

ASSESSING THE IMPACT OF AUSTRALIA'S INDIGENOUS PROCUREMENT POLICY USING STRAIN THEORY

George Denny-Smith¹ and Martin Loosemore

Faculty of the Built Environment, University of New South Wales, Red Centre Building, University Mall, Kensington NSW 2033, Australia.

This paper argues that current methods of social impact assessment fail to adequately articulate the social impact of Indigenous procurement policies, presenting an overly optimistic and westernised view of success which does not align with Indigenous perspectives of social value. Using strain theory as a theoretical base, we show how social procurement policies aimed at helping Indigenous people can inadvertently create negative social outcomes and even disempower the very groups they are designed to help. It is concluded that this new conceptual perspective holds significant potential value to advance both research and policy in the important area of Indigenous social procurement, enabling the refinement of Indigenous procurement policies and social impact measurement methods which are more able to represent Indigenous cultures and interests.

Keywords: Australia, Indigenous, social procurement, social value, strain theory

INTRODUCTION

Australia's Indigenous peoples have been marginalised in all aspects of modern Australian society since British colonisation in the 18th century (Kapuscinski 2013). The Australian government's most recent 'Closing the Gap' report into Indigenous disadvantage highlighted significant and persistent gaps in life expectancy, child mortality and incarceration rates (Department of the Prime Minister and Cabinet 2017). The negative effects of colonisation have meant that Indigenous people have been subjected to discrimination, a loss of culture, paternal protectionism and occasional violence in an uneasy relationship with the Australian state (Cooke *et al.*, 2007). Short (2016) argues that the effects of colonisation, namely the dispossession of Indigenous people from their traditional land, is increasingly being acknowledged as the root cause of today's systemic and considerable Indigenous disadvantage.

With previous strategies to address Indigenous disadvantage widely regarded as failures (Kapuscinski 2013) the government is turning to new social procurement policies such as the Commonwealth Indigenous Procurement Policy (CIPP) (Australian Government 2015) to require companies tendering on its projects to provide new commercial opportunities for Indigenous business and new employment opportunities for Indigenous people. The success of the CIPP is measured using two key performance indicators (Australian Government 2015: 8): an increase in the number of Indigenous enterprises contracted to the Commonwealth Government; and an increase in the number and value

¹ george.dennysmith@gmail.com

of contracts awarded to Indigenous enterprises. Social procurement is an increasingly popular policy lever for government to strategically use procurement activities to create social value (Barraket *et al.*, 2016), although Loosemore and Denny-Smith (2016) found that Indigenous construction businesses in Australia experience numerous barriers to entry into the construction industry, many as a direct result of traditional government procurement processes which have been designed for non-Indigenous firms.

Social Enterprise UK (2012: 11) define social value as “the additional benefit to the community from a commissioning/procurement process over and above the direct purchasing of goods, services and outcomes”. This social value can take many forms such as improved income, health and well-being and reduced crime, substance abuse and incarceration, which social impact practitioners controversially attempt to measure, quantify and monetise using a variety of techniques such as social return on investment (SROI) (Arvidson *et al.*, 2013, Maier *et al.*, 2015). However, these definitions and techniques for measuring social value reflect a western value paradigm which ironically, often does not align with the values of Indigenous and minority groups which social procurement seeks to help (Wagland and Taylor 2015). This irony has been largely ignored in the social procurement literature, ensuring that, to many Indigenous and disadvantaged groups, social procurement policies are seen as just another reflection of inequality, a lack of voice for disadvantage groups, suppression, and, in the case of Indigenous peoples, the perpetual imposition of colonial values. To avoid this problem, the aim of this paper is to present a theoretical critique of social value measurements in order to create a new conceptual model for analysing the success of this important social procurement policy from the perspective of the Indigenous people it is meant to help. This is important in the advancement of research and policy in the area of Indigenous disadvantage, not only in Australia but in other countries with significant disadvantaged Indigenous populations such as New Zealand, South Africa, Canada and South America.

INDIGENOUS SOCIAL PROCUREMENT

Social procurement involves the purchasing of goods and services from social benefit suppliers, which are organisations and businesses whose main mission is the achievement of a social purpose, or are owned by groups or people who are considered disadvantaged (Victorian Government 2010). In doing so, client's use their purchasing power to buy goods and services as well as social impact or social value (Barraket and Weissman 2009, Bonwick and Daniels 2014). Within the social procurement literature Indigenous businesses are identified as social benefit suppliers (Burkett 2014, Victorian Government 2010) and the targeted process of purchasing from Indigenous businesses is commonly referred to as Indigenous social procurement.

Australia's CIPP includes a commitment to award three per cent of all domestic Commonwealth Government contracts (including for building, infrastructure and maintenance works) to Indigenous enterprises each year by 2019-20 (Australian Government 2015: 13). The intended outcomes of the CIPP as stated by the Australian Government (2015) mirror Porter and Kramer's (2011) concept of shared value, where businesses and governments create mutually beneficial value for the stakeholders affected. For government, the intended benefit of this policy is increased Indigenous employment and the economic development of Indigenous business which encourages broader social, cultural and economic benefits to Australian society (Australian Government 2015). In particular, it is argued that a strengthened Indigenous business sector will drive financial independence and create wealth and opportunities for Indigenous Australians (Australian Government 2015). According to Gray *et al.*, (2014)

the value gained to the government is broadly economic in the form of increased tax receipts from more Indigenous people engaging in the workforce, more Indigenous businesses gaining work and reduced spending on welfare, labour market, criminal justice and health programs. The value gained for increased employment of Indigenous Australians is achieved through training, financial independence, improved mental and physical health, higher rates of home ownership and lower rates of arrest and incarceration (Gray *et al.*, 2014). However, despite claiming to benefit Indigenous businesses and people, government-business partnerships like the CIPP have also been criticised for pursuing a purely economic logic that ignores other forms of social value-creation and for ignoring tensions they may inadvertently create between social and economic goals (Beschoner 2014, Crane *et al.*, 2014). For example, Mah (2014) asserts that Indigenous social procurement may cause more harm than good, as Indigenous firms become complacent and overly-dependant on government contracts to the detriment of building resilience by scaling their business activities into other areas. However, as yet there has been no empirical examination of the CIPP and there is no theoretical framework to enable researchers to explore claims that policies like the CIPP are misaligned with the interests of intended beneficiaries and whether these misalignments are hidden from view by existing approaches to measuring social impact. As Parkins and Mitchell (2016) point out, social impact measurement is currently plagued by a lack of theoretical and conceptual guidance.

CURRENT APPROACHES TO MEASURING SOCIAL IMPACT

Haski-Leventhal and Mehra (2016) found that there is no widely accepted methodology for measuring social value. Vik's (2016) literature review found that the most dominant approach to measuring social value by both governments and organisations is SROI. SROI is an approach which seeks to attach a monetary value to social, economic and environmental impacts, ultimately producing a single ratio which reflects the relative costs and benefits of a social program, policy or intervention (Nicholls *et al.*, 2012). Bridgeman *et al.*, (2016) used SROI to demonstrate the commercial, social and economic impacts of the Construction Youth Trust's Budding Brunels program in construction and argue that the flexibility of this approach allows it to be applied to different situations. However, critics of SROI such as Tuan (2008), Arvidson *et al.*, (2013) and Maier *et al.*, (2015) raise a number of concerns with this approach to measuring social value which are relevant to an Indigenous context.

The concerns expressed by Arvidson *et al.*, (2013) centre on the short-term nature of a SROI assessment, challenges in valuing items that are intrinsic or intangible, failure to capture the social value of personal utility, and the monetisation of outcomes. Maier *et al* (2015) and Gibbon and Dey (2011) raise numerous concerns about SROI which include: the over-simplicity of producing a single figure SROI ratio which cannot be compared across different programs; the subjective nature of valuing different impacts; the high costs and resource needs of analysis which significantly determine the outcome; the lack of reliable impact data and standardised methods for collecting it; the utilitarian notion of SROI that the correct action is the one that maximises utility but does not consider motives or compassion behind any action; and the application of coefficients to compare different organisations with different starting points, which raises ethical questions over who sets the coefficient and by what means.

The last two criticisms of Maier *et al.*, (2015) are especially relevant in an Indigenous context since they recognise the inherent power imbalances attributed by society to different groups and how these can be translated into measures of social value. As

Mulgan (2010) notes, social value is a subjective term which means different things to different stakeholders. This means that the results of an SROI assessment may not mean the same thing, in terms of social value, to Indigenous people. Dey and Gibbon (2017) have called for impact reporting that uses less ambitious and more meaningful and reliable data and metrics. As Clifford *et al.*, (2014) argue, financial proxies and indicators, like those used in the CIPP, should only be used if they add value to the key stakeholders' viewpoint. Altman (2004) argues that economic development for remote Indigenous communities cannot be understood unless we recognise the relative importance of traditional cultural activities. Wagland and Taylor (2015) contend that the approach of Indigenous culture to money challenges mainstream Australian societal norms. For example, where mainstream Australian figures may see a value of more money spent on Indigenous enterprise as worthwhile if it creates employment (the primary intended outcome and success criteria of the CIPP), Indigenous groups may view this as a negative outcome if they are required to leave traditional lands and communities to get a job. Furthermore, Price *et al.*, (2012) found that, although in recent times there has been much insight generated with regard to carrying out research among Aboriginal groups, there is still a lack of evaluation methodologies that are relevant to Indigenous Australians.

While many criticisms have been levelled at SROI, other common approaches to measuring social impact can also be criticised from an Indigenous perspective. Muir and Bennett (2014: 33) provide an overview of some contemporary approaches to impact measurement from the perspective of organisations undertaking initiatives to create social change. For example, Muir and Bennett's work describes: Results Based Accounting (RBA) which tracks an organisation's performance at macro and micro levels by developing and integrating outcomes throughout a program rather than as-hoc surveys for evaluations; Integrated Reporting (IR) which demonstrates the linkages between an organisation's strategy, governance and financial performance and the social, environmental and economic context in which it operates with an emphasis on program outcomes; Social Accounting and Audit (SAA) which emphasises accountability by establishing a framework for ongoing monitoring, evaluation and accountability to internal and external stakeholders. However these approaches are designed to help organisations integrate performance and accountability into their business strategy, and while stakeholders are mentioned in these methods it is not clear if they involve a combined assessment of beneficiaries and program proponents. Loosemore and Higgon (2015) contribute to this discussion, providing a summary of various tools and techniques that can be used to measure social value, the most common of which include: Cost-benefit Analysis (CBA); Cost-effective Analysis (CEA); Social Impact Assessment (SIA); Social Accounting and Auditing (SAA); Social Return on Investment (SROI); shared value; Value Chain Analysis (VCA); and Benefits Realisation Management (BRM).

While the above common approaches are appraised to a degree, they are also not without their own criticisms. As a traditional economic tool CBA provides a ratio of benefits accrued against costs incurred. However, the difficulties associated with placing a monetary value on intangible items and calculating impacts that occur over a long period of time are the main criticisms of this method (Mulgan 2010). While SAA encompasses a whole-of-organisation approach improve monitoring and reporting systems to account for social impact, this method is also critiqued for quantifying intangible items and being internally focused due to its auditing aspect (Loosemore and Higgon 2015). BER evaluates impact compared to available resources and reports on performance by judging

units to other peer units. Unfortunately, such an approach would not account for the diversity of Indigenous Australia discussed by Altman (2004), making cross-comparisons difficult or impossible. While Loosemore and Higgon (2015) promote CEA as an alternative analysis to compare relative costs of two or more initiatives, the nature of its title implies the evaluation of how costs are being used. Further, Kahn *et al.*, (2002) note that CEA shows if a program is cost-saving or cost-effective, and question why a program should show cost-effectiveness just to show it is worthwhile or needed. VCA identifies weak points in an organisation's supply chain and allows managers to eliminate or reform them (Loosemore and Higgon 2015) but is not clear on how this is able to demonstrate social impact of a program like the CIPP as it is conducted by managers of an organisation seeking to report on the social value they are creating without input from the beneficiaries of their organisation's activities. BRM is potentially useful as it measures the benefits of an activity to stakeholders using measures defined as important by them but would require a modified approach as the current benefits proposed by the CIPP are different to values demonstrated by Indigenous Australians. SIA guidelines have been criticised for being too generalised and lacking in meaningful development since first being developed in the 1990's (Wong 2014), indicating SIA may not capture data on a beneficiary population if not designed correctly.

In summary, the majority of current approaches to impact measurement favour the value of input costs and outputs because of the considerable complexity of measuring social value based on impacts and outcomes (Barraket and Weissman 2009). Within an Indigenous Australian context, existing program frameworks used to evaluate various Indigenous programs are mainly criticised for: being too generalised across various and different communities and contexts; being conducted by outsiders who attempt to engage on a short, one-off basis and arrive with a pre-determined agenda to extract specific data without prior consultation; and occurring without seeing any change or improvement causing evaluations to be perceived as coming from outside the community's interest and control and based instead on an external agenda such as seeking to know that project funds have been well spent (Price *et al.*, 2012). Further, focusing on output data, such as those used by the CIPP in its KPIs, avoids the engagement of local communities and subsequent identification of new issues considered critical by the community (Price *et al.*, 2012). There is thus a need for a new method that considers an Indigenous Australian viewpoint to measure impact data that is both relevant and appropriate.

APPLYING STRAIN THEORY TO MEASURING INDIGENOUS SOCIAL VALUE

The above review shows that current approaches to social impact fail to consider Indigenous perspectives on what constitutes social value. It also identifies a need to adapt existing measurement frameworks to take account of Indigenous people's perceptions of social value and the potential unintended, and as yet un-researched negative impacts which Indigenous social procurement policies might cause. To this end, theories of value are useful since they may explain why people make trade-offs that are required to engage in employment, which is the primary goal of the CIPP.

Theories of value can be traced back to the early work of Schumpeter (1908), who proposed that society, as a collective community, determines value and not individuals. Thus, Indigenous social values may be represented by the values and goals of the wider Indigenous community. Roos' (1973) work took a similar approach to explore societal goals, arguing that societies are similar to organisations and that, just as an organisation's

goals are driven by the designs of its owners, so too are the goals of a society driven by those in power within that society (Roos 1973).

A number of works within the Indigenous literature provide variables which may be included in a refined, more culturally relevant impact measurement framework. For example, Short (2016) notes Indigenous Australians' spiritual attachment to the land. Furthermore, the Secretariat of National Aboriginal and Islander Child Care (SNAICC 2017) notes: the importance of family; the land and spirituality; social structure; social relationships; and Aboriginal autonomy. Hampton and Toombs (2013) link Indigenous identity to cultural and social identity, where Indigenous identity is closely linked with the geographic area (Indigenous 'country') on which it emerged. Williams (2007) categorises three core Indigenous values of autonomy, collectivism and spirituality supplemented by subsidiary values that work in unison to reinforce their meaning and importance.

While conceptually useful for identifying criteria that can be incorporated into social impact measurement frameworks to better reflect how Indigenous societies collectively perceive social value, good practice social value measurement also requires the consideration of negative impacts and counterfactuals such as displacement (opportunity costs for those involved) and 'substitution' (losses for others who might have missed out) (Nicholls *et al.*, 2012). To this end, Merton's (1957) strain theory is potentially useful as a complementary framework to social value theory. Based in sociology and criminology, and used to conceptualise and explain deviant behaviour, strain theory argues that when society puts pressure on individuals to achieve socially acceptable goals who do not have the means to achieve them, a social 'strain' is created which leads individuals to pursue illegitimate means to achieving these goals. While this theory has mainly been applied in criminology to explain illegal behaviour, it is also a potentially useful and innovative paradigm to explain the potentially unintended negative impacts associated with the CIPP. For example, in imposing western social pressures on Indigenous people to conform with mainstream Australian society's expectations to get a job and integrate into 'normal' society, strain theory suggests that the CIPP could inadvertently create a strain in Indigenous people which could negatively impact on their society at both an individual and community level. For example, to get a job an Indigenous person may have to move away from the land and communities which the Indigenous literature indicates they value highly.

Merton's (1957) strain theory argues that society and culture have culturally acceptable goals (such as getting a job and economic wealth) to achieve through institutionalised means (such as a university degree or formal employment, or formal policies like the CIPP). Institutions are formal and informal rules and procedures which govern social behaviour, and formal institutions like the CIPP are disseminated and enforced through official channels like regulations and law (Helmke and Levitsky 2004). According to strain theory (Figure 1), individuals conform when they accept society's goals and the socially approved means of achieving them. For example, a person who accepts that their culture expects them to work and accepts the institutional opportunities available through the CIPP would display conforming tendencies according to strain theory. Innovation is the result of accepting societal goals and a lack of opportunities to reach them, leading individuals to use unconventional means to attain approved goals. An individual who accepts society's expectations to get a job but rejects that the CIPP provides the required institutional opportunities to do so may then innovate and create their own way towards achieving society's goals. Where societal goals are rejected but institutional means are accepted ritualism occurs and individuals work towards less lofty goals through

acceptable means. In this instance someone would reject society's goals but accept that the CIPP is the only viable institutional opportunity available and be an unwilling participant (they may show up for the sake of showing up). If both social goals and institutional means are rejected individuals retreat and may choose to cut themselves off from the world. For example, someone who rejects social expectations to work and rejects the CIPP as an opportunity to do so would remove themselves from their situation and avoid any avenues completely.

While strain theory has been criticised for assumptions that goals are universal to a society or culture (Farnworth and Leiber 1989), its value is in showing that positive social value is created when both cultural values and goals are attained through acceptable institutional means, and that the rejection of these two avenues results in negative social value. It also indicates that cultural values of Indigenous Australians must be refined through consultation and collaboration to be relevant and avoid generalisation of findings. Institutional factors to consider may include difficulties in accessing employment due to geographical location and capacity to take up employment (Altman 2004), and barriers to employment (Loosemore and Denny-Smith 2016).

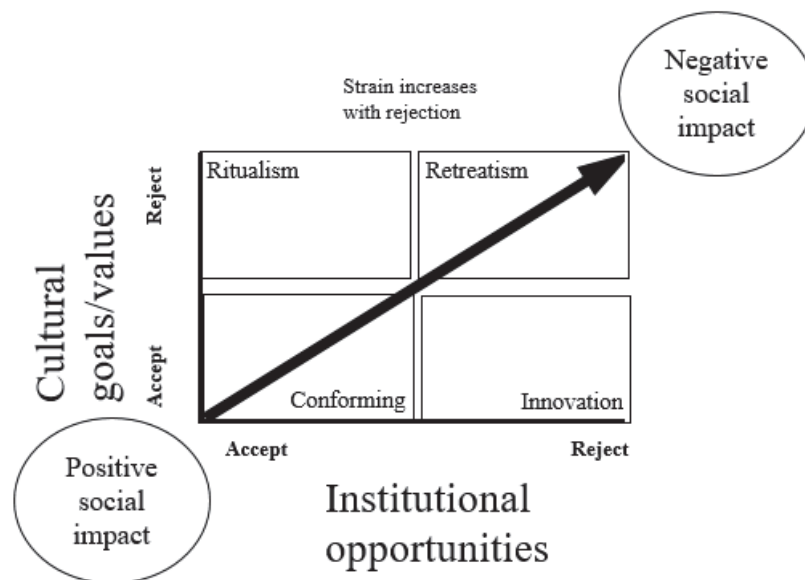


Figure 1: Adaptation of strain theory (Merton 1957) to explain the social impact of Indigenous social procurement

When combined with values theory, strain theory is able to inform a new conceptual approach to measuring social value from an Indigenous perspective, taking into account both the cultural relativity and the potential negative impacts of the CIPP in practice. When compared with existing social impact measurement tools such as SROI, such an approach will reveal the limitations of existing 'economic' approaches, and through a grounded theory approach (Glaser and Strauss 2009), enable us to refine the framework further to include variables which are perhaps not included in current values and strain theory literature.

CONCLUSIONS

The aim of this paper was to present a theoretical critique of social impact measurements in order to create a new conceptual model for analysing the success of the CIPP from the perspective of the Indigenous people it is meant to help. It has been shown that the CIPP's current approach to determining the success of the policy is reliant on financial

information which may not be compatible with Indigenous worldviews and values. A critical review of the literature has shown that current approaches to social value are financial in nature, and are likely to be largely meaningless to the Indigenous community it seeks to empower.

This paper has shown that a combination of values and strain theory represents a promising conceptual foundation to address this problem. A new approach to social value measurement from an Indigenous perspective informed by these theories has the potential to holistically capture Indigenous views of what is perceived to be of social value and produce information on the success of the CIPP in a way that is relevant and relatable to the Indigenous community it is meant to help.

REFERENCES

- Altman, J C (2004) Economic development and Indigenous Australia: contestations over property, institutions and ideology. *The Australian Journal of Agricultural and Resource Economics*, **48**(3), 513-34.
- Arvidson, M, Lyon, F, McKay, S and Moro, D (2013) Valuing the social? The nature and controversies of measuring social return on investment (SROI). *Voluntary Sector Review*, **4**(1), 3-18.
- Australian Government (2015) *Commonwealth Indigenous Procurement Policy: 1 July 2015*. Canberra: Australian Government.
- Barraket, J and Weissman, J (2009) *Social Procurement and Its Implications for Social Enterprise: A Literature Review, Working Paper No. CPNS 48*. Queensland University of Technology, Brisbane: The Australian Centre for Philanthropy and Nonprofit Studies.
- Barraket, J, Mason, C and Blain, B (2016) *Finding Australia's Social Enterprise Sector 2016: Final Report*. Hawthorn: Centre for Social Impact Swinburne.
- Beschorner, T (2014) Creating shared value: The one-trick pony approach. *Business Ethics Journal Review*, **1**(17), 106-12.
- Bonwick, M and Daniels, M (2014) *Corporate Social Procurement in Australia: Business Creating Social Value*. Melbourne: Social Traders.
- Bridgeman, J, Maple, P, Murdoch, A, Hardy, S and Townley, C 2016, Demonstrating the social value of a schools engagement program: Introducing young people to the construction professions. In: Chan, P W and Neilson, C J (Eds.) *Proceedings of the 32nd Annual ARCOM Conference, 5-7 September 2016, Manchester UK*. Association of Researchers in Construction Management, 1007-1016.
- Burkett, I (2014) *Social Procurement in Australia: Adding Social Benefits to Public, Private and Nonprofit Sector Purchasing and Procurement*. Sydney: Centre for Social Impact, University of New South Wales.
- Clifford, J, Hehenberger, L and Fantini, M (2014) *Proposed Approaches to Social Impact Measurement in European Commission Legislation and Practice Relating to EuSEFs and the EaSI: GECES Sub-group on impact measurement 2014*. Luxembourg: European Commission.
- Cooke, M, Mitrou, F, Lawrence, D, Guimond, E and Beavon, D (2007) Indigenous well-being in four countries: An application of the UNDP's Human Development Index to Indigenous peoples in Australia, Canada, New Zealand, and the United States. *BMC International Health and Human Rights*, **7**(9), 87-105.
- Crane, A, Palazzo, G, Spence, L J and Matten, D (2014) Contesting the value of creating shared value. *California Management Review*, **56**(2), 130-53.

- Department of the Prime Minister and Cabinet (2017) *Closing the gap: Prime Minister's report 2017*. Canberra: Australian Government.
- Dey, C and Gibbon, J (2017) Moving on from scaling up: further progress in developing social impact measurement in the Third Sector. *Social and Environmental Accountability Journal*, **37**(1), 66-72.
- Farnworth, M and Leiber, M J (1989) Strain theory revisited: Economic goals, educational means, and delinquency. *American Sociological Review*, **54**(2), 263-274.
- Gibbon, J and Dey, C (2011) Developments in social impact measurement in the Third Sector: Scaling up or dumbing down? *Social and Environmental Accountability Journal*, **31**(1), 63-72.
- Glaser, B G and Strauss, A L (2009) *The Discovery of Grounded Theory: Strategies for Qualitative Research Revised Edition*. New Brunswick, USA: Transaction Publishers.
- Gray, M, Hunter, B and Biddle, N (2014) *The Economic And Social Benefits Of Increasing Indigenous Employment, CAEPR Topical Issue No. 1/2014*. Australian National University, Canberra: Centre for Aboriginal Economic Policy Research.
- Hampton, R and Toombs, M (2013) Culture, identity and Indigenous Australian people. In: R Hampton and M Toombs (Eds.) *Indigenous Australians and Health: The Wombat in the Room*. South Melbourne, Oxford University Press.
- Haski-Leventhal, D and Mehra, A (2016) Impact measurement in social enterprises: Australia and India. *Social Enterprise Journal*, **12**(1), 78-103.
- Helmke, G and Levitsky, S (2004) Informal institutions and comparative politics: A research agenda. *Perspectives on Politics*, **2**(4), 725-740.
- Kahn, J G, Pinkerton, S D and Holtgrave, D R (2002) *Can Cost-Effectiveness Analysis Help In HIV Prevention? Fact Sheet #12ER*. University of California, San Francisco: Center for AIDS Prevention Studies.
- Kapuscinski, C A (2013) Indigenous disadvantage in an historical perspective: the evidence of the last thirty years. In: D Butler and M Mangano (Eds.) *Beyond the frontiers: New directions in Economics*, 7-10 July 2013, Murdoch University, Perth: Economic Society of Australia.
- Loosemore, M and Denny-Smith, G (2016) Barriers to Indigenous enterprise in the Australian construction industry. In: Chan, P W and Neilson, C J (Eds.) *Proceedings of the 32nd Annual ARCOM Conference*, 5-7 September 2016, Manchester UK. Association of Researchers in Construction Management, 629-638.
- Loosemore, M and Higgon, D (2015) *Social Enterprise in the Construction Industry: Building Better Communities*. Oxon: Routledge.
- Mah, E (2014) An evaluation of Canada's procurement policies for Aboriginal business. *Manitoba Policy Perspectives*, **1**(1), 65-81.
- Maier, F, Schober, C, Simsa, R and Millner, R (2015) SROI as a method for evaluation research: Understanding merits and limits. *VOLUNTAS: International Journal of Voluntary and Nonprofit Organizations*, **26**(5), 1805-30.
- Merton, R K (1957) *Social Theory And Social Structure, Revised Edition*. New York: Free Press.
- Muir, K and Bennett, S (2014) *The Compass: Your Guide To Social Impact Measurement*. Sydney: The Centre for Social Impact.
- Mulgan, G (2010) *Measuring Social Value: Briefing for Members*. Brussels: Eurodiaconia.
- Nicholls, J, Lawlor, E, Neitzert, E and Goodspeed, T (2012) *A Guide To Social Return On Investment*, Liverpool. The SROI Network (now Social Value UK).

- Parkins, J R and Mitchell, R E (2016) Social impact assessment: A review of academic and practitioner perspectives and emerging approaches, In: K S Hanna (Ed.) *Environmental Impact Assessment: Practice and Participation, 3rd Edition*. Toronto, Oxford University Press, 122-40.
- Porter, M and Kramer, M (2011) Creating shared value. *Harvard Business Review*, **89**(1/2) 62-77.
- Price, M, McCoy, B and Mafi, S (2012) Progressing the dialogue about a framework for Aboriginal evaluations: Sharing methods and key learnings. *Evaluation Journal of Australasia*, **12**(1), 32-37.
- Roos, J P (1973) *Welfare Theory and Social Policy: A Study in Policy Science*, Commentationes Scientiarum Socialium (4). Helsinki, Societas Scientiarum Fennica.
- Schumpeter, J (1908) On the concept of social value. *Quarterly Journal of Economics*, **23**(2), 213-32.
- Short, D (2016) *Reconciliation and Colonial Power: Indigenous Rights in Australia*. London: Routledge.
- SNAICC (2017) *Connection to Values and Beliefs*. Fitzroy North, Australia: Secretariat of National Aboriginal and Islander Child Care.
- Social Enterprise UK (2012) *The Social Value Guide: Implementing The Public Services (Social Value) Act*. London, Social Enterprise UK.
- Tuan, M (2008) *Measuring And / Or Estimating Social Value Creation: Insights Into Eight Integrated Cost Approaches - Impact Planning And Improvement*. Seattle: Bill and Melinda Gates Foundation.
- Victorian Government (2010) *Social Procurement: A Guide for Victorian Local Government*. Department of Planning and Community Development. Melbourne: State Government of Victoria.
- Vik, P (2016) What's so social about social return on investment? A critique of quantitative social accounting approaches drawing on experiences of international microfinance. *Social and Environmental Accountability Journal*, **37**(1), 1-12.
- Wagland, S and Taylor, S (2015) *The Conflict Between Financial Decision Making and Indigenous Australian Culture*. *Financial Planning Research Journal*, **1**(1), 33-54.
- Williams, S T (2007) *Indigenous Values Informing Curriculum and Pedagogical Praxis*. Unpublished PhD Thesis, School of Education, Faculty of Education, Deakin University.
- Wong, B W K (2014) *Social Impact Assessment: The Principles, Criticisms and Social Impact Variables*. Working Paper Series, Faculty of Social Sciences, Universiti Malaysia Sarawak, 65, 1-17.