

# **Constructing Resilience in Social Enterprises through Managing Value Tension in Commercial Accounting Practices**

**Mochammad Charis Setiawan<sup>1\*</sup>, Mohammad Iqbal Firdaus<sup>2</sup>, Erna Sulistyowati<sup>3</sup>**

<sup>1,2,3</sup>*Department of Accounting, Universitas Pembangunan Nasional Veteran Jawa Timur, Surabaya, Indonesia*

*\*Corresponding Author: Mochammad Charis Setiawan*

*Corresponding email: mohammad\_charis.ak@upnjatim.ac.id*

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## **ABSTRACT**

This study examines how social enterprises construct resilience in response to value tension arising from the dominance of commercial accounting practices in the Indonesian context. Prior studies have extensively explored value tension in relation to funding, mission complexity, and stakeholder conflict, however limited attention has been given to the role of accounting as an active source of tension and behavioral response. This research adopts an interpretive approach using ethnomethodology to explore how actors construct meaning and respond to pressure in their daily practices. Data were collected through in-depth interviews, observations, and documentation at PT Rumah Mocaf Indonesia. The findings reveal that commercial accounting practices function as structural stressors that shape organizational perception and decision-making. In response, social entrepreneurs develop coping mechanisms through reinterpretation of profit, positioning it as a strategic instrument for sustaining social impact rather than an end goal. Cost control and profit-sharing practices emerge as adaptive strategies that balance efficiency demands with social commitments, particularly in protecting farmer welfare. These practices reflect both active and emotion-focused coping, which collectively form a dynamic process of resilience. This study contributes to the literature by positioning accounting as a socially constructed mechanism that both generates and mediates value tension. It extends resilience theory into organizational practice and enriches behavioral accounting by demonstrating how accounting practices are negotiated and reinterpreted in hybrid organizations. The findings offer practical insights for designing adaptive accounting strategies in social enterprises operating under institutional constraints.

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## **1. Introduction**

Over the past two decades, social entrepreneurship has re-emerged as a significant field of inquiry in both academic and practical domains (García-Jurado et al., 2021; Sassmannshausen & Volkmann, 2018). Since the recognition of Muhammad Yunus and Grameen Bank through the

Nobel Prize in 2006, this hybrid business model has experienced rapid global diffusion (Nurhayati, 2016; Woolley et al., 2013). Social entrepreneurship is generally understood as the application of business principles to address social problems (Austin et al., 2006; Battilana et al., 2012). In Indonesia, this approach is not entirely new, as similar practices have existed since the colonial period (Idris & Hati, 2013), and have gained renewed momentum in the contemporary disruptive era (Haryanti et al., 2016; Lindawati, 2018). However, despite its growth, the institutional and regulatory infrastructure supporting social enterprises in Indonesia remains underdeveloped, particularly in terms of accounting standards and legal recognition.

Unlike countries such as the United Kingdom, France, the United States, South Korea, and Bangladesh, which have established hybrid legal entities to accommodate both social and commercial objectives (Bhattarai et al., 2019; Bidet et al., 2018; Defourny & Nyssens, 2017; Haryanti et al., 2020; Toson, 2018), Indonesia still maintains a dichotomous view separating business and social activities (British Council, 2018a). As a result, most of the 342,000 social enterprises in Indonesia operate using profit-oriented legal entities (British Council, 2018b). This structural condition leads to the widespread adoption of commercial accounting practices, even though such practices may not fully align with the philosophical foundation of social entrepreneurship. Prior studies suggest that the dominance of commercial accounting can trigger persistent value tensions between social missions and economic imperatives (Nicholls, 2009)(Nicholls, 2009; Smith et al., 2013). Understanding how social enterprises navigate and sustain their hybrid identity under these conditions becomes an important research agenda.

The presence of value tension has been widely recognized as a defining characteristic of social enterprises and a fertile ground for accounting research (Mäkelä et al., 2017). Existing literature has examined value tension in relation to funding dependency and institutional pressures (Cornforth, 2014), mission complexity (Siegner et al., 2018), and internal stakeholder conflicts (Dufays, 2019). However, limited attention has been given to the role of commercial accounting practices as a source of value tension, despite their increasing relevance in scaling social enterprises. Meanwhile, accounting-related studies in social entrepreneurship have predominantly focused on social impact measurement (Ali et al., 2019; Luke, 2016), accountability and legitimacy (Luke et al., 2013; Vik, 2017), stakeholder engagement (Ramus & Vaccaro, 2017), and blended value reporting (Manetti, 2014; Nicholls, 2009). These studies provide important insights but tend to overlook how accounting practices shape behavioral responses and organizational adaptation under tension.

This gap becomes particularly critical in the Indonesian context, where social entrepreneurship is still in its developmental stage and institutional support remains limited (Pratono & Sutanti, 2016). Despite these constraints, some social enterprises have demonstrated the ability to sustain and even expand their social impact (Yulius et al., 2015). This raises an important question regarding how such organizations manage ongoing tensions between social and economic objectives, particularly when mediated through commercial accounting practices. Addressing this question requires a theoretical lens that captures both the behavioral and adaptive dimensions of organizational response.

In this regard, this study adopts resilience as an analytical perspective to examine how social entrepreneurs respond to value tension. Rooted in developmental psychopathology, resilience emphasizes the processes of stress, coping, and adaptation within a dynamic ecosystem (Smith-Osborne, 2007). Unlike perspectives that conceptualize resilience as a static trait or optimism (Bullough & Renko, 2013; Monllor & Murphy, 2017), this study positions resilience as a processual and socially embedded response to structural constraints, aligning more closely with (Loh & Dahesihsari, 2013) and (Sabatino, 2016). By integrating resilience with behavioral accounting, this study seeks to explore how accounting practices not only reflect but also shape organizational behavior in the presence of value tension.

From a theoretical standpoint, accounting is not a value-neutral tool but a socially constructed system that both reflects and shapes organizational reality (Dillard, 1991; Manicas, 1993; Triuwono, 2000). As a communication mechanism (Musmini & Sirajudin, 2016) and the language of business (Nurhalimah et al., 2019), commercial accounting inherently embodies

classical economic principles (Hertanto, 2007), which may conflict with the social orientation of hybrid organizations. The emphasis on profit, efficiency, and shareholder value can reinforce antagonistic relationships between social and economic goals (Manetti, 2014), marginalize social impact (Kania & Kramer, 2018), and shift organizational focus toward conventional business practices (Andreas & Costa, 2014; Ansari et al., 2012; Battilana & Lee, 2014). Consequently, social enterprises face the challenge of reconciling these competing logics while maintaining their mission integrity.

Based on these considerations, this study aims to examine how social enterprises manage value tension arising from commercial accounting practices and how resilience is constructed through behavioral responses, particularly in cost control and profit-sharing practices. By focusing on the Indonesian context, this study contributes to the literature by highlighting the role of accounting as both a source of tension and a medium of adaptation. Furthermore, it extends prior research by integrating resilience theory with behavioral accounting to provide a more comprehensive understanding of how hybrid organizations sustain their dual objectives under structural constraints.

## **2. Methods**

This study aims to explore how social entrepreneurs resolve value tensions by using an interpretive approach. Data analysis in this study was conducted in stages, drawing on the ethnomethodological approach developed by Harold Garfinkel, which focuses on how social actors construct and understand social reality in their everyday practices. Given that this study focuses on daily routines within a group or organization, ethnomethodology was chosen as the analytical approach. This method emphasizes how participants create and maintain social order through their everyday problem-solving practices and shared understandings (Gamar & Djamhuri, 2015; Kamayanti, 2016). The analytical procedures in this study follow the stages developed by Harold Garfinkel (1967). Only after the procedure was completed, the researcher conducted a review and extraction of findings by making a discourse with the resilience perspective. Researchers also depart from a comprehensive explanation by Hendriani (2022) to understand how resilience is realistically implemented in the context of this research.

All data obtained through in-depth interviews, observation, and documentation were first transcribed and systematically organized. The researcher then undertook repeated readings to understand the context, patterns of interaction, and meanings embedded within the practices of cost control and profit sharing. Subsequently, an open coding process was carried out to identify routine activities, patterns of behaviour, and informants' narratives, particularly those relating to experiences of navigating the tension between social and business objectives. This process yielded initial categories representing social practices, such as cost efficiency, raw material pricing policies, and the interpretation of profit within the context of social enterprise.

The next stage involves an analysis of indexicality to understand that the meaning of actions is contextual and depends on specific social situations. Terms such as profit, efficiency, and justice are not interpreted in a fixed manner, but are dynamically constructed by actors according to the conditions they face. Furthermore, an analysis of reflexivity is used to explain the reciprocal relationship between accounting practices and the actions of actors, wherein social reality is understood as the result of a construction that is constantly negotiated. The results of the analysis are then developed into conceptual themes such as accounting pressure as a stressor, coping mechanisms, and forms of adaptation in cost control and profit-sharing practices. These themes are interpreted using a resilience perspective to understand the relationship between pressure, coping mechanisms, and positive adaptation.

This research was conducted at PT Rumah Mocaf Indonesia, a social enterprise that acts as both an off-taker and a producer of mocaf in Banjarnegara, Central Java. The company was selected for its consistent integration of social mission with professional business practices, as well as its experience in navigating the dilemma between social and economic values. The financial losses experienced over the past two years and the strategic decision to improve margins further underscore the relevance of this company as a research site for examining the dynamics of value

tension and resilience. The final stage of the analysis involved constructing an interpretative narrative linking the empirical findings to the theoretical framework employed, as emphasised by Sarantakos (1998), thereby providing a comprehensive understanding of the dynamics of cost control and profit-sharing practices from a resilience perspective.

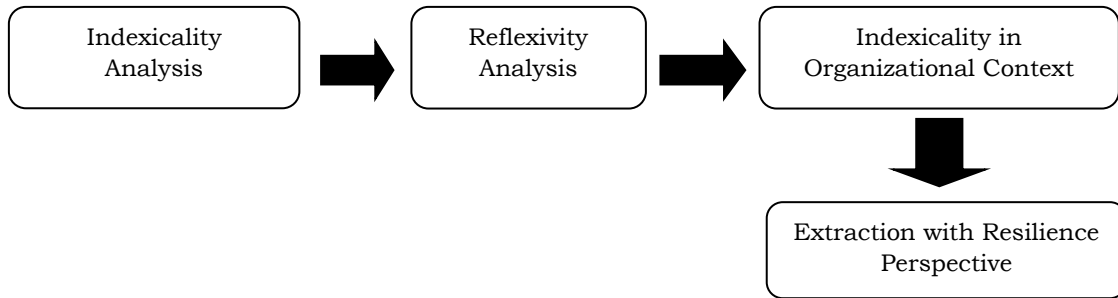


Figure 1: Ethnomethodological Analysis with Resilience Perspective Stages  
 Source: Garfinkel, 1967 (processed)

PT Rumah Mocaf Indonesia represents a social enterprise that functions as both an off-taker and a producer of mocaf (modified cassava flour), with a sustained commitment to enhancing the welfare of cassava farmers in Banjarnegara Regency, Central Java. Apart from being reviewed by various media and receiving many awards at the national level, its reputation can be validated through its history of establishment which started with social movements, its business model which is integrated with empowerment activities based on fair trade and can be replicated, and its consistency in encouraging the government to reduce imports and withdraw wheat subsidies as a form of serious alignment with cassava farmers and local food security. Due to Rumah Mocaf, the farmers' economy is getting better, and Mocaf has become a leading commodity in Banjarnegara.

Meanwhile, behind its strong identity as a social enterprise, Rumah Mocaf continues to prioritize business management in a rational, measurable, and professional manner, including tax compliance, regularity, and tidiness of financial reporting, which can be substantially proven in the field. The founders and directors also admit that they experienced dialectics and dilemmas of social and business value tensions when building and running a business nine years ago. Even the context that the company has suffered losses of up to hundreds of millions of rupiah in the last two years, followed by a unanimous decision by the directors to increase margins significantly since early 2023, also strengthens its eligibility as a research site.

Data collection was carried out purposively for three consecutive months from January 2023 using various techniques, such as in-depth interviews, observation, and documentation review. Interviews and observations were implemented exploratively to obtain sufficient primary data from informants or actors. In more detail, information about the informants of this study can be seen in Table 1. Meanwhile, the documentation review is applied to collect secondary data or when the two previous techniques fail. Apart from applying triangulation by source and method, the entire data collection process was also carried out with strict ethics.

Table 1. List of Informant or Actor Names and Roles

No	Name	Role
1.	Riza	Founder, Shareholder
2.	Tami	Co-founder, Grant Selector, Shareholder
3.	Arwyn	Managing Director, Shareholder
4.	Eta	Director of Finance and Human Resource, Shareholder
5.	Dara	Production Manager and Ex-purchasing Staff
6.	Nanda	Research and Development Staff, Chef
7.	Kholis	Farmer Representatives

Source: Processed data

### 3. Result

#### 3.1 Accounting Loss and Efficiency Pressure: From Indexicality to Stressor

Rumah Mocaf operates in a dynamic and uncertain business environment, ranging from fluctuations in raw material prices and rising marketing costs due to competition, to delays in receiving revenue from modern retail outlets. These conditions have a direct impact on the company's financial stability, particularly following a previous deficit caused by infrastructure development and system upgrades. Furthermore, cash constraints are a major concern in day-to-day operations, as Tami noted that the company's financial capacity is only sufficient to sustain operations for a period of one to two years.

In practice, the drive for efficiency is particularly evident in the production cost components that dominate a company's financial statements. This is emphasised by Arwyn:

*"Our COGS in 2021 was 56%... 2022 was 58%... there was an increase..."* (Arwyn)

On the other hand, the company continues to maintain the purchase price of cassava from farmers as part of its social commitment. This policy has been emphasised in various internal forums and is also reflected in practice on the ground. Kholis stated:

*"In the past, the price was 250, 400... 800 was already the top, bro... The Mocaf House has a fixed price of 1,500... even though the price fluctuates... until now it's 1,500..."* (Kholis)

To boost revenue, the company has begun exploring partnerships with other regions that have higher cassava production and expanding its market into large-scale industry. This was stated by Arwyn:

*"We want this mocaf flour to really become a commodity in Indonesia... really can be used... not just an innovation and luxury product... so what is used in traditional markets is not wheat flour, but mocaf flour..."* (Arwyn)

In its production operations, Rumah Mocaf also faces challenges in its relationships with artisan suppliers and the management of its in-house factory. Some artisans are inconsistent in terms of quality and supply, whilst the in-house factory is not yet operating at full capacity, which has actually increased production costs. Nevertheless, the company continues to maintain its relationships with the artisans. Eta explained:

*"A few percent of the production, a few percent go to the artisans... so it doesn't hurt them too much..."* (Eta)

In addition to operational aspects, the personal experiences of those involved reveal emotional dynamics and shifts in perspective when running a business. Tami explained:

*"So, in the past Rumah Mocaf was really a community, a movement... it was like we just helped sell it... the transportation really used our money... no return on investment... because we considered it empowerment, not a business..."* (Tami)

Meanwhile, changes in the working environment have also been felt by other members of the organisation, such as increased demands for professionalism and the need to provide compensation in line with industry standards, despite the company's limited financial resources.

#### 3.2 Reflecting Active Coping Mechanisms and Adaptation as Organized Action

Field findings indicate that the directors of Rumah Mocaf face pressure to ensure the sustainability of the business amidst concurrent social and economic demands. In day-to-day practice, business activities cannot be separated from the need to generate profit as a source of operational sustainability. Informants emphasised that profit is seen as an inevitable aspect of running a company. As Tami stated:

*“In order to be sustainable, survive, you must be profitable... the cashflow has to be good... If that's not the case, in the coming period, what do you use to buy cassava? what did you use to buy the mocaf? what money do you use to pay? It's impossible if there's no profit... If the business doesn't last long, then to whom do the farmers sell their products? It won't be finished anymore... if the company disappears, who will take their products?”* (Tami)

This understanding developed alongside the learning process experienced by the actors, including interactions with national figures such as Imam B. Prasodjo and Tri Mumpuni, who lent legitimacy to the pursuit of profit within social enterprises. In practice, the actors emphasised that profit must still be generated without causing harm to others, particularly farmers as key partners. On the other hand, production activities and cost control demonstrate a fairly systematic drive for efficiency. The cost of goods sold (COGS) comprises raw materials, raw material distribution, and labour, with the focus on efficiency directed towards materials other than cassava. This is achieved through direct purchasing from key suppliers to avoid lengthy distribution chains.

In addition, the company employs operational management techniques such as Economic Order Quantity (EOQ) to determine the quantity and timing of raw material purchases. In practice, purchases are made in specific quantities to reduce costs and optimise stock levels. Production scheduling is also adjusted to match capacity and market demand in order to avoid overstocking or stock shortages. Efforts to improve efficiency are also being made through product innovation and the development of alternative recipes. Product trials are carried out on a regular basis, involving various divisions within the organisation. This demonstrates a collective commitment to maintaining quality whilst reducing production costs. However, the cost of key raw materials remains a major challenge in terms of cost efficiency. Variability in cassava yields is one source of uncertainty. Arwyn explains:

*“Each type of cassava has a different yield, even the same one depends on the weather... during the rainy season like this, it's even lower... almost close to four... because there's a lot of water absorption... three is the most optimistic... we haven't ever been below three... it really has an effect on costs...”* (Arwyn)

To address this issue, the company has developed a long-term strategy focused on increasing the productivity of farmers' land. In addition, Rumah Mocaf actively utilises various collaborative programmes and grants from the government, universities and other institutions to reduce operational costs. This support ranges from staff training and technology subsidies to certification and assistance with production equipment. For example, Arwyn highlighted the role of institutions:

*“One of the macro functions of BI is to stabilize the trade balance... it must be positive... exports must be greater than imports... well, BI's interest is how to suppress imports by providing substitutes related to imported products... one of the biggest is food, such as wheat... BI wants us to export a lot...”* (Arwyn)

In addition, marketing activities are supported by various government programmes and national media coverage, which have contributed to increased sales, particularly during the pandemic.

### **3.3 Emotion-focused Coping Completing the Resilience**

Field findings indicate that the directors of Rumah Mocaf have developed a particular perspective on profit as part of their survival strategy in running a social enterprise. In the organisation's day-to-day practice, profit is not viewed as an end in itself, but rather as a means to expand the social impact generated by the company. The actors view that the greater the profit earned, the greater the benefits that can be distributed to farmers and other stakeholders. In this context, the coping process is not singular in nature, but consists of several perspectives that develop simultaneously. Furthermore, there is an awareness that under certain conditions the company may have to make difficult decisions, including the possibility of adjusting purchase prices from farmers, whilst still striving to maintain its commitment to them.

On the other hand, this adaptation is also reflected in changes to the farmer empowerment scheme. Initially, farmers merely acted as suppliers of raw materials; however, the company is now encouraging them to become co-owners of the business through cooperatives. This process is taking place gradually through data collection, awareness-raising, and efforts to organise farmers at the group level.

However, the implementation of this scheme faces challenges on the ground. Some farmers are not yet familiar with the concept of a cooperative and are reluctant to accept membership obligations such as membership fees. Of the total of around 500 farmers being supported, only about 30 have agreed to become members of the cooperative, and this group is still undergoing the selection process. In building the farmers' capacity, the company draws on various external resources. Arwyn explained:

*“Rumah Mocaf actually has power... first, we have a market... then in terms of cultivation, we can access universities... and third, we can access production machines and all kinds of cultivation improvement machines, through Bank Indonesia and the ministry...”*  
 (Arwyn)

From an organisational perspective, cooperatives are seen as a means of strengthening farmers' bargaining power whilst facilitating the implementation of collective ownership. Riza stated:

*“If farmers become individual shareholder, it will also be difficult, because it will keep changing notary deeds... costly... more possible through cooperatives...”* (Riza)

This initiative is also linked to the company's vision of directly improving farmers' welfare by increasing the company's value. Riza added:

*“KFC has big profits, high valuation, but the price of chicken at the farmer level has not increased significantly... the welfare of the farmers is also not visible... In addition, so that welfare can be distributed more fairly, not transactional... so there is a sense of ownership to build together...”* (Riza)

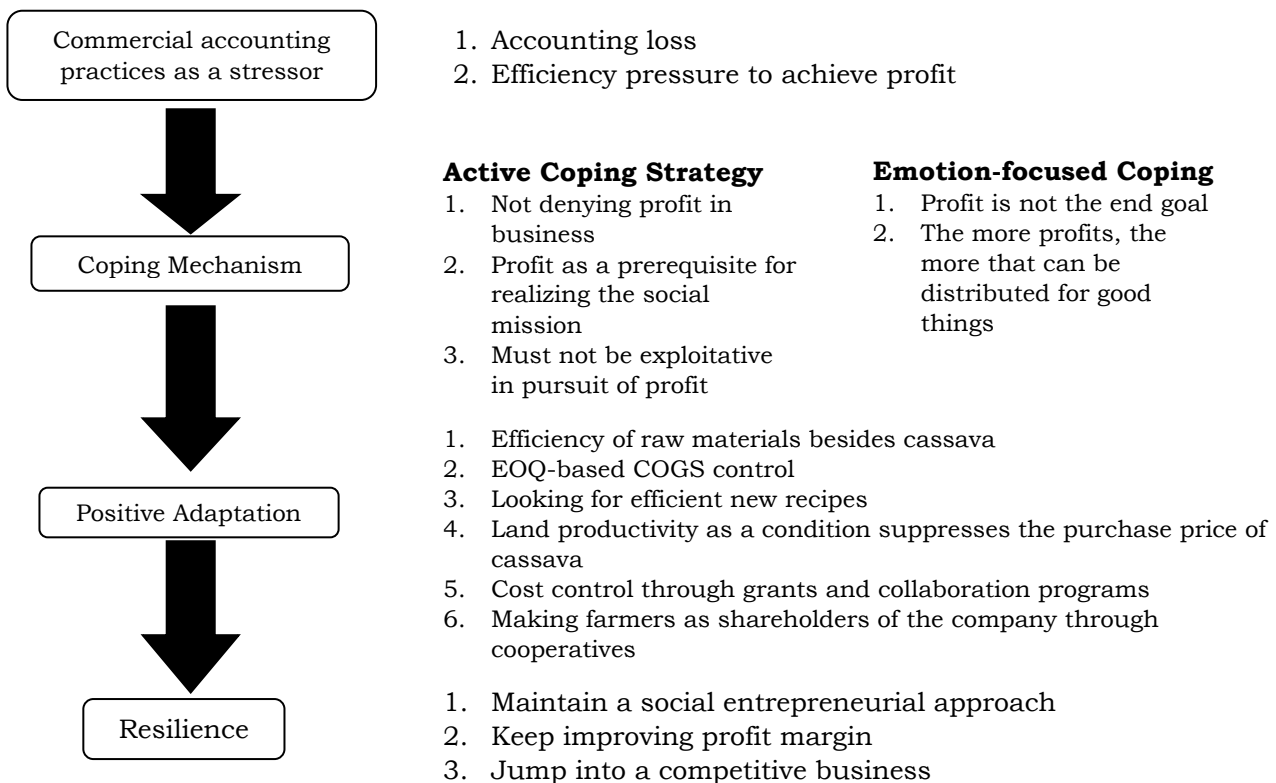


Figure 2. Cost Control and Profit Sharing in a Resilience Perspective

In addition, efforts are being made to strengthen farmers' position in the industrial chain by providing them with access to ownership of production equipment. Arwyn stated, "It is hoped that they will have a bargain to get a better price...". In practical terms, the company has begun to design a share ownership mechanism through a cooperative scheme. Arwyn explained:

*"Technically, it's a Right Issue... so issuing new shares but not deluding the number of shares of existing shareholders... but destroying the percentage because there are more and more... from five million to ten million... those who have five million shares are initially one hundred percent, then fifty percent... because the shares outstanding became ten million..."* (Arwyn)

Overall, the players have demonstrated a willingness to increase product margins as part of their business strategy. They also recognise that this move will result in increased competitive pressure in the market.

#### **4. Discussion**

This study aims to understand how social enterprises build resilience in the face of value tensions arising from commercial accounting practices. The findings indicate that Rumah Mocaf faces financial, structural, and social pressures simultaneously. These empirical findings suggest that Rumah Mocaf is under pressure that is not only financial in nature, but also structural and social. The value tension perspective explains that the organisation faces a conflict between economic and social logic simultaneously. The behavioural accounting perspective suggests that accounting pressures shape how actors perceive reality and determine the organisation's response.

Organisations respond to pressures through a continuous process of decision-making and adaptation. Market dynamics, cash constraints, and rising production costs shape the context of organisational decision-making. The policy of maintaining cassava purchase prices demonstrates a commitment to social values despite mounting pressure for efficiency. The value tension perspective explains that this situation creates a dilemma between economic sustainability and social commitment. The resilience perspective interprets this situation as a stressor that triggers the organisation's coping and adaptation processes.

The organisation develops adaptive strategies to maintain a balance of values. Strategies for expansion and diversification of raw material sources demonstrate a response to external pressures without altering core policies towards farmers. Production issues and relations with artisans indicate that pressures also stem from the organisation's internal complexities. The behavioural accounting perspective explains that information systems and efficiency pressures influence operational practices. The resilience perspective frames these conditions as a dynamic process of positive adaptation.

Actors develop new interpretations of profit as part of a survival strategy. These empirical findings suggest that profit is not positioned as an objective that conflicts with the organisation's social mission, but rather as a prerequisite for ensuring its sustainability. The behavioural accounting perspective explains that the meaning of profit is constructed contextually by actors. Actors experience pressure and manage it by altering their perspectives as a form of active coping within the context of resilience. This process demonstrates that resilience is formed through the reinterpretation of the meaning of accounting pressures.

The organisation has developed practices that do not fully adhere to conventional economic logic. Cost-efficiency measures are implemented selectively to protect the interests of farmers as key stakeholders. The 'value tension' perspective explains that the organisation manages the conflict between economic efficiency and social commitment simultaneously. Efforts in innovation, production management, and the utilisation of external networks demonstrate the organisation's adaptability. Production uncertainty and internal constraints reinforce the notion that resilience is built through the interplay of external and internal pressures.

This study makes a theoretical contribution to the development of the literature on resilience, value tension and behavioural accounting. It demonstrates that resilience is not merely psychological in nature, but is also manifested in accounting practices and organisational decision-

making. The study expands the concept of value tension by showing that such tensions can be managed through the reinterpretation of accounting meanings. It also enriches behavioural accounting by positioning accounting practices as mechanisms that shape an organisation's social reality. This study provides an understanding that resilience in social enterprises is a dynamic capacity to manage pressure through contextual and adaptive accounting practices.

## **5. Conclusion**

This study set out to examine how social enterprises construct resilience in response to value tension arising from the dominance of commercial accounting practices in the Indonesian context. The findings demonstrate that cost control and profit-sharing practices are not merely technical or operational decisions, but represent behavioral responses through which social entrepreneurs actively negotiate competing social and economic logics. In this process, commercial accounting does not function as a neutral system, but rather acts as a structural stressor that shapes organizational perception, decision-making, and strategic orientation. Resilience, therefore, emerges as a dynamic and socially embedded process, constructed through coping mechanisms and adaptive practices that enable organizations to sustain their hybrid identity. The reinterpretation of profit—from an end goal into a strategic instrument for sustaining social impact—plays a central role in this adaptive process.

Theoretically, this study contributes to the intersection of resilience theory, value tension, and behavioral accounting by demonstrating that resilience in hybrid organizations is not solely an individual or psychological capacity, but is enacted through organizational practices, particularly accounting-related decisions. It extends prior value tension literature by positioning commercial accounting practices as an active and controllable source of tension, rather than merely an external constraint. Furthermore, the study enriches behavioral accounting by showing how accounting practices are socially constructed, negotiated, and reinterpreted within the context of competing institutional logics. By integrating these perspectives, this study offers a more comprehensive understanding of how social enterprises sustain their dual mission under structural and institutional pressures.

From a practical standpoint, the findings suggest that social enterprises should not reject commercial accounting practices outright, but rather critically reinterpret and adapt them in alignment with their social mission. The ability to selectively apply cost efficiency, redesign profit distribution mechanisms, and leverage external networks emerges as a key capability for maintaining organizational sustainability. These insights may inform practitioners, policymakers, and supporting institutions in designing more context-sensitive frameworks for social enterprise development, particularly in emerging economies where institutional support remains limited.

Despite these contributions, this study has several limitations. The reliance on a single case study limits the generalizability of the findings across different organizational and institutional contexts. In addition, constraints in accessing financial data and the limited opportunity for prolonged participant observation may have restricted the depth of empirical insights. Future research is therefore encouraged to adopt comparative or multi-site approaches, as well as alternative qualitative methods such as phenomenology or critical interpretive analysis, to further explore the cognitive and emotional dimensions of coping mechanisms. Expanding the analytical lens beyond resilience, for instance by incorporating spirituality or institutional theory, may also provide deeper insights into how social enterprises navigate persistent value tensions.

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