UNDERSTANDING SOCIAL ENTREPRENEURSHIP PRACTICES AS PART OF THE SDGs ELEMENTS

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ABSTRACT

To conduct a double empirical analysis. Firstly, to reveal social entrepreneurship practices in social enterprises and, secondly, to analyze the relationship between social entrepreneurship factors in social enterprises and SDGs elements. Although there is research on the relationship between SDGs and social entrepreneurship, there has been no in-depth research on the meaning of social entrepreneurship practices in the SDGs in more detail. Through the concept of social entrepreneurship, the management of the Kaki Kita Sukasada Foundation can prove that social institutions, such as foundations, in forming business units are not negligent in carrying out the responsibility of managing the foundation, as can be seen from the implementation of good accountability. This research is designed with a qualitative method that aims to describe and explain the pattern of relationships that can only be done with a certain category framework conceptually. The principle of independence in the management of the Kaki Kita Sukasada Foundation is based on the concept of social entrepreneurship demonstrated by the success of the foundation's business units in supporting the foundation's social programs and the foundation's management is responsible for the welfare of people who are actively and fully involved in the sustainability of the foundation's business units. from the implementation of good accountability of the foundation management towards donors, as evidenced by the implementation of the foundation's programs that are right on target, and the existence of a strong commitment by the foundation management towards the independence of the foundation in the future.

Keywords: social entrepreneurship, kaki kita sukasada foundation, SDGS elements

INTRODUCTION

The Sustainable Development Goals (SDGs) were launched by UN member states as a joint movement to end poverty, protect the planet, and ensure everyone lives safely and properly by 2030. The SDGs action plan relates to health and well-being, poverty, hunger, quality education, gender equality, climate action, water, sanitation, energy and environment, and peace and social justice (Omer & Noguchi, 2020). The SDGs agenda consists of 17 global goals with 169 achievement indicators that are integrated with each other in facing the pressure of global problems. Balance development between social, economic, and environmental in the 17 SDGs goals so that it can achieve sustainability (Goyal et al., 2021). This will give hope that the world will transform into a better place to live.

The increase in poverty that is a threat to marginalized communities is one of the global problems that are the goals of the SDGs (Goyal et al., 2021). This problem is related to the achievement of economic growth. One of the factors that solves this problem is social entrepreneurship (Méndez-Picazo et al., 2021) and its form is a social enterprise. Social enterprises often conduct their business practices and work to generate a positive impact on their communities and ensure the sustainability of their business models. This practice is in line with the goals of the SDGs to address various problems, such as poverty and social inequality (Kiladze et al., 2024).

Based on the importance of this SDGs issue, many researchers have conducted research on SDGs topics by discussing various aspects related to the SDGs (Berrone et al., 2023). In addition, research on various sustainable development approaches is carried out to optimize the company's economic management mechanism and ensure the company's current sustainability (Presnyakova & Khryuchkina, 2020). One of the issues associated with the SDGs is social entrepreneurship and social enterprises.

Social enterprises and social entrepreneurship is an important issue to be researched to support sustainable socio-economic transformation (Al-Qudah et al., 2022; Felício et al., 2013; Goyal et al., 2021; Kiladze et al., 2024). Research on social entrepreneurship in relation to the SDGs in India found that there are three strategies that help to be scalable in terms of costs and benefits of digital technology, wider partnerships, social innovation, and affordable business models (Goyal et al., 2021). Other research discusses organizational behavior that illustrates its influence on digital social entrepreneurship and the SDGs (Herutomo et al., 2022).

Although there is research on the relationship between SDGs and social entrepreneurship, there has been no in-depth research on the meaning of social entrepreneurship practices in the SDGs in more detail. Therefore, the objective of this paper is to conduct a double empirical analysis. Firstly, to reveal social entrepreneurship practices in social enterprises and, secondly, to analyze the relationship between social entrepreneurship factors in social enterprises and SDGs elements.

The organization of the paper is as follows. After the introduction, the second section provides a review of the literature. Section 3 contains a description of the research method, data, and analysis. Section 4 follows with an analysis of the results and discusses, and Section 5 concludes with implications and suggestions.

LITERATURE REVIEW

Social Entrepreneurship and Sociocultural

Social entrepreneurship is an organization that brings social change through the process of entrepreneurial skills, leadership, and innovation. This is more often needed by marginalized socio-economic communities (Goyal et al., 2021). Social entrepreneurship refers to an initiative to find solutions to social problems through an innovation strategy consisting of a combination of resources, the exploitation of opportunities for stimulating social change, the satisfaction of social needs, and the development of social goods and services to create social value (Felício et al., 2013).

The definition of social entrepreneurship is a process consisting of opportunities and actions that try to solve social and environmental problems by finding innovative solutions (Méndez-Picazo et al., 2021). Social entrepreneurship research mostly discusses the topics of innovation, technology, and social entrepreneurship surrounding technology transfer, innovation ecosystems, technological innovations, and entrepreneurial ecosystems. The focus of social entrepreneurship research is related to social entrepreneurship intentions, passion, sustainable development, self-efficacy, design thinking, entrepreneurial ecosystems, and hybrid organizing (Herutomo et al., 2022).

Social entrepreneurship also has an important role in achieving the goals of the SDGs. In this case, social entrepreneurship has a positive relationship with sustainable development, such as infrastructure, education, and the social climate (Méndez-Picazo et al., 2021). In general, social entrepreneurship can be categorized as sociocultural and economic.

According to García-Jurado et al., (2021), there is currently no agreement on the definition of social entrepreneurship and its meaning. However, the discussion of social entrepreneurship can be divided into three levels. The first is the micro level, which focuses on individual entrepreneurship; the second is the meso level, which focuses on the organization; and the third is the macro level, which focuses on the overall perspective of economic and social aspects.

From a micro level point of view or from an individual perspective, a social entrepreneur is someone who seeks innovative solutions to solve problems. Financial sustainability becomes blurred during economic stress (Devi et al., 2025). In addition, a social entrepreneur is someone who has a strong social commitment to the community that is the object of his operation. At the meso level or from an organizational perspective, social enterprises have the main mission to have a real impact on real change towards positive social change. It can be said that social enterprise is to maximize profits and social utility, but the business model applied can ensure that the company survives financially (Purnamawati et al., 2020). At the macro level, explain the relationship between social enterprises and economic, social, and organizational contexts. Based on the economic view, external factors have a direct influence on the sustainability of the company, including market aspects and the company's financial resources. Social innovation that is part of the organization's mission can be a company's development idea to reach the desired market. Social innovation can build an innovation ecosystem and business network to generate social value that can produce social change for society (García-Jurado et al., 2021).

Sustainable Development Goals (SDGs)

The SDGs represent a global commitment to sustainable development, but their success depends on policy integration, innovative funding, and the active participation of all stakeholders. Despite criticism, the SDGs remain an important roadmap to address inequality and environmental crises. The existence of urgent global issues that encourage the creation of the concept of Sustainable Development Goals (SDGs) is a collection of 17 global goals in one blueprint to achieve a sustainable future for all (Goyal et al., 2021).

Herutomo et al., (2022) Research discusses the relationship between social entrepreneurship and the SDGs, which sees its impact on accelerating the achievement of social and economic goals through technological improvements and digital innovation. At the organizational level, there are five digital social entrepreneurship constructs, namely sustainable entrepreneurship development, social business model design, government regulations, marketing strategies, and creative solution generation capacity. The results of this study show that there is a relationship between organizational behavior, digitalization of social entrepreneurship, and the SDGs.

METHOD, DATA, AND ANALYSIS

Research Design.

This research is designed with a qualitative method that aims to describe and explain the pattern of relationships that can only be done with a certain category framework conceptually. Widely used qualitative methods, such as content analysis, thematic analysis, conceptual analysis, discourse analysis, and semiotic and metaphor analysis, in principle, aim to assess the occurrence and existence of certain words, phrases, themes, metaphors, or constructions and concepts in a given text (Jabareen, 2009; Omer & Noguchi, 2020).

This research is concept development research that uses the perspective of the scope of the topic in the form of a case study. Case studies emphasize a thorough contextual analysis based on existing events and conditions, and looking at the relationship between one event and another. Case studies are ideal for problem solving, evaluation, and strategy because they emphasize a topic in detail where data is obtained from various sources of information, the evidence is verifiable, and can avoid losing reality in the data.

Research Site

This research site is the Kaki Kita Foundation, which carries out entrepreneurial activities and social missions established in 2019. The Kaki Kita Sukasada Foundation is a humanitarian social foundation located on Jalan Pratu Mas Number 7, Sangket, Sukasada District, Buleleng Regency. This foundation has a vision to become a service center for improving the standard of living of people with injuries and disabilities, where the purpose of forming this foundation is 1. Developing wound care services on a humanitarian basis; 2. Developing services and making prosthetic legs for people with disabilities; 3. Developing businesses to empower people with disabilities to increase productivity.

RESULT AND DISCUSSION

Relation to SDGs (Sustainable Development Goals) Elements

"Kaki Kita Sukasada Foundation" is a social humanitarian foundation located at Jalan Pratu Mas Number 7, Sangket area, Sukasada District, Buleleng Regency. This foundation has a vision to become a service center for improving the standard of living of people with problems of wounds and disabilities. The social entrepreneurship practices of "Kaki Kita Sukasada Foundation" are in line with several main goals of the SDGs, including:

Table 1. Kaki Kita Sukasada Foundation

SDGs Goals	Implementation at "Kaki Kita Sukasada Foundation”
SDG 1: No Poverty	Provide employment and training to people with disabilities, so that they have an income.
SDG 3: Healthy Lives	Provide wound care and prosthetic limbs that support mobility and quality of life for people with disabilities.
SDG 8: Decent Work and Economic Growth	Through entrepreneurship training and social employment creation.
SDG 10: Reduced Inequality	Integrate people with disabilities into the economic and social system in an inclusive manner.
SDG 17: Partnerships to Achieve the Goals	Build collaboration with various partners (donors, governments, NGOs) to support the program.

With an inclusion and sustainability-based approach, Kaki Kita Sukasada Foundation plays an active role in achieving the global agenda for sustainable development. Yayasan Kaki Kita Sukasada is a real example of social entrepreneurship practices integrated with the Sustainable Development Goals (SDGs).

As conveyed by Mr. Adit as the chairman of the foundation:

> *“The foundation that we invited to develop the leg is the son of Mr. Ketut Sudarmada (Beni Ariadi), our solution is to establish a foundation with 3 programs, namely diabetic wound care so before amputation we try to prevent it first because 80% of amputations currently occur due to diabetes, well even if it turns out that he has an amputation, that means we have to have a solution, right? Make a prosthetic leg, already wearing a prosthetic leg he must be productive, that is why our third program is empowering people with disabilities".*

Their activities show how local initiatives can contribute significantly to global issues such as poverty alleviation, social inclusion, and decent work for vulnerable groups. With a holistic and participatory approach, the foundation builds a bridge between social values and sustainable economic activities.

Through the concept of social entrepreneurship, the management of the Kaki Kita Sukasada Foundation can prove that social institutions such as foundations in forming business units are not negligent in implementing foundation accountability. This can be seen from the full trust of donors in the management of the foundation, which is proven by the management of the foundation by continuing to pay attention to and implement the foundation's social programs that are right on target and beneficial for the community in need.

Social Entrepreneurship and The Success of The Foundation's Business Units

The principle of independence in the management of the Kaki Kita Sukasada Foundation is based on the concept of social entrepreneurship demonstrated by the success of the foundation's business units in supporting the foundation's social programs and the foundation's management is responsible for the welfare of people who are actively and fully involved in the sustainability of the foundation's business units (Purnamawati & Masdiantini, 2019) . In addition, the principle of independence in the management of the foundation is demonstrated by the purchase of machines to support the productivity of the foundation's business units.

The management of the Kaki Kita Sukasada Foundation focuses more on developing business units because the chairman of the foundation acknowledged that the profits from these business units will later be used to run the foundation's programs, so that in the future, these business units will become donors to the foundation.

CONCLUSION

Kaki Kita Sukasada Foundation shows how social entrepreneurship can be an effective tool in achieving the SDGs, especially in community empowerment, environmental management, and improving public health. This model can be an inspiration for other organizations that want to contribute to sustainable development. Based on the interview excerpt above, the author can conclude that the establishment of the Kaki Kita Sukasada Foundation began with a common vision between Mr. Adit as a nurse for diabetes patients and Mr. Beni as a prosthetic leg maker, where the vision was to help improve the standard of living of people with problems of wounds and disabilities, so that to realize this vision, a place or service center was formed which was named the Kaki Kita Sukasada Foundation (YKKS). The naming of Kaki Kita also has its own philosophy, based on the statement of Mr. Ad-it as the chairman of the foundation, he explained that all balance comes from the feet, the feet have 5 toes, there are 5 elements that must be considered, namely knowledge, love, dedication, justice, and honesty.

IMPLICATION/LIMITATION AND SUGGESTIONS

Foundations that form business units as an effort to achieve foundation independence are certainly not easy to implement, especially like the Ka-ki Kita Sukasada Foundation which has minimal Human Resources, so that there are dual positions in terms of managing the foundation and also its business units, a strong commitment is needed by the management to be able to manage the foundation with the concept of social entrepreneurship. Through the concept of social entrepreneur-ship, the management of the Kaki Kita Sukasada Foundation can prove that social institutions such as foundations in forming business units are not negligent in carrying out the responsibility of managing the foundation, this can be seen from the implementation of good accountability of the foundation management towards donors as evidenced by the implementation of the foundation's programs that are right on target and the existence of a strong commitment by the foundation management towards the independence of the foundation in the future.

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