Working Paper

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Abstract

Over the last two decades, the measurement of the Social and Solidarity Economy (SSE) has raised a growing interest from diverse actors at national and international levels. This interest produced diversified methodologies and frames of reference that are not always clearly identified, nor questioned by those who use them, and that convey sometimes implicit standards. The aim of this working paper is to stress the idea that data should be co-produced and carefully explained in order to be well understood and useful. It first looks at the necessary debate that must accompany the production of figures, then compares the answers provided and the questions raised by the measurement of the SSE at the French national level, and finally concludes by examining the complexity that characterises this issue at the international level due to the diversity of national contexts.

Keywords: statistics, SSE, perimeter, measure, satellite account

JEL Codes: A11; B55; L31; O35

List of acronyms

ADDES:	Association pour le Développement des Données sur l'Economie Sociale (Association for the Development of Data on the Social Economy)
CIRIEC:	International Centre of Research and Information on the Public, Social and Cooperative Economy (Centre International de Recherches et d'Information sur l'Economie Publique, Sociale et Coopérative)
CJDES:	Centre des jeunes, des dirigeants, des acteurs de l'économie sociale et solidaire (Center for young people, leaders, actors of the social and solidarity economy)
CNCRES:	Conseil National des Chambres Régionales de l'Economie Sociale (National Council of Regional Chambers of the Social Economy)
CRES:	Chambre régionale de l'Economie Sociale (Regional Chambers of the Social Economy)
DREETS:	Directions régionales de l'économie, de l'emploi, du travail et des solidarités (Regional Directorates for the Economy, Employment, Labour and Solidarity)
EMES:	L'EMergence de l'Entreprise Sociale en Europe (The emergence of social enterprises in Europe)
ESUS:	Entreprises Solidaire d'Utilité Sociale (Solidarity Enterprises of Social Utility)
EURICSE:	European Research Institute on Cooperative and Social Enterprises
GDP:	Gross domestic product (Produit intérieur brut)
GNC:	Groupement national de la coopération (National Cooperation Grouping)
ICA:	International Cooperative Alliance (Alliance coopérative internationale - ACI)
ICLS:	International conference of labour statisticians (Conférence internationale des statisticiens du travail - CIST)
ICSEM:	International comparative social enterprises model
ILO:	International Labour Organisation (Organisation Internationale du Travail - OIT)
INJEP:	Institut National de la Jeunesse et de l'Education Populaire (National Institute of Youth and Popular Education)
INSEE:	Institut national de la statistique et des études économiques (National Institute of Statistics and Economic Studies)
OECD:	Organisation for Economic Co-operation and Development (Organisation de Coopération et de Développement Économiques - OCDE)
SARL:	Société à responsabilité limitée (Limited Liability Company)
SAS:	Société par actions simplifiées (Simplified stock company)
SNA:	system of national accounts (système de comptes nationaux)
SSAM:	Services de Soins et d'Accompagnement Mutualistes (mutual care and support services)
SSE:	Social and Solidarity Economy (Economie sociale et solidaire - ESS)
UN:	United Nations (Nations unies)
UNTFSSE:	United Nations Inter-Agency Task Force on the Social Solidarity Economy

Introduction: the usefulness and limitations of figures

Recent years have been characterised by a broadening of the scope of the Social and Solidarity Economy (SSE) and a growing interest in its measurement in France and internationally. Because: to be able to count, you have to be able to count yourself! But to count what, how and for what purposes? Over the last two decades, in connection with the measurement of the SSE, we have witnessed the development of diversified methodologies and frames of reference that are not always clearly identified, nor questioned by those who use them, and that convey sometimes implicit standards. Knowledge of the perimeters (the boundaries defining the scope of what is measured), of the indicators used (the nature of what is counted: companies, budgets, employees, members) and of the consequences of what is measured (the economic and social effects or what is increasingly referred to as the impact) presents major issues and challenges. Those challenges directly concern the representation given and the possible recognition of the SSE by public and social actors. It also contributes to the construction of strategies for SSE actors and organisations, both at the French and European levels, and more broadly at the international level, where organisations such as the ILO and the United Nations are striving to build common frames of reference. However, these issues, which relate to the uses made of figures, depend largely on their appropriation, in a general context of 'putting the world into figures' (Chabanet, 2019).

The better knowledge of the SSE that figures make possible is undoubtedly a crucial outcome. However, it is important to question the choices or presuppositions that underlie what we are trying to measure, the difficulties encountered in measurement, the heterogeneity of what is aggregated and, in the end, what remains invisible, ignored or excluded. These choices express a system of values and priorities that it is essential to identify and question. Volken (2007, p. 53) insists on the necessarily pragmatic nature of measurement in the social sciences due to the complexity of what is measured, which is defined, most of the time, only by the measurement process itself. He notes that "it always requires the establishment of a set of conventions if the results are to be shared and communicated. In all these situations, it is not always clear what exactly is being measured, and whether what is being measured is what is claimed to be studied". (Volken, 2007, p. 52). The work of Desrosières (2014) in the field of the sociology of quantification has for long stressed that the production of numerical data is necessarily political in nature, as it is closely dependent on the values that underpin it. It is both a tool of proof and of government. As Bardet and Jany-Catrice (2010) point out, quantification cannot be freed from the social and political conditions of its conception.

However, once the usefulness and growing importance of figures in developed societies have been acknowledged, it is important to bear in mind that they are not as important as they should be and to distance ourselves from 'the hold that figures are gradually taking over all our social activities' (Ogien, 2010, p. 19). In relation to the evaluation of public policies, Fouquet (2010, p. 308) has emphasised the fact that " the figure in itself is not the sole judge of the quality of a policy, contrary to the widespread idea that 'official' statistics, which are deemed neutral and impartial, are a 'magistracy of figures' ''. However, as the work of Supiot (2015) has shown, we are witnessing a drift resulting from the hegemony of market values, which is leading to a 'tyranny of the figure', which is thus becoming the sole yardstick by which the ways in which organisations are run, whether private (management by objectives) or public (new public management), are defined with a pro-market bias. In the same vein, Ogien (2010) points out that quantification expresses 'a process of rationalisation that affects developed societies, ..., and of standardisation of conduct and products', thus expressing the normative character, or even the aim of control that quantification can have.

In short, if calculation alone tends to become a source of legitimacy, it must be borne in mind that the data produced is neither totally objective, nor incontestable, nor even sufficient to express a reality. It is only the process of putting data up for debate that can lead to its legitimisation. Encouraging controversy in a pluralist perspective thus becomes a central element of knowledge of the object we are trying to measure. This is why this article first of all returns to the necessary debate that must accompany the production of the data. It first looks at the necessary debate that must accompany the production of figures, then compares the answers provided and the questions raised by the measurement of the SSE at the national level, and finally concludes by examining the complexity that characterises this issue at the international level due to the diversity of national contexts.

I. The manufacture of data and its challenges: a necessary debate between heterogeneous actors

As Desrosières pointed out, 'data is not given'; it has to be produced, which means that it involves a combination of factors and a set of actors with a previously defined objective. Moreover, at the same time as they provide a better understanding of a reality, the data produced modify our perception of this reality: 'statistics orient the vision of social facts by the very way in which they are described' (Fouquet, 2010, p. 307). The production of data therefore

not only has the capacity to account for a phenomenon, but it can also contribute to modifying our perception of it.
The question of measurement fundamentally refers to the prior definition of the perimeter of what we intend to measure and the identification of the criteria that are relevant for establishing this perimeter. However, this perimeter is not a universal datum, it is a social construct. In the case of the SSE, this leads us to question and debate the definition of the SSE, the criteria that characterise this definition and the often implicit forms of legitimisation on which it is based. The questions of scope and measurement are therefore not only a statistical issue but also have political, strategic and scientific dimensions and concern all stakeholders.

Diversity of actors

Four categories of actors are, or should be, involved in the identification and use of perimeters:

- the statisticians who produce figures based on criteria that define a perimeter. They must ensure the relevance, reliability and collection of the data identified;
- the researchers who discuss them, use them and place them in a theoretical and conceptual perspective. For them, statistical data are tangible elements from which they can develop a reasoned critical analysis;
- the practitioners, for whom they constitute instruments that condition their identity and legitimacy. The figures available also contribute to the implementation of steering tools and support their ability to negotiate public policies;
- and the public actors who initiate public policies relating to the scope selected and who justify the use of public resources or the implementation of incentives.

If they have reliable, up-to-date and universally accepted figures, SSE actors will obtain better recognition of their action, public decision-makers will be able to draw up appropriate policies and justify the resources allocated, researchers will be in capacity to develop substantiated explanatory or critical analyses and suggest effective solutions, and students will be more attracted by training courses dedicated to the SSE in order to pursue a career in this sector.

Diversity of institutional logics

However, not all of these actors share the same institutional logic and the same objectives, and over time, the issues are likely to evolve according to priorities, the state of knowledge or the emergence of consensus on new societal problems. From this perspective, it is useful to draw on work that has sought to analyse these institutional logics to better understand the issues and mechanisms surrounding the production of figures. Thornton and Ocasio (1999, p. 804) define an institutional logic as "material practices, assumptions, values, beliefs, and rules that are socially constructed and shaped by history and that enable individuals to live, organise time and space, and make sense of social reality". These institutional logics can be, for example, market, political or reciprocal and can be combined according to different configurations such as compromise (Oliver, 1991), decoupling (Meyer and Rowan, 1977) and combination (Battilana and Dorado, 2010).

Compromising is a situation where actors manage to find a balance between conflicting expectations by adopting institutional prescriptions of different logics in a more or less altered form. It is a question of the different parties finding principles of justification that unite them. This compromise can be illustrated in the choice to privilege the measurement of SSE based on its contribution to employment, rather than to engagement, or to GDP, which has prevailed until now in France. Such a compromise reflects both the technical difficulty of accurately measuring the value added of SSE and the strategic desire to propose a measure that can establish the recognition and political weight of the sector.

Decoupling refers to situations in which we observe the symbolic adoption of practices prescribed by an institutional logic, even though the practices actually implemented correspond to another institutional logic, often more in line with the organisation's objectives. The decoupling is particularly significant on the question of the perimeter of cooperatives, where we observe a tension between a strictly statutory vision of the measure and a representation that takes into account the subsidiaries of cooperative groups independently of their status, considering them as elements at the service of a cooperative strategy and under cooperative governance.

Finally, combining strategies consist of reconciling different logics by selecting practices from each of the institutional logics to encourage and maintain the support of all members. The practices are carefully selected from an extended repertoire of behaviours prescribed by each logic (Pache and Santos, 2013). By distinguishing between de facto subjects of the perimeter (commercial companies respecting the principles of the SSE as defined in its article 1) and de jure subjects (historical actors), the SSE law is thus presented as the expression of a process of combination between statutory rules and practices

relating to the Social Economy and representation of a search for social utility (as defined in article 2 of the law).
The conditions for the production of figures may result from either of these configurations and are in all cases based on assumptions that are not neutral but reflect bias and power relations. It is therefore necessary to be aware of how the data is produced and to question the implications of this data in order to correctly interpret the figures produced. The appropriation and proper use of the figures will depend in particular on this knowledge. Drawing on De Vaujany's (2006) analysis of management tools, appropriation involves simultaneously observing the standards conveyed by the figures and the use made of these figures by the actors to adapt them to their needs or priorities. For example, we note the tendency of many SSE actors in France to transpose employment data to characterise the contribution to GDP, thus expressing a lack of appropriation of the data and ultimately generating an erroneous measure. Thus, it is often said that in France the SSE represents 10% of GDP, whereas the exact measure of its contribution to GDP is still only estimated and would be around 6.5% of GDP[1] (see Kaminski, 2009; Bessone, Durier, Lefebvre, 2013).

II. Data produced at the national level: answers provided, questions raised

At the national level, the issue of the scope and measurement of the SSE is complex; there are significant differences, even disputes, on the scope of the SSE itself and on some of its sub-scopes such as associations or cooperatives. Should all associations be taken into account, or should only those with at least one employee be counted, as those with at least one employee represent about 10% of all associations? Should we include non-market associations, i.e. those where more than half of the resources come from outside the market? Is it possible to account for the contribution of associations independently of the quantification of volunteers, which is an essential resource of the associative world? How can we measure volunteering, a non-monetary element, and its effects at the heart of the functioning of associations? How should the scope of cooperatives be defined: should non-cooperative subsidiaries be taken into account in terms of their contribution to the activity of the group as a whole or should only the strictly cooperative scope be considered? There are also

[1] In a recent issue of *La Dépêche francophone, prospective et sociale*, which he edits, Kaminski writes: "My last reasoned estimate is about fifteen years old; it led me to a range of 6.5% to 7% of GDP. It is likely that the 7% threshold will have been crossed in 2019. In any case, we are far from the 10% claimed by the unrepentant optimists, including on the benches of the Assembly, at the time of the discussions on the Hamon law." (No. 84, 29 April 2021).

questions concerning the measurement of the activity of mutual health insurance companies, in particular on the way in which activities under Books II and III[2] can be aggregated or on the inclusion, in Book III, of activities carried out by structures under mutualist control but operating under a non-mutualist status (associative in particular).

Diversified sources

The figures for the SSE in France are based on several complementary sources. First of all, it is based on statistical data regularly made available and analysed by INSEE (Institut national de la statistique et des études économiques) since 2005 and more particularly since the implementation of a harmonised statistical perimeter in 2008. Besides this regular data issuing, INSEE also realizes specific occasional in depth surveys with a more or less limited focus. Such surveys provide a valuable complementary knowledge about SSE. After an initial survey carried out in 2014, INSEE has just published the results of a new survey on associations[3]. It is also working on the SSE satellite account (see below). These figures are essential for assessing salaried employment in the SSE, the number of establishments and the salaries distributed but, as Archambault (2019) points out, they do not make it possible to measure the origin and structure of the resources of SSE enterprises, the investments made and do not offer any real measure of impact. More specific complementary surveys supplement the figures produced annually by INSEE, in particular those conducted by the Institut National de la Jeunesse et de l’Education Populaire (INJEP) on the associative field or those carried out by V. Tchernonog and L. Prouteau on associations or volunteering (Tchernonog and Prouteau, 2019; Prouteau, 2018). The numerical knowledge of the SSE is also supplemented by work carried out by observatories set up in collaboration with SSE actors such as the SSE Observatory hosted by

[2] The French Mutual Code is composed of three books. Book I concerns the general rules applicable to all mutuals, unions and federations. Book II deals with mutual insurance, reinsurance and capitalization companies. Book III concerns mutuals and unions involved in prevention, social action, management of health and social services or mutual care and support services (SSAM). These activities may be carried out by associations under the control of mutuals.

[3] A summary of the results was published in Insee Première No. 1857 (May 2021) and all the statistical data from the survey are available at the following address: https://www.insee.fr/fr/statistiques/5371421?pk_campaign=avis-parution

ESS France[4] or the Philanthropy Observatory[5] within the Fondation de France. The last conference of the Association for the Development of Data on the Social Economy (ADDES[6]) showed the richness of this data production but also underlined the fact that it is still unknown, little used by the actors and insufficiently debated[7].

A perimeter defined by the law but still difficult to measure

The reference perimeter of the SSE in France tends to be that of the law on the SSE adopted in July 2014[8], thus that of an inclusive vision combining associations, cooperatives, mutual societies, foundations and commercial SSE enterprises. However, the latter remain little taken into account in the statistics due to their more recent inclusion in the field and the vagueness of the operational criteria for assessing their compliance with SSE principles. The principle of democratic governance tends to be interpreted only through the implementation of mechanisms for employee participation and, as highlighted in a Conseil National des Chambres Régionales de l'Economie Sociale et Solidaire (CNCRES) study (2017)[9] on SSE commercial companies, "the steering of the company generally remains in the hands of the founders and/or managers". This study also indicated that about 20% of the commercial companies surveyed in the SSE sector were single-member companies (single-member SARLs or single-member SASs[10]), whereas the very nature of the SSE company is to be a collective company resulting from the meeting of several partners. Added to this is the

[4] Particularly noteworthy is the writing and regular publication of the commented SSE Atlas by the French National SSE Observatory written in collaboration with researchers. https://ess-france.org/fr/les-publications-de-lobservatoire-national-de-less-oness

[5] https://www.fondationdefrance.org/fr/observatoire-philanthropie/etudes-de-lobservatoire

[6] The ADDES (Association pour le Développement des Données sur l'Economie Sociale) is an association under the law of 1901 created in 1982 to strengthen the knowledge and recognition of the SSE. It gathers in its scientific committee about thirty members, researchers recognized for their expertise on the SSE, practitioners and statisticians to debate, produce and disseminate data in SSE. Every 18 months, ADDES organises a one-day colloquium and a half-day seminar on issues related to the transformation and measurement of the SSE. It also awards a Master's thesis prize in partnership with the CJDES (Centre des Jeunes Dirigeants de l'Economie Sociale) and a PhD thesis prize.

[7] See the videos and ppt texts of the conference on addes.asso.fr/

[8] LOI n° 2014-856 du 31 juillet 2014 relative à l'économie sociale. https://www.legifrance.gouv.fr/jorf/id/JORFTEXT000029313296/

[9] CNCRES merged with ESS France in 2019, the French SSE Chamber. https://ess-france.org/fr/ressources/les-societes-commerciales-de-less-premiers-elements-danalyse

[10] Société à responsabilité limitée (Limited Liability Company), Société par actions simplifiées (Simplified stock company).

vagueness that sometimes surrounds the formal recognition of their membership in the SSE, which is based on the regional lists drawn up by the Chambres régionales de l'Economie Sociale (CRESS) and/or the Entreprise Solidaire d'Utilité Sociale (ESUS) approval granted by the Directions régionales de l'économie, de l'emploi, du travail et des solidarités (DREETS). As a result, it is still very difficult to identify them on a national scale.

Convergent results despite varied methodologies, grey areas

Using a variety of methodologies, the different studies produced results that are generally convergent and complementary, but which also raise some fundamental questions. Each survey is based on a conception of what an association is and what, for example, an SSE association is: a purely legal reference to the 1901 law[11], a reference to the 1901 law combined with other criteria (having at least one employee, exclusion of certain employing associations that are only management mechanisms or whose resources are mainly public, etc.), a reference to a set of criteria that have yet to be determined, etc. According to the surveys, the result is that not all 1901 associations are counted, that only employing 1901 associations are counted or that only certain 1901 associations, whether employing or not, are counted. The studies carried out provide a better understanding of the SSE, but they are still incomplete, particularly with regard to the weight of financial resources derived from the pricing of health and social services, which constitute a significant part of the activities of certain associations and establishments managed by mutual societies.

Another point of discussion is that of the perimeter of cooperatives, where the INSEE's vision, which, on a statutory basis, defines a "legal perimeter" from which are excluded the non-cooperative subsidiaries of cooperative groups, and that of CoopFR (former GNC - see hereafter), which, starting from a group logic, retains a "social perimeter" that includes all entities, cooperative and non-cooperative, controlled by a cooperative structure, including, for example, the non-cooperative enterprises that are members of a cooperative. In terms of employment, this translates into a ratio of one to four between the two proposed measures of cooperative employment (300,000 vs 1.3 million jobs). Giraud-Dumaire and Frey (2016) have detailed the reasons for this 'divergence of economic perimeters' which became salient from 2008 onwards when INSEE, public authorities and the CRESS network agreed on a harmonised perimeter of the SSE based on legal status. The GNC (Groupement national de la coopération),

[11] The 1901 law defines the status of a non-profit association. An association under the 1901 law is a "convention by which two or more persons permanently pool their knowledge or their activity, for a purpose other than to share profits".

now renamed in CoopFr, the representative organisation of the French cooperative movement, wrote in 2009: "the cooperative perimeter goes beyond cooperative enterprises alone. It cannot be measured by limiting it to cooperative enterprises. It must include associated enterprises and their subsidiaries under commercial law. They benefit from the sustainable management and long-term objectives of the parent cooperative, which transmits an original model of 'governance' to more than 900,000 employees, i.e. 32% of the salaried workforce of the social economy" (GNC, 2009). An intermediate vision between that of the INSEE and that of CoopFR was proposed by Bisault (2013) with the aim of constructing another cooperative perimeter. The study counted 500,000 cooperative jobs on this basis and showed that jobs in non-cooperative subsidiaries were essentially concentrated in banking and agricultural cooperatives (to the point of being more important in the latter than cooperative jobs in the strict sense).

The various existing sources, although complementary, are often difficult to aggregate with each other and must therefore be handled with care, being aware of the way they have been produced, the conventions on which they are based, the double or triple counting that they can sometimes generate, and the debates to which they have been subjected. All these approaches to producing figures are based on presuppositions, which are not neutral and of which it is essential to be aware in order to interpret the data produced correctly. It is this knowledge that makes it possible to understand where the proposed figures come from and what they correspond to precisely. This knowledge will in particular determine the appropriation and proper use of the figures.

III. From national to international: increasing complexity

The issue becomes even more acute at the international level, where legal entities are not the same, political sensitivities differ and cultures are sometimes very different. Moving to an international level generally means re-discussing the very concept of the Social Economy, as it is not known and recognised everywhere. It also means confronting it with other concepts, such as the third sector, the non-profit sector or social enterprises, which may have greater resonance in some contexts (Bouchard & Rousselière, 2015). This raises fundamental questions, for example: To what extent does the concept of SSE overlap with the non-profit or third sector? Do social enterprises fall, totally or partially, within the scope of SSE? Does what is legally called "cooperative" or "mutual" in another context have the same basic characteristics? The answers require an analysis of the respective criteria in each of the contexts where they are considered. For the statistical approach to allow international comparisons, it is crucial to go beyond legal criteria alone and to start from functional criteria. Several recent proposals have been made in this direction, referring to different realities that partially overlap.

Mobilisation of international organisations on measurement

At the international level, proposals on measurement come from several institutions, whether they are focused on the Social Economy, such as CIRIEC International or the International Cooperative Alliance (ICA), or are much broader in scope, integrating all or part of the Social Economy as a specific dimension, as is the case with the United Nations, particularly since 2013 through the action of the United Nations Inter-Agency Task Force on the Social Solidarity Economy (UNTFSSE)[12], or the International Labour Organisation (ILO) (ILO, 2018; 2020). The trajectories followed by these different approaches make it possible to appreciate the response they provide to the measurement of the Social Economy. The work carried out by CIRIEC International was originally more focused on cooperatives and mutuals and was later extended to associations and foundations (Chaves & Monzón, 2017). In contrast, the UN Handbook on non-profit institutions in the system of national accounts (United Nations, 2003) was originally rooted in an Anglo-Saxon concept of the third sector, based on the notion of the non-profit sector, and therefore focused on associations, foundations and including the measurement of volunteering. It then evolved by modifying its criteria and broadening its scope to now include mutuals and some cooperatives, a sign of a desire to move towards a more European vision of the social economy (United Nations, 2018). It also extends its initial conception of volunteering, centered on volunteering within organisations, to community volunteering linked to individual mutual aid. The ICA, because of its natural affinity focus on cooperatives, and the ILO for historical reasons, remain primarily focused on measuring cooperatives.

In 2018, the 20th International conference of labour statisticians (ICLS) released some “Guidelines concerning statistics on cooperatives” that were then adopted by the ILO governing body in 2019. The trajectories observed show that the differences in scope are tending to diminish without erasing the conceptual approaches that remain in tension. The construction of indicators relating to the measurement of cooperatives, carried out at the request of the ILO, clearly shows how the measurement criteria adopted are the result of the identification of cooperative specificities. The European Commission also engaged in 2014 in a mapping of social enterprises in 29 European countries (European Commission,

[12] In June 2019, the UNTFSSE Knowledge Hub commenced a 1.5 year project to contribute to knowledge diffusion and transfer about robust methodologies and high-quality approaches for data collection, analysis and interpretation of Social and Solidarity Economy (SSE) statistics.

2015). This first study was followed by several updates until a complete update was carried out in 2018-2020 by EURICSE and the EMES Research network (European Commission, 2020).
The organisation by aggregable blocks, proposed by the Portuguese statistical office (Archambault & Ramos, 2021), illustrates concretely how these different perimeters can be combined to respond jointly to the definition of the social economy adopted by Portugal in the law of 8 May 2013[13] and to fit in with the different reference frameworks adopted at the European and international levels. The publication of the 4th edition of this Portuguese study integrating the figures for the years 2019 and 2020 is planned for 2023. As for the scope of the social enterprise in a vast project of international comparison such as the ICSEM[14] project (International comparative social enterprises model), which brings together researchers from some fifty different countries on all continents, it shows the importance of the contexts and the tensions between the different representations and developments of the Social Economy and social enterprises. ICSEM's work illustrates both the need for a flexible approach to identify realities that are still in flux and not very stable, and the difficulty that this entails in terms of producing figures that allow for reliable international comparison.

A satellite account to facilitate international comparison?

Among the measurement tools envisaged for international comparison, the satellite account occupies a special place: a satellite account of the social economy would indeed make visible statistically what is not in the national accounts figures and provide a more accurate measure of the economic weight of the social economy. As Archambault (2019) points out, "a satellite account constitutes a framework for presenting statistical data on a particular area of the economy within the national accounts. Education, social protection, health, environment, housing, transport, etc. benefit from a satellite account in France". In a recent seminar organised by the ADDES, she also recalled that "satellite accounts were born in France and then spread to most statistically developed countries, because they help in the political management of the fields concerned. The most recent international system of national accounts (SNA 2008) recommends their construction, which nevertheless remains optional".
The question of a satellite account for the social economy has been raised in France since the 1980s by the ADDES, which has produced several works to document it and to underline the difficulty resulting from the fragmentation of the organisations that make up the social economy in the various categories proposed by national accounting. Archambault and Kaminski (2009)

[13] Lei de Bases da Economia Social Portugal nº 68/XII-1.ª
[14] https://emes.net/research-projects/social-enterprise/icsem-project/

nevertheless proposed the outline of a satellite account for non-profit institutions based on the UN Manual, noting at the time: "an international detour was therefore necessary to carry out a project outlined in France nearly thirty years ago."
In 1997, Eurostat, the Statistical Office of the European Communities published the Report on the Cooperative, Mutualist and Associative Sector in the European Union (Eurostat, 1997). The European Social and Economic Committee commissioned to CIRIEC a mapping of the social economy in the European Union in 2006 (CIRIEC, 2007), followed by an update in 2011 (CIRIEC, 2012) and 2016 (CIRIEC, 2017). The European Commission undertook a mapping exercise to identify social enterprises in 28 EU countries and Switzerland in 2014 (European Commission, 2015). It was followed by an update of seven of them in 2016 and by a follow-up study in 2018-19. It is still an ongoing project undertaken by EURICSE and the EMES Research network.
At the European level, Eurostat engaged as early as 1997 in producing consistent statistical reports aiming at covering the cooperative, mutualist and associative Sector in the European Union (Eurostat, 1997). In 2006 the European Commission and Ciriec released a "Manual for drawing up satellite accounts of social economy enterprises (cooperatives and mutuals)" (Ciriec, 2006) which has been used by a few countries (Belgium, Spain, Macedonia, Serbia) to build up satellite accounts for cooperatives and mutuals. Portugal has been engaged since 2010 in the development of a satellite account of the social economy at national level. In October 2017, the OECD organised an international seminar on the main issues related to the construction of a satellite account of the social economy (OECD, 2017) and in November 2018, Eurostat, launched a call for proposals to national statistical institutes for the generalisation of such an account within EU countries. A few European countries, including France, have responded to this call which should generate by 2022 a more detailed tool for understanding the economic role of the SSE, particularly its contribution to GDP, which is still poorly known today.

Conclusion

This article has sought to highlight the need for data on the SSE and the recent revival of interest in the issue at both national and international levels. Substantial progress has been made in this area over the last two decades and important results are expected in the next two years, notably from INSEE in France on the satellite account and the Associations survey. These figures are essential for SSE organisations, public authorities and all those who work on SSE and seek to understand its contribution and specificities. However, as with all statistics, it is crucial to have a good understanding of how the data is constructed so that it can be used properly and appropriately.

If the field of data sometimes appears tedious and limited to the work of specialists, there is a challenge for a citizen and democratic appropriation of data, and through it of the scope and measurement issues, especially for the Social Economy. This re-appropriation is an opportunity to support a renewed worldwide view that is in line with the values of the social economy and that questions as much work in its sole wage dimension, the nature of ownership and power, as well as the internal governance practices of organisations.

This renewed representation could strengthen the political work of social economy organisations on a macro scale. It is a matter of agreeing on what needs to be measured. It is also an opportunity to go beyond a constrained vision of the figure suffered by organisations when it comes to being accountable – to their funder in particular, to their stakeholders more widely – on a micro or meso scale, in favour of an emancipatory vision based on the co-production of evaluation indicators. Providing evidence is therefore not just about compliance.

Finally, because data is eminently political in nature, its appropriation is a tool of power and a source of legitimacy.

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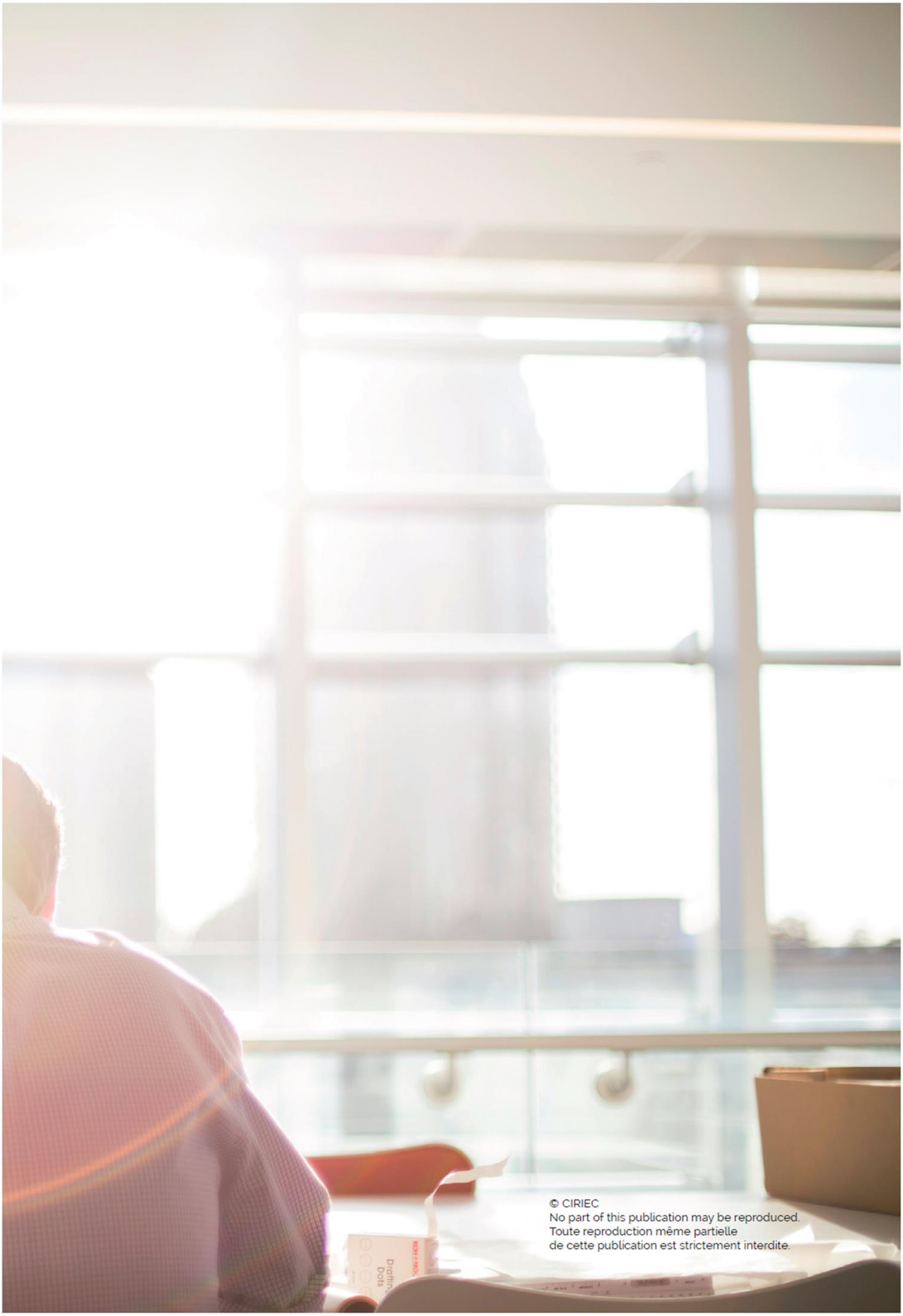

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