



# **SROI - Social Return on Investment (German Edition)**

*Daniel Reichelt*

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## **SROI - Social Return on Investment (German Edition) Daniel Reichelt**

Der SROI - Social Return on Investment ist ein neuerer Ansatz, der den durch soziale Projekte geschaffenen gesellschaftlichen Mehrwerts bewertet. Der Entwicklung des SROI-Ansatzes im angelsächsischen Raum ging die Überlegung voraus, wie die Auswirkungen gemessen und finanziell bewertet werden können, die durch die Arbeit sozialer Organisationen und Projekte im Sinne des Gemeinwohls entstehen. Der SROI ist dabei eine Methode, die die klassischen finanziellen Bewertungsmethoden (ROI) um einen sozialökonomischen und umweltpolitischen Wert erweitert und damit auch für Nonprofit-Organisationen und -Unternehmen anwendbar macht. Der SROI will aber nicht nur ein neues Berechnungsinstrument sein. Er ist als ein neuer, breiterer Ansatz zu verstehen, der nicht nur für Nonprofit-Unternehmen interessant ist. Auch private Unternehmen, die sich im Bereich Corporate Social Responsibility engagieren und neue Wege bestreiten, können SROI nutzen, um ihre Leistungen sowie die durch sie verursachten positiven wie auch negativen Auswirkungen zu bewerten und zu kommunizieren. In der hier vorliegenden Studie gibt der Autor eine umfassende Darstellung über die unterschiedlichen SROI-Ansätze und deren Entwicklung. Außerdem führt er anhand eines sozialen Projektes, welche junge Erwachsene bei der Gründung eines eigenen Unternehmens unterstützt, eine Modellberechnung zur Ermittlung des SROI durch und zeigt dabei Grenzen und Probleme des Verfahrens auf.

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