

*Review Paper*

**Social Enterprises Entrepreneur and Social Impacts to Community: A Review Paper**

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**Abstract:** Numerous prior studies claimed that social enterprises had a beneficial effect (social impact) on addressing society's social problems. However, there is little evidence to support that statement. How well is this enterprise able to give an impact on solving social problems? Does it have any indicators that can prove the validity of its social impact? Therefore, this study aims to explore the literature review on social enterprise and their social impact, as well as to identify a few measurements to assess the social impact. Hence, the writing of this article was conducted based on reviewing the published literature including articles and journals which are relevant to the topic that can be accessed through online databases. Scopus, Science Direct and Google Scholar have been used for searching the articles needed. The search terms include "social enterprise" OR "social business" OR "social entrepreneurship" AND "Social impact" OR "measuring impact" OR "social impact measurement". This conceptual paper was motivated to get a deeper understanding of the social impact measurement employed by social enterprises. From the discussion, we have clearly defined the definition of social impact from different perspectives, including the importance of measuring the social impact among social enterprises has also been discussed briefly. Reviewed articles revealed that there is a wide range of methods for measuring social impact but in this article, we are focusing on three approaches only there are: balanced scorecard (BSC), social return on investment (SROI), and cost-benefit analysis (CBA) in this paper. This study summarises that measuring the social impact is becoming an essential determination for social enterprises as the key indicators of their performance to the communities or to the potential investors or funders. The study also suggests recommending further study of the social impact measurements that need to be discussed in depth and detail. This study's hope can attract more academicians to stimulate more research on this topic, specifically in measuring methods from Malaysia's perspective. The implication of this study forms a clear understanding of the social impact and a few of the measurements that can be used in measuring the impact of social enterprise.

**Keywords:** social impact, social impact measurement, social enterprises, social entrepreneur, measuring impact

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## Introduction

Social Enterprise (SE) has recently been receiving greater attention and has been widely recognized as a viable alternative method of promoting social well-being. It also became one of the key instruments in order to promote the inclusive growth of the country with an emphasis on people and social cohesion. SE is a unique organisation that blends profit-driven and social mechanisms, with the profit going mostly toward public affairs and the organization's development. According to Liston-Heyes & Liu, (2021), SE uses market mechanisms to achieve social goals, this makes SE different from traditional businesses in that it focuses on transformative social change or bringing benefit to the community while achieving financial sustainability.

Basically, SE is very synonymous with social change that provides solutions and benefits to society as well as it has the potential to bring a big impact to the country in solving social problems. The existence of SE is not only to solve poverty or environmental issues but it can be a wide-scale of social mission. In Malaysia itself, registered social enterprises have been operated within a variety of areas such as in education sectors, poverty, rural development, environmental sustainability, and employment for the marginalised and at-risk youth (MaGIC, 2015).

Despite the number of SE is increasing with various social issues that have been highlighted and actively delivering social values in the community. Nevertheless, the social enterprise and its impact social has not been fully explained and proved. There is a question that arises: How well is this enterprise able to give an impact on solving social problems? Does it have any indicators that can prove the validity of its social impact? Is it sufficient to judge based on SE's financial performance alone? Although, there are numerous studies have been discussed from the social enterprise's perspective, research related to the social impact of social enterprises has not been sufficiently discussed. In spite of the growth in the number of social enterprises and the increasing academic recognition, there is still much to learn about measuring their social impact.

Therefore, the purpose of this paper is to explore the literature on social enterprises and their social impact, as well as to identify a few measurements to assess the social impact by looking at previous studies. This conceptual paper is conduct by reviewing document analysis and previous studies to reach its objective study. The paper is organised as follows. First, this section explains the purpose of the study, while the second section will discuss the literature review on the overview of social enterprises followed by the methodology used. The next section focuses mainly on what social impact means, and why it should be measured, followed by a short discussion on social impact measurement. Finally, the summary of the discussion and the suggestion of the study will be concluded in the last section.

## Literature Review

### 1. Overview of Social Enterprises

In Malaysia, social enterprises can be defined as a business entity registered under any written law in Malaysia that proactively creates a positive social or environmental impact in a financially sustainable way (*MaGIC Central*, n.d.). Referring to Abdul Kadir & Mhd Sarif, (2016), SE can be considered a non-profit enterprise, social purpose business, or income-generating enterprise established to assist poor and disadvantaged populations or create economic opportunities. In other words, SE is a business-oriented organisation established to advance a social cause in a financially sustainable manner (Abdul Kadir et al., 2019). Based on Popkova & Sergi, (2019), they are mention that SE is a special type of business whose aim is to make a public (in the form of solving social problems) rather than a private (commercial) profit through the implementation of socially significant projects.

Social and economic concerns in today's fast-changing world necessitate new and creative solutions but also successfully handle numerous socio-economic issues such as poverty, income disparity, and social exclusion (Nasir & Subari, 2017). Every country faces many challenges in terms of resource constraints in handling the issue of socio-economy that make it not been solved effectively by the government. In response to these challenging circumstances, the importance of social enterprises has now become relevant as an alternative to cater for the ineffectiveness by filling the gap and actively delivering social values to society. In addition, most of the country also encourages entrepreneurs to venture into the social field and be more innovative in addressing issues related to social problems faced in every country.

Over the past few decades, social enterprises have emerged as a means of identifying and bringing about potentially transformational societal change. During the financial crisis of 2008, social businesses were seen as a successful policy tool for delivering both jobs and social services to the economically disadvantaged (T. H. Kim & Moon, 2017). As noted by ESCAP & Council, (2019), SE is not just as a channel the trade, investment and commercial businesses toward the achievement of social and environmental goals but, they are increasingly recognised as key drivers of innovation for sustainable development in the developing country. SE's mission has evolved beyond traditional businesses, with the objective of not only generating revenue but also combating societal problems and promoting the country's well-being (Radzi et al., 2021).

Social enterprises have developed differently in each country by reflecting a variety of social and economic concerns. SE have emerged in response to societal needs by offering innovative and sustainable solutions to complex social problems (T. H. Kim & Moon, 2017). Nowadays, SE making a significant impact and has become a priority in many countries. In fact, several countries such as the United Kingdom, the United States and South Korea have made SE one of the agendas for economic development besides establishing legal forms in order to support and help these enterprises grow at a local level (Choi et al., 2020). Malaysia has also been supportive and introduced several policy initiatives and programs like the Malaysian Social Enterprise Blueprint 2015-2018 and the Guidelines for Social Enterprise Accreditation (SE.A), in an effort to integrate social innovation in various public institutions.

The most of government recognizes the potential of social enterprises not only by addressing the country's pressing issues but also by their social impact on society and economic growth. There is a wide range of activities are carried out by social enterprises, from community development, environmental (Ramly et al., 2021), to healthcare (Henderson et al., 2020). Reported by ESCAP & Council, (2019), most commonly the key objective of the existing social enterprises in Malaysia was to create employment opportunities, followed by offering support to vulnerable and marginalised communities, to improve a particular community, besides from common goals on environmental protection, education and improving health and well-being. Based on the study by ESCAP & Council, (2019) again, they have conducted a study survey of social enterprises in Malaysia and, based on their research they have found out that job creation has increased between 2017 – 2018 by 23% for full-time employees and 33% for part-time staff from the social enterprises in Malaysia. This reflects those social enterprises not only address the social issues but are able to create job opportunities for communities.

According to D. Kim & Lim, (2017), social enterprises are the essence of a social economy that responds to local and regional needs while pursuing complex goals. The social enterprise interacts with various stakeholders to achieve their business and social purposes. D. Kim & Lim, (2017) have specified five types of values of social enterprise in local and regional development there are economic values, social values, regional values, environmental or cultural values, and political values. The existence of SE is not only targeting social and economic issues but is more in the creation of shared values (Kassim & Habib, 2019).

Numerous prior studies have proved that social enterprises have offered various benefits and social values to the local and regional economies. Based on the study of Kassim & Habib, (2020), they have proved that social enterprises grow social values from inter social innovations to social inclusion, sharing economy and social empowerment. However, to ensure the social enterprise can grow social values it can only be created with the strong support of shared ownership, financial independence, self-sufficiency and strategic alliance. As stated in the study by T. H. Kim & Moon, (2017), government support like a subsidy is an important instrument for the growth of social enterprises as well as social and economic performance.

## **Method**

This article is based on a reviewing of the relevant published literature, including articles and journals that can be accessed through online databases in Scopus, Science Direct and Google Scholar. These databases contain a variety of journal articles that cover a wide range of subject areas including studies on social enterprises and social impact. In order to locate scholarly articles that are relevant to social enterprise and social impact, a keywords search was employed using the following terms: ("social enterprise" OR "social business" OR "social entrepreneurship") AND ("Social impact" OR "measuring impact" OR "social impact measurement"). The authors choose the articles and journals that have published in the English language, and all document types such as chapters in books, notes and review articles were been excluded from our targeted result - we just focused on the final stage article category (can be filtered in the database system).

## **Finding and Discussion**

### **1. What is Social Impact and Why Does it Need to be Measured?**

Many of the previous literature claimed that social enterprises have a positive impact on addressing social problems in society. Whereby, they have been considered a tool for resolving social issues and contributing

significantly to socio-economic development (Adnan et al., 2018; D. Kim & Lim, 2017). However, there is limited information regarding the relationship between impact social and social enterprise, how well is this enterprise being able to give an impact on social problems? Moreover, Woo & Jung, (2022) said that the relationship between social enterprise and well-being has not been fully expounded, particularly its impact on the local community. Therefore, in their research, they wanted to examine the relationship between social enterprise and the well-being of individuals in the local community of South Korea.

What is mean by social impact? Generally, social impact can be defined as the value provided for beneficiaries, society, and the world that cannot be evaluated in terms of economic gain for owners or consumer benefits for customers (Khare & Joshi, 2018). Meanwhile, the impact can be defined as inputs (represent activities undertaken by social enterprises) to outputs to outcomes for the individuals or communities receiving products or services from the social organization (Ragan & Gregg, 2019). According to Perrini et al. (2021), the social impact is meant by the result of activities carried out by social enterprises. Essentially, the social impact can be understood as any substantial or beneficial change that helps alleviate or at least addresses social unfairness and issues (Susanne Ricee, 2021).

In other words, we can see that the social impact can be referred to as how the enterprise's action will affect the surrounding communities either directly or indirectly. According to European Commission, Directorate-General for Employment, Social Affairs and Inclusion, (2015), they have defined the social impact by four key elements there are: (1) the value that is produced as a direct result of the actions of a specific individual/organisation; (2) the value experienced by recipients and all others affected; (3) a consequence comprising both positive and negative effects; and (4) an impact that is judged against a benchmark of what the situation would have been without the proposed activity.

Nowadays, Social impact is very important in social enterprise because it can be considered as their performance in the economic system. Having a good social impact is like evidence or value creation that has been achieved from social enterprise for people, communities or to society. Besides, it can help these enterprises to improve their services and compare their achievement with other organizations. From the social impact indicator, it can lead to bigger and better changes, not in certain communities (e.g. poverty) but it can diversify their activities to the whole economy. Since the main focus of social enterprises is on their social mission, a set of measurements is required to capture their creation of social value and their social impact, rather than depending just on quantitative or financial indicators (Pinheiro et al., 2021). Nevertheless, Pinheiro et al. (2021) stated that economic performance must also be evaluated in order for social enterprises to operate sustainably and provides services to their beneficiaries continuously.

In the context of social enterprises in Malaysia, ESCAP & Council, (2019) reported that most of SE evaluate their social impact in which 62% of enterprises carry out their own evaluations, and 11% have to employ external parties to assist in evaluating their social impact, whereas, 27% of enterprises do not measure their social impact. Nevertheless, newer social enterprises are more likely to have a social impact assessment, this could be because an increasing number of funders have considered impact measurement as a condition to support or invest in their project. According to European Commission, Directorate-General for Employment, Social Affairs and Inclusion, (2015), the purpose of social impact measurement is to evaluate the social value and impact generated by the activities or operations of any for-profit or non-profit organisation.

Practically, measuring the impact of social enterprises is not easy and challenging to measure in the aspect of socio-economics, environmental and social effects. Even though in point of an economic perspective there are different financial measures that can be used to measure economic values, however attempting to do so within the context of social impact has proven to be extremely challenging, particularly when it comes to the formulation of acceptable measures (Arshad et al., 2015). Probably because the diverse character of social enterprises and the different sectors of activity makes it difficult for the social enterprises to measure their impact and value-creating (Perrini et al., 2021). In measuring the social impact, it not just considering the profit from the products or services that have been served to society like a traditional business but, it needs to consider some things like their sustainability, who get their benefit? How many people will get it, how do they benefit? etc.

Basically, the existence of a social enterprise is explicit with the social mission which it been designed to create social value in addressing the social issue in society. This makes it different from traditional business even though the structure of the business is the same. Nowadays, social enterprises are becoming growing and being influenced around the world therefore measuring their social impact will be a priority for all stakeholders. Indeed, the social enterprise needs to measure its social impact in order to build its legitimacy and credibility within its communities besides, to attract more impact investors (Lyon & Owen, 2019) to invest in their enterprises. Impact investors seek to achieve both financial and social objectives, and they have become a major source of capital for social enterprises (Block et al., 2021). Therefore, measuring social impact can help to increase the funders or investors so they can be more sustainable in the long-term of the period. Referring to the analysed study from Block et al. (2021), they have assessed impact investor criteria when screening social enterprises, from their analysis there are three most important criteria there are the authenticity of the founding team, the significance of the societal problem addressed by the business, and the enterprise's financial sustainability.

According to Liston-Heyes & Liu, (2021), social impact measures have become important determinants of SE legitimacy and government funding in the United Kingdom. As a matter of preference, measuring social impact is an integral aspect of the economy and is depending on the aims of the endeavour, among other criteria; therefore, several forms of social impact measurement have been developed. However, not all of SE want to measure their social impact because they believe is prohibitively costly and/or diverts too many resources away from key activities (Liston-Heyes & Liu, 2021). Despite there being a wide range of methods for measuring social impact and each method using specific indicators, it still makes it difficult for SE to carry out the measurement process correctly (Perrini et al., 2021). Therefore, Perrini et al., (2021) have conducted a study to explore which methods are used to measure the social impact.

## 2. Social Impact Measurement

In recent years, the question of how to measure social impact has increasingly become an important topic among both academia and practitioners. Most experts have started to concentrate on how to quantify the social impact in order to prove the value creation or social impact of social enterprise (Dufour, 2019; Liston-Heyes & Liu, 2021; Perrini et al., 2021). Nowadays, it is essential to monitor and improve the performance of social enterprises in order to facilitate more access to capital markets and attract more investors. Therefore, measuring the social impact of the organization's activities is one of the methods for achieving this goal.

Generally, there are three different types of performance measurements that serve different purposes according to Chmelik et al., (2016) there are: (1) those that focus on internal social venture evaluation and decision-making – frequently used to achieve organisational control; (2) focus on social value creation and impact metrics; and (3) measures for impact investors who invest in businesses expecting a financial and social return. Even though there are a few assessments that have been suggested by previous scholars based on purposes of social enterprise for quantifying the social impact with various indicators that can be implemented by social enterprises. However, many remain sceptical of the methods used to assess the social impact (Hervieux & Voltan, 2019). It is possible to measure both financial and mission-related (social) components even though there are a variety of instruments offered. According to Hervieux & Voltan, (2019), assessments are often limited to quantifiable data that can be directly attributed to an organization's programmes, goods, or services. Therefore, they argue that to capture the broader effects of social ventures, social impact assessment must include models of processes, relationships, and power dynamics affected by social enterprise activities.

Despite, there are established accounting theories and econometrics methods that can be used to evaluate the performance of any business; however, it is not as easy when dealing with social enterprises. Evaluation of social performance seems to be more complex and difficult than financial evaluation. This is due to the fact that financial indicators pertain to well-established accounting and market instruments, whereas measurement of social performance is inconsistent. According to Costa & Andreus, (2021), there are two primary concern that makes it difficult to obtain social enterprise performance; firstly, because of the bottom line for non-profit organisations is more broad and complex because it includes the creation of "social value"

for the public in general rather than being based on the maximisation of shareholders' economic value for shareholders. Secondly, due to their diverse stakeholder governance structure and the wide range of stakeholders they serve, social enterprises are distinguished by a distinct stakeholder profile. Basically, social enterprise performance must reflect its primary purposes which is to deliver social value to the beneficiaries, therefore, a thorough assessment of the performance of non-profit organisations cannot be provided by concentrating solely on economic and financial indicators (Costa & Andreus, 2021).

The undervaluation of the resulting social returns makes it challenging to measure the social impact using typical financial methodologies (Perrini et al., 2021). In order to consider the types of measurement in social impact, it must be suited to activities of social enterprise which can deal with a social mission or value created. Social enterprises require an impact measurement system to effectively convey their worth, acquire how to enhance their activities, and keep track of how well their goal is being carried out. There is a lot of debate in regard to the suitable method of measuring social impact. According to Perrini et al., (2021), some schools of thought claim that the same set of economic and social indicators can be practicable to all SE no matter what the size, sector, or country they are in. Another thought says that different metrics should be used to capture the various characteristic of SEs, thereby determining the most appropriate measurement method for each specific circumstance as required.

Essentially, there are a few methods mostly used by social enterprises to measure social impact. In this paper, we just focus on three identified methods that commonly be mentioned in previous studies which are the balanced scorecard (BSC), social return on investment (SROI), and cost-benefit analysis (CBA). Below is a brief discussion regarding the method involved:

#### *a) Balance Scorecard (BSC)*

The balanced scorecard is a business analysis tool adapted for social ventures (Kaplan & Norton, 1996). Generally, it focuses on defining a strategy to drive future direction, using cause-and-effect relationships and concurrently considering both tangible and intangible resources that might decide success or failure (Somers, 2005). This method approach is one example of an organisation measurement that focuses on the internal effectiveness and efficiency of the organisation (Chmelik et al., 2016). Furthermore, BSC does not just show previous actions and financial outcomes, but, it works as a complements financial measure which includes customer satisfaction, internal perspective, organisation innovation and improvement perspective that can drive future financial performance (Kaplan & Norton, 2005). As stated by Chmelik et al., (2016), the ability of the BSC framework enables it to be easily implemented in a wide variety of social enterprises, regardless of whether they are purely social, socio-economic, or economic in nature.

Historically, the BSC approach has been introduced and successfully implemented by for-profit businesses because it highlighted the significance of non-financial information in improving business performance. Nevertheless, in its current state, it is incapable of meeting the needs of social enterprises because it does not resolve the conflict between generating an additional social and financial profit (Somers, 2005). Therefore, this approach does not accurately reflect SEs goals and achievements because it seems to be the performance measurements would remain hidden as stated by Somers, (2005). Due to the limitation that arise, Somers have modified the traditional balanced scorecard by introducing the "Social Enterprise Balance Scorecard (SEBC)" and adding three changes into their models.

In order to improve upon the Balanced Scorecard that had been developed by Kaplan and Norton, three modifications were made by Somers, (2005). First, he added social goals above the financial perspective. Second, the scope of the financial perspective was expanded to include a concentration on sustainability. Lastly, the customer perspective was broadened so that a greater number of stakeholder groups could be incorporated. Although the new SEBC model which has been modified by Somers looks more complex than the traditional BSC however, this is best illustrated by the stakeholder perspective, which has been expanded from the original model's focus on customers to include those who pay for and use services (Somers, 2005).

According to Perrini et al., (2021), SEBC adds an assessment aspect for social objectives, expands the financial perspective to address sustainability, and expands the customer perspective to account for more stakeholders. SEBC is a helpful tool to enhance strategic planning, establish goals, and inform all relevant

stakeholders of the impact made both internally and externally (Perrini et al., 2021). Therefore, this new version of SEBC has been adopted by a number of SEs as an instrument for determining their social value.

#### *b) Social Return on Investment (SROI) Ratio*

Another method for assessing the social impact was developed by Robert Enterprise Development Fund which was known as social return on investment (SROI). Chmelik et al., (2016) have described that SROI is a combination of monetized social impact value, financial investment, and monetized social return on investment value. Basically, accordance to Vik, (2017) SROI is one of the methods within social accounting and auditing that is used to monetise social outcomes and expresses them as a ratio related to the investment made (i.e. value generated per unit invested). It is an approach that can be used to enhance managerial procedures, enabling organisations to make a social impact with greater effectiveness and efficiency.

Accordance to Perrini et al., (2021), SROI is a more credible tool than other measurements and, it can be adapted to various contexts and activities because it provides a simple, and clear value to reports. Therefore, this method is gaining popularity in measuring social impact as it involves stakeholders in the execution of the entire process which aids in improving the relationship between enterprises and stakeholders. There are a few benefits of using SROI to assess the social impact produced by a non-profit organisation (social enterprise). Bellucci et al., (2019) have summarised that SROI generates more useful information than traditional impact evaluations in generating useful data, besides it involves all stakeholders in the evaluation process, which helps to understand how an initiative generates social impact. In addition, this method allows SEs to optimise strategy execution, accounting system use, risk management, and financing opportunities for achieving their mission (Perrini et al., 2021).

Even though the advantage of SROI is involving all stakeholders in their procedure, however, social enterprises are reluctant to implement this approach due to the complex method and the cost of implementation is particularly high (Perrini et al., 2021). Moreover, Perrini also said that the hardest part is assigning a monetary value to what is often not measurable in these terms which can lead to an underestimation of the impact.

#### *c) Cost-benefit Analysis (CBA)*

Apart from existing measurements like a social enterprise balanced scorecard (SEBC) and social return on investment (SROI), Cost-benefits analysis known as (CBA) can be considered as another approach that can measure the social impact of social enterprises. This technique can assist in identifying which initiatives are more valuable and ought to receive higher priority, and it helps in quantifying the effectiveness of particular programmes or activities (Chmelik et al., 2016). CBA advocates argue that it aids public decision-making by providing a comprehensive social accounting framework (Cordes, 2017). Because of the comprehensive nature of the CBA's social accounting framework, it has the potential to be an extremely valuable evaluation method in the not-for-profit and social enterprise sectors. Even though the CBA was created to measure return on investment, it's also useful to calculate individual benefits (Perrini et al., 2021).

Basically, according to Chmelik et al., (2016), the cost-benefit analysis employs a method that is based on monetary valuation which can be used for determining the potential value of various programmes. Notwithstanding, this approach is more challenging because it requires monetizing outcomes and comparing those outcomes. Principally, the purpose of a CBA is to evaluate the impact of a specific public policy or programme on what economists refer to as social surplus (Cordes, 2017). Perrini et al., (2021) also stated that the CBA approach enables comparisons to be made and helps determine which of the projects under consideration has had the most significant impact. As Perrini et al., (2021) noted, the advantage of the CBA method is easily adaptable across countries and political contexts, in fact, the more mature a social enterprise, the easier it is to implement. In addition, this approach is an extremely useful method for evaluating the "macro" perspective, which involves determining the benefits that something has brought to society as a whole (Perrini et al., 2021). So, it can be considered that this method is suited for the accomplishment of goals such as screening, reporting, and evaluation.

## Conclusion

Social enterprise can be looked like one of the innovative solutions to fill the government sector gap, which cannot provide comprehensive services to its citizens due to resource constraints. Nowadays, this enterprise has existed worldwide in every economic sector and is involved in various activities from social and welfare services to environmental, health, and education. Although social enterprises have been shown to be critical in addressing social problems and positively affecting the country's socio-economic development, it is not quite enough just to report on their financial indicators as their performance or achievement in handling social issues. Therefore, the measurement of social impact is needed in order to evidence the social value that has been created by social enterprises or as their key indicators in the economic system. Despite this fact, many previous studies stated that measuring the social impact is challenging and difficult for social enterprises because of the diverse character and different sectors of activity involved. Perhaps this is due to the limited financial and human resource constraints that make it difficult to measure the social impact of this enterprise.

Nowadays measuring the social impact, it becomes an important determinant of social enterprises to attract more impact investors to support their social missions. There has been a global rise in the number of socially oriented funds and social stock exchanges, which has put pressure on social enterprises to be able to measure their performance and demonstrate a positive return on investment. Mostly social investors will consider the impact measurement as a condition to invest in social enterprises. Therefore, social impact evaluations need more attention, and SE beneficiaries' real impact must be assessed.

In summary, this study aims to explore the literature review on social enterprise and its social impact. The main goal is to obtain a deeper understanding of the social impact measurements employed by social enterprises which prompted these studies. This study has briefly discussed the meaning and importance of measuring social impact. Besides that, in this study, we have explored the methodologies which been used to measure the social impact that has always been mentioned by previous studies. We are focusing on three approaches only there are: balanced scorecard (BSC), social return on investment (SROI), and cost-benefit analysis (CBA) in this paper. Nevertheless, in this paper, we are not discussing it in detail for example the procedures for every method used because is out of our scope. Therefore, for suggestions, further study of the social impact measurement needs to be discussed in depth and detail in the future. The hope from this study can attract more academicians to stimulate more research on this topic specifically in measuring methods from Malaysia's perspective.

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