

# The Financial Dimension of Developing Social Entrepreneurship: Polish and Ukrainian Experiences

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## Abstract

This paper summarises the arguments within the scientific discussion on the financial dimension of social entrepreneurship. The purpose of the research is to investigate the Polish and Ukrainian experiences of financial foundations for developing social entrepreneurship and, based on the Polish experience, to provide recommendations for social entrepreneurship development in Ukraine. A review of literary sources and approaches to solving the problem of limited financial resources for social enterprises indicates that state support in Ukraine is in its infancy. The governmental policy should identify the needs of social enterprises and what social problems they will solve. The relevance of these issues is that the level of financial commitment to the development of social entrepreneurship is dependent on the cooperation of various stakeholders, i.e., state authorities and local governmental bodies (regulatory mechanism of financial support),



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business (mentoring and grant support), higher educational institutions (social entrepreneurship training), and civil society organisations (public awareness, social promotion).

The research analyses the experience of financing mechanisms of social entrepreneurship in Poland for recommendations on the development of the domestic financial model for social enterprise support. Based on the Polish experience, government expenditure in the social sphere should go towards organising social entrepreneurship support programs for those social enterprises that use effective models to commercialise the social impact, which will force the development of social businesses.

Methodologically, this study is based on a comparative method of analysing the main sources of social enterprise financing in Poland and Ukraine, including public institutions (grants, loans, guarantees, subsidies and prizes) and other international funds. To investigate the financial foundations of social entrepreneurship development, the research determines the variety of revenue sources of social enterprises in Poland and the financial dimension of social enterprises by analysing the level of public and private funding.

As the concept of social entrepreneurship is becoming more widespread in Ukraine, the research has significant strategic and applied importance. The research shows that social entrepreneurship in Poland is recognized at the state level as an important tool for achieving social goals in society. The results of the study are particularly relevant in the context of modern challenges, as Ukrainian business owners can take advantage of the analysed European sources of support to start or expand their businesses. As many domestic social enterprises begin to grow, they may think of internationalising their social businesses. The results of the study contribute to the growth of support for the concept of internationalising social business, which has not yet become a common practice in Ukraine. Therefore, in the context of Ukraine today, international expansion maybe a logical step for existing and newly created social enterprises. The tools, resources and mechanisms for supporting social entrepreneurship in Poland identified as a result of the research may help Ukrainian social enterprises overcome obstacles to internationalisation.

**Keywords:** social entrepreneurship, financial support, financial sources, governmental support, community development, social problems

**JEL:** D630, M130, M140

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## Introduction

Social entrepreneurship is the innovative activity of a person who makes systemic changes in the social or environmental spheres, profits from this activity, and significantly affects regional economic growth. Therefore, social entrepreneurship is an important resource for the socio-economic development of local space and the financial independence of local communities. For example, social entrepreneurs create new workplaces, pay taxes and improve living standards in the definite territory (Revko 2017).

Social entrepreneurship has the potential to solve various social problems, thereby easing the burden on local and national governments and reducing expenditures in local government budgets (Licite-Kurbe and Gintere 2021). Social entrepreneurship covers a wide range of social policy tasks that should ensure the normal living conditions of the local community (Waligora and Revko 2019). In the European Union (EU)

Member States, support for social entrepreneurship development is provided by public and private financial institutions, ministries and local governments, social enterprises, social economy funds, and network organisations. In addition, there are different types of tax benefits for social enterprises: corporate income tax exemption for retained earnings, reduced social security costs or subsidies, exemption from or reduced value-added tax, as well as other kinds of tax relief that are granted to donors or organisations (Revko and Verbytska 2019; Borzaga et al. 2020).

Funding for social entrepreneurship can generate major advantages or disadvantages depending on the point of view and, above all, on the context. Considering the social impact of an activity, collecting funds from contributors that maybe specifically interested in a business's long-term sustainability can sometimes be simpler (Amouri et al. 2021).

Social entrepreneurship is an effective tool for solving social problems, and it is a rapidly emerging sector in the EU and worldwide. Even though it is still a relatively new concept in Ukraine, every year, social enterprises solve many social problems, offering a wide range of innovative solutions. As an interdisciplinary type of entrepreneurship, social enterprises often face challenges that normal businesses and even civil society organisations have already overcome, e.g., the lack of a legal framework, complex business models, enterprise identity issues, insufficient awareness among the population, low visibility, and problems of accessing investment sources. Solving these challenges requires that social enterprises themselves search for rational and effective solutions. However, there should also be an effective social entrepreneurship ecosystem that can provide long-term integrated solutions based on stakeholder collaboration.

Financial viability is an important factor since, without funding, the social enterprise would not be able to achieve its defined purposes. Profitability is not the goal of a social enterprise but a basis for how it functions on the market. Social enterprises should work on increasing financial performance and social impact simultaneously. To reach their target audience and provide more social benefits for the community, social enterprises often decrease the price of their products and services or distribute them for free to people in difficult living conditions. This influences the social enterprise's financial state.

The economic, political and social situations in today's Ukraine necessitate the development of social entrepreneurship from charity activity to social business. It will not only become a source that ensures employment for people who cannot compete in the labour market, but it also helps solve various urgent social problems. The establishment of social enterprises should be accomplished with a set of legal, economic and social guarantees from the state and society. The evolution of social entrepreneurship should be accompanied by a solution both global (for example, the formation of social consciousness) and applied (for example, the sustainable development of social entrepreneurship re-

quires effective business models) tasks. In these terms, adapting a foreign country's experiences, one of the most relevant of which is Polish practices, would benefit Ukraine.

In Poland, several targeted public support measures are specifically tailored for social enterprise types of social cooperatives. The programmes funded by the European Social Fund often support social enterprises that are considered a part of the social economy. Access to financial resources is of critical importance for social enterprises in Ukraine. Financial resources are necessary to support their foundation, as well as the development and growth of their activities. Thus, investigating the financial foundations of social entrepreneurship development is a relevant topic.

The purpose of the study is to investigate the Polish and Ukrainian experiences of financial foundations of social entrepreneurship development and, based on the Polish experience, to elaborate recommendations for social entrepreneurship development in Ukraine.

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## Literature review

Foreign researchers have reached a consensus regarding the importance of both economic and social dimensions in defining social entrepreneurship. According to Costa and Pesci (2016), social entrepreneurs must implement strategies to achieve economic efficiency while maintaining their social mission. The economic dimension is seen as critical to ensuring social entrepreneurial sustainability. Grieco (2018) stated that investigating the economic dimension is crucial to differentiating social entrepreneurship from other social activities, such as non-profit organisations, charitable organisations, and community initiatives. Alegre, Kislenco, and Berbegal-Mirabent (2017) believed that social entrepreneurship combined social and financial goals, community values and innovations.

Newth and Woods (2014) studied social entrepreneurship resistance and innovations. The possibilities of social entrepreneurship are defined in entrepreneurial activity and motivation, organisational, social, institutional and economic contexts. They argued that resistance to change impacts social innovations as they become the products of stakeholders' financial, social and cultural expectations of social entrepreneurship. Kamaludin, Xavier, and Muslim (2021) also identified four key dimensions of social entrepreneurship: social, economic, behavioural, and governmental. They categorised these dimensions based on their effect on social entrepreneurship and sustainability.

According to Akbulaev, Aliyev, and Ahmadov (2019), financing methods of social enterprises ensure competitiveness in providing the highest quality services and improving social standards. They defined investment transparency with an open accounting system of social enterprises as a necessary condition for the future development of social

entrepreneurship. Shahi and Parekh (2021) investigated the organisational factors that govern social enterprises' financing strategies. He conceptualised a vision of what a social enterprise is in the financial paradigm.

Staicu (2018) analysed the entrepreneurial dimension of social enterprise activity in Central and East European countries. He showed that business failure among social enterprises was related to different difficulties related to size, a lack of resources, and financing issues. Most of the social enterprises he researched are aware of the need to ensure financial stability for their social mission. They are trying to diversify their income sources to avoid being overly dependent on one source and to ensure sustainability.

Meanwhile, from a Ukrainian perspective, the social entrepreneurship business model is an innovative way to solve social problems. The road-mapping development of social entrepreneurship in Ukraine will ensure the formation of an effective ecosystem of social entrepreneurship (Smachylo, Khalina, and Klynyska 2018). Based on international experience, Breus et al. (2020) formulated conceptual foundations of the model of entrepreneurship and social responsibility. They view entrepreneurship social responsibility management as "a system of measures to regulate the interactions between the subjects and objects of social responsibility, taking into account the levels of responsibility and management. Finally, Aranchii and Ihnatenko (2021) stated that social enterprises form a special sector of entrepreneurial activity to solve social problems. Social enterprises are becoming more widespread and can rely only on their own resources and the capabilities of their participants as long-term support for large businesses in the form of start-ups or outsourcing.

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## Methodology and research methods

We aim to provide recommendations for governmental policy in Ukraine better develop social enterprises. Poland will be used for comparison. Comparative analysis is frequently applied to examine the context in cross-national comparative studies, inter alia, in political, administrative, and social institutions and their structures and economic systems (Hantrais 2011). Research on public policy and public management plays a crucial role in administrative changes. Jreisat (2005; 2019) listed several advantages of comparative analysis, including fostering the growth of and improving the theory of administration, creating administrative typologies, identifying patterns of similarity and difference, and identifying characteristics and states of systems in various regimes that favour efficiency. Comparisons between nations and societies can also further increase the scope of generalisation of conclusions and create an additional context of interpretation (Frankfort-Nachmias and Nachmias 2001). In addition, as Jreisat (2019, p. 2) stated, "The examination of the administrative practices of other so-

cieties permits us to see a wider range of administrative actions, beyond the horizon of our own experiences, and, as a result, to increase our knowledge of a variety of administrative issues and problems”.

Comparative analysis in public policy management and development considers the impact of institutional, cultural, and political contexts (Wilson 2011). The cultural factor plays an important role in cross-national comparative research (Hofstede 1984) and provides interesting results. For instance, comparing the dimensions of Ukrainian and Polish business cultures (based on Hofstede’s classification of cultural factors) shows many similarities regarding power distance, uncertainty, and restraint. The differences are revealed in Ukrainian collectivism and Polish individualism, the masculinity of Polish business culture and femininity of Ukrainian culture, and the medium-term orientation of Ukrainian culture versus Polish short-termism (Wackowski and Blyznyuk 2017). Other interesting comparative institutional, economic, and political studies are also provided in *Economic Transformation in Poland and Ukraine: National and Regional Perspectives*, edited by Wisła and Nowosad (2020). Our attention is predominantly focused on the organisational and financial aspects.

Methodologically, this study is based on a comparative analysis of the main sources of funding for social enterprises in Poland and Ukraine, including public institutions (grants, loans, guarantees, subsidies and prizes) and other international funds. As secondary data is widely used in international comparative studies (e.g., Dale, Wathan, and Higgins 2008), we have used it in our research.

The paper has two main objectives: (1) to determine the various revenue sources of social enterprises in Poland and Ukraine; (2) to determine the financial dimension of social enterprises in Poland and Ukraine by analysing public and private funding. Data were collected from relevant country reports, studies, legal regulations and research. The research methodology is a comparative and retrospective analysis of statistical and analytical materials, the regulatory framework, and how it was applied. It uses methods of statistical scaling, and it models the regulatory impact on social entrepreneurship.

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## Comparison of the main sources of social enterprise financing in Poland and Ukraine

The funding sources for social enterprise activities are important in their development. Figure 1 shows the characteristics of the main sources of financing for social enterprises in Poland.



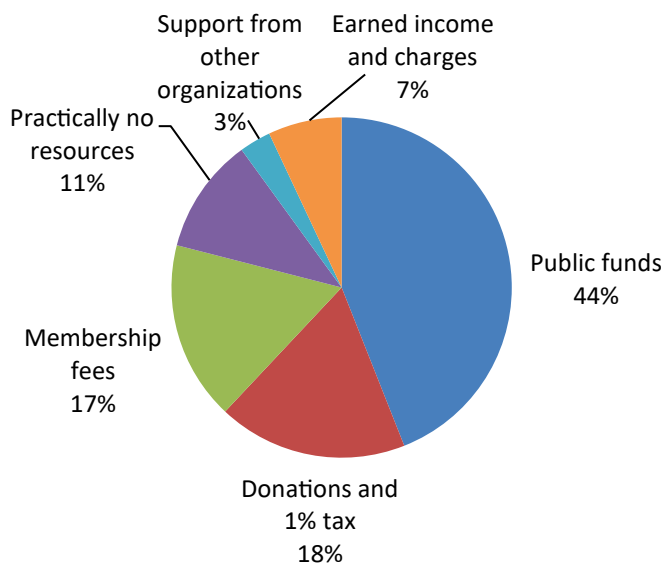


Figure 1. The main sources of social enterprise financing in Poland

Source: own elaboration based on Portal organizacji pozarządowych n.d.

According to the Common Regulations for Subsidies Granted by Social Economy Support Bodies in the Wielkopolski Region (*Wspólny regulamin dotacji...* 2018), entities of the social economy in Poland are financed mainly from public funds (44%). Membership fees accounted for 17%, and income and charges accounted for 7%. Most Polish social enterprises are formed in the third sector, and they operate mainly through grants and donations. Grants could be allocated to cover the costs necessary to open a business or to carry out activities related to the social enterprise creating jobs.

Figure 2 shows the sources of financing for social enterprises in Ukraine.

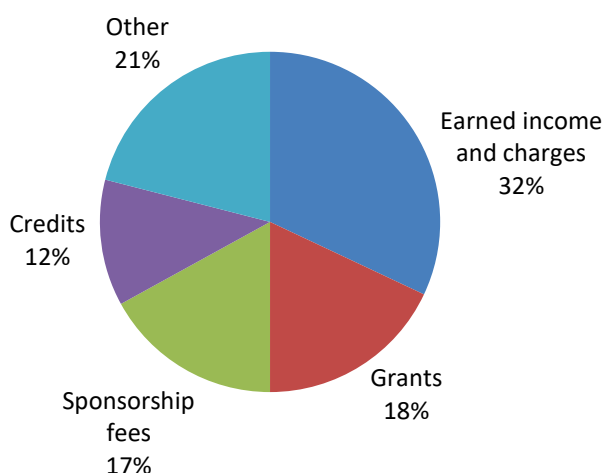


Figure 2. The main sources of social enterprise financing in Ukraine

Source: own elaboration based on *Social enterprises in Ukraine...* 2017.

In contrast, one of the funding sources for social enterprises in Ukraine is income (32%). A significant proportion of financing comes from other sources (21%), including subsidies and budget funds, own resources, non-material support of partners, and founders' investments.

The development of social entrepreneurship needs to establish productive cooperation with local governments to achieve a common goal. Such cooperation provides many benefits, including the creation of social value and contributing to the economic development of local space. Local authorities support the activities of social enterprises in Ukraine by waiving rent, granting free use of equipment, and providing information support, as well as the purchase of goods or purchase of social enterprise products. However, about half of Ukraine's social enterprises do not have any support from the local authorities (Revko 2017, p. 15).

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## National Programme for the Development of the Social Economy in Poland: lessons learnt

In Poland, state support for the development of social entrepreneurship is provided by the National Programme for the Development of the Social Economy for 2014–2020, developed by the Ministry of Labour and Social Policy in 2014. The National Programme defines the main directions of state aid, which aims to create the best conditions for developing the social economy and social enterprises in Poland. The objectives set out in the National Programme, the consequences, and the expected results were formulated based on a diagnosis of the social economy sector, taking into account the political, social and economic development in Poland and the European Union at the time. The structure and content of the Programme impact the short- and long-term development of Poland's social economy.

In 2019, the government updated the National Programme until 2023 (Krajowy Program Rozwoju Ekonomii Społecznej 2019), and it now includes new employment opportunities for people at risk of social exclusion and provides access to most social services.

The state measures envisaged by the National Programme cover four thematic areas:

1. **Community solidarity.** This direction concerns cooperation between the subjects of the social economy and the state administration, in particular, local authorities. The measures it provides will change the principles of cooperation between local governments and institutions of the social economy to improve access to quality social services provided by, in particular, local governments.
2. **United labour market.** This area includes measures related to social and professional reintegration carried out by social economy entities. This direction determines



the conditions necessary for obtaining the status of a social enterprise, as well as the most important tools to support employment. All these measures will help to increase the chances of work and greater participation in the public life of people who find themselves in difficult life circumstances (e.g., unemployed, disabled, or poor people).

3. Competitive social entrepreneurship. This direction includes activities that will allow social economy entities to compete with other entrepreneurs and increase their independence. Taking this into account, jobs created by social enterprises will be more stable. The updated National Programme envisages, in particular, the provision of advisory support and loans to social economy entities, as well as the creation of networks and partnerships, including the development of public-social partnerships.
4. Solidarity society. This area includes educational activities to promote the development of the social economy. These activities are mainly aimed at young people. In addition, within this area, it is planned to spread knowledge about the social economy among government officials (Krajowy Program Rozwoju Ekonomii Społecznej 2019, p. 25).

An important role in implementing the Programme until 2023 is entrusted to the local self-government of voivodships in supporting the development of a social and solidarity economy. Their main tasks include:

- preparing, implementing and monitoring the National Programme of Social Economy Development, taking into account regional specifics and conditions, as well as directions of social economy development defined at the national level;
- participating in consultations for the program and other documents related to social and solidarity economy for the implementation of the partnership agreement;
- coordinating the development of public social services in the voivodship;
  - supporting partnership cooperation between the commune and county local self-government bodies with social and solidarity organisations, especially for joint planning, implementing, and monitoring local social development policy;
  - monitoring and evaluating the quality of support services for the subjects of social and solidarity economy, provided by the Centres of Support of the Social Economy (Krajowy Program Rozwoju Ekonomii Społecznej 2019, p. 59).

Funding for the National Programme is provided from the state budget, budgets of territorial self-government bodies, trust funds, national private funds, and European Union funds.

The tasks of the National Programme are implemented at the expense of the following sources:

- regional operational programmes – partially funded by the European Social Fund;
- the “Knowledge. Education. Development” Operational Programme (2014–2020), funded by the European Social Fund;
- State Fund for Rehabilitation of the Disabled;
- labour fund;
- programs of the Ministry of Family, Labor and Social Policy of the Republic of Poland.

More than PLN 20 billion (€5 billion) has been allocated to finance the Programme, which directly contributes to developing the social and solidarity economy. EU funds account for 85%, local government funds – 6%, and the state budget – 9%. Based on the thematic areas provided by the Programme, the distribution of funds is as follows:

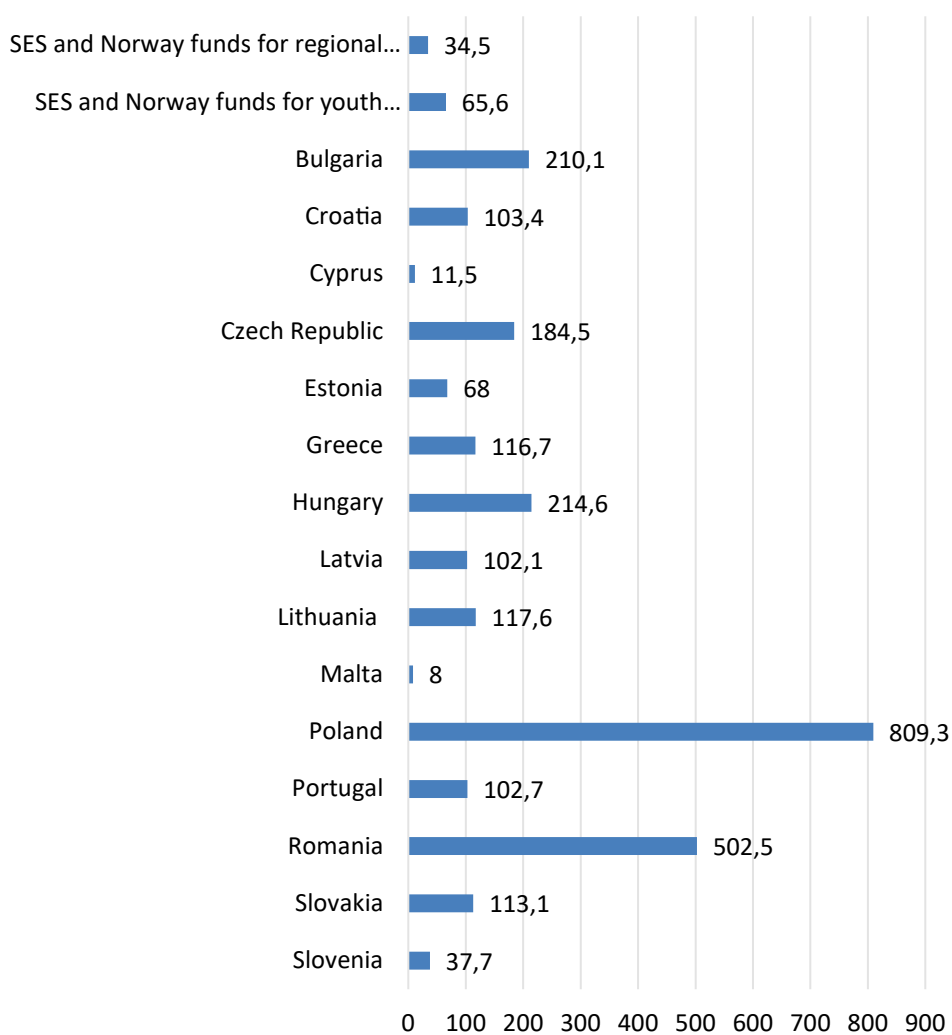
- Area 1 – Community solidarity – requires almost PLN 4.7 billion (€1.2 billion);
- Area 2 – United labour market – requires almost PLN 14 billion (€3.5 billion);
- Area 3 – Competitive social entrepreneurship –requires almost PLN 878 million (€219.5 million);
- Area 4 – Solidarity society –requires almost PLN 40 million (€10 million) (Krajowy Program Rozwoju Ekonomii Społecznej 2019, pp. 63–64, 71–73).

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## **International cooperation to support the development of social enterprises**

In addition to the state and the European Union supporting the development of social enterprise, Poland cooperates with other countries, namely Switzerland and Norway. Thus, the development of Poland’s social economy was significantly influenced by the Swiss-Polish Cooperation Programme, or the “Swiss Fund”, which is a form of non-refundable international aid provided by Switzerland to Poland under Swiss aid to the 10 EU member states that joined on 1 May 2004. Under the international agreement, more than 1 billion Swiss francs were distributed among the countries, with Poland receiving almost half (about 489 million Swiss francs). In 2010, Romania and Bulgaria also joined the programme. The main goal of the Swiss Fund is to reduce the socio-economic disparities between Poland and the more developed EU countries, as well as the disparity within the country, i.e., between the urban centres and the structurally underdeveloped regions.

The Norwegian Financial Mechanism and the Financial Mechanism of the European Economic Area (namely, the Norwegian and European Economic Area (EEA) funds) are also a form of non-repayable international assistance provided by Norway, Iceland, and Liechtenstein. Access to these funds is related to Poland's accession to the European Union and the simultaneous accession to the European Economic Area (EU + Iceland, Liechtenstein, Norway, and Switzerland). The main objective of Norwegian and EEA funds is to help reduce economic and social disparities within the EEA and to strengthen bilateral relations between donor countries and beneficiary countries. On 3 May 2016, Iceland, Liechtenstein and Norway signed an agreement with the EU at the third edition of the EEA Financial Mechanism (2014–2021). Poland signed an international agreement (Memorandum of Understanding) at the third edition of the Norway-EEA Fund (2014–2021) on 20 December 2017, receiving €809.3 million (from a total fund of more than €2.8 billion), making it, as in the previous editions, the largest beneficiary (Figure 3).



**Figure 3.** Distribution of funds of the third edition of the Norway and SES Fund for 2014–2021 between EU countries, € millions

Source: own elaboration based on Ministerstwo Funduszy i Polityki Regionalnej n.d.

The third edition of the Norwegian and SES Fund programmes, related to developing social infrastructure of the socio-humanitarian space, is presented in Table 1.

**Table 1.** Programmes of the third edition of the Norway and SES Fund

Programme name	Operator	Programme partner	Budget
Local development	Polish Ministry of Investment and Development	Norwegian Association of Local and Regional Authorities	€100 million
Science	National Centre for Science and National Centre for Research and Development of Poland	National Council for Scientific Research	€110 million
Education	Polish Education System Development Fund	Norwegian Agency for International Cooperation to Improve the Quality of Higher Education, Icelandic Science Centre, Agency for International Education	€20 million
Culture	Ministry of Culture and National Heritage	Norwegian Council of the Arts and Norwegian Cultural Heritage Authority	€75 million
Medicine	Ministry of Health	Norwegian Department of Health	€20 million

Source: own elaboration based on Ministerstwo Funduszy i Polityki Regionalnej n.d.

## Conclusion

Social entrepreneurship is receiving increasing attention from researchers worldwide. Regarding the financing challenges facing social enterprises, academics and practitioners are seeking ways to strengthen the financing dimension of social entrepreneurship (Parekh and Attuel-Mendès 2021). Unfortunately, one of the main barriers to the development of the activities of social enterprises in both countries remains the difficulties in obtaining external funds. In Ukraine, this creates worse conditions for developing social entrepreneurship compared to other European countries, including Poland. To develop social enterprise in Ukraine, it is necessary to develop a sustainable financing model that will create an opportunity to attract potential investors.

Financing is a driver for the development of social entrepreneurship. It will create conditions for the formation of a social finance market. The financial resources of social entrepreneurship should be allocated to replicate effective business models. On the one hand, it could influence the innovative development of the activities in social enterprises,

and on the other, it will promote financial sustainability. Based on the Polish experience, government expenditure in the social sphere should go towards organising social entrepreneurship support programmes for those social enterprises that use effective models to commercialise social impact, forcing the development of social businesses.

The governments in different countries support social enterprises in different ways, from grants to tax breaks and compensation for part of the employees' salaries. From international experience, it is obvious that the functioning of social enterprises without additional support is not possible. Without additional support, achieving financial efficiency and independence by employing people with fewer opportunities is complicated. Government policy should identify the need for social enterprises and the social problems they will solve.

Based on the research, we concluded that the development of social entrepreneurship is financially dependent on stakeholders' cooperation. Such stakeholders include state authorities and local governmental bodies (regulatory mechanism of financial support), businesses (mentoring and grant support), higher educational institutions (social entrepreneurship training) and civil society organisations (public awareness, social promotion). These stakeholders can help develop investment in social entrepreneurship. For example, the state can develop transparent legal regulations, outsourcing social services, providing social guarantees, and implementing the mechanisms for investing in projects of social enterprises. Large businesses can provide different forms of social investment, pro bono consulting, while public organisations can promote activities and share experiences. Finally, universities can be a platform to connect all stakeholders and provide relevant education.

State financial support for social entrepreneurship has begun in Ukraine. In complicated economic conditions of necessity, it is necessary to recognize the need to move to real market mechanisms for the foundation of social entrepreneurship. Limited state funding should be accompanied and supported by organisational means. Based on Polish experiences, to save budgets and to prevent bureaucratisation, it is advisable to develop a system of social order to distribute the functions of financing the social enterprises with the non-governmental sector.

In Ukrainian legislation, there is no list of characteristics of social entrepreneurship or mechanisms to regulate social entrepreneurship activity. This makes it impossible to statistically record and monitor their contribution to the socialisation of the economy. It also does not allow them to effectively solve the problems, e.g., the availability of financial sources, support personnel, the low level of state support, difficulty in scaling up best practices, the significant level of public distrust, low level of awareness and knowledge about social entrepreneurship, and excessive bureaucratisation of procedures for participation in municipal or regional development programmes. The research de-

terminated the conditions that will ensure the development of social entrepreneurship and the growth of its role in the internationalisation of the national economy.

Social businesses often act as social innovators and opinion leaders, and they promote social initiatives at the state level. Therefore, the research identified the best practices of the Polish experience in supporting the development of social entrepreneurship. In particular, Polish social enterprises can be identified by their functional, social and economic contribution to the development of the national economy. In addition, they tend to create mechanisms of state incentives. Regulatory and legal support will help adapt positive experiences in Ukraine and develop a favourable financial and investment environment for social enterprises to function.

The role of social entrepreneurship in increasing the innovative potential of the national economy depends on several factors. These factors include the established institutional basis, norms and principles, how economic processes are organised and coordinated, support from the state, society, and the market, access to power, and the level of social responsibility. Equally important are society's readiness for change, behavioural attitudes and traditions, and the degree of trust of citizens. The results of the study create the basis for the development of general regulatory mechanisms and activity incentives for social entrepreneurship in Ukraine based on the experience of Poland and mechanisms of EU donor support. In the context of internationalisation, the research creates a systemic awareness of the need to form a national culture and institutional social entrepreneurship environment.

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## Finansowy wymiar rozwoju przedsiębiorczości społecznej: doświadczenia polskie i ukraińskie

Artykuł wpisuje się w dyskusję na temat wymiaru finansowego przedsiębiorczości społecznej. Celem zaprezentowanych analiz jest porównanie polskich i ukraińskich doświadczeń w zakresie finansowych podstaw rozwoju przedsiębiorczości społecznej i zaproponowanie na tej podstawie rekomendacji dla rozwoju przedsiębiorczości społecznej w Ukrainie. Przegląd źródeł naukowych i podejść do rozwiązania problemu ograniczonych zasobów finansowych dla przedsiębiorstw społecznych wskazuje, że wsparcie państwa ukraińskiego ma charakter początkowy. Polityka rządu powinna identyfikować zarówno potrzeby przedsiębiorstw społecznych, jak i problemy społeczne, które mogą być przez te podmioty rozwiązywane. Istotność tych zagadnień polega na tym, że poziom zaangażowania finansowego w rozwój przedsiębiorczości społecznej jest uzależniony od współpracy różnych interesariuszy: władz państwowych i samorządowych (regulacyjny mechanizm wsparcia finansowego); biznesu (mentoring i wsparcie grantowe); uczelni wyższych (szkolenia z zakresu przedsiębiorczości społecznej) oraz organizacji obywatelskich. W celu uzyskania rekomendacji w zakresie rozwoju krajowego modelu finansowego wsparcia przedsiębiorstw społecznych w Ukrainie przeanalizowano mechanizmy finansowania przedsiębiorczości społecznej w Polsce. Z przeprowadzonych badań wynika, że wydatki rządowe w sferze społecznej powinny w większym stopniu być przeznaczone na organizowanie programów wsparcia przedsiębiorczości społecznej dla tych przedsiębiorstw społecznych, które wykorzystują efektywne modele komercjalizacji wpływu społecznego. Takie postępowanie będzie sprzyjało rozwojowi tych podmiotów.

Metodologicznie opracowanie oparto na porównawczej metodzie analizy głównych źródeł finansowania przedsiębiorstw społecznych w Polsce i na Ukrainie, w tym instytucji publicznych (pożyczki, gwarancje, dotacje i nagrody) oraz z innych funduszy międzynarodowych.

W związku z upowszechnianiem się koncepcji przedsiębiorczości społecznej w Ukrainie prowadzone badanie ma istotne znaczenie strategiczne i aplikacyjne. W wyniku przeprowadzonych badań wynika, że przedsiębiorczość społeczna w Polsce była uznawana, na poziomie państwa, za ważne narzędzie realizacji celów społecznych. Wyniki badania wydają się mieć istotne

znaczenie w kontekście współczesnych wyzwań rozwojowych Ukrainy. Ukraińscy przedsiębiorcy społeczni mogą skorzystać z europejskich wzorców mechanizmów wspierania działalności (rozpoczęcia lub rozszerzenia), także w kontekście umiędzynarodowienia własnej działalności. Instytucjonalne wsparcie procesów internacjonalizacji biznesu społecznego, nie stało się dotychczas powszechną praktyką w Ukrainie. Ukraińska ekspansja międzynarodowa może być impulsem dla rozwoju nie tylko przedsiębiorstw społecznych, ale również całego kraju. Zidentyfikowane w wyniku badania narzędzia, zasoby i mechanizmy wspierania przedsiębiorczości społecznej w Polsce potencjalnie mogą przyczynić się do pokonywania przeszkód umiędzynarodowienia ukraińskich przedsiębiorstw społecznych.

**Słowa kluczowe:** przedsiębiorczość społeczna, wsparcie finansowe, źródła finansowe, wsparcie rządowe, rozwój społeczności, problemy społeczne