategic decisions. Additionally, the case study approach is appropriate for our research question as it focuses on a bounded situation and involves an intensive examination of the setting (Bell et al., 2018). Furthermore, the case study method is particularly beneficial for exploring areas where little standardized knowledge exists and where new theories might be generated. Therefore, the choice of a case study allows this research for an explorative analysis of how theoretical concepts like trade-offs and paradoxes manifest in real-world settings. It provides a rich, narrative-driven exploration that reveals how social enterprises navigate and reconcile their dual mission issue. Furthermore, adopting an explorative approach in the case study enables a thorough investigation of the unique characteristics (Baxter & Jack, 2008) of the selected social enterprise. We observe nuanced strategic practices in real cases, making it essential to understand the cultural, economic, and organizational contexts that influence strategy adoption. This approach prioritizes depth over breadth, aiming to provide profound insights into the specificities of the case rather than seeking broad generalizability.

According to Rowley (2002), explorative studies need propositions, which are speculation based on literature and early evidence to anticipate the research findings. Similarly, Baxter & Jack (2008) implicated that propositions are helpful in any case study, which can come from literature, personal/professional experience, or generalization based on empirical evidence. These propositions will later act as the creation of initial codes for use during the analysis of case study data (Miles & Huberman, 1994). Therefore, in this research, we proposed some loose propositions based on early investigations of literature, secondary data, and pre-assumptions during the interview phase. However, our research follows inductive reasoning, meaning the data analysis is not solely dedicated to verifying these propositions.

When planning a case study, researchers must decide whether to conduct a single case study or multiple case studies (Baxter & Jack, 2008). Given our aim to explore in-depth how enterprises manage their dual missions and to provide practical implications for real-world contexts, we opted for a single case study approach. Additionally, this approach enables a sophisticated examination of the social enterprise's operations, and the richness of the data allows us to analyze multiple aspects of managing dual missions, showcasing unique strategies that balance social impact and profit goal. Moreover, a thorough investigation of a single case study offers the flexibility to relate detailed findings to theoretical frameworks, such as paradoxical and trade-off views on dual mission, allowing for dynamic interactions between theory and observed reality in discussion.

To summarize, given the focus of the study on the intricate respond to the dual mission of social objectives and profitable sustainability within social enterprises in Vietnam, the choice of a qualitative, in-depth explorative, single case study approach is particularly appropriate. This approach was selected because it provides a detailed and contextually rich investigation into how these enterprises manage their dual objectives. By focusing on a single case, the study can delve deeply into the unique strategies employed by the social enterprise, offering valuable insights. Additionally, this method supports a flexible theoretical exploration, allowing the research to connect empirical evidence with broader theoretical debates. Consequently, this approach is expected to produce meaningful and applicable insights, making it the ideal choice for this research.

3.2 Case and Participant Selection

Since a case study allows researchers to gain an in-depth understanding of the relevant matter under investigation, it is required that researchers should chose information-rich cases (Wan, 2019). Based on the theoretical background of institutional logics and the dual mission management of social enterprise, we aim to select a representative case that exemplifies the phenomenon under study (Seawright & Gerring, 2008). Since the usual employment of a typical case is to provide support for, or clarification of, an existing causal hypothesis (Seawright & Gerring, 2008), the chosen case for this research should illustrate the management of dual missions effectively.

As our case study targets social enterprises in Vietnam, we aim to select an exemplary company to investigate strategies for managing dual missions. To identify an enterprise that can serve as a representative case for social enterprises in Vietnam, we have developed the following selection criteria to meet our research purpose:

Criteria 1: Social business type of SE with a clearly articulated dual mission.

Given the focus of this study on social enterprises in Vietnam, the chosen case company must align with the type of a social enterprise as delimited in this thesis (social business) and the local criteria specified in the Enterprise Law Vietnam (2020). Additionally, to address dual mission management, we seek case companies that continue to operate successfully by balancing financial stability with social objectives.

Criteria 2: Vietnamese SE with established public recognition.

Given that this research employs a single case study approach, we prioritize selecting a well-established case to ensure its representativeness of Vietnam. Additionally, we focus on social enterprises that are featured in public secondary sources, such as industry reports, national newspapers, and news articles. To further confirm its relevance to the regional context and its representativeness, we also examined the enterprise's website and social media pages to evaluate its public presence and engagement.

We chose Tohe, a Vietnamese-based social enterprise, which fulfills our first criterion of being a social business type of social enterprise. According to British Council et al. (2016) in Vietnam, Tohe commits to dedicating at least 51 percent of its annual profits to social impact activities, fulfilling the first criterion of clearly pursuing dual missions as a social business. Secondly, after screening public data to examine the public recognition in Vietnam and reaching out to personal connections of researchers, we confirmed that Tohe meets the second criteria. Tohe is well-known within the social enterprise network in Vietnam, having collaborated with international organizations such as the British Council, the German Agency for International Cooperation, and the World Wildlife Fund (British Council et al., 2016). This reputation ensures that Tohe fulfills the requirement of having a strong public presence as a Vietnamese social enterprise.

Founded in 2006, Tohe Social Enterprise provides art activities for children in special circumstances by organizing creative playgrounds, supplying materials, and offering drawing lessons (Tohe, 2024). Secondary research indicates that Tohe upholds a dual mission: creating social impact by giving children with special needs opportunities to engage in creative and artistic activities, while also offering lifestyle products and services to retail customers and corporate clients (Tohe, 2024).

After selecting our case enterprise, we proceeded to participant selection. To gain an in-depth understanding of dual mission management, we aimed to include high-level management team members who could provide insights into the operations and strategies for managing the dual mission. Additionally, we targeted employees from various departments within Tohe to gain a comprehensive understanding of operational activities that support the strategies described by the top management.

3.3 Data Collection

Regarding the data collection, we approach this step by using semi-structured interviews. This choice is made by our interest in uncovering the nuanced activities that influence the management of dual missions in social enterprises. We embrace a constructivist ontological worldview (Bell et al., 2018; Creswell & Creswell, 2018), which assumes that reality is socially constructed through human interaction and experiences. Through open-ended interviews, we aim to interpret the complex decision-making and to construct the meanings out of the findings (Bell et al., 2018). This approach also allows us to obtain unexpected insights. Moreover, according to Galletta & Cross (2013), the questions in semi-structured interviews are open-ended to create space for participants to share their experiences, while deliberately focused and tied to the research topic. Hence, we believe that semi-structured interviews can allow participants to openly share their efforts in managing the dual mission without being too theoretical. In another view, Wilson (2013) emphasized the strengths of semi-structured interviews include allowing interviewers to raise additional concerns and providing flexibility for interviewers. In case an interviewee provides a critical comment regarding key operational strategy, the semi-structured interview will allow further exploration due to its strengths.

Moving forward, semi-structured interviews are valued for their use of various questions, prompts, and accompanying resources to accommodate the research goals (Galletta & Cross, 2013). Hence, the construction of the interview and the development of the interview protocol should be considered seriously. Furthermore, to soften the inconsistencies among participants and the possibility of guiding participants to answers, an interview protocol was formed (Appendix A). The protocol mainly includes a question guide, which covers the operational activities and the responses to any challenges regarding management of the dual mission in Tohe.

As the hallmark of case study research is the use of multiple data sources, including interviews, documentation, records, and observations (Baxter & Jack, 2008), we initially started collecting empirical data through secondary research and a brief conversation with one of Tohe's staff members. On another research by Yin (2012), a good case study benefits from having multiple sources of evidence. Therefore, in addition to interviews, we were motivated to obtain archival records and documents as additional sources of information. By having a dialogue with one of Tohe staff members, we were able to secure some critical information regarding the business structure of Tohe, which strengthened our process of reaching out to selected managers as well as enhancing the interview protocol.

We created an interview guide (Appendix B) which covers our key concepts and definitions of hybrid organization and the theoretical framework for dual mission issues and dual mission management, as mentioned in the previous chapter. We took advantage of open-ended questions to enable flexibility and comfortable reciprocity between the interviewer and the participants. Regarding reciprocity, we utilized three approaches of clarification, meaning generation, and critical reflection based on the suggestions by Galletta & Cross (2013). By following the approaches for reciprocity, we led the conversation toward a fully in-depth exploration of dual mission management. On another note, since data collection for a case study depends on the researcher's competence (Rowley, 2002), our data collection procedure also follows a case study protocol (Appendix A). This protocol includes prior secondary research of the case study procedures, using different sources of information, and some case study questions that the researcher needs to keep in mind (Rowley, 2002). Compared to the interview protocol suggested by Wilson (2013) and Galletta & Cross (2013), we observed that Rowley (2002) recommended supplementary key points to assist with the interview procedures, which enabled the researcher to have better questions formulation to ask the interviewees.

Regarding the interview protocol, it was suggested by Galletta & Cross (2013) to begin the protocol with a consent form, which should be completed before each interview. The consent form signifies the permission given to us by each interviewee, indicating that we can record the conversation and use their disclosed information to conduct the analysis. We followed the protocol by Galletta & Cross (2013) by initiating the interview with a statement of the purpose of the research and the appreciation towards the participation of the interviewee. Next, we made use of the interview guide to slowly lead the conversation. Besides the questions in the interview guide, the conversations were elaborated according to the topic fields that the interviewees found relevant. This was because we conducted interviews with multiple departments of Tohe, leading to individual participants sharing what was comfortable to their knowledge. During the interview, manual notes were taken to follow the interviews more easily, enabling the researcher to ask supplementary questions when necessary. Because of the note-taking process, an assigned interviewer was familiarized with the domain of social enterprises.

Due to some logistical difficulties, all interviews were conducted via online video conferencing platforms such as Zoom and Microsoft Teams. Despite that personal and face-to-face conversations were preferred, we observed that online interviews allow participants to engage in the conversation more relaxed in the comfort of their homes, as well as flexibility regarding scheduling meetings with time differences. After reaching out to interviewees, the selected participants expressed their concerns regarding the language barrier, which hinders the opportunities for them to narrate their experiences. Therefore, based on the requests of participants, the interviews were all conducted in Vietnamese, then later transcribed, and translated into English. In total, seven interviews were conducted with participants from all departments of Tohe, including people from management levels and one member from the board of directors. On average, the interview duration ranged from 40 to 60 minutes. A list of interview dates and interviews can be found in Table 1 below.

Interview Date	Participant	Position	Department	Duration
10/4/2024	Interviewee 01	B2B Manager	Tohe Style	40 minutes
20/4/2024	Interviewee 02	Specialization Executive	Tohe Fun	63 minutes
24/4/2024	Interviewee 03	Marketing Executive	Tohe Style	38 minutes
26/4/2024	Interviewee 04	CEO	Board of Directors	68 minutes
27/4/2024	Interviewee 05	Head of Team	Tohe Play	41 minutes
28/4/2024	Interviewee 06	Event & Account Executive	Tohe Play	42 minutes
29/4/2024	Interviewee 07	Head of Team	Tohe Fun	47 minutes

Table 1. Interview Participants

As mentioned previously, before conducting interviews, we engaged in a greeting conversation with the staff member of Tohe to reach out to relevant participants and get an overview of Tohe as an operating social enterprise. Additional information was collected via the enterprise's website, third-party market reports, and internal reports made by Tohe. Based on the secondary data, it was observed that Tohe organizational structure is divided into three main divisions based on the primary functions of the department. However, the name of each department does not reflect the function directly. The department names and their functions shall be furthered explained in the next chapter. After seven interviews, a considerable number of in-depth details were gathered for the analysis phase in the following chapters.

3.4 Data Analysis

In general, this analysis of qualitative data aims to make sense of the text data (Creswell & Creswell, 2018). For the analysis, we initially followed the suggestion by (Creswell & Creswell, 2018), which includes simultaneous procedures, which means that during the interview phase, researchers might start analyzing the interviews collected earlier. In another research by Gibbs (2018), it is stated that qualitative research has no separation of data collection and data analysis, which supports the argument of Creswell & Creswell (2018). However, since the significance of the lead offered by initial analysis data may not be sustained, which can yield an analytical dead end (Galletta & Cross, 2013), we tried to keep the initial analysis fairly promiscuous, allowing further analytical possibilities.

The analysis of qualitative data generally includes preparation and organization of data, coding, generation of different themes, interrelating themes, and interpretation (Creswell & Creswell, 2018). However, since our thesis focuses on a case study with a case study approach, we tried to look for analysis techniques dedicated specifically to case study research. As mentioned previously regarding the case study method by Rowley (2002), the analysis of a case study is based on examining, categorizing, and tabulating the evidence to assess whether the evidence supports or otherwise the initial propositions of the study. As stated in the research design, after the two first interviews, we reviewed the transcriptions to produce some loose propositions, then carried out seeking relevant evidence in the following interview transcriptions. Additionally, since we utilized the technique of having multiple sources of evidence from Yin (2012), we were able to form some propositions based on archival records, public documents, prior dialogue with Tohe, and interviews. Nevertheless, as mentioned previously, the propositions only assisted the research on data collection phase and had no relations to final conclusions.

Potential Propositions	Sources
Separation of organizational structure according to different mission	**Personal Experience and Literature** Chen, Yea-Wen & Kwitonda, Jean claude. (2021). Paradoxes of Belonging, Organizing, and Agency: Integrating and Differentiating Divergent Strategic Logics in Supported Social Enterprises. International *Journal of Strategic Communication*. 15. 1-18. 10.1080/1553118X.2021.1918129. Cornforth, C. (2014), Understanding and combating mission drift in social enterprises, *Social Enterprise Journal*, Vol. 10 No. 1, pp. 3-20. https://doi.org/10.1108/SEJ-09-2013-0036 Ebrahim, A., Battilana, J. & Mair, J. (2014). The Governance of Social Enterprises: Mission Drift and Accountability Challenges in Hybrid Organizations, *Research in Organizational Behavior*, [e-journal] vol. 34, pp.81–100

Focus on internal relationships and work environment	**Initial conversation with Tohe and Literature** Alinaghian, L., Razmdoost, K. (2021), How do social enterprises manage business relationships? A review of the literature and directions for future research, *Journal of Business Research*, Volume 136, 2021, pp. 488-498, https://doi.org/10.1016/j.jbusres.2021.08.003.
Diverse prioritization of stakeholders	**Personal Experience and Literature** Doherty, B., Haugh, H., Fergus, L. (2014), Social Enterprises as Hybrid Organizations: A Review and Research Agenda, *International Journal of Management Reviews*, Volume 16, Issue 4, pp. 417-436, https://doi.org/10.1111/ijmr.12028 Alinaghian, L., Razmdoost, K. (2021), How do social enterprises manage business relationships? A review of the literature and directions for future research, *Journal of Business Research*, Volume 136, 2021, pp. 488-498, https://doi.org/10.1016/j.jbusres.2021.08.003.

Table 2. Loose propositions of the strategies employed by Vietnamese social enterprises (Developed by researchers).

According to Yin (2012), case study analysis takes many forms, however, none follows the routine procedures that existed with other research methods. Therefore, we chose to balance between multiple recommendations in the case study and qualitative analysis, in which we chose Gibbs (2018) instructions as our foundation. Since there is no concrete form of case study analysis (Yin, 2012), we aim to have various perspectives to assist with the analysis. Motivated by the analysis procedures for the case study research, we started by laying out the translated transcriptions, manual notes, and key secondary information. Speaking of transcribing, we paid special attention to this process because transcription is an interpretive process (Gibbs, 2018). This means that there can be challenges or misunderstandings when moving from the spoken context to textual transcriptions (Gibbs, 2018). Therefore, we made efforts to write additional memos and comments with the transcriptions to avoid any misinterpretation.

As mentioned previously, it is recommended that the data collection and the analysis happen simultaneously (Creswell & Creswell, 2018), with the initial propositions from interpreting data from multiple sources (Rowley, 2002). Therefore, we loosely inspected the first two transcriptions, combined with the information gathered from secondary sources to highlight any operational practices of the case company regarding business structure, finance, and human resources. After the data preparation phase, we move on to coding. Essentially, coding is analysis, which means that they are tags or labels for assigning units of meaning to the descriptive information compiled during a study (Miles & Huberman, 1994). For the process of coding, we followed suggestions from Gibbs (2018) with open coding and taking into consideration what to code. Regarding our data upon an overall inspection, the most occurring contents are states, activities, practices, and tactics. Next, we began the coding which resulted in a total of 478 operational activities and practices inside the organization. The coding phase was executed by both researchers on paper and directly to the transcriptions, where we underlined specific acts, activities, and practices by the case company. After working with physical transcriptions, data was organized and moved to an Excel file for easier grouping. From that point, we identified the similarities and frequencies of these codes. Regarding categorization or groupings, we were able to group the code into 11 different categories, in which each category represents different practice areas and the relevance to theoretical concepts. After the first cycle coding, we reviewed our categories by inspecting secondary data to support and explain our first-cycle categories. Next, second-cycle coding was utilized with axial coding to reduce the number of first-cycle categories, while sorting and relabeling them into conceptual categories (Saldaña, 2021). This phase resulted in 07 second-cycle categories. Reflecting to the theoretical background, the categories were finally grouped into 02 major set of strategies. A detailed view of this analysis is displayed in the next chapter.

Throughout the entire analysis process, we returned to the interviewees to discuss informally any confusion or emerging themes, which allowed us to test the fit of our interpretation of that of the participants (Galletta & Cross, 2013). By doing this, we believe the analysis will become more trustworthy. In addition, our coding process was descriptive and specific, which required multiple times of going through the transcriptions and secondary data. This enabled us to investigate individual perceptions of practices, activities, and strategies used to sustain the dual mission, situating in a case study approach.

3.5 Validity and Reliability

There has been strong emphasis on ensuring validity and reliability to ensure the appropriateness and the quality in relation to qualitative analysis (Gibbs, 2018). While validity is one of the strengths of qualitative research and is based on determining whether the findings are accurate from the standpoint of the researcher (Creswell & Creswell, 2018), reliability recognizes that results are consistent across repeated investigations in different circumstances with different investigators (Gibbs, 2018). Regarding an in-depth case study over an emerging matter of hybrid organization, validity procedures are of utmost importance to ensure the reliability of the proposed findings. In order to maintain validity, Yin (2003) has suggested a testing framework that covers construct, internal and external validity, and reliability. Bearing these tests in mind, we made efforts to follow the procedures in each phase of research.

Regarding the first aspect which is construct validity, Yin (2003) recommended establishing correct operational measures for the concepts being studied, including having multiple sources of evidence, establishing a chain of evidence, and having key informants review draft case study reports. First, we have utilized multiple sources of evidence, which include semi-structured interviews, documents such as news articles and enterprise reports, and direct observation. This helps to address the concepts and grab the overview of the organization in the case study approach. In addition, we kept close contact and were open to discussing informally with the participants for any further explanation during the analysis phase. Furthermore, we kept in mind the reviews of participants during the analysis process to make sure we captured genuinely the perspectives of the participants.

While internal validity is only relevant for explanatory and causal studies (Yin, 2003), we have decided to focus on external validity only. With external validity, it is important to investigate if a study's findings are generalizable beyond the immediate case study. Regarding this matter, the external validity of a case study can be enforced when qualitative researchers study additional cases and generalize findings to new cases (Creswell & Creswell, 2018; Yin, 2003). Unfortunately, due to the research scope of a singular case study, this procedure cannot be utilized. However, Yin (2003) also indicated that a researcher can try an approach to generalize findings to theories. On another hand, Kennedy (1979) presented several rules to follow, to optimize generalization. These rules include examining an ample range of attributes within a case, having abundant common and fewer unique attributes between different samples, and lastly, maintaining the relevance of attributes. Following these rules, we were able to select a wide range of participants who come from all foundation divisions of Tohe. Furthermore, a study by Flyvbjerg (2006) also argued that one cannot generalize based on an individual case is a significant misunderstanding. According to Flyvbjerg (2006), a critical case can be defined as having strategic importance concerning the general problem. Following this rationale, we deliberately identified Tohe as a critical case based on the popularity of Tohe in the network of social enterprises, and the fact that Tohe was categorized as having a typical social enterprise model in Vietnam (British Council, 2016).

Speaking of reliability, Yin (2003) stated that the goal of reliability is to minimize the errors and biases in a study by following the same procedures as described. Similarly, Gibbs (2018) also suggested that reliability can be achieved by showing a consistent approach across different researchers and cases. To maintain reliability throughout the research process, we employed procedures by Yin (2003) and Gibbs (2018), which consist of using case study protocol with constant documentation. During the interview phase, we constantly updated transcriptions and communicated clearly about the observations during interviews. Moreover, we made efforts to have additional notes of the codes, to avoid definitional drift in coding (Gibbs, 2018). During our research process, documentation was optimized to enhance the consistent structure of the case study and interview protocol. At the analysis stage, both researchers took part in the coding process and cross-checked codes developed by comparing results that were derived independently (Creswell & Creswell, 2018). Likewise, (Baxter & Jack, 2008) shared that the consistency of findings can be promoted by having researchers independently coding and meeting together for consensus of codes and categories. This process contributed to making sure the codes and groupings were not affected by subjective opinions.

3.6 Ethical Considerations

Regarding ethical considerations, the ones that need to be anticipated are extensive, and they are reflected through the research process (Creswell & Creswell, 2018). Concerning this matter, Seale et al. (2004) proposed that the guidelines on ethics are code and consent, confidentiality, and trust. Relating to the codes and consent aspect, we made sure that the interviewees knew about the nature of the research and the content of the research. Next, before each interview session, interviewees are provided with a consent form, stating the details of the research and how the data would be handled. Secondly, regarding confidentiality, the researchers are obliged to protect the participants' identity, places, and the location of the research (Seale et al., 2004). To keep confidentiality and avoid privacy invasion for participants, we anonymized participants' names and kept the transcriptions in a log-in-only folder, making sure that the data was only assessed by the researchers, hence, enhancing data security. Lastly, about the trust aspect, according to (Seale et al., 2004), trust entails the connection between the researcher and the participants, along with the researcher's duty to preserve the integrity of the field so as not to dissuade potential research subjects from participating. With the focus on trust relationships, researchers maintained transparent and honest communication with interviewees throughout the interview process. At the end of each interview, the participants were once reminded about the purpose, and objectives of the study scope, as well as any risks and limitations Moreover, to enforce trust relationships further, we engaged in feedback with participants about the process and the expected results of our research. The rationale for this action is to demonstrate our efforts in maintaining confidentiality and privacy, and that their effort in assisting the researchers has been worthwhile (Gibbs, 2018).

3.7 Limitations

While the case study is a common research strategy in sociology, political science, social work, and business (Yin, 2003), case studies as a research method or strategy have been perceived as lacking in rigor and objectivity compared with other methods in social research (Rowley, 2002). Firstly, there is limited generalizability because the study only focuses on a specific singular case. According to Yin (2003), the external validity, or the generalization of results has been a major barrier in doing case studies. While we were able to prove that our findings meet the requirements for construct validity, internal validity, and reliability, we found the disadvantages of generalizing our results. Even though the chosen case brings some characteristics of a typical, representative case (Yin, 2003), we lack the statistical background to concretely claim the representativeness of the chosen case. Furthermore, since our case study approach only involves qualitative data and not quantitative data, we see a disadvantage in achieving triangulation, collecting evidence from multiple sources to corroborate the findings (Rowley, 2002).

Due to the time constraint of the research, our selected case had factors of personal relationship, access, and convenience, which led to a bias in the selection of the case. Additionally, we noticed a slight issue with keeping consistency, due to the context of the interviews and the interviewees' background. First, because of the participant requirement, all interviews were conducted in

Vietnamese and then translated to English. Due to this requirement, only one researcher took part in the interviews. Furthermore, since the interviews are conducted in Vietnamese and later translated to English, we were aware of possibilities for lost in translation or misinterpretation. Secondly, as the backgrounds of researchers shape their interpretation, interpretation therefore flows from personal and cultural experience (Creswell & Creswell, 2018). In the situation of this research, the interviewer and the interviewees share the same nationality and cultural background, therefore, the interviewer could have subconscious assumptions about the interviewee's experience of perspectives based on this shared background. In addition, due to the shared cultural background, the research can suffer from the lack of diversity, which means that the varied perspectives of participants might be overlooked. Thirdly, since only one of the researchers conducted the interviews, drawbacks came from balancing between listening to participants' responses and attending skills. Hence, our additional data source of observation was not sufficient across all interviews. Moreover, there could be inaccuracies due to poor recall (Yin, 2003), which can result from only having one researcher attending the interview. Lastly, there could have been response bias (Yin, 2003), where the interviewees gave the answers influenced by the personal relationships with the researcher, discussion with other interviewees, or social desirability. Nevertheless, in order to reduce bias and assumptions, the researcher was putting efforts to enhance reflexivity, implying that the researcher looks within the relationship between the researcher and her or his participants, to locate potential interference (Galletta & Cross, 2013).

Regarding the desired skills for conducting case studies, Yin (2003) implicated that a well-trained and experienced investor is required because, during data collection, experienced investigators can take advantage of unexpected opportunities and exercise sufficient care to biased procedures. In this case, it was difficult to determine if the researcher was considered a good case study investigator. However, the researchers managed prior training and practices to enhance the commonly required skills suggested by Yin (2003). During data collection, it was kept in mind that the interviewers ask good questions, be attentive to listening, have a firm grasp of the issue, and be flexible and unbiased by preconceived notions (Yin, 2003). While it was challenging to manage these skills in a short period, these attributes were enhanced after each interview session.

4 Settings

Because of the characteristics of an in-depth single case study, this paper presents comprehensive settings of the social enterprise ecosystem in Vietnam as well as the selected case's organizational background. By offering the settings, the research provides a deeper contextual understanding. It enhances the richness of the case study narrative, enabling further credibility and enhancing readers to navigate the circumstances in which the case study takes place.

4.1 Development of the Vietnamese Social Economy

Vietnam's economy has transformed dramatically from a centrally planned system to a dynamic market-oriented economy. The social economy has developed alongside these changes, playing a crucial role in addressing social and economic issues through innovative and sustainable approaches. Specifically, the social economy in Vietnam is a blend of players such as cooperatives, social enterprises, and non-profit organizations that address various social, economic, and environmental issues. This sector has grown significantly since the 1990s, driven by both governmental support and increasing societal awareness of social problems. Vietnam's government has played a crucial role in this growth, evidenced by the legal recognition of social enterprises in the Enterprise Law of 2014 and the Law on Cooperatives of 2012, which provide frameworks for the operation and support of social enterprises and cooperatives. These laws aim to encourage the development of a social economy that complements the state's efforts in social welfare and economic development (Nguyen et al., 2021b). Essentially, with dual development of dynamic market-oriented economy and social economy, Vietnam has showcased a unique approach to balancing economic growth with social welfare and sustainability, which is increasingly supported by strategic governmental policies (Tran et al., 2020).

4.2 Social Enterprise Ecosystem in Vietnam

Social enterprise has only been visible in Vietnam for a decade, generally, it is a new concept in which only a few hundred organizations adapted this social enterprise model (Nguyễn et al., 2012). According to (Ministry of Planning and Investment & Commission of Social Affairs and Environment, 2019), the number of social enterprises in Vietnam only accounts for 4 percent of total active enterprises in the country. In Vietnam, the term social enterprise is used to refer to a business that has goals to solve social or environmental problems in a financially sustainable way (UN.ESCAP & British Council, 2019). With early emergence, it was not until 2014 did the Vietnamese law on social enterprise came into effect, with limited articles concerning the operation of social enterprises. The latest survey on social enterprises in Vietnam shows that the most common objectives are creating employment opportunities, improving particular communities, and supporting vulnerable people (UN.ESCAP & British Council, 2019). Notably, regarding social impact, the main beneficiaries of social enterprises are individuals with physical disability and individuals with learning or mental disability, including children with autism and older people.

Since 2015, it was expected that the social enterprise setting in Vietnam would further develop and contribute to the economic and social development of Vietnam (UN.ESCAP & British Council, 2019), however, social enterprises in Vietnam continue to face difficulties regarding development facility, financial challenges, regulatory constraints, and limited market awareness. As it was observed, the challenges in social enterprises in Vietnam are similar to those of the world. Since social enterprise is a relatively new concept in Vietnam, the phenomenon is not being understood correctly, which led to doubts about the nature and purpose of social enterprise (Nguyễn et al., 2012). Some organizations and individuals often perceive that social enterprises in Vietnam are philanthropic organizations (Nguyen et al., 2021a) This situation may create barriers when social enterprises want to expand operations or work with relevant stakeholders, leading to restrained objectives concerning social impact. This issue is also a catalyst to financial barriers, where limited awareness of the concept is prohibiting social enterprises from external funding and attractiveness for capital investment. Furthermore, while Vietnamese social enterprises are contributing to solving the country's social problems effectively (Nguyen et al., 2021a), the regulation framework for social enterprises is not properly established. Although official law recognized social enterprise legally in 2014 (UN.ESCAP & British Council, 2019), there are no supporting regulations for the establishment and growth of social enterprises in Vietnam (Nguyen et al., 2021a). This setting emphasizes a need for social enterprises to focus on strategic management and strategic planning, in order to successfully manage the dual mission.

4.3 Tohe Social Enterprise

Tohe has created an impression of being a suitable candidate for this case study, not only because of criteria satisfaction but also because we were impressed by Tohe's efforts to create social impact. Tohe, a well-established Vietnamese social enterprise, bears the mission of creating opportunities for children with physical and mental disabilities to have exposure to creativity and experience with art (Tohe, 2024). Then, Tohe selects some of the art pieces to make products such as clothes, accessories, and merchandise and sells these products to customers in Vietnam and international customers. The profits from the product sales will eventually go back to creating social impact by offering scholarships to talented disabled children and organizing more art playgrounds for underprivileged children (Nguyen, 2020). Moreover, vulnerable children also receive direct financial contributions extracted from this profit as commissions for the art used by Tohe Style (Appendix D). Regarding social activities, Tohe also organizes vocational classes for children with disabilities to support them with an occupation in the future. With this operational structure, Tohe is dedicated to helping children with disabilities and creating more jobs for these children when they grow older. Until now, Tohe has been establishing 150 playgrounds for children in 11 public social protection facilities, reaching out to 03 primary schools in rural areas, and helping more than 1000 children in vulnerable groups annually (Tohe, 2024).

Regarding the context of the establishment, Tohe was founded in 2006 when there was limited public support for children with disabilities (Nguyễn et al., 2012). Although there were efforts to contribute to this vulnerable group made by public authorities and local non-governmental organizations, they were not enough to address the needs of more than one million children with disabilities across the country. Therefore, Tohe was established with the mission of enabling access to education and opportunities for entertainment to vulnerable children. Even though all operational activities of Tohe are fully contributed to the overall social objective, Tohe is not a charity organization. They successfully developed separate departments only for profit-making while maintaining the enterprise's dedication to children. In Tohe, there are three main departments called Tohe Fun, Tohe Play, and Tohe Style, which signify the different functions of the enterprise. While Tohe Fun wholly works to create social impact, Tohe Style and Tohe Play are the profit-making departments with their intentions in making revenues. Since Tohe was able to sustain its operations throughout the years and witnessed business growth during the past recent years, we were captivated by the management mechanism of Tohe and the way it sustains survival while having two separate operations. Hence, the organizational structure and the operations towards sustaining the enterprise make them especially interesting and relevant to our study in managing dual missions.

5 Findings

Our analysis of empirical data highlights strategies for Tohe to manage dual mission, which are differentiation and integration. In the analysis, the data is categorized into three main area: (1) Dual mission awareness: a clear understanding of the boundaries between the dual missions, (2) Differentiation strategies: separating organizational elements, and (3) Integration strategies: blending at the structural, identity, and business levels.

In this Findings chapter, we will initially illustrate the employee's understanding of dual mission. Then, the findings will go further into the content of each strategy set, illustrating how Tohe employed strategies to manage the dual mission.

5.1 Dual Mission Awareness

Social enterprises frequently manage dual missions: profit and social objectives. The dual missions differ inherently in their aims and focused activities, leading to a discernible distinction between each. Our empirical findings demonstrate that in the case of Tohe, there is a clear comprehension of the distinctiveness of each mission. This distinction is evident in the established boundaries and a deep comprehension of each mission's objectives. This theme is outlined in the awareness of boundary in dual missions and understanding of each mission.

5.1.1 Awareness of Boundary in Dual Missions

In this theme, both the business team (Tohe Style and Tohe Play) and social service team (Tohe Fun) showed a clear understanding that the boundary exists between dual missions. Interviewee 01 from Tohe Style said *"...we have two main goals. One goal is all about sales, we have revenue and profit. The other one is creating social impact."* Similarly, Interviewee 02 from Tohe Fun shows the distinction, *"I think my division is separated from those two [Business teams] ... I would say Tohe Fun is the educational division.".* Additionally, Interviewee 07 from Tohe Fun says the clear distinction between goals with *"... they [business team] do not interfere with our work with the children."* These say the two goals exist under Tohe's single entity.

The awareness of boundary in dual mission existed when Tohe was just founded and established in the initial business model. Regarding that, Interviewee 01 from Tohe style says *"The business model of Tohe is pretty established from the beginning. We have separate operations for making profits and making social impacts…"* Also, Interviewee 02 from Tohe Fun reserved mentioning information about the business team when showing the social team's focus area, *"Forgive me if I cannot give you more details about the general operations, I'm from a social background so my focus is entirely on my division."*. In addition, the Interviewee 04 who specifically was involved in the initial stage of Tohe said,

> *"... I have to tell you about the time when Tohe was founded ... Then, they [founders] had a random project at a public social center for child protection. ... they [founders] felt bad for these kids ... in tough conditions… their [children's] laughter's were so genuine that it enlightened happiness. .... To them [founders], happiness [social value] doesn't stay with how much money you have..."*

5.1.2 Understanding of Each Mission

This theme means the employee's understanding of each mission is clear and in-depth in employees. The valuable data was mainly from Interviewee 01 in the business-centric team—**Tohe Style** puts in, *"Our biggest goal is sales revenue. We have a sales target, and we must achieve that target in order to assure business growth and employee's welfare, ... our salary and benefits."*, as well as *"With these two goals, my tasks are related directly to the sales goal, well, actually my task is related to both goals."*. And added nuanced understanding of the social mission as well, saying, *"We have registered for a lot of courses to learn about social impact ... how the social impact is evaluated"* and also*...". We have one annual exhibition on every April 2nd, which is World Autism Awareness Day… This is one of the projects highlighting our commitment for giving back Tohe's profit to social purposes."*.

However, the data from Tohe Play—the other revenue making team by launching CSR event—revealed some basic understanding about each mission. Interviewee 05 in Tohe Play states, *"Tohe Play and Tohe Style are involved with the money-making activities, while Tohe Fun will carry out all the activities regarding social work*". On the other hand, the data from Tohe Fun—social impact team— didn't show a clear data about understanding about profit missions.

5.2 Differentiation Strategies

5.2.1 Separation of Organizational Structure

The empirical evidence illustrates the organizational structure as an advantage for Tohe's management of dual missions. Tohe has a clear separation between the profit organization and the social-value organization. Furthermore, the secondary data revealed the structural separation among the three departments—Tohe Style, Tohe Play, and Tohe Fun. Tohe Style and Tohe Play are involved in profit-making activities, while Tohe Fun is dedicated solely to social impact. This structural separation is further accentuated by distinct responsibilities, decision-making processes, goals, and target stakeholders for each department. Regarding this, Interviewee 04, the CEO puts in,

> *"For the structure of Tohe, just imagine the whole enterprise being a butterfly. A butterfly has wings, right? So, one wing is for-profit activities, and the other wing is dedicated to non-profit activities and social impact only..."*

Then, she added,

> *"The body of the butterfly is what connects the two non-profit and for-profit wings together. The 'body' comprises of teams that supports the other teams… the marketing department … supports [the] two wings."*

5.2.2 Separation of Responsibilities and Goals

At Tohe, departments are divided based on their specific responsibilities and goals to efficiently achieve the dual mission of profit generation and social impact. The revenue-generating division, which includes both Tohe Style and Tohe Play, is dedicated to creating profit. Tohe Style focuses on merchandise sales, while Tohe Play operates like an independent marketing agency, providing CSR event services. Despite their different activities, both teams share the common goal of generating revenue. Interviewee 01 from Tohe Style—merchandise sales division—highlighted that "*...My area is straightly business, working with corporate clients.*", Interviewee 05 in Tohe Play—event selling team described that "*we are independent, and we are [in] the profit-making function of Tohe social enterprise*".

Similarly, Tohe Fun, the social impact team, concentrates solely on social initiatives, such as offering art playgrounds for vulnerable children. Consequently, each team's employees are dedicated to their distinct responsibilities and goals, ensuring focused and efficient achievement of the company's dual mission. Data from the social mission division—Tohe fun, Interviewee 02 confirmed this separation strategy by saying *"We in the enterprise work separately"*. The data implies that each team has independent responsibilities with no overlap. Additionally, there is no evidence of cross-responsibility management, as each team's work is highly specialized. The separated responsibilities were highlighted by Interviewee 03 from Tohe Style:

> *"We keep things pretty simple here. Each team will take care of their responsibilities and tasks. If you notice, I have very little knowledge about Tohe Fun…People in Tohe Fun are not involved in the for-profit activities of Tohe Style."*

The separation was also highlighted by the different goals of each division. As Interviewee 06 from Tohe Play—CSR event selling team—stated, each division within Tohe has distinct goals. Similarly, this separation in the goals is also confirmed by other data, for instance, Interviewee 05 from Tohe Play—CSR event sales team mentioned the department sometimes becomes overly focused on profit-making purposes.

In short, the data indicates that Tohe Style and Tohe Play share profit-making goals, whereas Tohe Fun focuses on social impact objectives. In turn, this encourages the divisions to concentrate on their respective missions.

5.2.3 Different Stakeholder Priorities

Empirical evidence indicates that Tohe addresses a broad range of stakeholders, including corporate clients, retail clients, vulnerable children, partners, and employees. Each division clearly recognizes the importance of their targeted stakeholder group, resulting in different prioritizations. The data from Interviewee 04, the CEO of Tohe revealed this different prioritized stakeholder by saying, *"Regarding the for-profit sector, the most important stakeholder is corporate clients. Regarding the non-profit sector, the most important stakeholder is children with autism and autistic artist."*.

Beneficiaries as Priority for Tohe Fun

This theme examines the prioritized stakeholder from the social impact team—Tohe Fun. The data revealed that the children group with special needs is clearly considered as the most prioritized stakeholder for Tohe Fun. We found the focus by data from 02 Tohe Fun stating, *"I can say that* *we have a strong connection with our little friends because we build everything based on the core values."* and *"we just simply want to create a safe zone for the children in need to express themselves and for them to have a place where they can enjoy being a kid."* This high focus on vulnerable children group echoes with Interviewee 07 by saying *"I think the most important stakeholders are children and their parents. The second important group is the staff members who work directly with these children, including artists, contracted social workers and volunteers"* and *"Our team is genuinely interested in these children, and we want to see what they are doing in these classes, we want to make sure they are having playful sessions. We feel energized after meeting them; therefore, we are happy when working during weekends"*.

Tohe Fun not only provide safe environments for children while also recognizing the potential of these interactions to nurture future talents within the arts. This approach contributes to long-term societal benefits by developing the capabilities of young beneficiaries.

Firstly, they see the service receivers who take the social welfare that Tohe offers, like a typical one-sided social provider and receivers' relationship. Regarding that, Interviewee 02 from Tohe Fun—the social team—says, *"we just simply want to create a safe zone for the children in need to express themselves and for them to have a place where they can enjoy being a kid."*, "*I think what we are doing is creating a safe zone for the vulnerable children ..."*, and, *"Our classes are very joyful and fun, so we never force our little friends [service receivers] to do anything, we just simply encourage them to play and to have fun"*

Secondly, we found another unique perception toward service receivers from the social impact team—Tohe Fun—from the data. It is the perception of art students, and of future talent resources**.** For the art student perspective, Interviewee 02 from Tohe Fun says, *"Children mostly work with art, and we have a special program to enable autistic children to get to know art. When the children attend our playground [social activity], their goal is just to have fun and be creative with paintings..."*. Similarly, Interviewee 07 from Tohe Fun stated, *"Our team is genuinely interested in these children, and we want to see what they are doing in these classes, we want to make sure they are having playful sessions..."*. That said, the social impact team observes the service receivers as a student who explores in the art classes. And it is natural for Tohe to have expectations on the service receivers to become future talent with artistic talent. The future talent perception toward autistic children is revealed from Interviewee 07 Tohe Fun *"we realized that the sessions [social activity] ... Moreover, we also realized that there were some children who had extraordinary talent in art. Their talents could definitely be elevated further.", "In specialized coaching art classes [social activity], professional artists will support the children to explore their art potentials"* Beyond the social impact team, this theme is also shown from the revenue creating team—Tohe Play. Interviewee 05 from Tohe Play puts in *"Art coaching classes aim to fuel talented autistic children to become independent artists in the future".*

Corporate Client as Priority for Tohe Style and Tohe Play

We observe clearly that the revenue making teams—Tohe Style and Tohe Play— consider the corporate client as the most important stakeholder. This perspective is supported by empirical evidence, as illustrated by the statement from Interviewee 03 from Tohe Style, *"The most important stakeholder is corporate clients…"* and,

> *"And I cannot state how important [it] is we have to get connections with public relation department of those companies[clients], especially the ones that can make decisions. So far, the corporate clients we are having right now, they reach out to us directly".*

Similarly, Interviewee 05 in Tohe Play puts in,

> *"…the most important stakeholder group is our B2B clients. Because our daily tasks mainly revolve around our clients, daily communication is also with B2B client as the focus."*

The prioritization of corporate clients is due to the significant financial impact their investments have on the organization. This financial support is shown crucial for sustaining and expanding Tohe's operations. Regarding the financial benefit of corporate clients, Interviewee 03 from Tohe Style puts it, *"Because some corporate clients have CSR programs, and their budget for social activities are huge, which is super beneficial to Tohe. They can bring us contracts with higher financial values."*, *"And I cannot state how important is corporate clients because contracts with corporate clients bring significant financial values to Tohe"* and, *"If we had connections with bigger clients, it would be great for the growth of enterprises in the future. We can have bigger scope of work; we could do more."*. Similarly, Interviewee 05 Tohe Play—revenue-generating team by CSR events—says, *"The goal of Tohe Play is merely making profit, so of course we want to work with big clients to get high-value contracts and boost our visibility."*

Due to the significant financial impact of corporate clients, Tohe's strategy in building relationships is clearly focused on pursuing long-term partnerships. Interviewee 03 from Tohe Style states, *"having a long-term relationships with corporate clients is a way we promote our products"*, Interviewee 05 from Tohe Play also says, *"We want to utilize our work process by focusing on current and old clients to make the most out of one project." and, "We can get more revenue from current projects and current clients, comparing to the risks of reaching out to new clients."*

5.2.4 Different innovation focus

We found the separation strategy occurred in the innovation focus. The profit focus team—Tohe Style and Tohe Play—concentrated their effort on innovating their product and services. On the other hand, the social impact team—Tohe Fun—focused heavily on innovating their social activity: the art playground.

Product Innovation for Merchandise and CSR Event Packages

In the case of Tohe, innovation is a pivotal aspect of the organization's history. In the early stage of Tohe, the innovation was driven by the revenue generating team. Interviewee 04, the CEO, highlighted that 2016 marked a significant year of innovation for Tohe by saying, *"After 2016... the most tasks that I took care of was creativity-related, from creating new product lines, to new events, and exhibitions."*, this period further marked a revolution in the organization's development as, *"Since 2016, I can say that there was a revolution in how we did business. We made adjustment to all processes, including management, manufacturing, updating sales channels, thinking of product innovation and more"*.

Our empirical data from Tohe's merchandise selling team—Tohe Style revealed their effort to innovate products. For example, from Tohe Style, Interviewee 01 expressed the sense of pressure to innovate the product by saying *"Product innovation is a stress..."*, *"We need more designs, art prints, and innovation to step up our competition."*, and *"... Tohe team is really trying to live young to innovate these products while keeping the core brand image."*. Similarly, Interviewee 03 expressed her interest in innovation by emphasizing the importance of listening to customers for further product development.

Interestingly, Tohe's social impact team also recognizes the significance of product innovation from the profit-making teams. Interviewee 07 showed the consideration by saying. *"We encourage team Tohe Style to make use of the materials and stories for product development, which can reach many customers and generate more sales."* and, *"in addition to the paintings, we also collect these stories for Tohe Style. With the stories, we believe Tohe Style team will get more inspirations to sell the products and make new products"*.

Moreover, the Tohe Play division—another sales team by launching CSR events for corporate clients, focuses on innovation as well. Employees in this division shared their efforts to infuse creativity into their services to meet clients' needs. This often involves offering customized services or developing new event packages. Regarding this, Interviewee 06 from Tohe Play states, *"Besides, I think clients come to us because[if] we can customize the services exactly to their demand ... Sometimes we go to the distance and make the impossible become possible, you know."* and, *"I think we did a superb job with that client, and I think we managed to ensure them about the quality of the event…"* Also, Interviewee 05 from Tohe Play says similarly, *"We will base our recommendation on client's demand, mostly. And these recommendations are different to each client."* and, *"After showcasing our ability, we gained the client's trust and was able to offer them other services like seasonal decorations, business merchandise, and marketing support"*.

Process Innovation in Social Activities

Process innovation encompasses improvements and new methodologies in the ways tasks are carried out, services are delivered, or goals are achieved. Our empirical data revealed that in the case of Tohe, process innovation was primarily conducted by Tohe Fun, the social impact team. This involved implementing novel methods to enhance the efficiency and effectiveness of their impact.

A notable example is Tohe Fun's approach to working with vulnerable children. Unlike traditional methods of treating autism in Vietnam, which aim at eliminating autistic behaviors, Tohe Fun embraces traits of autism, allowing children to explore and express themselves freely. This innovative approach to autism is also being shared with regular social workers at public centers to shift negative perceptions about autism toward Tohe's new method. In that respect, Interviewee 02 from Tohe Fun states, *"Therapy-play [Tohe's approach to autism] is a different approach where you embrace the traits of autism and let the children explore."*, *"... our approach is more delightful and embracing and[than] the [public] centers are having…"* Thus, it is evident that process innovation was at the center of Tohe's novel social activity with the autistic children.

Another example of process innovation is the digitalization of their social activities. Tohe introduced online workshops to reach more vulnerable children, improving accessibility and allowing Tohe to expand its reach and impact without being constrained by physical location. Interviewee 02 shows the idea of online classes by saying, *"Those can be online workshops so even more children across the country can take part in these workshops."*. As shared by Interviewee 06, The process innovation was implemented in Tohe Fun's division. Therefore, Tohe Fun can concentrate on continuing existing and growing.

5.3 Integration Strategies

5.3.1 Connection of the Divisions

Although the initial empirical data suggests that Tohe employs a separation of all divisions, we noticed the existence of an intertwining relationship between these divisions. While all Interviewees described that there is a separation between functions, responsibilities, and goals of each division, the CEO illustrated that these divisions work closely together on an operational level. Regarding the concept of this integration, Interviewee 04, the CEO, shared that it is included connecting and navigating the operations of different divisions. Regarding the connection, Interviewee 04 used a metaphor to compare the structure of Tohe as a butterfly (Appendix C), with the wings are the teams serving each dual missions, which are connected to the body. She explained:

> "*...one wing is for-profit activities, and the other wing is dedicated to non-profit activities and social impact only. Then, the body of the butterfly is combined of multiple functional department such as management, Board of Director (BOD), HR, finance and accounting, manufacturing, and marketing.*"

Furthermore, Interviewee 04 and Interviewee 05 outlined that the relationship between the profit-making divisions and the social division is reciprocal. Specificall**y,** activities from Tohe Fun provide the artwork as design materials for Tohe Style's merchandise, the profit from Tohe Style will be financial resource for Tohe Fun to run the social activities with vulnerable children.

5.3.2 Organizational Identity in the Social Mission

This theme explores the organizational identity of Tohe, which is deeply rooted in its commitment to social values. Our empirical data highlights that the essence of this identity is central to Tohe's operational ethos. Specifically, the focus here is on the role of the social mission teams, particularly Tohe Fun, which emerge as pivotal in embodying the organizational identity. This section will elucidate that Tohe's social mission permeates all aspects of its operations and is integral to Tohe's identity.

The interviews had prevalence in identifying Tohe Fun, the social service team holds organizational identity. Regardless of the interviewee's team, our data indicates the social service team has Tohe's identity. Of course, the data from the social driven team stated, *"I think everything in the Tohe Fun division will be the key, the core of Tohe. So, everything [from our] division is considered key activities I guess."* from Interviewee 02 in Tohe Fun, and *"...Tohe Fun is the heart of Tohe, which is the most important division, without Tohe Fun, the other divisions are meaningless."* from Interviewee 07 Tohe Fun. But we highlight that interviewees from teams making revenue show the similar data, by calling Tohe Fun as *"the heart"* of organization. For example, Interviewee 03 from Tohe Style puts in, *"... I realized that the enterprise also values their social goal. And social goal should be the center point."*, and Interviewee 06 from Tohe Play puts in, *"... Tohe Fun, Tohe Style and Tohe Play, among which Tohe Fun is the heart of Tohe."* and *"Since Tohe Fun is the heart of Tohe, their survival is also important to the other two divisions[business teams]..."* Interviewee 04 Tohe CEO states, *"Because Tohe Fun is the heart of Tohe Social Enterprise, so no matter what you do, the definite target is always to allow Tohe Fun to expand its social impact…."* and also *"Because Tohe Fun is the heart of Tohe, so if the social activities of Tohe Fun is carried out effectively, and if we are able to expand our social impact to many children, …"*

Additionally, this unity was reflected in the mindset of Tohe's shared values. Despite having different responsibilities and goals, all employees strive to the common goal, which is the social mission. Regarding this, Interviewee 04 shared that Tohe's shared goal is to "*...bring opportunities of experiencing art, creativity and education to special-need children.*". Data indicated all people in the organization work towards one same goal, which was the social impact. Likewise, Interviewee 06 stated that "*...in everything that Tohe does, it's always had something to do with enabling children in need to have the fun that they deserve.*". For Interviewee 07 from Tohe Fun, agreed with the common mindset across all Tohe departments, further, the data elaborated further that "*...the goal of Tohe is to create a playful, inspirational and comfortable environment to all of Tohe stakeholders, including the children we work with, Tohe partners and even human resources*".

Empirical evidence shows that Tohe employees share a common mindset, which indicates that the integration strategy focusing on a shared identity and goals is most evident in the enterprise's purpose.

5.3.3 Co-creation with Beneficiaries' within Tohe's Business Ecosystem

Tohe innovatively integrates beneficiaries' contributions into its business ecosystem by incorporating their artwork into merchandise and exhibitions. Our collected data indicates that Tohe actively co-creates with vulnerable children, involving them directly in the organization's business processes. Instead of simply providing support, Tohe incorporates children's artwork into the production of merchandise and exhibition events. As Interviewee 02 from Tohe Fun describes, *"... after the sessions, we will archive these paintings or artworks and Tohe will later use these to print on our lifestyle products."* This approach not only provides a platform for the children's creative expressions but also enhances the value and uniqueness of Tohe's products. Interviewee 06 supported the co-creating by saying "*...although Tohe Play [CSR event team] and Tohe Style [Merchandise sales team] work independently, the source of building these divisions relied heavily on the activities and the values of Tohe Fun [social impact team]".*

Evidently, most interviewees often referred to service receivers, the children with autism as "*artists", "talented autistic children", "small children"* or "*our little friends*". It indicates Tohe perceives the beneficiaries as co-creators with a role as an artwork provider rather than a mere service-receiver group. Specifically, Interviewee 07 from Tohe Fun—the social impact team—shared Tohe's business plans for these young artists, including hosting art exhibitions featuring the children's profiles and stories to promote awareness of artists with autism. Interviewee 07 also stated that *"autistic children working with Tohe are great sources of inspiration."* By using the word *"working"*. Similarly, the response from Interviewee 06 highlights that Tohe sells the paintings made by autistic artists to interested buyers, showcasing information about the children's situation and disabilities. This confirms the use of materials produced by autistic children, leading us to conclude that the role of vulnerable children is integrated into Tohe's business model. These children are perceived as material suppliers for Tohe's production activities.

Admittedly, the data did not explicitly show that this integration strategy is meant to manage the dual mission. However, by involving the beneficiaries in the business, Tohe aims to make these children an essential part of the business ecosystem, thereby aligning the dual mission with the co-creation process.

6 Discussion

Our research explores strategic practices in Vietnam's social enterprise sector by addressing the question: "What strategies are employed by social enterprises in Vietnam to manage the dual mission of profit objectives and social impact?" Through in-depth interviews with employees at Tohe—a Vietnamese social enterprise that integrates market activities with social value creation for children with special needs—we identified several strategies that Tohe employs to achieve its dual mission.

The key findings addressing our research questions highlights three main points: (1) Differentiation strategies in dual mission management: separating organizational elements, (2) Integration strategies: managing dual missions by blending the structure, operation, and business model, and (3) Communication practices to manage dual mission.

This chapter discusses how the findings from Tohe can be interpreted with the literature.

6.1 Differentiation Strategy in Dual Mission Management

Our findings indicate that Tohe effectively implemented differentiation strategies in practice. The first main finding in differentiation strategy is the organizational structure divided into two main functions—profit-focused (Tohe Style and Tohe Play) and social impact-focused (Tohe Fun). This structural separation clearly demonstrates Tohe's intent to maintain distinct boundaries between its dual missions. Such a divided structure ensures that each team remains acutely aware of their primary goal—whether it is generating revenue or delivering social impact. The differentiation strategy employed by Tohe aligns with Besharov et al. 's (2019) multi-dimensional framework of differentiation and integration (See Figure 3). Seeing our findings through Besharov et al. 's (2019) framework, we can interpret the separation in organizational structure and stakeholder target is the differentiation strategy at the organizational level. Additionally, at the group level, we can interpret a separate innovation focus tailored to each mission. On an individual level, there was a clear awareness of the boundaries between the dual missions. Therefore, the findings on differentiation strategy align with Besharov et al.'s (2019) framework of social enterprises strategies.

Our findings demonstrate the effectiveness of the differentiation strategy in managing the dual mission, particularly through the separated prioritization in stakeholder groups. We identified that the profit-focused team justified their emphasis on corporate clients due to their significant monetary impact. Conversely, the social mission team concentrated on beneficiary satisfaction and the impact received from them. This strategic separation in stakeholder priority aligns with Cornforth (2014) and Ebrahim et al.'s (2014) emphasis on clear accountability in governance. In Tohe's governance, they implemented the clear accountability by separating the dual missions to primarily focus on their most important stakeholders. This influenced employees to concentrate on their accountability in day-to-day operations, in turn, avoided clashing with the other mission. Therefore, the differentiation strategy effectively enhanced the level of accountability, indirectly alleviating the tension between the two missions. This strategic differentiation in stakeholder focus is further explained by Kwong et al. (2017) which argues focusing the complementary partnerships for each primary mission can help social enterprises avoid mission drift.

The differentiation strategy also extended to innovation focus. Our findings indicated the profit-making teams concentrated on continuous product or service development. In contrast, the social impact team dedicated significant effort to developing their pedagogy in art classes and relevant talent acquisition. This focus on mission-specific innovation is consistent with the findings of Yunus et al. (2010), which highlight that the plurality of mission in hybrid organizations can itself be an innovative way to drive sustainable, economically viable, and purposeful change. Tohe's case exemplifies this through its continuous innovation efforts in each activity aimed at achieving the organization's success. The profit-focused team's innovation in their merchandise and CSR services increases opportunities to engage with larger clients, the resulting revenue can scale the social mission.

In essence, we argue the differentiating strategy has effectiveness on reconciling the dual mission. This argument is supported by Haigh & Hoffman's (2012) view on hybrid organizations driving environmental and social renewal. Jay (2013) also suggests that differentiation strategies can help manage organizational paradoxes, enabling innovation through effective synthesis and dynamic balancing.

6.2 Integration Strategy in Dual Mission Management

Battilana & Dorado (2010) argue that integrating social and financial logics within a single organizational framework can lead to more sustainable and effective social enterprises, helping to prevent mission drift. Our research exemplifies it by Tohe's integrative approach to manage dual mission by structuring the bridging elements between its two main divisions. As the Tohe CEO explained, the butterfly model (Appendix C) indicates that the 'body' teams function as a bridge between the dual missions. This bridge can play role as a governing body, a supporting function, and sometimes a mediating element, in turn, contributes effect management of the dual missions.

Secondly, we found Tohe maintains a meta-identity centered on its goal to offer social value (Smith et al., 2010). Tohe's integrated identity helps to unify the organization's mission while allowing each team to develop a functional identity based on their specific roles. As explained in the literature by Besharov & Smith (2014), an integral organizational identity that gives the social mission high centrality is crucial for building an aligned organization, ensuring that the different logics do not contest each other. Indeed, Tohe demonstrates that its organizational spirit, rooted in social value, enables compatibility between dual logics, thereby minimizing conflicts between the dual missions.

Thirdly, Tohe implemented integrative strategy in the co-creation business model with beneficiaries. For example, Tohe Style—the merchandise selling team—uses artwork created by children with autism, while Tohe Fun—the social impact team—relies heavily on the budget generated by the sales team. This dependency ensures that both missions integrate, as each team cannot function without the other and must support each other. Furthermore, this interdependence reinforces the collaborative culture and aligns the objectives of both profit-generating division and social impact one. The is explained by Cornforth's (2014) theoretical insight for integrative strategy to avoid mission drift. It argues the resource dependency impacts on the tension between institutional logics. Tohe successfully avoided the tension of dual mission by strategical implementation of a *two-sided resource dependency* between Tohe Style and Tohe Fun. This connection exemplifies the integrative management that ensures the dual missions are interdependent, thereby minimizing the conflict.

Incrementally, the integration of financial reinvestment between the main two divisions effectively blends out the paradoxical relationship of dual mission. We discovered a unique financially fixed structure in Tohe between the profit team and social mission team. In their policy, 51 percent of revenue must go to the social impact team's budget. This non-negotiable policy in Tohe's governance integrates the separated divisions into financial bond. For instance, the revenue-generating team, while the team members maximize their profit like a for-profit company, they relate this market activity to the social value (Chen & Bozeman, 2013). Conversely, the social impact team, which creates art classes, is aware that their activities are funded by the revenue team's efforts. This awareness of financial tie drives the social impact team to inspire the sales team through their art and also put additional attention in minimizing operational costs. As Chen & Bozeman's (2013) highlight in self-determination theory, Tohe's financial integration eliminates a reward system based solely on profit, allowing social enterprises to reward teams for their contributions to both missions beyond financial performance.

In highlight, as Siebold et al. (2019) revealed, the process of dual mission management in social enterprises relies on the crucial connection and intertwining of different missions. This interconnectedness creates beneficial synergies (called "Mission Spillover Effect" by Siebold et al., 2019), where the pursuit of one mission inadvertently supports and enhances the other, contributing to balanced organizational growth and impact.

6.3 Communication at the Center of Dual Mission Management

A notable finding from our research is that the tension between Tohe's dual missions was not explicitly evident. Often, the literature addresses conflicts in logics that can lead to tensions which can deteriorate social enterprise. However, our case study suggests that Tohe effectively managed these potential tensions through strategies of differentiation and integration. We acknowledge that external factors might mitigate tensions; however, our research focuses on identifying the internal factors that enable the coexistence of these missions. Therefore, we are discussing possible internal factors that might alleviate the tension between the dual missions.

We suggest that Tohe likely maintains strong communication across its organizational structure. Although we did not directly inquire about the tension between dual missions, indications suggest that the organization fosters active communication within a family-like work culture based on the Tohe CEO's testimony. The insight of communication for dual mission management is connected to Battilana et al.'s (2015) concept, *"spaces of negotiation"*. The literature argues that while dual missions are separated in a social enterprise, effective management involves communication—*spaces of negotiation*—where employees from different missions freely negotiate and resolve the tension from their divergent goals before the conflict yields mission drift. Tohe's active communication practices ensure ongoing coordination across the organization, rather than relying solely on managers or informal mechanisms. Similarly, Ciambotti et al.'s (2023) key concept of *"cross-bracing actions"* explains how Tohe's communication integrates the dual missions, reinforcing mechanisms in both social and commercial objectives to ensure mutual support.

On the other hand, it is possible that the unseen tension of the dual mission actually exists but remains undiscovered. Berti & Cunha (2023) explain about it citing Hahn & Knight's (2021) argument inspired by quantum theory, that enduring tensions potentially affect any organization, but they remain latent until "observed", through a specific event that brings the tension to the forefront. Even though the tension of dual mission is not obvious yet, the potential tension may become salient in a particular organizational choices and practices. Berti & Cunha (2023) exemplify it with the instance when the decision of a not-profit firm to increase executive remuneration in order to attract competent managers backfires, attracting negative publicity that undermines its revenues (Frumkin & Keating, 2010). Therefore, we contend that despite not explicitly observing tension between the dual missions in social enterprise, it is crucial for practitioners to recognize the potential risk of conflict and be equipped with strategies to address it.

6.4 Suggestions for Future Research

Earlier in this thesis, we delimited the unit we observe as social business (SB) type of social enterprise (Defourny & Nyssens, 2017). To enrich management knowledge in social enterprise, we suggest that future research should investigate whether other types of social enterprises, such as Entrepreneurial Non-Profits (ENP), Social Cooperatives (SC), and Public-sector Social Enterprises (PSE), employ similar strategies of differentiation and integration (See Figure 1). This would help determine the prevalence and effectiveness of these strategies across different types of social enterprises, providing a broader understanding of how various organizational forms manage dual missions.

Secondly, it is valuable to observe changes in strategic practices under different circumstances. For instance, Tohe is not currently in a scaling phase, and we did not observe the mission drift that Ometto et al. (2019) argue can occur during the scaling process in social enterprises. Additionally, since Ometto et al.'s (2019) study was based in the Brazilian context, it would be valuable to examine how management practices evolve during Tohe's scaling process in a different cultural and operational context. Furthermore, Golbspan Lutz et al. (2023) suggest that it is crucial to study social enterprises during different vulnerable stages to see if tensions between dual missions change during it. This approach would provide a more comprehensive understanding of how social enterprises navigate strategic challenges and maintain mission integrity across various contexts and growth phases.

Third, the paradoxical perspective needs further exploration. As Cherrier et al. (2018) criticize that implementing strategies based on the paradoxical view requires high organizational capacity. We should examine whether the capacity to adopt paradoxical management of dual missions is truly necessary. Therefore, it is recommended to conduct a comparative study between high-capacity and low-capacity organizations to evaluate the effectiveness of strategic management of paradoxical missions. In addition, Smith & Cunha (2020) suggest an advanced paradoxical model combined with a prevention instrument to mitigate external power influence. As this is a relatively new theoretical framework, it would be valuable to test its practical applicability.

Lastly, the nascent theoretical category of the dialectical perspective is valuable to adopt and examine in practice. Although the dialectical perspective of dual missions is in its early stages, with only a few conceptual papers existing (Berti & Cunha, 2023; White et al., 2022), there is a need to observe its applicability through real case studies. This effort will contribute to deepening our understanding of social enterprise management, especially the interplay between institutional logics and dual missions.

7 Conclusion

In our research, we aimed to address the knowledge gap in social enterprise strategies across different socio-economic regions, with a specific focus on Vietnam. Given Vietnam's unique socio-economic challenges and the burgeoning social enterprise sector, we sought to understand the strategies used by these enterprises to balance profit objectives and social impact. We posed the question: "What strategies are employed by social enterprises in Vietnam to manage the dual mission of profit and social impact?"

To explore this, we conducted in-depth interviews with employees at Tohe, a Vietnamese social enterprise that combines market activities with social value creation for children with special needs. Our findings highlight Tohe's innovative approaches, particularly in three strategic categories: Dual Mission Awareness, Differentiation Strategies, and Integration Strategies. We found that Tohe employs a differentiation strategy by dividing its operations into profit-focused (Tohe Style and Tohe Play) and social impact-focused (Tohe Fun) functions. This structural separation ensures clear accountability and targeted innovation, reducing the risk of mission drift. Additionally, Tohe uses integration strategies through a central team that bridges profit and social missions, fostering mutual support and collaboration. The organization’s unified social value identity helps minimize conflicts between the dual missions. Lastly, effective internal communication and a family-like work culture at Tohe facilitate negotiation and conflict resolution, ensuring harmony between the dual objectives. These practices enable Tohe to manage potential tensions and maintain a balanced focus on both profit and social impact.

7.1 Implications for Practice

Strategic management plays a crucial role in social enterprises, particularly in balancing the dual mission of economic and social objectives. Navigating these missions effectively ensures that they complement rather than hinder each other. To avoid common challenges and enhance effectiveness, social enterprises should establish strategies that integrate both economic and social goals. Our case study of a typical social enterprise in Vietnam illustrates effective strategies for managing the dual mission through strategic planning, organizational structure, business models, stakeholder engagement, working environment, resource allocation, and innovative practices.

The findings from our study highlight the importance of clearly delineating the boundaries between social and economic missions. This separation allows the organization to develop strategies focused on each mission without conflicting objectives. Additionally, the establishment of a complementary relationship between economic and social goals is crucial. Despite the operational separation, there should be a tightly connected relationship through financial flows or business models to ensure alignment and avoid mission drift. Reflecting on our case study, enforcing an organizational identity centered on the social mission is another key factor in preventing mission drift. While each department focuses on their specific objectives, they must share common goals and adhere to social mission-driven practices. Based on our findings, social enterprises can manage the dual mission by leveraging differentiation and integration strategies.

By providing an in-depth case study, we aim to offer relevant practitioners valuable insights for strategic planning, enhancing efficiency in achieving both social impact and profit objectives. This case study, situated in a unique socio-economic context, provides effective and contextually appropriate support for practitioners, including those from underrepresented regions.

7.2 Limitations and Recommendations

There were some limitations regarding the case study approach used in this research. Specifically, the single case study method impacts the generalizability of the results. While the findings provide valuable insights into how a Vietnamese social enterprise manages its dual mission, this approach's restricted scope makes it difficult to apply these insights to a broader range of social enterprises. Therefore, we suggest further research to confirm our findings in different contexts, both sector-wise and geographically. Generalizability can also be enhanced by formulating hypotheses based on our findings and using quantitative methods to test these hypotheses across similar social enterprises.

Given that social enterprises in Vietnam operate in diverse sectors such as childcare, unemployment, agriculture, and production, we recommend conducting additional research in various sectors to generalize our findings across the entire field of social enterprises within the country. Our research focused on Vietnam, a country with a unique socio-economic environment and family-centric culture, which heavily influenced the findings. This cultural specificity restricts the generalizability of the results, making it challenging to apply them to social enterprises in regions with different cultural backgrounds. To address this limitation, it would be beneficial to hypothesize our findings and test these hypotheses in social enterprises operating in similar or different socio-economic settings. This approach could help identify any country-specific factors that might influence the analysis. Additionally, since social enterprises in Vietnam are a relatively new concept, we suggest conducting comparative studies with social enterprises in more established contexts to uncover any similarities and differences in practices. This would provide a deeper understanding of the strategic management of social enterprises across varying levels of development and cultural contexts.

7.3 Concluding Remarks

The purpose of this thesis has been to explore the strategies that Vietnamese social enterprises employ to manage their dual mission of economic and social objectives. Through in-depth explorative interviews, our research provided extensive empirical data, revealing that our case enterprise is aware of their dual mission and incorporates it into their strategic planning. The empirical evidence suggested that the social enterprise utilized differentiation and integration strategies, which include practices in strategic planning, organizational structure, business models, stakeholder engagement, resource allocation, innovation, and organizational environment.

This thesis contributes to addressing the lack of localized research on social enterprises and the under-exploration of strategic management in social enterprises, particularly in less-developed regions. As social enterprises become increasingly important in driving economic growth and addressing social problems, more strategic management research in this field is crucial. By thoroughly examining the strategies employed by a social enterprise to manage its dual mission, this research offers practical insights into the different approaches to dual mission management.

However, since the study was conducted in a context where social enterprise is a relatively new concept with unique socio-economic conditions, further research is necessary to enhance the generalizability of the findings. Future studies should investigate similar strategies in different sectors and countries to confirm our findings and provide a broader understanding of strategic management in social enterprises.

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Appendix

Appendix A - Interview Protocol

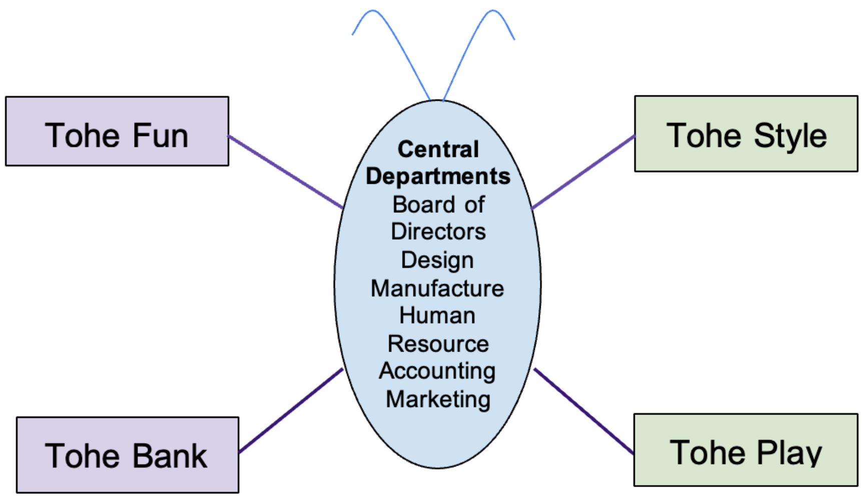
<table>
<tr><th>Interview Step</th><th>Procedures</th></tr>
<tr><td>Introduction</td><td>Greetings (with self-introduction);
Reminder about the consent form;
Introduction of research purpose and thesis content;
Assurance of confidentiality and how the data will be used;
Asking for permission to record the interview;
Ice-breaker questions:
Ask for academic background.
How are you interested in working for this field?
How long have you been working here?
Did you enjoy working here?</td></tr>
<tr><td>During the interview</td><td>Focus on: What, how, and why questions
Prepare manual notes for observation and catching up with the interviewee.
Follow-up questions:
Can you elaborate more on that?
You mentioned "..." a lot. Can you share more?
Did I understand it right? Can you explain further?
Did I correctly understand that "..."?
Could you explain to me, how "..."?
What exactly do you mean by "..."?
Do you have any specific example?
Why did you think like that?
Is there anything else besides that situation/issue?
What happened next/after that?
Cool-off questions to avoid tensions:
Is there anything else you'd like to add that we haven't covered?
Do you have any final thoughts on the interview?
What are you looking forward to in working here?
How did you feel about the interview process today?
What do you think about the questions?
Remain active listening and avoid interrupting the interviewees</td></tr>
<tr><td>Closing the interview</td><td>Thanking the interviewee for their time;
Briefly explain the next steps of the research project;
Inform about follow-up interviews if necessary.</td></tr>
</table>

Appendix B - Interview Guide

Theme	Question list
The operational aspects of the social enterprise and the dual mission	● What is your role in Tohe? Could you tell us about your responsibilities and tasks? ● Can you tell us a little about the organization? ● What is the goal of Tohe? ● How are your tasks related to that goal? ● What are the key activities in Tohe, and how do you fund those activities? ● Which teams/roles are involved? ● Who are the most important "stakeholders" (such as partners, business customers, parents, donors, investors, and service receivers)?
Activities to manage the dual mission.	Briefly mention the vision of Tohe the interviewee described) ● To think of the mission of Tohe, what are the difficulties to achieve the goals? ● What are the examples? ● How did you tackle those challenges? ● How did you feel in the situation? What did you do? and why? ● How did the difficulties affect you to achieve goals? ● What was the consequence of that experience?

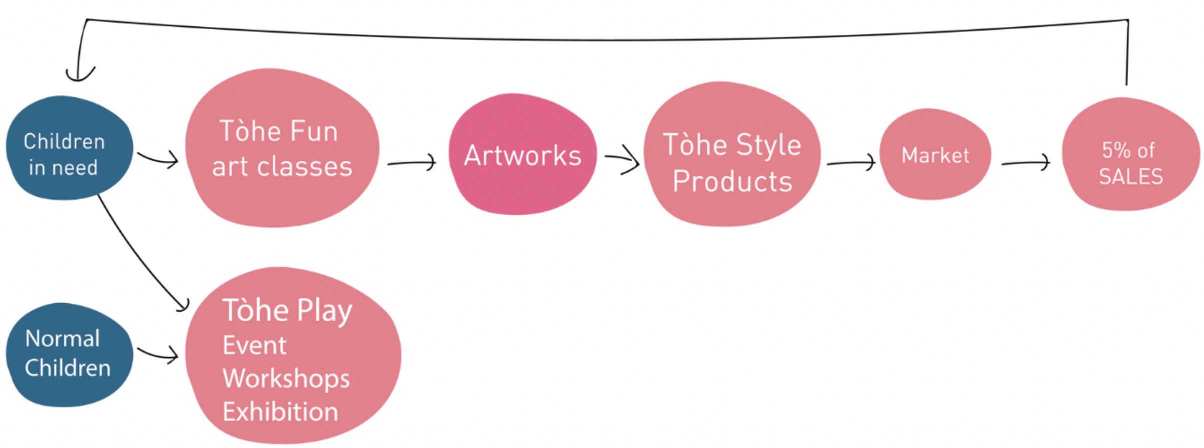
Appendix C - The "Butterfly" Model

Tohe Social Enterprise's operational model - The "*butterfly*" model



Appendix D - Tohe Business Model

The business model of Tohe Social Enterprise (Tohe, 2024).



Appendix E - Consent Form

Template for Consent Form

LUNDS UNIVERSITET

BUSN09 - Degree Project in Strategic Management
MSc. International Strategic Management
School of Economics and Management
Lund University

The Dual Mission Management of Social Enterprise: A Case Study of a Vietnamese Social Enterprise

Thuy Tien Phung - ti1474ph-s@student.lu.se

Neul Yang - ne5370ya-s@student.lu.se

Purpose of the study:

The purpose of the study is to identify possible circumstances that highlight conflicting logics that a social enterprise face and what are the perceptions and responses that the enterprises have to navigate those conflicting logics.

Primary data are collected through semi-structured interview and will be analyzed through coding and identifying patterns.

Please note that the collected data will be store securely and used confidentially, accurately, and fairly, and they will be deleted at the end of the thesis process.

Interview consent form:

- I have been given information about the thesis and discussed the research project with Thuy Tien Phung and Neul Yang who are conducting this research as a part of the master's program in International Strategic Management at Lund University, supervised by Professor Ester Barinaga.
- I understand that, if I consent to participate in this project, I will be asked to give the researcher a duration of approximately 45 minutes of my time to participate in the process.
- I understand that my participation in this research is voluntary, I am free to refuse to participate and I am free to withdraw from the research at any time before the data is being analyzed.
- I understand that my identity will be kept anonymous in any publications or reports.
- By signing below, I am indicating my consent to participate in the research as it has been described to me. I understand that the data collected from my participation will be used for thesis and journal publications, and I consent for it to be used in that manner.
- I consent to Lund University processing personal data about me in accordance with the above.

Name of Researcher: Thuy Tien Phung

Signature:

Town/city
Hanoi, Vietnam

Name of Participant: ______________________

Date __/04/2024

Signature: ________________