



Inter-Agency Task Force on  
**Social and Solidarity Economy**

This is a draft of the entry for *Encyclopedia of the Social and Solidarity Economy* (forthcoming 2023) published by Edward Elgar Publishing Limited in partnership with United Nations Inter-Agency Task Force on Social and Solidarity Economy (UNTFSSSE). This work has been funded by the Government of the Grand Duchy of Luxembourg.

# Statistical Measurement of the Social and Solidarity Economy

Marie J. Bouchard

Université du Québec à Montréal, Canada, and CIRIEC International

Bibliographic information

**Marie J. Bouchard. Forthcoming 2023. Statistical Measurement of the Social and Solidarity Economy. Edited by Ilcheong Yi, Peter Utting, Jean-Louis Laville, Barbara Sak, Caroline Hossein, Sifa Chiyoge, Cecilia Navarra, Denison Jayasooria, Fernanda Wanderley, Jacques Defourny, and Rocio Nogales-Muriel. *Encyclopedia of the Social and Solidarity Economy*. Cheltenham and Northampton, MA. Edward Elgar Publishing Limited in partnership with United Nations Inter-Agency Task Force on Social and Solidarity Economy (UNTFSSSE).**

Or

**Marie J. Bouchard. Forthcoming 2023. Statistical Measurement of the Social and Solidarity Economy. Edited by Ilcheong Yi et al. *Encyclopedia of the Social and Solidarity Economy*. Cheltenham and Northampton, MA. Edward Elgar Publishing Limited in partnership with United Nations Inter-Agency Task Force on Social and Solidarity Economy (UNTFSSSE).**

June 2022

**UNTFSSSE Knowledge Hub Draft Paper Series**

For more details, please visit the Edward Elgar's Companion Website (<https://www.edelgar.com/textbooks/yi/>) and Main book page (<https://www.edelgar.com/shop/gbp/encyclopedia-of-the-social-and-solidarity-economy-9781803920917.html>)



The responsibility for opinions expressed in this document rests solely with their author(s), and availability on the SSE Knowledge Hub for the SDGs ([unsse.org](https://unsse.org)) does not constitute endorsement by the United Nations Inter-Agency Task Force on Social and Solidarity Economy (UNTFSSSE), or its institutional members, partners or observers, of the opinions expressed in it. No publication or distribution of this document is permitted without the prior authorization of the author(s), except for personal use. This document is made available on the SSE Knowledge Hub for the SDGs in the form and language in which it was received.

## Abstract

While there is a growing interest in statistical measurement of the social and solidarity economy (SSE), the SSE often remains “under the radar” of national statistics. This entry focuses on the issue of defining the statistical perimeter of the SSE. The first section examines how the statistical definition of the SSE is constructed. The second section exposes the tools that help harmonize SSE statistics across countries. These tools, however, carry different visions of what distinguishes the SSE from other statistical entities, either based mainly on limited profitability or on democratic governance. The third section briefly examines issues surrounding the measurement of the SSE’s contributions. As national accounts are not yet well equipped to measure non-economic dimensions, other methodologies are required to assess the full contribution of the SSE. We conclude by sharing some concerns about the potential effects of measurement on the definition of the SSE.

## Keywords

statistical measurement; statistical population; statistical classification; national statistics accounts; impact measurement; SSE statistics

## Introduction

There is a growing interest in the statistical measurement of the social and solidarity economy (SSE). Policymakers pay increasing attention to the SSE, in particular its potential to address social, economic and environmental issues in alternative ways. Yet, assessing the role played by the SSE is not an easy task, as it very often remains “under the radar” of national statistics. As the SSE is gaining recognition, the question of how best to measure it comes to the fore.

The purpose of measuring the SSE is to counteract the lack of visibility and improve overall knowledge and recognition of the field, namely, to support public policy development (Chaves 2021, see the entry “Public policy and SSE”). Over the last three decades, significant work has been devoted to developing approaches and methodologies to gather data about the SSE at national and international levels. Many countries and regions have produced statistical portraits and mappings of the SSE (Compère et al. 2021). Despite these achievements, many of them lack statistical information about the SSE. Moreover, the statistics available do not cover a homogenous field of the SSE (Bouchard and Salathé-Beaulieu 2021), making aggregation and comparison difficult.

At the national level, the absence of a clear concept of the SSE, the lack of resources of national statistics offices, and the absence of political will are often to blame. Moreover, a globally agreed statistical definition, which ensures systematic data collection and coordination between various statistical offices, has yet to be established. Part of this is due to the perimeter defined by the notion of SSE, which varies from one country or region to another. Another issue manifests in the different conceptualizations of what distinguishes the SSE from the rest of the economy (see the entry “Contemporary understandings of SSE”).

Due to space limitations, this entry focuses on the issue of delineating and enumerating the SSE population for statistical measurement purposes. The first section of this entry examines how the statistical definition of the SSE is constructed, based on statistical standards and on the common structural characteristics that allow identifying and classifying SSE entities in national statistics accounts (Bouchard and Rousselière 2015). The second section of this entry exposes the tools that have been developed to support the production and harmonization of statistics concerning the SSE across countries. These tools carry visions of what differentiates the SSE from other statistical entities, either based mainly on limited profitability, or on democratic governance. The third section of this entry briefly examines issues surrounding the measurement of the SSE’s contributions. As national accounts are not yet well equipped to measure non-economic dimensions, other methodologies are required to assess the full contributions of the SSE. We conclude by sharing some concerns about the potential effects of measurement on the definition of the SSE.

This entry has a clear focus on the features that should apply to SSE statistics. Firstly, they must enable the *comparability* of the measure of the SSE with the rest of the economy, while at the same time recognizing its specific modes of action. Secondly, statistics must ensure the *compatibility* of the measurement with the perimeter covered by each country’s definition of the SSE, while still enabling comparison across countries.

Finally, statistics need to ensure the *relevancy* of the categories and variables used to document the SSE in order to reflect the nature of its contribution to the economy and to society.

## **1. Identifying and classifying SSE in national statistics accounts**

The production of statistics requires defining the “objects” to be measured, classifying them, and enumerating the units forming the population or “universe of reference” they constitute. A statistical definition is derived from the legal or pre-agreed institutional definition of the phenomenon to be measured (see entry “Legal frameworks and laws for SSE”). It is based on operational (empirically observable) characteristics of the phenomenon, helping to identify and screen in-scope entities, and to classify them in relevant categories.

Identifying the entities that make up the SSE in national statistics generally includes three main steps:

### *1. Identification of economic sectors most likely to contain SSE organizations*

National economic accounts compile measures of economic activity and classify them by institutional sector and by industry, as defined in the 2008 System of National Accounts (hereafter 2008 SNA) (EC et al. 2009). SSE organizations belong mainly to the institutional sectors of non-financial corporations (S11), financial corporations (S12) and non-profit institutions serving households (NPISH) (S15). The SSE is active in all types of industries (or activity sectors). Some are generally excluded from the definition of the SSE, depending on the culture and tradition of countries: professional associations, employer groups, political parties, religious organizations, and unions. These exclusions can usually be easily identified by referring to the industry classification system (as discussed below).

### *1. Selection of entities by the legal statuses of organizations most likely to belong to the SSE*

The SSE constitutes organizations that share common structural characteristics, namely a social purpose, democratic governance, limited or prohibited distribution of profits, and management autonomy. The “core” of the SSE that shares this bundle of characteristics is generally composed of cooperatives, mutual societies and non-profit institutions (also called non-profit organizations or associations) engaged in economic activities. Other similar forms of organizations that share SSE structural characteristics are also identified in different national contexts. In several countries, these are supplemented by philanthropic foundations and, more recently, social enterprises (see the entry “Social enterprises”), which may or, controversially, may not, be incorporated as classic for-profit businesses. In some cases, the SSE includes informal businesses participating in the solidarity economy.

### *1. Filtering of entities that match a set of SSE operational characteristics*

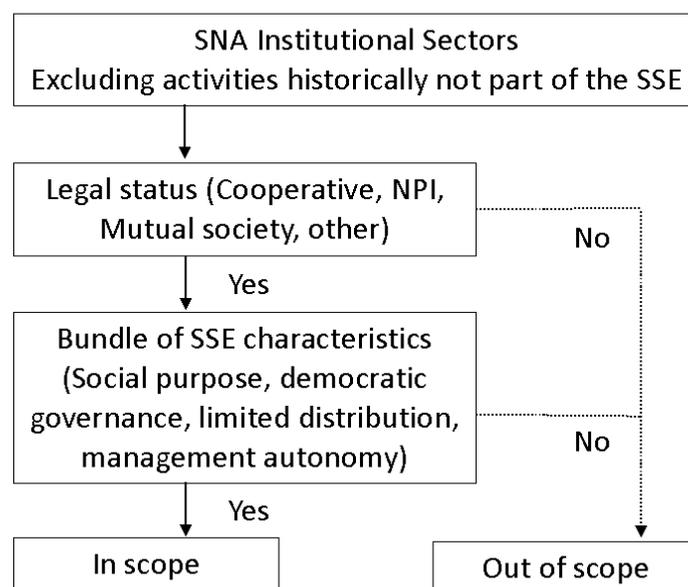
The operational characteristics of the SSE help identify and discriminate entities. Tests about the presence of such characteristics can be administered through

examining organizations' documents or asking filter-questions. The criteria need to be empirical and observable, with easy-to-agree-upon features. Examples include:

- social purpose: serving individual and community needs; aiming at the amelioration of their well-being; giving primacy to person over capital; limiting profit distribution.
- democratic governance: legislation; organizational bylaws; composition, roles, and rights of the governing body.
- limited or prohibited profit distribution: legislation; organizational constitutive acts and bylaws; obligation to distribute retained earnings and assets to a similar organization in the event of dissolution.
- management autonomy: organizational constitutive acts and bylaws; authority and responsibilities of the governing body.

The above are examples of filters. The number and types of operational characteristics these filters help test may vary according to the definition of the SSE used in different national contexts. The screening of SSE entities within national accounts is illustrated in Figure 51.1.

Figure 51.1: Filters to identify SSE entities in national statistics accounts



(Source: based on Bouchard, Cruz-Filho and St-Denis, 2011)

Similar to other enterprises, SSE organizations produce or sell goods and services, which can be classified within a standard industry nomenclature. This enables measurement of the contribution of SSE enterprises in comparison to other economic entities (see for e.g., the International Standard Industrial Classification of All Economic Activities, the Central Product Classification, and their national and multinational equivalents). Where SSE is active in non-market production, an additional classification helps capture some specific fields of activities of the non-profit institutions in more detail. Examples include affordable housing, and some of its specific functions, such as community development (see the International Classification of Non-profit and Third Sector Organizations (UN 2018) and the Classification of the Purposes of Non-Profit Institutions Serving Households (EC et al. 2009)). For cooperatives, a classification relating to the main stakeholder helps classify cooperatives based on the members' interest, which differs whether members are workers, producers or consumers, or a combination of these within multi-stakeholder cooperatives (ILO 2018, Eum et al. 2020).

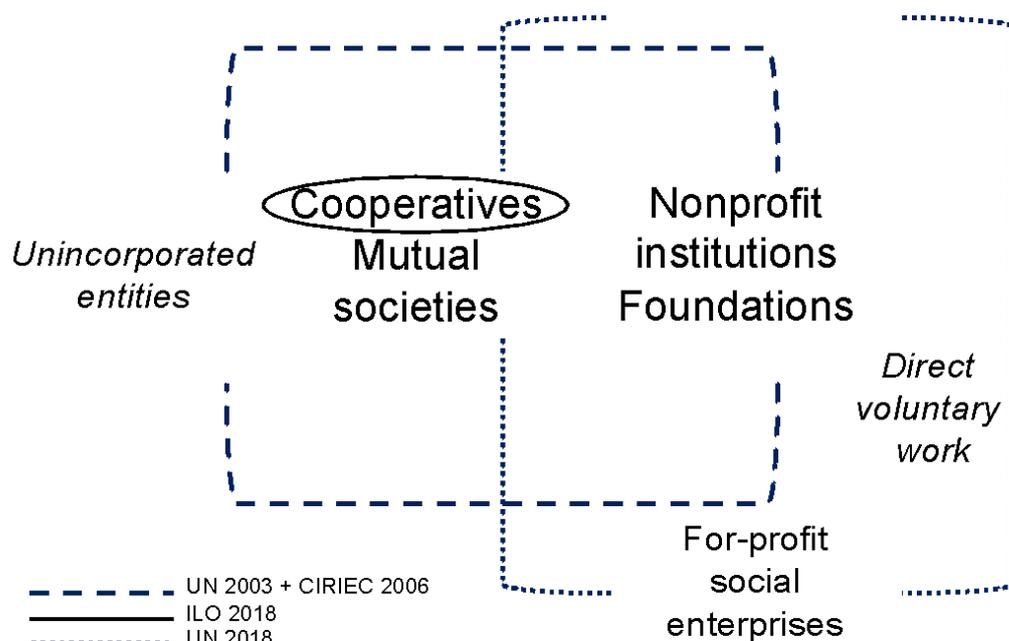
## **2. International frameworks for SSE statistics**

The statistical standards used to produce economic statistics help ensure the comparability of SSE statistics with the rest of the economy at the national level. However, since the definition of the SSE varies across countries, so will its statistical perimeter. This makes it difficult to aggregate and compare statistics concerning the SSE across countries.

Several studies have been carried out to provide common reference frameworks for SSE statistics at the international level. All of them refer to the 2008 SNA, the underlying framework used to compile national economic accounts, as mentioned in section 1 of this entry.

Three manuals and one set of guidelines have been produced over the years to facilitate the measurement of the SSE in the national accounts. These do not all cover the same components of the SSE. The first reference framework - the Handbook on Non-profit Institutions in the System of National Accounts (UN 2003), hereafter referred to as UN 2003 - was developed in 2003, and focuses on non-profit institutions and foundations. A second conceptual framework - the Manual for Drawing up the Satellite Accounts on Cooperatives and Mutual Societies (CIRIEC 2006), hereafter called CIRIEC 2006 - was developed in 2006 by CIRIEC at the request of the European Commission to also cover the other main components of the social economy, i.e., cooperatives and mutual societies. In 2018, Guidelines Concerning the Statistics of Cooperatives were adopted by the International Labour Organization (ILO 2018), hereafter referred to as ILO 2018. Also in 2018, a revised version of the UN 2003 handbook was published - the Satellite Account on Non-profit and Related Institutions and Volunteer Work (United Nations 2018), hereafter referred to as UN 2018. This new framework expands the scope of the non-profit sector to include some – but not all – cooperative and mutual entities, as well as social enterprises and direct (non-organizational) volunteering. It also includes some of the activity sectors that, while being organized as non-profit institutions, traditionally do not belong within the institutional definition of the SSE (see section 1 above). Figure 51.2 exposes the various organizational components within the SSE field and their coverage by different international frameworks for SSE statistics.

Figure 51.2: The SSE field and its coverage by international SSE statistics frameworks



(Source: author's own elaboration)

These frameworks provide considerable knowledge about the SSE and how to measure it, each offering a particular focus on the field. While the perimeter covered by each varies, these manuals can be used as references to enhance the comparison of the SSE statistics at the international level. To cover a given national definition (and statistical perimeter) of the SSE, it is sometimes necessary to combine them in a modular approach, requiring alignment of understandings and methods to ensure compatibility, as shown in the case of Portugal (INE and CASES 2019, Ramos 2019).

### 3. Measuring the SSE and its impacts

The inventory and exhaustive enumeration of the units that constitute the SSE population require compilation and screening of various databases (e.g., statistical registers, business registers, SSE sectors' lists of members) and the use of filter-questions to verify whether all potential units meet the operational criteria. Once the delineation and enumeration of the universe of reference is completed, measurement can be made in a satellite account, based on data extracted from the national accounts. This methodology helps compile the economic variables related to a specific aspect or domain of the economy that is poorly legible in the central national accounts. Measurement may also be based on a census, followed by a sample survey of the listed units. A combination of these methods helps ensure the exhaustivity of the coverage and the measurement of variables that are most relevant to the SSE.

National accounts contain the statistics which describe a country's economy. They integrate, reconcile and balance different official data sources (administrative sources and national surveys), which have already gone through rigorous processes of validation and quality analysis. National accounting makes it possible to expose what the SSE produces in terms of economic activity, namely the contribution to job creation, and to the gross domestic product (GDP) and gross value added (GVA). However, for many SSE organizations, such measurements may be either over or under-estimated, since part of this contribution may be attributed to subsidies or to volunteering, or statistically captured by users through patronage refunds. Other accounting approaches are being developed to integrate not only the values resulting from market flows, but also the values effectively created by the resources mobilized but not visible in the accounts (Rousselière et al. 2021).

Although standard economic indicators can accurately inform about some aspects of the SSE, such as sales figures or employment, they fail to shed light on aspects such as non-monetary production, the combination of market and non-market resources, the internalization of social costs and the reduction of environmental externalities. Recommendations can be found in international SSE statistics frameworks, regarding, for example, the measurement of non-market and non-monetary inputs and outputs, membership and types of members, and work created directly or in the scope of the SSE activity.

Moreover, national accounts do not provide much information about other functions of economic units. As the main purpose of SSE enterprises is to improve the social, economic, cultural, or environmental conditions of the members of the organization, of a particular group or community, or of the whole of society, documenting it referring only to economic variables may not be entirely sufficient, although nonetheless very important.

Numerous jurisdiction and international organizations have, over the years, worked to develop alternative statistical measurement to go beyond GDP, focusing on social progress, the well-being of population, quality of life, inclusive growth, sustainable development, and human development (OECD Better life index, UN Sustainable development goals, UN Human development index, Stiglitz et al. 2009). As such improvements are made to national accounts, the identification of the SSE organizations housed within them will enable measurement of the contribution of the SSE and comparison to that of other economic agents. Until then, additional information may be captured through specific surveys that will measure outcomes relevant to the SSE (see for example the proposal for measuring SSE contribution to sustainable development goals in UN 2018).

Other impact measurement methodologies exist, namely experimental and quasi-experimental designs to evaluate policies or programs (Government of Canada 2019). These can be applied to the SSE, provided that they are adapted and that the issues they raise are well understood by the stakeholders concerned (TIESS 2017).

## **Conclusion**

The primary function of SSE statistics is to measure the contribution of the SSE within the overall economy. In seeming contradiction, another aim is to convey the aspects of this type of economy that are not economic in the strict sense of the term, as well as the

role that the SSE plays in the different contexts where it takes root. This triple requirement of SSE statistics entails adopting methodologies that make SSE statistics: *comparable* to other economic agents and to the SSE across countries; *compatible* with the pre-agreed or legal definition of the SSE in national, regional and international contexts; and *relevant* with regards to what else the SSE produces for society beyond jobs and economic added value. This entry has focused on the issue of delineating and enumerating the SSE population for statistical purposes. In this conclusion, we share some concerns about the effect of measurement on the definition of the SSE.

The SSE is usually defined by a bundle of characteristics that operationalize its fundamental values and principles. Two streams of research have nourished the work on SSE statistics, one focusing on the non-profit aspect of the SSE, a vision mostly present in Anglo-Saxon countries, and the other on its democratic governance, a vision mostly present in Continental European and Latin-American countries (as well as some sub-national jurisdictions such as Québec). The tools that these streams of research produce are robust and consistent with international statistical standards. They however do not cover the same statistical perimeter of the SSE.

Three manuals and one set of guidelines have been produced over the years to facilitate the measurement of the SSE in national accounts. Two manuals, produced between 2003 (UN 2003) and 2006 (CIRIEC 2006), aim to identify the core of the SSE, including entities related in terms of values and principles. The ILO Guidelines Concerning the Statistics of Cooperatives (ILO 2018) shows continuity with these manuals. Together, they draw a statistical perimeter that is consistent with the generally agreed-upon definition of the SSE, including legal statuses and entities that share the SSE values, principles, and operational characteristics (see Figure 51.2).

By introducing the notion of a “third or social economy” sector (UN 2018, 9-14), the UN 2018 manual (a revision of UN 2003) made a first significant attempt to reconcile these two streams. While seeking to cover the whole of the SSE, this manual in fact shows a deviation from the past, covering only the components that distribute little or no surplus, notwithstanding the difference that should be made between the distribution to members on account of their activity (patronage refund) (see entry “Cooperatives and Mutuals”), vs. to share-holders on account of their financial investment (dividends). This new UN 2018 framework is very much influenced by the non-profit approach on the one hand, and by the social enterprise approach on the other. It focuses on the social purpose of the SSE and not on the economic and political democracy it brings about, hence the exclusion of the perimeter of many cooperatives and mutual societies. This has generated discomfort both in the SSE sector and in the scientific community. Indeed, this posture is at odds with the generally accepted definitions of SSE.

Not all of these tools have been developed with the same degree of operational precision, nor have they been used with the same intensity. It is most likely that the newest and most developed tool, the UN 2018, promoted by the United Nations and presently being tested in six European countries (four of which have received conditional funding from Eurostat on agreement to use it), will be most influential. It will be instructive to see how national statistical agencies in Europe will adjust the scope of their study to respect (or not) the legal definition of the SSE, especially when this includes all cooperatives and mutual societies. Until a unified statistical definition and measurement tool of the SSE are produced, a modular approach, referring to more than

one framework, will probably be the solution adopted, as in the case of Portugal mentioned above.

But not all countries have a long SSE tradition, nor do they all have an institutional, legal or agreed-upon, clear definition of it. It is therefore important to consider the risk that the statistical tool leads to an overly limited definition of the SSE, at least from the point of view of national and supra-national governments and institutions. Indeed, once produced, statistics contribute to the rigidity of concepts, often at the cost of simplification and even at the risk of compromising their validity with respect to the reality they are supposed to represent. Once produced, statistical data on the SSE will serve as proof of the reality they represent. Statistical tools should help to capture data on national realities and make them comparable with each other through international standards. The SSE definition provided in a statistical framework should not, however, substitute for a legal or consensual definition within a given country or region. A strictly non-profit view of the SSE would leave unexposed and unmeasured the democratizing effects that the SSE aims to achieve. Of course, statistical tools and standards can evolve to reflect the changes in the economy and how these are conceptualized. A better coordination between international agencies involved in promoting statistical frameworks for the SSE seems advisable in view of their next revisions.

The SSE is of a multi-faceted nature, crossing economic, social, cultural, and political aspects of economic development. Therefore, the categories by which standard statistical instruments capture the reality may, in some cases, be ill-fitting. But what if, on the contrary, it was the SSE that influenced statistical standards? This could reverse the burden of proof vis-à-vis the differentiated contribution of economic agents to more sustainable, equitable and just economic development. Future work is therefore needed to raise awareness about SSE statistics, and to further explore the tools that would seem most relevant for measuring its contribution.

## **Bibliography**

Bouchard, Marie J., Paulo Cruz Filho, and Martin St-Denis. 2011. *Cadre conceptuel pour définir la population statistique de l'économie sociale au Québec*. Cahier de la Chaire de recherche du Canada en économie sociale. Collection Recherche, No. R-2011-02. Montréal : Université du Québec à Montréal.  
[https://www.economie.gouv.qc.ca/fileadmin/contenu/publications/administratives/economie\\_sociale/cadre\\_conceptuel\\_economie\\_sociale.pdf](https://www.economie.gouv.qc.ca/fileadmin/contenu/publications/administratives/economie_sociale/cadre_conceptuel_economie_sociale.pdf)

Bouchard, Marie J., and Damien Rousselière (Eds), *The Weight of the Social Economy. An International Perspective*. Brussels: CIRIEC and PIE Peter Lang.

Bouchard, Marie J., and Gabriel Salathé-Beaulieu. 2021. *Producing Statistics on the Social and Solidarity Economy: The State of the Art*. UNTFSSSE "Opportunities and Challenges of Statistics on SSE" Project. Geneva: United Nations Research Institute on Social Development (UNRISD).

[https://www.unrisd.org/80256B3C005BCCF9/\(httpPublications\)/E7F32D2C7960D58E8025873700430802?OpenDocument](https://www.unrisd.org/80256B3C005BCCF9/(httpPublications)/E7F32D2C7960D58E8025873700430802?OpenDocument)

CIRIEC. 2006. *Manual for Drawing Up the Satellite Accounts on Cooperatives and Mutual Societies*. Authored by Barea, José, and José Luis Monzón. Brussels: CIRIEC and European Commission, Enterprise and Industry Directorate-General. <https://www.ciriec.uliege.be/en/publications/etudesrapports/manual-for-drawing-up-satellite-accounts-of-companies-in-the-social-economy-co-operatives-and-mutual-societies-2006/>

Chaves, Rafael. 2021. *Producing Statistics on Social and Solidarity Economy: Policy Recommendations and Directions for Future Research*. UNTFSSSE “Opportunities and Challenges of Statistics on SSE” Project.” Geneva: United Nations Research Institute on Social Development (UNRISD). [https://www.unrisd.org/80256B3C005BCCF9/\(httpPublications\)/C5ABED904E63833F802587370048255F?OpenDocument](https://www.unrisd.org/80256B3C005BCCF9/(httpPublications)/C5ABED904E63833F802587370048255F?OpenDocument)

Compère, Coline, Barbara Sak ,and Jérôme Schoenmaeckers. 2021. *Mapping of SSE Mappings*. UNTFSSSE “Opportunities and Challenges of Statistics on SSE” Project.” Geneva: United Nations Research Institute on Social Development (UNRISD). [https://www.unrisd.org/80256B3C005BCCF9/\(httpPublications\)/D35126C01FC01265802587370046C5A7?OpenDocument](https://www.unrisd.org/80256B3C005BCCF9/(httpPublications)/D35126C01FC01265802587370046C5A7?OpenDocument)

European Commission, International Monetary Fund, Organisation for Economic Co-operation and Development, United Nations, and World Bank. 2009. *System of National Accounts 2008*. New York: United Nations.

Eum, Hyungsik, Chiara Carini, and Marie J. Bouchard. 2020. “Classification of Cooperatives. A Proposed Typology”. In ILO, CIRIEC and COPAC, *Statistics on Cooperatives. Concepts, Classification, Work and Economic Contribution*, edited by Marie J. Bouchard, 13-22. Geneva: International Labour Organization. [https://www.ilo.org/global/topics/cooperatives/publications/WCMS\\_760710/lang--en/index.htm](https://www.ilo.org/global/topics/cooperatives/publications/WCMS_760710/lang--en/index.htm)

Government of Canada. 2019. “Measuring Impact By Design: A Guide to Methods for Impact Measurement” <https://www.canada.ca/en/innovation-hub/services/reports-resources/measuring-impact-design.html#toc44>

ILO. 2018. *Guidelines Concerning the Statistics of Cooperatives*. Geneva: International Labour Organization. [https://www.ilo.org/global/topics/cooperatives/news/WCMS\\_732326/lang--en/index.htm](https://www.ilo.org/global/topics/cooperatives/news/WCMS_732326/lang--en/index.htm)

Instituto Nacional de Estatísticas (INE), and CASES. 2019. *Conta Satélite Da Economia Social - Social Economy Satellite Account 2016*. Lisbon: Instituto Nacional de Estatística.

OECD. *Better Life Index*. Accessed March 4, 2022. <https://www.oecdbetterlifeindex.org/#/555555555555>

Ramos, Ana Cristina. 2019. "Conta Satélite da Economia Social (CSES) – Como Se Constrói a Conta Satélite". *Revista Economia Social* 6.  
[https://knowledgehub.unsse.org/wp-content/uploads/2019/12/Ramos\\_2019\\_Social-Economy-Satellite-Account-in-Portugal.pdf](https://knowledgehub.unsse.org/wp-content/uploads/2019/12/Ramos_2019_Social-Economy-Satellite-Account-in-Portugal.pdf))

Rousselière, Damien, Marie J. Bouchard, and Madeg Le Guernic. 2020. "On the Economic Contribution of Cooperatives". In ILO, CIRIEC, and COPAC, *Statistics on Cooperatives. Concepts, Classification, Work and Economic Contribution*, edited by Marie J. Bouchard, 39-56. Geneva: International Labour Organization.  
[https://www.ilo.org/global/topics/cooperatives/publications/WCMS\\_760710/lang-en/index.htm](https://www.ilo.org/global/topics/cooperatives/publications/WCMS_760710/lang-en/index.htm)

Stiglitz, Joseph E., Amartya Sen, and Jean-Pierre Fitoussi. 2009. "Report by the Commission on the Measurement of Economic Performance and Social Progress."  
<https://ec.europa.eu/eurostat/documents/8131721/8131772/Stiglitz-Sen-Fitoussi-Commission-report.pdf>

TIESS. 2017. "Evaluation and Impact Measurement for the Social Economy" Territoires Innovants En Économie Sociale et Solidaire Liason et Transfert. 2017.,  
<https://tiess.ca/en/evaluation-and-impact-measurement-for-the-social-economy/>

United Nations. *Human Development Index*. Accessed March 4, 2022.<http://hdr.undp.org/en/content/human-development-index-hdi>

United Nations. *Sustainable Development Goals objectives*. Accessed March 4, 2022.<https://www.un.org/sustainabledevelopment/>

United Nations. 2003. *Handbook on Non-Profit Institutions in the System of National Accounts*, edited by Johns Hopkins and University Center for Civil Society Studies. New York: United Nations Department of Economic and Social Affairs, Statistics Division.

United Nations. 2018. *Satellite Account on Nonprofit and Related Institutions and Volunteer Work*. Studies in Methods: Handbook of National Accounting. New York: United Nations Department of Economic and Social Affairs, Statistics Division.