

Little shopkeeper experience camp



Completed by Tsai-chieh Li(Jenny)

SOCIAL VALUE

INTERNATIONAL

Statement of Report Assurance

Social Value International certifies that the report “Little Shopkeeper Experience Camp”, published on 18 February 2020, satisfies the requirements of the assurance process.

The assurance process seeks to assess whether or not a report demonstrates a satisfactory understanding of, and is consistent with, the Principles of Social Value. Reports are independently reviewed by qualified assessors and must demonstrate compliance with the Social Value report assurance standard in order to be certified. The Social Value report assurance standard can be downloaded from the website socialvalueint.org.

Assurance here is against the Principles of Social Value only and does not include verification of stakeholder engagement, report data and calculations.

Awarded 18 February 2020



Ben Carpenter
Chief Executive Officer
Social Value International



Social Value UK carries out the assurance service on behalf of Social Value International. Social Value International is the global network focused on social impact and social value. We are the global network for those with a professional interest in social impact and social value. We work with our members to increase the accounting, measuring and managing of social value from the perspective of those affected by an organisation's activities, through the standardised application of the Principles of Social Value. We believe in a world where a broader definition of value will change decision making and ultimately decrease inequality and environmental degradation.

Disclaimer: Social Value International will not be responsible for any actions that an organisation takes based upon a report that has been submitted for assurance. An assured report does not grant Accredited Practitioner status to the author/ authors of the report unless it is part of a full application for Accredited Practitioner status.

Acknowledgment

We thank all of the stakeholders involved in this Project for making it meaningful, which enabled us to collect valuable data for the analysis presented in this report.

Contents

Acknowledgment	3
Report Summary.....	6
Stage 1: Establishing scope and identifying stakeholders.....	11
1.1 About this Project	11
1.2 Scope of the Report	12
1.3 Identifying stakeholders	13
1.4 Interviews with stakeholders	18
1.5 Questionnaire	23
Stage 2. Mapping outcomes	24
2.1 Inputs	24
2.2 Outputs	25
2.3 Outcomes.....	29
Stage 3. Outcomes and value	41
3.1 Selection of indicators	41
3.2 Duration	45
3.3 Financial Proxies	46
Stage 4. Establishing impact	52
4.1 Adjusting the factor	52
Stage 5. Calculating the SROI	60
5.1 Calculating the Value of the Outcomes	60
5.2 Sensitivity analysis	62
5.3 Verification result	65
Stage 6. Reporting, using and embedding	67
6.1 Results analysis	67

6.2	Reporting	68
6.3	Suggestion	72
Appendix 1	Questionnaire Outlines	74
Appendix 2	Stakeholder Engagement.....	84
Appendix 3.	Impact Map	85
Appendix 4.	References	86

Report Summary

The little shopkeeper experience camp (LSEC) for Preschool children was hosted by Vivi Hair Salon and invited the Preschool children and teachers of the affiliated YMCA Ying-ming Kindergarten, Kaohsiung, (hereafter 'Ying-ming Kindergarten') to participate. The purpose of the Project was to let the Preschool children use a game mode to experience the work of hair stylists to enable them and their teachers to better understand the work of the salon.

"Mom and Dad, if you don't accompany me, I will grow up." this is the voice of many children in modern times. Parents struggle for the family's economy, but also have unspeakable hardships. Due to the influence of globalization and the low profit of the OEM industry, the salary level of Taiwan's employees has stagnated in recent years. According to the data released by the accounting officer of the executive yuan of Taiwan, the real average wage and the real recurrent wage have not grown significantly since 2000. Due to the heavy economic burden, the family structure has gradually changed from a single wage family to a double wage family. According to the statistics of the Ministry of labor in 2015, Taiwan ranks fourth in the world in terms of working hours. The main reason why most parents can't accompany their children is the long working hours and the family's economic problems, which leads to the growing sense of alienation between parents and children. In view of this, in order to close the distance between parents and children and implement corporate social responsibility, many enterprises begin to hold various small children's professional experience activities and invite parents and children to participate together. In addition to cultivating a good parent-child relationship and solving the problem of parent-child alienation, children can also get a preliminary understanding of the actual operation of each enterprise and stimulate Children's interest in possible career choices in the future.

According to an interview with Apple Daily, Taiwan's small staff experience camp was first held by 7-Eleven in 2006 to let children experience replenishment and check-out for customers. After that, Family Mart, McDonald's and other enterprises have also invested in the camp. However, up to now, no research has been found on the measurement of social value for the relevant experience activities of small employees. If there is any, it is only qualitative analysis and research, and no quantitative discussion has been found.

We believe that it is necessary to further measure the social value of children's professional experience activities. Therefore, this report intends to make a predictive SROI analysis of the small store manager experience activities carried out by Vivi Hair Salon, to serve as a baseline, hoping to serve as the basis for the subsequent evaluation SROI report of the relevant small professional or small store manager experience activities in the future. This project compiles the SROI report of the first small store manager experience activity prediction model in Taiwan through negotiation with stakeholders and predicts the social value of the future vocational experience activities similar to children held by Vivi hair salon

or related enterprises. We will use the forecast results of the project as the reference and data collection basis for the subsequent implementation of the project, to achieve the management purpose of improving resource allocation efficiency and maximizing social influence.

A social return on investment (SROI) methodology was used to understand and analyse the effects of the LSEC Project on Vivi staff and the invited Preschool children and teachers. Through face-to-face interviews and a questionnaire survey with the Preschool children, teachers and Vivi staff, we obtained rich data. When we converted these results into dollar values, we found that for every dollar spent on the Project, a social value¹ of NT\$1.88 was created. After performing a sensitivity analysis on the uncertainties, the predictive results ranged from 1.32 to 3.21, indicating that the Project helped the Preschool children better understand the work of the hairdressing industry in a short time and increased their common sense. In addition, it improved interpersonal communication skills among Vivi staff and increased their teaching skills, which they then used for customer communication and training new co-workers.

¹ Social value is the value that people place on the changes they experience in their lives. Some, but not all of this value is captured in market prices.

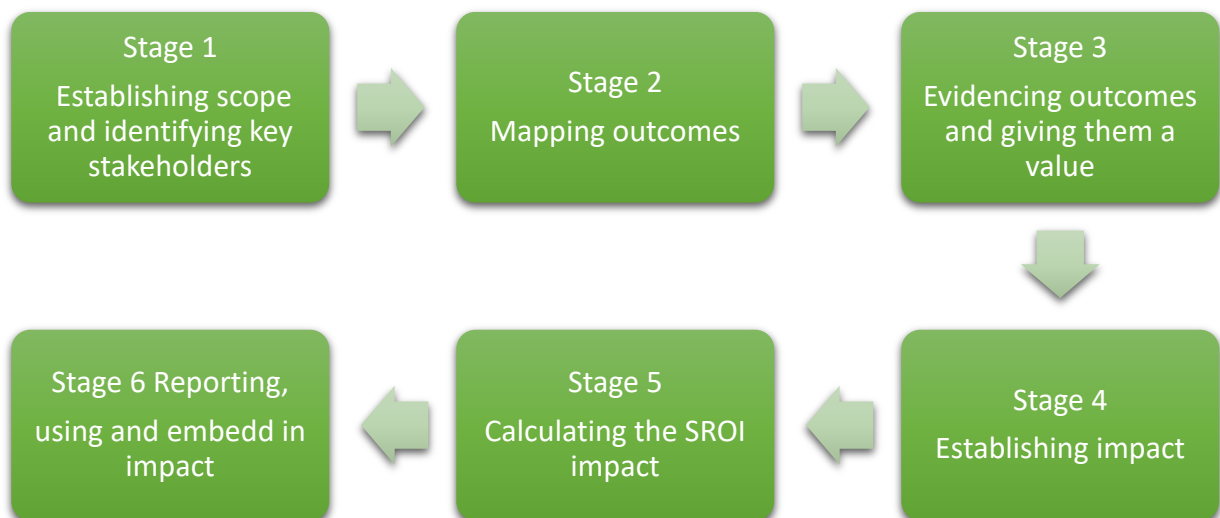
Introduction to SROI analysis

Analysis Framework

We used *A Guide to Social Return on Investment* (2012; hereafter referred to as the ‘SROI Guide’) published by the British government as the basis of our analytical framework. The Social return on investment (SROI) method developed and promoted jointly by the UK and Scottish governments consists of seven principles and six comprehensive stages, presented in the Figure below. We applied this method to illustrate and measure the inputs, outputs and outcomes (the theory of change) of the activities. The social and economic benefits of the Project are expressed in monetary terms to make its effects easier to interpret.

This report presents a Forecast SROI assessment conducted for the LSEC Project held on 11 May 2018 from 10 am to 12 pm. The scope of this assessment includes the inputs, outputs and outcomes of the LSEC Project and the SROI rate produced by the Project, which can be used to track its outcomes and improve performance management.

✧ **Figure1: This analysis follows the six stages :**



✧ **SROI is based on seven principles :**

1. Involve stakeholders.
2. Understand what changes.
3. Value the things that matter.
4. Only include what is material.
5. Do not over-claim.
6. Be transparent.
7. Verify the result.

Research Limitations

In the SROI framework, abstract, narrative or non-quantitative indicators, such as confidence, happiness and interpersonal relationships, are priced and adjusted according to stakeholder perspectives and adjustment factors, such as deadweight and drop-off. The source of this monetary value is the feelings of stakeholders. SROI is a non-traditional predictive financial analysis model. Thus, the SROI number calculated in this report should not be compared with the values of other Projects. The feelings of the stakeholders who participated and the benefits they obtained were all different. We present the SROI assessment, its results and its calculation process and list the different assumptions and sensitivity analysis used during the process. We hope that we have provided sufficient information to allow the users of this report to understand the LSEC Project and its social value. The information presented can serve as a reference for activity management and decision-making to maximise social value.

1. Table 1 Measure: Widespread Effects are Difficult to Measure

Description	<ul style="list-style-type: none">One-off activities has a lower level of impact, duration, and contribution than those of longer-term activities. Its value is more visible in terms of the "breadth" of duplicated success stories.
Possible Effects on SROI Outcomes	NA
Response Method	The findings ,suggestions, and experience gained from this research will be used to increase the efficiency of future inputs for other Projects and to expand positive influence.

2. Table 2 Measure: Risk of individual bias

Description	Most of the outcomes were verified from stakeholder's self-report. And they might over claim the results.
Possible Effects on SROI Outcomes	Overestimated
Response Method	<ol style="list-style-type: none">We searched for research literatures and studies to help judging the rationality of outcomes.We engaged over 50% stakeholders in every groups to enhance the credibility of the information.We referred to not only one indicator for every outcome but also include triangulated self-reporting from other stakeholders to mitigate the possibilities of over-claiming.

3. Table 3 Measure: Risk of statistic method

Description	<ul style="list-style-type: none"> • Total population sampling for stakeholders engagement is used. • Average figures from the results of questionnaire are used.
Possible Effects on SROI Outcomes	Overestimated or Underestimated
Response Method	<ol style="list-style-type: none"> 1. We engaged as much stakeholders as we can to increase the completeness of information gathered. We engaged over 90% of the children(parents) and 100% of the teachers in the preschool, and all Vivi's staff. 2. In the verification stage, we asked interviewees to check the results we gathered from the questionnaire to confirm their experiences were not far from the average results.

Stage 1: Establishing scope and identifying stakeholders

1.1 About this Project

Vivi Hair Salon (abbreviated as ‘Vivi’) was established in 1987. Vivi specialises in the artistic management of professional hairdressing, according to the slogan ‘Take from society, give back to society’. It seeks to build comprehensive staff education and training based on the principles of a sincere welcome and reception, professional explanations, listening and communication skills and etiquette. These principles integrate service into the spirit of the company and the hearts and behaviour of its staff to create a workplace that allows employees to learn and develop their potential. In addition, these principles help Vivi staff empathise and meet customer needs with discreet services, professional technology and a comfortable salon space.

The salon implements corporate social responsibility and is involved in the Family Support center and nursing homes in the rural areas of Kaohsiung.

The affiliated YMCA Ying-ming Kindergarten, Kaohsiung, (abbreviated as ‘Ying-ming Kindergarten’) is a non-profit organisation established on 20 April 1963. Ying-ming Kindergarten provides Preschool children with knowledge, sports, art and craft classes and other activities. It aims to understand and respect the individual differences and choices of Preschool children, develop their sense of security and help them build good character and confidence. Outdoor activities are organised from time to time and Preschool children are allowed to take part in activities outside the kindergarten to bring their knowledge closer to real life.

Vivi invited Ying-ming Kindergarten to jointly organise a little shopkeeper experience camp (LSEC) for Mother’s Day to show support for customers, relatives and friends. As Vivi’s main customer group is professional women who were too busy to participate in the Project, kindergarten teachers² were invited to participate in a shampoo experience with the Preschool children. The objectives of this event were to let the Preschool children experience the hairdresser’s workplace and understand the difficulties of a mother’s usual care. This experience was ‘edutainment’³ for the Preschool children.

² Preschool children rely on kindergarten teachers to provide a high level of assistance in education and childcare and are very attached to them. Therefore, kindergarten teachers can be considered as the ‘first teacher and the second mother’ of Preschool children, with a great influence on them (Yi-Yi Liu and Ruey-Tsuen Chang, 2014).

³ The role of education in entertainment is described here: <http://dict.revised.moe.edu.tw/cgi-bin/cbdic/gswweb.cgi>

✧ Introduction Experiential learning

Experiential learning is the process of learning through experience, and is more specifically defined as "learning through reflection on doing". Hands-on learning can be a form of experiential learning, but does not necessarily involve students reflecting on their product. Experiential learning is distinct from rote or didactic learning, in which the learner plays a comparatively passive role. It is related to, but not synonymous with, other forms of active learning such as action learning, adventure learning, free-choice learning, cooperative learning, service-learning, and situated learning.

In 1984, David A. Kolb, published a groundbreaking book entitled *Experiential Learning: experience as the source of learning and development*⁴ (Englewood Cliffs, Prentice Hall, 1984). This book essentially exposed the principle that a person would learn through discovery and experience

David Kolb regards "experience" as a source of learning and development. Its famous words are "Tell me, and I will forget. Show me, and I may remember. Involve me, and I will understand". Learning through real life experience allows students to relate their knowledge to their daily lives. Hence, students can easier assimilate their knowledge and hence to apply what they have learned. Providing a context and giving students situations make them know the meaning of the tasks.

1.2 Scope of the Report

This SROI report is an evaluative report and evaluates the activities conducted on 11 May 2018 from 10 am to 12 pm at the Vivi headquarters. This LSEC Project included the following:

- ✂ Learn the greeting and goodbye process of the hairdressing industry. First, practice the language of reception (welcome), action, greetings (guide guests to sit, offer them a towel, tea, news literature or magazines and ask what service is needed today). Then, practice the goodbye process (lead guests to the counter to pay and open the door when they leave).
- ✂ Experiential learning with a comb, shampoo and massage. The stylist taught the Preschool children how to help the teacher to massage the scalp with the comb,

⁴ Please link to <https://www.amazon.com/Experiential-Learning-Experience-Source-Development/>

straighten matted hair and remove oil and dirt from the scalp and hair. Then, the stylist helped the teacher start the shampooing, while the Preschool children carried the hand oil for the teacher. The teacher performed a hand oil massage and asked about the force used. After the massage experience, the teacher applied on herself the shampoo and massage technique learnt. As the lighting in the rinsing area was soft and low and the Preschool children were afraid of being blown by the hairdryer, the stylist performed the rinsing and blow-drying on the teacher.

- ✂ Environmental finish and fun competition. The Preschool children were guided by another stylist to organize the magazines and news literature and participate in a towel folding competition.
- ✂ Tea party and award time. The Preschool children were given snacks and awarded a Vivi certificate.

1.3 Identifying stakeholders

The SROI Guide emphasises that the most important thing is the participation of stakeholders. In addition to beneficiaries, stakeholders are groups directly or indirectly affected by the activities. How to effectively identify the objects affected by a Project and understand their inputs and outputs through communication, the relationship between changes and outcomes, and the confirmation of the results with the stakeholders, are key elements repeatedly emphasised in the SROI Guide.

Based on the objectives of this Project and the need to formulate specific rather than general claims, as recommended in the SROI Guide, during the first phase, we conducted preliminary interviews, workshop discussions, formal interviews and a questionnaire survey. The questionnaire aimed to communicate fully with the stakeholders.



Figure2: Stakeholder engagement process

✧ Stage1: Preliminary survey (before activity)

Preliminary interviews with Vivi Hair Salon owner related to stakeholders were identified and to learn about change outcomes and resource inputs anticipated by stakeholders. Stakeholders were then engaged in this evaluation process at every step, with the views of 137 people being included in the SROI.

Subjects included the preschool children, parents, teachers, Director of the Kindergarten, Vivi's staff and Vivi's owner. The interviews were used to learn about potential changes, outcomes, adjusting the factors (deadweight, attribution, displacement, drop-off) and duration. In addition, to understand the baseline situation for the stakeholders to capture the impact of the project more precisely and to apply to the principle of Do not over-claim. We preliminary interview the stakeholder group for this Project as follows:

Table 4 Preliminary interview

Stakeholder	Number of Participants	Interview process
Vivi staff	24/25 (96%)	Interview one-on-one with staff (n=24) 5-10 minutes for the current situation one day before the activity. First, ask him about his work in Vivi hair salon, which part of the activity is in charge of and whether he participated in similar activities before, to confirm their current situation before participating in LSEC activities, and then according to the literature research in Appendix 4, confirm the expected changes and results after the activity with them, all staff (n=24) feedback that they did not participate in relevant activities before, and they expect the activity to be very fun Interesting. Most staff (n=22) expect to interact with so many children, which may improve their communication skills with children. Half of the staff (n=12) we know that we can't teach them in the traditional way, for fear that they won't understand, so they use a simpler way to teach them.
Preschool children	50/55 (90%)	Interview one-on-two with parents(n=49) and preschool children(n=50) participated in the interview (about 5-10 minutes). Conducted the interview with preschool children and parents and understand the current situation from preschool children. According to Appendix 4, the literature research activities will have an impact on the preschool children. During the interview, parents confirm the expected changes and results after the activities. Most of the parents (n=40) reported that they had not participated in the relevant activities before, and they expected that the activities

		would be very interesting. Half of the parents (n=35) expected their children to learn the work and skills of hairdressers through games, and a few of parents (n=12) expected their children to go home and share the activity process with them.
Teachers	8/8 (100%)	In the teacher's interview, the expression is only to assist in the completion of the LSEC project and participate in the shampoo experience.
Parents	49/50 (100%)	When interviewing their parents, they said at the beginning that they didn't have time to participate in the activity that day, so all the parents replied that they didn't think it had any impact on them.
Ying-ming kindergarten Director	1/1 (100%)	Interview with the director (about 5 minutes) of the Kindergarten to understand the outcomes and changes before the activities of the LSEC Project. Referring to the literature research in Appendix 4, we asked the director of the kindergarten about the expected impact of this activity. The director of the kindergarten replied that kindergarten only completed an off-campus teaching, and the key point was that the preschool children could know more about the work of hairdressers through the activity.
Vivi's owner	1/1 (100%)	Through the interview of Vivi's owner, the Project will know the current situation on-site staff (hairdressing assistants, stylists and Hair Salon) before the activity. Referring to the literature research in Appendix 4, we asked Vivi hair salon owner about the expected impact of this activity. He said that for staff, they can contact preschool children to learn how to communicate with them, how to teach them, rather than relying on the company's training courses. For preschool children, it is expected that they can understand the work of hairdressers through role-playing, experience the hard work of parents, and increase parent-child communication. Teachers expect them to enjoy and relax more when they experience Shampoo

We used the *AA1000 Stakeholder Engagement Standard* (2015)⁵ and adopted five principles for the following analysis and judgment of the stakeholders who were in direct or indirect contact with the Project. An initial identification of the scope of potential stakeholders was performed. We used the *AA1000* only to ensure the completeness of the stakeholders and

⁵ AA1000 Stakeholders engagement standards (2015) 3.3.2 Stakeholder Identification (p.17)

understand their role in the Project, but we decided whether to include them according to the extent of the changes they experienced.

After confirmation by Vivi staff and Ying-ming Kindergarten teachers, we defined the stakeholder group for this Project as follows :

1. Vivi Hair Salon: The main planning and execution unit for this Project.
2. Vivi Hair Salon staff: The main actors at the event site for this Project.
3. Ying-ming Kindergarten teachers: Eight teachers participated in the shampoo experience during the LSEC Project.
4. Ying-ming Kindergarten: Co-sponsor with Vivi Hair Salon of the LSEC Project to allow Preschool children to understand the work of hair stylists.
5. Preschool children of Ying-ming Kindergarten and their relatives: For the LSEC Project, the main participants were learners (the Preschool children). The Preschool children participated in the LSEC Project and returned home to share the learning process of the event with their families.

✧ Stakeholder Engagement

Based on the objectives of this Project and the need to formulate specific rather than general claims, as recommended in the SROI Guide, we shall divide the stakeholder engagement process into four phases: preliminary survey, interviews, questionnaire survey, and outcome validation. We also participated in the activities to observe changes of stakeholders. To ensure information transparency, this study commits to issue a certification and publish the report, in hopes of facilitating more comprehensive communication with stakeholders. Please refer to Appendix 2 Stakeholder Engagement in this report.

Table 5: Stakeholder engagement

Satge	Engagement	Description
1	Preliminary survey	<p>Preliminary interviews were adopted to learn about change outcomes and resource inputs anticipated by stakeholders.</p> <p>Subjects included the preschool children, parents, teachers, Director of the Kindergarten, Vivi's staff and Vivi's owner. The interviews were used to learn about potential changes and duration. In addition, to understand the baseline situation for the stakeholders to capture the impact of the project more precisely and to apply to the principle of Do not over-claim.</p>

Satge	Engagement	Description
	Activity observation	We participated in the whole activity of the project and provide suggestions according to the observation, and preliminary questionnaire.
2	Interviews	At the end of the activity, we interviewed stakeholders to learn about the changes they had from the Project and the level and duration of such changes. Participants of interviews included preschool children and parents, teachers, Director of the Kindergarten, Vivi's staff and Vivi's owner.
3	Questionnaire	We designed a questionnaire based on the preliminary survey and stage 2 interview to account for outcomes. Participants of the questionnaire included teachers, Vivi's staff and preschool children.
4	Validation results	We used stage 4 interview to validate results of the questionnaire, results of calculation, and recommendations. Participants for outcome validation included preschool children, teachers and Vivi 's staff.

✧ Identification of subgroup:

We refer to the research literature and experiences of stakeholders to identify and to track continuously the potential subgroups in the preliminary survey and subsequent engagement process. The explanation and results of such identification are as follows.

Table 6 Identification of subgroup proceed

Stakeholder	Potential subgroups	Process and results of subgroup identification
Vivi Hair Salon staff	Age, gender, whether they are indigenous when the staff joined the Hair Salon, duration of hair learning, teaching experience	Through stage one preliminary survey, stage 2 interview feedback and stage 3 questionnaire survey to collect outcomes from staff, we discovered that although staff have different backgrounds, ages, and hairdresser experiences, they received the change of event and similar outcomes from the Project. Therefore, no subgroups were identified.
Preschool children	Age, gender, economic conditions, family composition	Through stage 1 preliminary survey, stage 2 interview feedback and stage 3 questionnaire survey to collect outcomes preschool children, and parents,

		teachers, and staff observations of preschool children, we discovered that although each preschool children has different ages, gender, economic conditions, family composition, they had similar growth and study environments. There were no major differences in their outcomes, and they varied only in the significance of the outcomes. Therefore, no subgroups were identified.
Teachers	Age, duration of the kindergarten teaching time and experience	Through stage 1 preliminary survey, stage 2 interview feedback and stage 3 questionnaire survey to collect outcomes from teachers, we discovered that although teachers have different backgrounds, ages, and experiences, they received similar outcomes from the Project. Therefore, no subgroups were identified.

1.4 Interviews with stakeholders(Stage 2)

After the preliminary survey, we excluded certain stakeholders based on the objectives of this Project, the relevance and the principle of not exaggerating suggested by the SROI Guide. In addition, we asked the stakeholder groups to provide samples for the second phase of the interview. Vivi hairstyle owner provided 8% of staff (n=2) and Kindergarten director provided 4% of parents (n=2) (4% of preschool children(n=2)) for further semi-structured interviews.

The interview questions are summarised below:

A. Participation in the Project

1. Why did you want to participate in the LSEC Project? How long did you participate in the Project?
2. What role did you play or what did you do in the Project?
3. How did you hear about the LSEC Project? Have you also participated in other similar Projects or activities? Why?

B. Inputs

1. How much effort (labour, manpower, time or money) did you invest to supporting this Project?
2. How would you identify and calculate the efforts (labour, manpower, time or money) made to supporting this Project?

C. Outputs

1. What did you get from the inputs you have invested to supporting this Project?

D. Outcomes

1. Did you experience personal changes (way of thinking, action, mood) or make such changes to those around you after participating in the Project?
2. What positive and negative changes did you achieve with your outputs to support this Project?
3. Did this Project have negative effects on you or those around you?
4. Please describe how these positive, negative, intended and unintended changes occurred (chain of events).
5. Do you think you would have experienced these changes if you had not participated in this Project?
6. Please identify the quantity and duration of these changes.

The interviews were conducted with the questions above. We proceeded with interviews, feedback, observations and collect data, to understand whether the stakeholders had experienced material changes; we then used the significance of the changes to determine whether to include or exclude them from the scope of calculation. The reasons to include or exclude for each group to find any unintended or negative factor to the Project are described in Table 4 below.

The decision to exclude and include stakeholders was also validated in stage 4 engagement process.

Table 7 Stakeholder interview and include/exclude process

Stakeholder type	Number of people interviewed	Included/ Eliminated	Interview process and reasons for inclusion/ elimination
Vivi hair salon staff (25)	2 (8%)	V	We interviewed two staffs who never participated in similar activities. “All of a sudden, so many children walked into Vivi hair salon and we were so happy to see their energetic and innocent faces. When we teach them, we use friendly smile, patience and simple teaching methods to let them complete the activity” they said. The staffs’ response didn’t mention any unintended or negative results. I assume there are a lot of unintended or negative feedbacks (for example, noisy preschool children, possible injuries from going up and down stairs, littering around, etc.). They are very

			<p>clear that no negative impact has been occurred. After a preliminary survey of over 90% (n = 50), we confirmed through interviews that the answers are the same as the answers in the preliminary survey. They have achieved important results, such as being happy, improving communication skills and teaching skills. So, they are included in the analysis.</p>
Preschool children (55)	2 (4%)	V	<p>In this project, the important groups are affected; according to the interview of preschool children and the observation of parents and teachers in stage 1 preliminary survey, LSEC project is divided into four game levels during the activity of the day.</p> <p>The first level of the game is to get familiar with the environment and to learn the etiquette of receiving customers.: we observe the whole process from preschool children's arrival, checking in, being grouped and pasting stickers., We observe whether children are smiling and how they greet the staff. After staff takes them to get familiar with the environment, they are already shouting good morning, loving each other, and the smiles start emerging from children's faces., When it comes to the reception etiquette, they observe how staff receives customers (pour water for customers, take magazines or newspapers, wash hair or cut hair and wrap towels today)</p> <p>The second level of the game is when the service for the customer is completed, he should guide the customer to the cashier for payment, and finally open the door to bid customer goodbye.</p> <p>The third level of the game is to wash the teacher's hair. Preschool children watch the bubbles on the teacher's head first, and they are super happy and very careful to watch. When the bubbles time is over, staff begins to patiently teach them how to help the teacher grasp the hair and massage the scalp, and then teach them how to press their hands.</p>

			<p>The fourth level of the game is the towel folding competition. Staff firstly demonstrates how to fold towels for preschool children. Next, the children are divided into three groups. We observe that preschool children are seriously folding towels. According to the observation of teachers and staff, their changes are significant. Therefore, we included them based on the principle of materiality. The Preschool children who participated in the LSEC Project were the main beneficiaries.</p>
<p>Preschool children Parents (50)</p>	<p>2 (4%)</p>	<p>X</p>	<p>We did a preliminary survey of 90% (n = 49) the day before the activity. The kindergarten director said that parents were busy with their work and did not participate in the activity on the same day. They did not want to be interviewed again for a short time, so the only volunteers of two parents were to conduct semi-structured interviews. During the interview, they said they did not participate in the activity and did not make any changes. Only the preschool children would go home and shared the joy of the process of hairdresser's work and activities, which is the same as 90% (n = 49) of the preliminary survey. So we have good confidence to do the next stage of the questionnaire survey. If the results of the questionnaire are different from the interviews, we will supplement the interviews and discussions.</p> <p>The parent's response does not mention any unintended or negative results. I made the assumption that there are a lot of unintended or negative results (for example, preschool children don't like to go to Hair Salon, Wash her/his hair for a long time. Etc). However, they are very clear that this negative impact has not occurred. Nevertheless, the interviews showed the influence on parents was more indirect. In order not to double calculating the result with preschool children so the parents' data are excluded according to the principle of Do not over-claim.</p>

Ying-ming kindergarten teacher (8)	1 (13%)	V	<p>The teachers who participated in the activities were the main beneficiaries. The interview with one teacher showed help preschool children finish the activity that she felt comfortable during the shampoo experience. Thus, their inputs and outcome were included in the analysis.</p> <p>So, the teacher's response does not mention any unintended or negative results. Then I assume there are a lot of unintended or negative results (for example, Bad service attitude of hairdressers). They are very clear that this negative impact has not occurred.</p>
Ying-ming kindergarten (1)	1 (100%)	V	<p>Co-organising, investing funds and time, completing off-campus teaching and organising one of the off-campus teaching routines for kindergartens were not major outcomes. Thus, their inputs were included, but they were not included in the analysis of the results of the engagement.</p>
Vivi Hair Salon (1)	1 (100%)	V	<p>Vivi was the main planning and project implementation unit of the LSEC Project and an important stakeholder. The interview with Vivi's owner revealed that she thought it improved the image of her company. However, the outcomes were neither significant nor related to the objectives of the Project. Then I asked her the Vivi Hair Salon would increase its revenue after the activity, Her answer is small and only two hours of activity, impossible to increase its revenue. Thus, her inputs were included but were not used in the analysis of the outcomes of the engagement.</p>

1.5 Questionnaire (Stage3)

After the face-to-face interviews, we designed a questionnaire based on preliminary survey and interview feedback, the chain of events and four main adjustment factors (preschool children (parents), Vivi staff and Kindergarten teachers), and sent the questionnaire to all interested groups. Due to factors such as refusal to answer or resignation, after sending a reminder questionnaire to Vivi staff and Ying-ming Kindergarten teachers, we received 28 questionnaires from the Preschool children, 14 from Vivi staff and 6 from the Kindergarten teachers. The quantities of the sent questionnaires are as follows:

Table8 Quantity of questionnaires sent out and collected

Subject issued	Number obtained/ total number of people	Effective response rate
Preschool children	28/55	51%
Vivi Hair Salon staff	14/25	56%
Kindergarten teachers	6/8	75%

We hoped to achieve the following objectives through the questionnaire survey:

1. Confirm the results of the event.
2. Meet the principle of not exaggerating.
3. Analyze the four influencing factors : deadweight, attribution, displacement, and drop-off.
4. Confirm that the measurement indicators designed in the questionnaire were sufficient to represent and measure the results.

At this stage, participants are asked to present any new positive results, negative results and new stakeholder groups affected by the service. No new positive outcomes or stakeholders were identified. Saturation of outcomes was reached at this stage.

Stage 2 : Mapping outcomes

2.1 Inputs

Three types of resources were invested in this Project: money, opportunity costs and time. The total value of these inputs was NT\$35,449. Based on the identified stakeholder group, we can summarise the inputs as follows:

1. Money and opportunity cost inputs

Vivi cooperated with Ying-ming Kindergarten. In addition to capital investments (buying bread, beverages, making cloth strips, posters, aprons) and operating loss (opportunity costs;) investment (providing a venues, closing the exhibition for 2 hours), after the conversion the monetization value was as follows:

Table 9 money and opportunity cost inputs

Stakeholder type	Monetary value* (NT\$) of inputs
Vivi Hair Salon	24,899
YMCA Ying-ming Kindergarten	5,394
Total	30,293

- Vivi's opportunity costs corresponded to the operating loss related to the closing of the salon for 2 hours, according to the salon's average business income on Friday morning.

2. Time input

In addition to capital investments, the site needed time to develop activities with Vivi staff and Ying-ming Kindergarten teachers to create a learning environment conducive to the happy experience of the Preschool children, reported as follows :

Table 10 time inputs

Stakeholder type	Number of participants	Total man-hours	Monetary value (NT\$) of inputs
YMCA teachers	8	18	3,600
Vivi staff	4	10	1,556
	25	50	-
Total	33	68	5,156

- The Preschool children had no productivity and their time input did not create other external or opportunity costs. Thus, they were not included in the calculation.
- The value of the teachers' time input was measured by the average hourly salary⁶ (for 2018) of Taiwanese kindergarten teachers.
- Vivi Hair Salon staff's previous investment time was measured by the average hourly wage⁶ (for 2018) of the Taiwanese hairdressing industry.
- The salary of Vivi Hair Salon staff was already included in the operating loss input (opportunity costs). Therefore, to prevent double counting, their time value was not included in the calculation.

2.2 Outputs

Thanks to Vivi and its staff of 100%(n=25) and Ying-ming Kindergarten teachers of 100%(n=8) and Preschool children of 100%(n=55), the LSEC Project was successfully organised and implemented. On 11 May 2018, the following activities took place:

1. Learn the welcome greeting of the hairdressing industry. Vivi's stylist taught the Preschool children how to say, 'Welcome, please take a seat inside' to greet the guests, then asked them to talk to each other and give each other a warm hug.



⁶ Please refer to Executive Office Earnings Exploration & Information system https://earnings.dgbas.gov.tw/query_payroll.aspx

2. Learn to receive customers and guide them to pay at the end of the service. The stylist demonstrated first, then taught the Preschool children to open the door to receive the customers and greetings. The Preschool children learnt to ask the customers if they wanted magazines, to offer them tea, to ask what service they needed today and to give them a towel. After the completion of the service, they learnt to guide the customers to the counter to pay and send them home.



3. Experience the process of combing, shampooing and massage. Vivi's stylist was the teacher and taught the Preschool children how to comb, shampoo and massage the scalp, to ask the customers if they were comfortable.



4. Towel folding competition. The Preschool children learnt to fold towels and played fun games.

Table 11: Input and output -Staff

Inputs		Outputs
Staff	spend 2 hours involved and teaching preschool children to know her/his work	25 of assistance LESC Project

Table 12: Input and output -Preschool children

Inputs		Outputs
Preschool children	Spend 2 hours involvement activity	55 of children attend LESC activity

Table 13: Inputs and output -Teachers

Inputs		Outputs
Teachers	Spend 2 hours involvement activity	8 of assistance LESC Project

Baseline

This study did not propose any effective tools to properly measure the impact of LSEC. In our reference literature⁷ study, we conducted a preliminary survey of 90% (n = 50) of preschool children, 98% (n = 49) of parents and teachers' observation and interview of children, 100% of teachers (n = 8), 96% of Vivi's staff (n = 24) and Vivi for the observation of staff by the shop owner., We have developed a customized measurement tool to measure these dimensions as follows:

- level of happiness
- learning efficiency
- teaching skills and experience
- interpersonal communication

Theory of Change developed: According to the literature research, we asked stakeholders about the possible changes and results of this activity in the preliminary investigation. On the day of the project, we observed the end of the whole activity. In the second phase of the interview, we interviewed stakeholders to confirm whether there was any change and began to describe the event chain and results of each stakeholder.

Since participants may lose contact, refuse to complete a follow-up interview or questionnaire survey after the LSEC project completed, we provide two options for respondents to participate in this study, including online surveys or telephone interviews. As there is personal data protection law in Taiwan, there's possible risk that we can't gather complete personal data from kindergarten or Vivi Hair Salon.

All research tools include a combination of open-ended questions and a part of the Likert scales to collect data on changes experienced by stakeholders during SROI. After the second stage of the interview, feedback from stakeholders was provided. We developed the phase III questionnaire and sent it to stakeholders to confirm the changes. We received the number of questionnaires from stakeholders to confirm the changes before and after the activity: 51% (n = 28) of children and another 54% (n = 27) of children with parents' help, 75% (n = 6) and 56% (n = 14) of teacher and staff respectively.

We use self-reported indicators (subjective) rather than validated tools, so we then use literature and third-party observations to identify changes in stakeholders. Also, we will verify the results with stakeholders in the fourth stage to confirm the completeness and accuracy.

⁷ Please refer to Appendix 4 Reference all literature

2.3 Outcomes

Theory of Change

We identified the change process through different procedures(interview) in the research and execution process. In the preliminary survey, we learned the changes of anticipated stakeholders through interviews and questionnaires. To this, we added research literature⁸ and feedback from stakeholders in the LSEC Project to ensure all potential changes were fully tracked. We used the theory of change to describe the relationships between inputs, outputs and actual outcomes. The chain of events was used to define the final outcomes. Also, we confirmed the completeness and preciseness with stakeholders in the verification stage.

This table outlines how decisions on materiality were made in relation to outcomes and stakeholder groups, along with indicators used to measure the outcome and the extent of change within the Value Map.

Table 14 Materiality

Stakeholder Groups	Outcome	Relevance	Significance	Material
Staff	Achieving a happy mood	✓	✓	This outcome was relevant and significant to SROI.
	Improved interpersonal communication skills	✓	✓	This outcome was relevant and significant to SROI.
	Improvement of teaching skills and experience	✓	✓	This outcome was relevant and significant to SROI.
Preschool children	Achieving a happy mood	✓	✓	This outcome was relevant and significant to SROI.

	Increase in learning effectiveness	✓	✓	This outcome was relevant and significant to SROI.
	Improved interpersonal communication skills	✓	✓	This outcome was relevant and significant to SROI.
Teachers	Relaxed mind and body	✓	✓	This outcome was relevant and significant to SROI.

Through interviews and questionnaires survey with stakeholders and external references to the literature covering similar topics, we ensure that there are no omissions related to potential importance and no small and negative change is found. We can capture the changes of stakeholders to describe the relationship between input, output and actual results. Event chains are used to define the final result. Also, we have confirmed the completeness and accuracy with stakeholders in the verification stage.

⁸ Please refer to Appendix 4 References

We used the theory of change to describe the relationships between inputs, outputs and actual outcomes. The chain of events was used to define the final outcomes.

1. Vivi Hair Salon staff

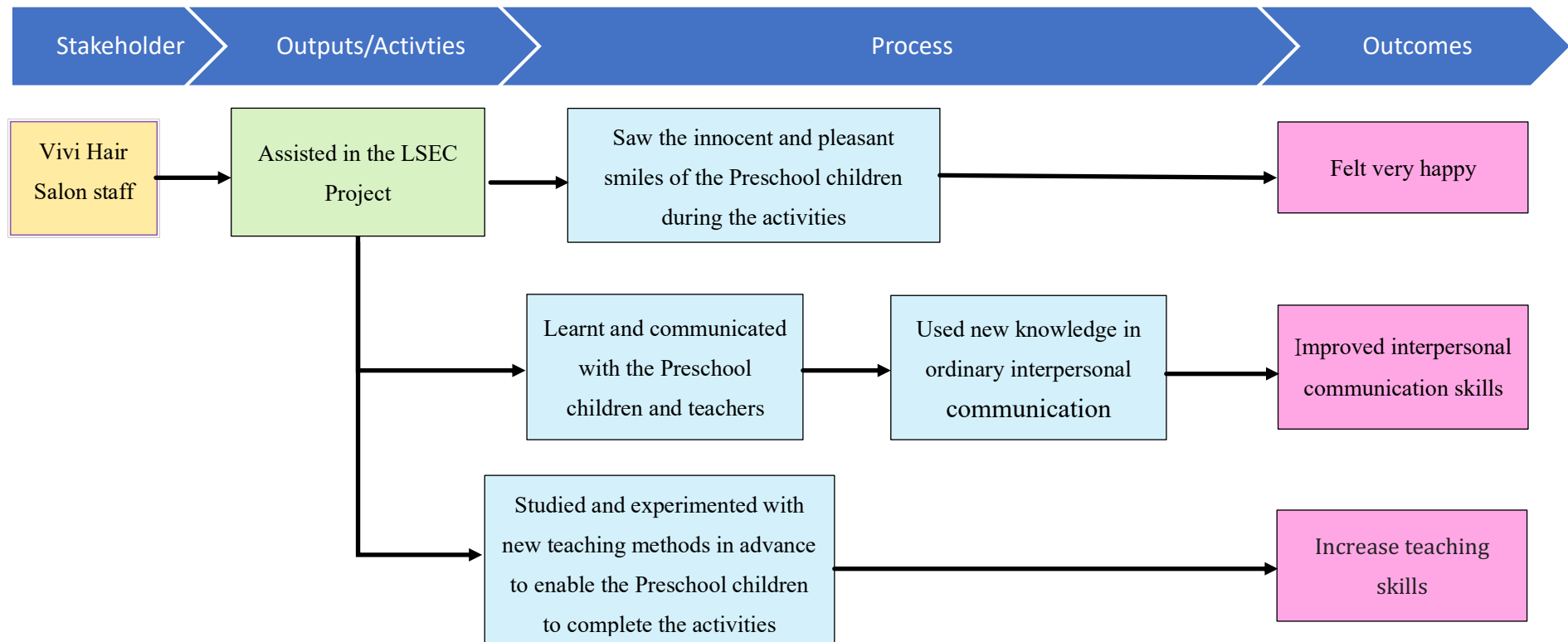
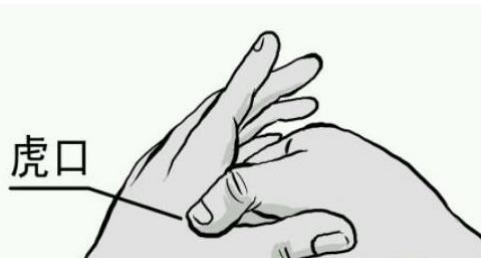


Figure: Chain of events for Vivi Hair Salon staff

Table 15 Staff's outcomes experienced and chain of event

Ranking (1=highest)	Quantity of Outcomes	Chain of event	Reason for inclusion or elimination
1	68% reported an improved interpersonal communication skills	Assisted in the LSEC Project → Learnt and communicated with the Preschool children and teachers → Used new knowledge in ordinary interpersonal communication	Included
2	100% reported a achieving a happy mood	Assisted in the LSEC Project → Saw the innocent and pleasant smiles of the Preschool children during the activities → Felt very happy	Included
3	60% reported an improved teaching skills and experience	<p>Assisted in the LSEC Project → Studied and experimented with new teaching methods in advance to enable the Preschool children to complete the activities (For example: when you massage the scalp, teach the Preschool children more clearly. When you massage the arc formed by the thumb and first finger of the hand, as shown in the picture) have the Preschool children press their thumb or grab their hand directly to teach them.) → Had improved their teaching skills and experience.</p> 	Included

2. Preschool children

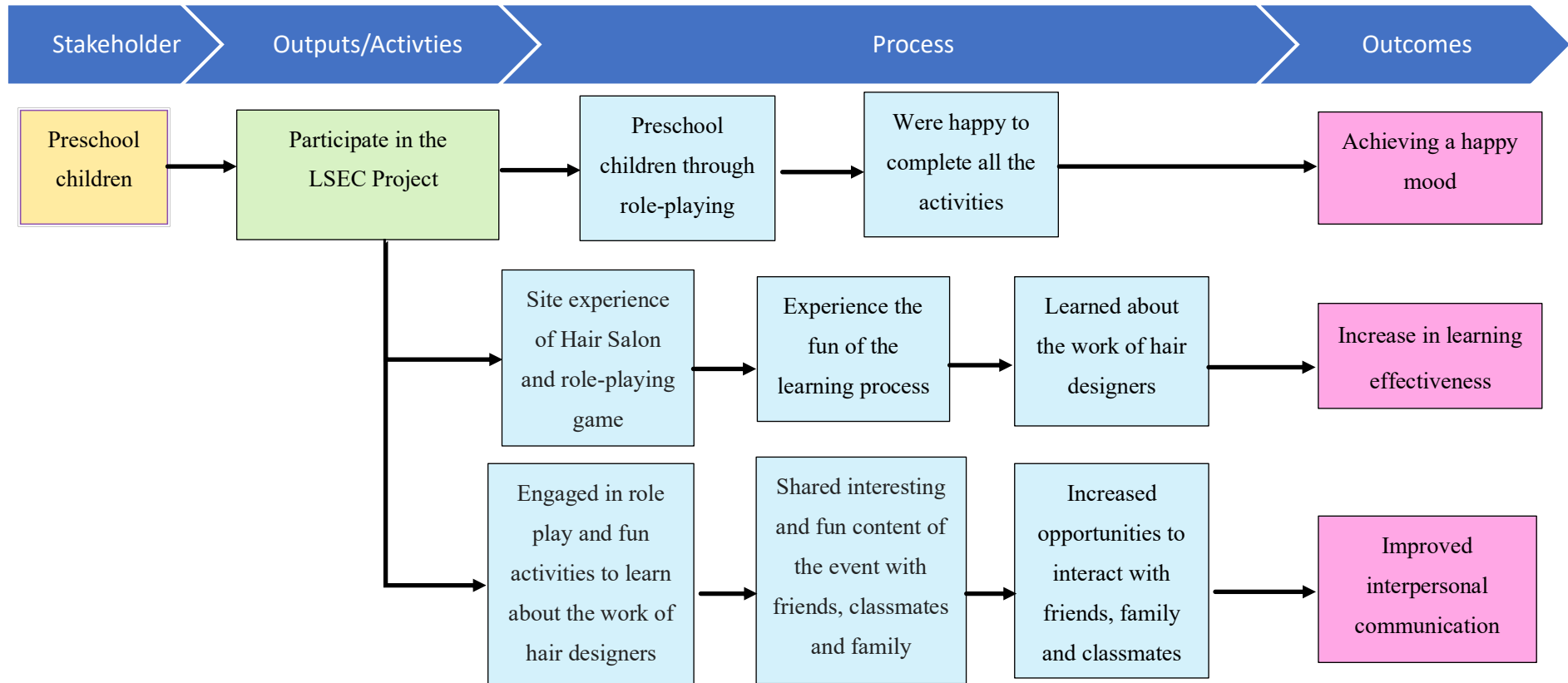


Figure: Chain of events for Preschool children

Table 16 Preschool children outcomes experienced and chain of event

Ranking (1=highest)	Quantity of Outcomes	Chain of event	Reason for inclusion or elimination
1	93% reported a achieving a happy mood	Participate in the LSEC Project→ Preschool children through role-playing game →Were happy to complete all the activities	Included
2	69% reported an Increase in learning effectiveness	Participate in the LSEC Project → Site experience of Hair Salon and role-playing game→ Experience the fun of the learning process → Learned about the work of hair designers (professionals)→ Increase in learning effectiveness	Included
3	51% reported an Improved interpersonal communication skill	Participate in the LSEC Project → Engaged in role play and fun activities to learn about the work of hair designers → Shared interesting and fun content of the event with friends, classmates and family → Increased opportunities to interact with friends, family and classmates	Included

3. Teachers

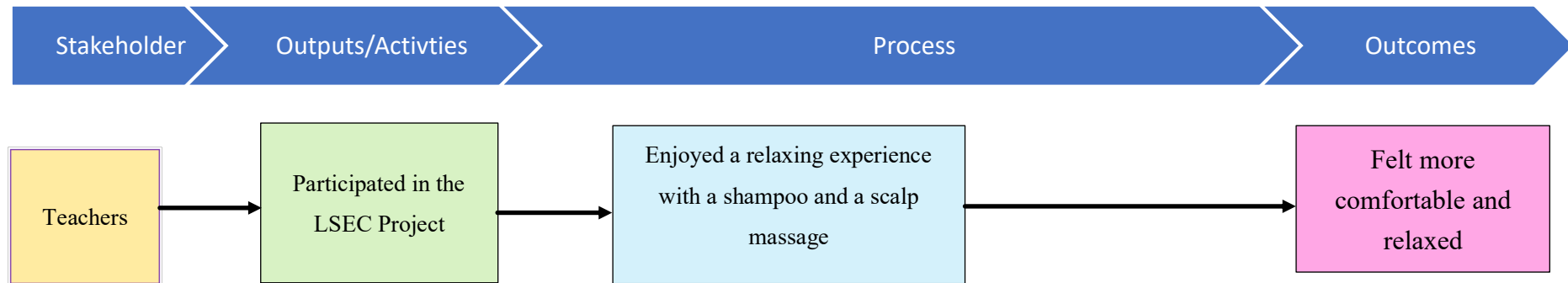


Figure: Chain of events for Teachers

Table 16 teacher's outcomes experienced and chain of event

Ranking (1=highest)	Quantity of Outcomes	Chain of event	Reason for inclusion or elimination
1	75% reported a relaxed mind and body	Participated in the LSEC Project → Enjoyed a relaxing experience with a shampoo and a scalp massage → Felt more comfortable and relaxed	Included

In the Project's implementation process, we observed changes of stakeholders onsite and used a three-phase engagement process to capture, analyze, and validate changes of stakeholders. The outcomes are described below:

✧ Vivi Hair Salon staff of 56% (14/25)

(1) **Outcome one -Achieving a happy mood** of 100%(n=14)

All the participants (n=14) reported the increase in happy moods, such as more positive emotions and less negative emotions of engagement in LSEC Project.

This evaluation describes achieving happy mood when meeting a child. And it's a natural reaction to face children with a happy mood. The following quotes from LSEC Project participants can best describe this outcome:

Now when I see a Preschool children, it will remind me of the innocent smile of the children in the process of activities. I won't feel that the child is noisy and difficult to deal with and reduce my psychological negative emotions. (Staff 9)

To understand if other support or methods could have produced a similar outcome, a minority of (n=4) of staff explained that no other kind of support or amount of money would have created the same change as attendance at LSEC Project. Only most of the staff reported that an Amusement park for one-day (n=10) would have produced the same outcome.

(2) **Outcome Two - Improved interpersonal communication skills** of 68%(n=10)

Most of the staff (n=12) reported Improved interpersonal communication skills, especially in terms of better communication and interaction For the remaining staff (n=2), one participant explained there was no change for this outcome, and one participant reported only a small change for this outcome, which was considered not significant enough to be categorized by this SROI.

This evaluation described this improvement in relationships as an improvement in the communication and interpersonal skills when meeting with a customer, as well as less conflict, less communication time and the ability to resolve issues collectively. The following quotes from LSEC Project participants can best describe this outcome:

When participating in LSEC activities, I need more patience and a kind smile to interact and communicate with preschool children. In the process, I have to take the

trouble to teach and double check with them until they complete the checkpoint. This makes me understand that when I'm in a ditch with customers, I need to listen patiently and ask them what hairstyle they want, rather than show my impatience.

(Staff 3)

When asking if other support or methods could have created the similar outcome, more than two-thirds (n=10) of participants explained that no other kind of support or amount of money would have created the same change as attendance at LESC Project. Only a minority of participants reported that a training course for one-months (n=2) would have produced the same outcome. The remainder (n=2) did not provided a response.

(3) Outcome Three - Improvement of teaching skills and experience of 60%(n=9)

Most of the staff(n=9) reported improved teaching skills and experience with coworkers, especially in terms of better communication. For the remaining staff (n=9), three participants explained there was no change for this outcome, and two participants reported only a small change for this outcome, which was considered not significant enough to be categorized by this SROI.

This evaluation described this improvement of teaching skills and experience as an improvement in the customer satisfaction of the entire Hair Salon, as well as reduce teaching time and customers' complaints. The following quotes from staff can best describe this outcome:

Before the activity, considering that the participants are preschool children and their language understanding is poor, I suggest several colleagues not to use the professional terms of hairdressing, but to use the proper language for teaching.

For example, when receiving customers, please put your hands on your pretty button, and then bend down to say welcome to the customers. This allows us to find that there is not only one teaching method, but also a very simple teaching method to teach new comers, and let learners know how to do it, and let us learn another teaching method and experience. (Staff 2, 3, 8)

To understand if other support or methods could have produced a similar outcome, a minority of (n=2) of participants explained that no other kind of support or amount of money would have created the same change as attendance at LESC Project. Only most of the staff reported that a training course for one-weeks

(n=6) would have produced the same outcome. The remainder (n=1) did not provide a response.

✧ Preschool children of 51% (28/55)

(1) Outcome one -Achieving a happy mood

All the Preschool children (as parents) (n=26) reported an increase in happy moods, such as more positive emotions and less negative emotions of engagement in LSEC Project.

The impact of this outcome for preschool children can be best described by the following quotes:

I role-play the store manager of hair salon. With the help of my aunt and uncle, I patiently finish the game of receiving guests, seeing off guests, washing hair and folding towels. I feel super fun and happy (participants 2, 3, 8,15,25)

To understand if other support or methods could have produced a similar outcome, all (n=28) of parents explained that no other kind of support or amount of money would have created the same change as attendance at LESC Project.

(2) Outcome Two - Increase in learning effectiveness of 69%(n=26)

Most of the preschool children (as parents) (n = 26) report know more about hairdresser work, and according to the observation of parents, teachers, and staff, confirm that preschool children's understanding of hairdressing work has increased. For the remaining participants (n=12), eight participants explained there was no change for this outcome, and four participants reported only a small change for this outcome, which was considered not significant enough to be categorized by this SROI.

The impact of this outcome for participants can be best described by the following quotes:

Participation LSEC activity, I role-playing as a shopkeeper and studied for a day as a staff member, shouting welcome. I hugged my classmates, helped to receive customers, poured tea, checked with customers, washed my hair and massaged my hands for teachers, folded towels to participate in the competition. This lets me know more about the work content of hairdressers and learn simple skills.
(Preschool children 6)

To understand if other support or methods could have produced a similar outcome, a minority of (n=1) of participants explained that no other kind of support or amount of money would have created the same change as attendance at LESC Project. Only most of the parents reported that other role-play course for one-day (n=24) would have produced the same outcome. The remainder (n=1) did not provide a response.

(3) Outcome Three - Improved interpersonal communication skills of 51%(n=14)

Most preschool children (as parents) (n=14) reported improved relationships with parents, classmates, especially in terms of better communication and coping. For the remaining participants (n=6), five participants explained there was no change for this outcome, and one participant reported only a small change for this outcome, which was considered not significant enough to be categorised by this SROI. The impact of this outcome for participants can be best described by the following quotes:

In the process of participating in LSEC activity, I pretended to be a small shopkeeper for a day to study staff and shouted welcome. I hugged my classmates, helped to receive customers, poured tea, took customers to check out accounts, helped teachers wash their hair and massage their hands, and folded towels for competitions. I didn't go home to share with my family before, but this activity was very interesting and fun, so I had a process of sharing and playing with my family.
(Preschool children 4)

To understand if other support or methods could have produced a similar outcome, a minority of (n=4) of parents explained that no other kind of support or amount of money would have created the same change as attendance at LESC Project. Only most of the parents reported that Parent-child restaurant meal price for once(n=10) would have produced the same outcome.

✧ Teachers of 75% (6/8)

- (1) Most of the teachers (n = 6) report expressed physical and mental relaxation. I was able to relieve the accumulated pressure. For the remaining teachers (n=2), one participant explained there was no change for this outcome, and one participant

reported only a small change for this outcome, which was considered not significant enough to be categorized by this SROI.

The impact of this outcome for participants can be best described by the following quotes:

I took the place of preschool children's mother to participate in LSEC activity to assist in the process of being a customer. I felt the cordial attitude of Vivi's staff, shampoo, massage, modeling technology, super relaxation of body and mind, which was never felt before. (Teacher 1)

To understand if other support or methods could have produced a similar outcome, a minority of (n=1) of teachers explained that no other kind of support or amount of money would have created the same change as attendance at LESC Project. Only most of the teachers reported that a shampoo fee for once(n=5) would have produced the same outcome.

Stage 3. Outcomes and value

3.1 Selection of indicators

In the SROI Guide requires one or more indicators to be verified for each outcome in order to validate whether the outcome dose happen, and the number of stakeholders experienced it.

In the research, we first referenced related research literature and research on experiential learning, field trip, teacher and Hairdresser and analyzed the stakeholders' changed behavior and indicators. In the preliminary tests and phase 1 interviews with stakeholders who give some insight into the changes that have occurred, we set indicators by the characteristics of different stakeholders and included both objective and subjective indicators.

We also referenced objective observations by other related parties and data to validate the outcomes. We did not discover any excessive amount of invalid questionnaires in the survey process for the aforementioned indicators. We also discussed the appropriateness of indicators with stakeholders in phase 3 to validate the outcomes.

1. Type of Indicators: Where possible, we set two types of subjective and objective indicators for each other recommendations to verify the validity of the outcomes.

1. Vivi Hair Salon staff

We asked about the objective and subjective indicators of staff's related achievements. After the second stage of interviews and questionnaire survey, we found that the objective indicators of happiness are like to work more, like to participate in the company's activities more often and subjective indicators of happiness. Staff answered that this activity made me feel good., When asking about the objective indicators, they said that there were no such indicators. Therefore, this achievement adopts the third-party subjective observation. The second result is to increase interpersonal communication. We list objective indicators such as increasing revenue, increasing number of customers and subjective indicators such as increasing

Table 17 Staff's Indicator

Outcomes	Indicators type
Achieving a happy mood	<p>[Questionnaire]</p> <p>Subjective: Number of staff who reported being in a happy mood.</p> <p>Subjective(triangulated self-report) : Vivi Hair Salon's owner observations through interviews and feedback</p> <p>[Scale]</p> <p>Number of staff who gave more than 3 points in the happiness indicator in a range of 1 to 5.</p>
Improved interpersonal communication skills	<p>[Questionnaire]</p> <ol style="list-style-type: none"> 1. Subjective: Number of staff who showed a 10% increase in their social skills. 2. Subjective(triangulated self-report) : Vivi Hair Salon's owner observations through interviews and feedback
Improvement of teaching skills and experience	<p>[Questionnaire]</p> <ol style="list-style-type: none"> 1. Subjective: Number of staff who showed a 10% increase in their teaching skills and experience. 2. Subjective (triangulated self-report): Vivi Hair Salon's observations through interviews and feedback

2. Preschool children

We asked the parents about the objective and subjective indicators of the results of the observation of the preschool children. After the second stage of interviews and questionnaire feedback, the first objective indicator of happy mood preferred to play game, preferred to go to the hairdressing salon. For subjective indicators of happiness, both parents and teachers answered that the preschool children are feeling good. When asking about the objective indicators, they said there were no such indicators, so the results were confirmed by subjective observation of a third party. The second result is to increase the learning efficiency. We list the objective indicators to reduce the learning time and the subjective indicator is to understand

the hairdressing work. According to the parents' observation, preschool children understand the hairdressing work better, so we use the subjective indicators and the third-party observation to confirm again.

The third achievement is to increase interpersonal communication. We list objective indicators as increasing expression ability and subjective indicators as going home to share activities with parents. According to the responses observed by parents, this activity is very interesting so that preschool children will share with their families or classmates when they go home. No objective indicators available though. Preschool children express the activity is fun when sharing with parents, this achievement is recognized and logged. Third party subjective observation is used and also reconfirmed the same results

Table 18 Preschool children's Indicator

Outcomes	Indicators type
Achieving a happy mood	<p>[Questionnaire]</p> <ol style="list-style-type: none"> 1. Subjective: Number of Preschool children who reported being in a happy. 2. Subjective (triangulated self-report) : Number of parents who reported happiness in their Preschool children's mood. <p>[Scale]</p> <p>Number of Preschool children who gave more than 3 points in the happiness indicator in a range of 1 "very unhappy" to 5 "Very happy".</p>
Increased learning effectiveness	<p>[Questionnaire]</p> <ol style="list-style-type: none"> 1. Subjective : Number of Preschool children who improved their learning effectiveness. 2. Subjective(triangulated self-report) : Number of parents who reported a positive improvement in their Preschool children's learning effectiveness <p>[Scale]</p> <p>Number of Preschool children who know more than 6 items in the stylist's work content on a list of 1-10 items.</p>

Improved interpersonal communication skills	<p>[Questionnaire]</p> <p>1. Subjective : Number of Preschool children who reported returning home to share the experience of this Project with relatives and friends.</p> <p>2. Subjective(triangulated self-report) : Number of parents who responded that their Preschool children showed a 10% Improve in their social skills..</p>
---	---

3. Teachers

We asked about the objective and subjective indicators of teachers' relevant achievements. After the second stage of interview and questionnaire survey, the objective indicators of more relaxed body and mind. Objective indicator is to increase the frequency to go to the hairdressing salon to reduce the stress and the degree of relaxation. Teachers answered that this activity made them feel very comfortable during hair-washing and massage . They also asked about the objective indicators, but they said they did not have this Therefore, this result is reconfirmed by third-party subjective observation.

Table 19 Teacher's Indicator

Outcomes	Indicators type
Relax mind and body	<p>[Questionnaire]</p> <p>Subjective: Number of teachers who reported a more relaxed mind and body.</p> <p>[Scale]</p> <p>Number of teachers who gave more than 3 points in the relaxed mind and body indicator in a range of 1 to 5.</p>

From there, it was found in the questionnaires of the previous surveys that due to the age of the preschool children, their overall abilities were limited when it came to communication skills, as well as their ability to make judgments regarding duration, affecting factors, and pricing. Therefore, the parent's interviews were taken into consideration to understand preschool children's outcomes, and parents helped to fill in the questionnaire based on their observation of the preschool children for their explanation, the number of outcomes,

financial proxies, and the various influencing factors. The validation also took place through the preschool children and parent's interviews in the stage 4 engagement.

Outcomes for other stakeholders were based on their feedback directly; but for the purpose of completeness and authenticity, the characteristics of the outcomes were also used as references for the feedback of the stakeholders as the outcome indicator.

2. Quantity of Outcomes

"Quantity of outcomes" is calculated by multiplying the ratio of the number of persons meeting indicators by the population quantity in the questionnaires. For individual stakeholders, the calculation is according to the number of people who have reached the questionnaire's indicator threshold.

3. Verification of Results

In the Stage 3 interviews, we asked stakeholders to verify the reason(s) why outcomes did not happen. In most cases, changes were indeed reported, but factors such as age, seniority and other characteristics resulted in the extent of the changes not reaching the designated indicator threshold. Open-ended questions were also included in the questionnaire design to enable stakeholders to specify other unique outcomes resulting from the changes. There were no unidentified outcomes gathered or discovered through the interviews and questionnaires.

3.2 Duration

It is needed to indicate that because this project's engagement process was very short, the interviews took place in phases: before the activities, the day after the activities, and one month after the activities. This was to understand the intensity of the change and the stakeholders' expected and actual duration and drop-off, and thus to ensure the accuracy of the data during the period. The interview in phases showed the most significant changes is how the duration of preschool children's changes last.

At the beginning of the project, both preschool children, parents and teachers expected that the outcomes of the project would be limited by the preschool children's memory and project time constraints, which would make it difficult for the project to be carried out. However, as the project progressed, parents, preschool children, and teachers gradually discovered that the uniqueness of the project led to different results. When combined with the preschool children's strong learning motivation and learning by doing, this created an in-depth and long-lasting impact. We also verified that there was long-lasting and sustainable experience learning influence through the teachers', parents and preschool children's feedback regarding the Little shopkeeper experience camp and reference to relevant literature; we further incorporated the relevant variables into the sensitivity analysis for testing.

The number of years the stakeholders expect the outcome to endure after the Project; each outcome has the same duration. In the present study, the duration of individual outcomes was determined according to stakeholders' subjective predictions and by referring to objective determinations of associated affiliated persons, project scope, and related research literature. The comprehensive outcomes showed that this project's duration of outcomes lasted for a period of 1 year, which was longer than the general short-term and kindergarten education projects. The main reason was that the content of this project was unique, which left a deep and irreplaceable impression for the stakeholders.

3.3 Financial Proxies

In addition to understanding the level of occurrence for each outcome using the indicators, we attempted to define the financial value of each outcome through financial proxies. As the stakeholders in this report included Preschool children and their parents, it was difficult to assign a monetary value (using the contingent valuation method, CVM) to the outcomes, given the Preschool children's level of ability to comprehend this matter and the necessary communication costs. Therefore, we asked the stakeholders about the substitutes of the Project and their costs (e.g., the parents' payment for the career experience camp to ensure that their Preschool children knew more about the work of hair stylists was a financial proxy for the outcome increased learning effectiveness) and used the current data on outcomes in Taiwan and the price levels and value of potential substitutes in Kaohsiung as a fixed price.

It is worth noting that the choice of financial agent variables depended on the subjective judgment of the interested parties. Even with similar results, there were different choices because of the feelings of different stakeholders. The steps and method used to determine financial proxies in the present study are set out below :

1. Determining the valuation method: A valuation method best suited for each stakeholder group was selected according to stakeholder feedback garnered through the interview process and extent of sufficiency of gathered information. The suitability of the valuation method was also verified via questionnaire trials and Stage 4 interviews with stakeholders in order to prevent bias arising from differences in valuation methods.

Table 20 Stakeholders financial proxies process

Stakeholders	Number of people	Valuation Method	Process and Descriptions	Information collect
Staff (25)	14 (56%)	Stated Preference Method	In the Preliminary survey and interview, we ask staff the questionnaire survey with stakeholders, asking each outcome if you have such changes and outcomes and the Price that one is willing to pay in order to obtain the same change	Stage 1 Preliminary survey and stage 2 interview
Preschool children (55)	28 (51%)	Revealed Preference Method	In the Preliminary survey, we asked our parents how much money or goods they would like to pay for the changed results. The parents said they didn't think about it. So in stage 2 interview, in order to reduce the time of communication and selection with their parents, we use the things or things that	Stage 1 Preliminary survey and stage 2 interview

			<p>preschool children can like, so please check the box on the questionnaire to get the same change The price paid.</p> <p>Price willing to pay in order to use other ways to obtain the same degree of change</p>	
<p>Teachers</p> <p>(8)</p>	<p>6</p> <p>(75%)</p>	<p>Stated Preference Method</p>	<p>When we interview and questionnaire stakeholders, ask each outcome if you have such changes and outcomes. The price that one is willing to pay in order to obtain the same change</p>	<p>Stage 2 interview</p>

2. Valuation range: The valuation methods set out in the table above were used to determine the valuation range of each outcome derived from interviews and data collection. We used examples in the interviews to help interviewees imagine and decide a proper price that equal to the value of outcomes in their mind.
3. Weighted average: Questionnaire results obtained via the valuation method were tallied and calculated. Due to the young age of the preschool children, they lack comprehension and sufficient judging ability; thus, the suggestion of the preschool children and parents the one with the highest number was taken into account. Also, other groups were all based on the stakeholder's questionnaire answers and calculated using the weighted mean method. Besides, we also asked each stakeholder in the questionnaire and interview to rank the outcomes according to the order of importance, to validate whether the selected financial proxies reflect the relative importance of each outcome in their minds. If there was any inconsistency, interviews were held to determine the reasons and amend the conclusion.
4. Result confirmation: The final calculation results were verified with stakeholders through the Stage 4 interviews. Because preschool children have no value concept, the pricing method prioritize parents' reply. To prevent parent's judgment bias, we also

adjusted the preschool children's financial proxy calculation and included it in the sensitivity analysis.

For the financial proxies of the individual outcomes are as follows :

1. Vivi Hair Salon staff

Table 21 Staff's outcomes and Financial proxies

Outcomes	Financial proxies	Price (\$NTD)	Data collection Source/ Link
Achieving a happy mood	One-day ticket for the Amusement Park	899/one day	During the interviews with Vivi staff, most employees commented on the pressure from the hairdressing industry and said that they could achieve a happy mood at Kaohsiung's Amusement Park. Therefore, we used tickets for the Amusement Park. http://www.edathemepark.com.tw
Improved interpersonal communication skills	Career Planning and Interpersonal Relationships sessions	2,900/session	During the interview, the person in charge of Vivi said that the same results could be obtained as part of an interpersonal communication course for staff. Therefore, we identified relevant courses in Kaohsiung. https://www.hr.org.tw/
Improved teaching skills and experience	Lecturer's teaching skills training sessions	5,250/session	Based on the interview with the person in charge of Vivi, we could get the same results as part of a lecturer's teaching skills training course. Therefore, we identified relevant course materials for Kaohsiung on the Internet. https://www.beclass.com/

2. Preschool children

Table 22 Preschool children's outcomes and Financial proxies

Outcomes	Financial proxies	Price (\$NTD)	Data collection Source/ Link
Achieving a happy mood	Yukids Island in Kaohsiung	380/one day ticket	The children's Amusement Park in the Kaohsiung, where children could achieve the same outcomes. http://www.yukids.com.tw/consume/index/module/bld
Increase in learning effectiveness	Career experience camp	900/ One day ticket	We did not find any children's career camp in Kaohsiung. Thus, we used the Taipei Baby Boss Professional Experience Camp on the Internet. https://www.babyboss.tw
Improved interpersonal communication skills	Parent-child restaurant pay	850/ once	According to the parents' responses to the questionnaire, the parent-child restaurant also had the same results. Thus, we used the minimum consumption of Kaohsiung's parent-child restaurant. https://www.facebook.com/

3. Teachers

Table 23 Teacher's outcomes and Financial proxies

Outcomes	Financial proxies	Price (\$NTD)	Data collection Source/ Link
Relaxed mind and body	Massage and shampoo with essential oils	700/ once	Based on the interviews with the teachers, the same outcomes could be obtained with a massage and shampoo with essential oils. https://www.vivisalon.com.tw/menu.html

Stage 4. Establishing impact

4.1 Adjusting the factors

For the stakeholders, some changes did not come from this Project. To avoid exaggerating the results, in the SROI model before converting the evaluated outcomes into impacts, it is necessary to consider four factors that can offset their value. These factors are (1) a measure of how much of the outcome would have happened if the project had not taken place (deadweight); (2) an assessment of how much of the outcome will shift the problem to people or communities outside the scope of the project (displacement); (3) an assessment of how much of the outcome was induced by the contribution of other people or organisations (attribution); and (4) the extent to which the outcome will decrease over time (drop-off). By understanding these four adjustment factors in a project and appropriately discounting their value from the outcome, the outcome will not be over-claimed, and the social effect can be evaluated more appropriately.

If no try is made to assess deadweight or attribution or Drop-off there is a risk that that value being reported is too high. And there is the risk of investing in initiatives that don't work, or don't work as well as intended. In addition, these uncontrollable factors can be identified for decision-making in project planning and target selection.

When investigating stakeholders in the Project, we included four adjustment factors in the face to face interview and questionnaires, as detailed below:

1. **Deadweight:** A measure of some of the results that occur naturally, whether or not the activity takes place. As this factor increases, the contribution of the influencing behaviour to the outcome decreases, which may indicate that the outcome is not important for the SROI analysis.

This research's deadweight is assessed individually for each outcome by the stakeholders, based on the engagement process in three stages, where the calculation is based on the largest number or the mean. At the same time, reference was also made to the standard requirement adjustment, and the process and outcomes were placed in the sensitivity analysis. If there were significant differences, they were then validated with the stakeholders.

Overall, the deadweight average of this project was about 40%. For a long time, Kaohsiung's social structure, economic level, public resources, culture, education, medical and other resources and development have lagged behind the north, resulting in the relative lack of Education (experience learning activities) and hairdressing professional resources. Therefore, the replaceability of the project's impact on staff, preschool children, and teachers is very low.

2. Displacement: This factor represents the effects of the target project on other projects or stakeholder factors outside of the project. Not a factor in every SROI analysis, but it is important to note whether there are negative issues that can be transferred to other places. In the SROI Guide, an example is that a street lighting program implemented in District A reduced the crime rate in this district; however, District B reported an increase in crime, possibly displaced from District A. We asked about the displacement during the interview by asking whether there were negative impacts or not but didn't found out any condition of displacement. The occurrence of this factor was not found during the project's engagement and observation process, so it was only included in the sensitivity analysis for testing.
3. Attribution: The occurrence of a change is due to the contribution of other factors. Even without this project, there will be opportunities for other factors to produce the same results. Unlike deadweight, attribution takes into account intervention from other projects, while deadweight is the probability that the outcome would naturally occur. This refers to the likelihood that stakeholders would have the same outcome due to the intervention of other factors. The attribution of this research is assessed individually for each outcome by the stakeholders based on the engagement process in three phases, where the calculation is based on the highest number or the mean. At the same time, reference was also made to the standard requirement adjustment, and the process and outcomes were placed in the sensitivity analysis. If there were significant differences, they were then validated with the stakeholders.

Overall, this project's attribution average is about 22%, which is equivalent to the deadweight. The reason for the lower percentage is also similar to that of the deadweight; it can be attributed to the limited Education (experience learning activities) and hairdressing professional resources, resulting in most of the outcomes relying on the mediation and resource input of the project to take place effectively.

4. Drop-off: The results of the activity will gradually decrease over time and the magnitude of this decline is the decline factor. In this Project, in addition to the young age of the participants, the effect of a single event was difficult to maintain, and the recession factor was multiplied. The participating preschool children, teachers and staff reacted strongly during the participation or execution process, and they are very impressed.

The drop-off of this research is assessed individually for each outcome by the stakeholders based on the engagement process in three phases, where the calculation is based on the highest number or the mean. Research literature on similar topics were also referred to at the same time. If there were significant differences, they were then verified with the stakeholders.

Overall, the drop-off average of this project was about 3%. Among them, the Preschool children had the highest drop-off average (10%), because the impact of a single activity is easier to forget over time; drop-off begins with the end of the activity (first year), but it is still maintained at around 90% due to the strong impression and uniqueness of the activity. their drop-off thus only begins at the end of the project (first year), in order to comply with the principle of “Do Not Over-Claim”.

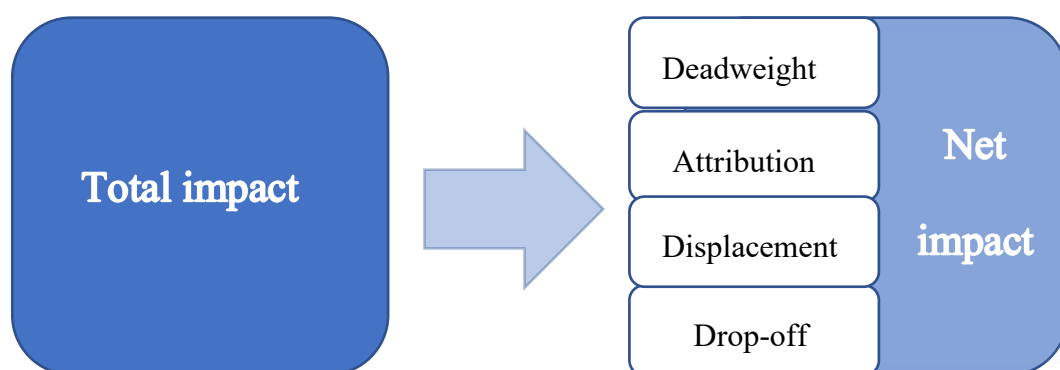


Figure : SROI assessment of influencing factors

We included these influencing factors in the interviews and the questionnaire and asked about the magnitude of the changes caused by the activities of the LSEC Project. The details were as follows:

1. Vivi Hair Salon staff of 56% (14/25)

Table 24 staff's adjusting the factors

Outcomes	Factors	Ratio	Description
Achieving a happy mood	Deadweight	75%	Based on the interviews and the questionnaire, most staff(n=14) at Vivi reported that they had never done this activity before and achieved the same results through other activities. Therefore, based on the weighted average of the interview feedback data, Deadweight was 75%.
	Displacement	0%	According to the interviews and the questionnaire, this is good activity for everyone(n=14). So, there was no Displacement.
	Attribution	27%	Most staff(n=14) members said that they had never held a joint event with a kindergarten. During the activity, they were very happy to see the innocent and pleasant smiles of the Preschool children. The weighted average was based on the interviews and the questionnaire. Attribution was estimated at 27%.
	Drop-off	0%	After the interviews and the questionnaire, Vivi staff(n=14) reported that this Project affected them for a year. Drop-off was therefore 0%.
Improved interpersonal communication skills	Deadweight	59%	Based on the interviews and the questionnaire, most staff(n=10) at Vivi stated that they had never done this activity before, but could achieve the same results through other courses. Therefore, according to the weighted average of the questionnaire data, Deadweight was 59%.
	Displacement	0%	According to the interviews and the questionnaire, this is good activity for everyone(n=10). So there was no Displacement.
	Attribution	43%	Vivi staff(n=10) reported that they had never organised activities with a kindergarten, thus they

			developed their communication skills with the Preschool children. The weighted average of the questionnaire was used and Attribution was estimated at 43%
	Drop-off	0%	Based on the interviews and the questionnaire, most staff(n=10)reported an improvement in their communication skills with on-site customers and young Preschool children, and continued to use the improved level of on-site customer service. The duration was set to a year. Drop-off was 0%.
Improved teaching skills and experience	Deadweight	75%	After the interviews and the questionnaire, most Vivi staff(n=9) reported that they had never done this activity before, but could achieve the same results through other activities or courses. Therefore, based on the weighted average of the interview feedback, Deadweight was 75%.
	Displacement	0%	According to the interviews and the questionnaire, this is good activity for everyone(n=9). So there was no Displacement.
	Attribution	47%	Most staff(n=9) said that thanks to this Project, they were more patient when training new stylist assistants. Based on the interviews and the weighted average of the answers to the questionnaire, Attribution was 47%.
	Drop-off	0%	Based on the interviews and the questionnaire, most staff(n=9) at Vivi reported that after this Project, they continued to train on-site stylist assistants without exaggeration. The duration was set to a year. Drop-off was therefore 0%.

2. Preschool children of 51% (28/55)

Table 25 Preschool children's adjusting the factors

Outcomes	Factors	Ratio	Description
Achieving a happy mood	Deadweight	48%	The outcomes of the change in the Preschool children were primarily determined by the interviews with the Preschool children and their parents and the questionnaire. Most parents(n=26) reported that the Preschool children had not previously participated in similar activities, but that they could achieve the same results through other activities or other courses. Therefore, according to the weighted average of the questionnaire, Deadweight was 48%.
	Displacement	0%	According to the interviews and the questionnaire, this is good activity for parents(n=26). So there was no displacement.
	Attribution	20%	According to the parents' observations of the Preschool children and their responses to the questionnaire, most parents(n=26) reported that the Preschool children completed the LSEC Project through the role play method, which gave them a lot of fun. Attribution was 20%.
	Drop-off	30%	According to the interviews and the questionnaire for parents (n=26), Drop-off was 30%.
Increased learning effectiveness	Deadweight	38%	The outcomes of the change in the Preschool children were determined primarily through the interviews with the young Preschool children and their parents(n=19). Most of the respondents indicated that the Preschool children had not previously participated in an LSEC Project, but that they could also learn about the content of professional work by going to the hair salon. Therefore, based on the interview feedback and

			the weighted average of the responses to the questionnaire, Deadweight was 38%.
	Displacement	0%	According to the interview and the questionnaire, this is good activity for parents(n=19). So there was no displacement.
	Attribution	30%	According to the parents' observations of the Preschool children and their responses to the questionnaire, most parents(n=19) reported that as the activities were very interesting, they were more willing to learn new things. Attribution was 30%.
	Drop-off	0%	According to the parents'(n=19) observations of the Preschool children, the Preschool children knew more about the work of hair designers and would not forget over time.
Improved interpersonal communication skills	Deadweight	40%	he outcomes of the change in the Preschool children were determined primarily through the interviews with the Preschool children and their parents(n=14). Most respondents indicated that the Preschool children had not participated in LSEC activities before, but that they could achieve the same results at school. Therefore, according to the feedback from the Preschool children and the teachers, as reported by the parents. Deadweight was 40%.
	Displacement	0%	According to the interviews and the questionnaire, this is good activity for parents(n=14).So there was no Displacement
	Attribution	33%	According to the parents'(n=14) observations of the Preschool children, most Preschool children attending the event went home to share with their parents or relatives and friends. The weighted

			average was based on the answers to the questionnaire. Attribution was 33%.
	Drop-off	0%	According to the parents' (n=14) observations of the Preschool children and their responses to the questionnaire, the Preschool children participated in interesting activities and learnt new things, and they took the initiative to share with their classmates, family or relatives. Drop-off was 0%.

3. Teachers of 75% (6/8)

Table 26 Teacher's adjusting the factors

Outcomes	Factors	Ratio	Description
Relaxed mind and body	Deadweight	10%	Based on the interviews, most teachers(n=6) reported that they had never done this activity before. They also went to the hair salon for a shampoo, but they could not get the same results. Therefore, based on the interview feedback, Deadweight was estimated at 10%.
	Displacement	0%	According to the interviews and the questionnaire, this is good activity for teachers(n=6). So, there was no Displacement.
	Attribution	0%	Based on the interviews and the questionnaire, the teachers(n=6) stated that they felt comfortable through the shampoo experience. Attribution was therefore 0%.
	Drop-off	0%	Based on the interviews and the questionnaire, most teachers(n=6) reported that the service impressed them without exaggeration. The duration was set to a year. Drop-off was therefore 0%.

Stage 5. Calculating the SROI

5.1 Calculating the Value of the Outcomes

The previous section highlighted the changes and outcomes of the stakeholders and identified the indicators of the results, financial proxy variables and adjustment factors. The SROI analysis results of the LSEC Project are as follows:

Table 27 Stakeholder's value of outcomes

Stakeholder	Outcomes	Quantity (A)	Change %	Financial Proxies	Outcomes price (NT\$)	Deadweight % (c)	Attribution % (d)	Drop-Off % (f)	Affect= $A*(1-c)*(1-d)*(1-f)$
Vivi hair salon staff (25)	Achieving a happy mood	25	100%	One-day ticket for the Amusement Park	22,580.00	75%	27%	0%	3,864.67
	Improved communication skills	17	68%	Career Planning and Interpersonal Relationship Building course	73,100.00	59%	43%	0%	17,338.41

	Improved teaching experience and skills	15	60%	Lecturer's teaching skills training Course	92,000.00	75%	47%	0%	12,157.14
Preschool children (55)	Obtainment of happy	51	93%	Children's Amusement Park	20,040.00	48.00%	20%	30%	5,798.24
	Increased learning effectiveness	38	69%	Career Experience Camp in the city	34,400.00	38%	30%	0%	14,849.33
	Improvement of social skills	28	51%	Parent-child restaurant meal price	22,400.00	40%	33%	0%	8,960.00
Teachers (8)	Relaxed mind and body	6	75%	Massage and shampoo with essential oils	4,200.00	10%	0%	0%	3,780.00

The SROI ratio for this Project, measured by the total value of the inputs divided by the total value of the outcomes, was
 $\text{NT\$66,747.79/NT\$35,449.00} = 1.88$

If divided by stakeholders, the calculation results and details are as follows. The figures in the table below are based on the average and show the overall results of the stakeholders.

Stakeholder	(%)	Duration (year)	Financial Proxy (NT\$)	Deadweight	Attribution	Drop off
Staff	76%	1	\$33,360	70%	39%	0%
Preschool children	71%	1	\$2,9608	42%	28%	10%
Teachers	75%	1	\$3,780	10%	0%	0%

5.2 Sensitivity analysis

- We calculated the SROI figure by measuring non-quantitative information, such as qualitative and narrative information, which inevitably involved many assumptions and estimates. For objective and verifiable results, the SROI Guide should be used for each analysis. Then a sensitivity analysis should be conducted. The SROI sensitivity analysis range for this Project was between 1.32 and 3.21.

As this study involved a large number of assumptions and subjective information, to ensure strict and objective reporting, we chose a relatively inconsistent situation based on stakeholder feedback and further discussed the issue with the stakeholders in the third phase of the verification process. We then made the following adjustments.

- Financial proxy : We used the cost of a Career Experience Camp in the city to measure the results of the Preschool children's 'Increased learning effectiveness'. However, if we used the cost of off-campus teaching (NT\$1,000/day), the SROI would increase to 1.93.
- Financial proxy : The cost of Amusement Park tickets was used to measure the results of 'Achieving a happy mood' among Vivi staff. If we used one-day domestic tourism costs (NT\$1,800), the SROI would increase to 2.01.
- Financial proxy : We used the cost of Career Planning and Interpersonal Relationships sessions to measure the results of 'Improved interpersonal communication skills' among Vivi staff. If we used the tuition fees for a basic interpersonal communication course (NT\$10,000/term), the SROI would increase to 2.65.
- Quantity of outcomes : The number of outcomes of changes in the Preschool children was primarily based on parental observations. If the number of outcomes increased/decreased by 20%, the SROI would be 1.94 and 1.84.
- The value of the input : The original input included the opportunity costs of Vivi Hair Salon. The average income of Vivi Hair Salon for 2 hours on a Friday morning was appropriate as a financial agent variable. If we used the average salary in 2018 in the

hairdressing industry (NT\$155 per hour), the rent for 2 hours (NT\$667), the costs of water and electricity (NT\$1,000) and the cost of meals, the SROI would increase to 3.21.

- The value of the input : Kindergarten teachers were participating associates in the Project. Therefore, it was appropriate to use the average monthly salary of kindergarten teachers as a financial agent variable. If we used the minimum wage of NT\$140 per hour in 2018, the SROI would be 1.94.
- Attribution : The interviews and the questionnaire responses indicated that some of the results were attributable to other activities. Based on the principle of not over-claiming, if Attribution increased/decreased by 10%, the SROI would be 1.77 and 1.99.
- Drop-off: The interviews and the questionnaire responses indicated that although the LSEC Project was a one-time event, the stakeholders continued to use its outcomes on a daily basis, so it was uncertain whether there would be a significant decline. As a result, Drop-off was set to 0%. If Drop-off was set to 10% and 30%, the SROI would be 1.70 and 1.35.
- Displacement : According to the interviews and the questionnaire, no significant displacement was identified. If this 0% Displacement was changed to 10% and 30%, the SROI would be 1.69 and 1.32.
- Direct adjustments of SROI values: To ensure that the results were accurate and objective, 10% was added and subtracted from the SROI value after calculation, giving SROI values of 2.07 and 1.69.

Table 28 Sensitivity analysis

Items	Adjustment content	SROI after analysis
Financial proxy	The Career Experience Camp in the city to measure the results of the Preschool children's 'Increased learning effectiveness'. However, if we used the cost of off-campus teaching. (NT\$1,000/day)	1.93
Financial proxy	The Amusement Park tickets was used to measure the results of 'Achieving a happy mood' among Vivi staff. If we used one-day domestic tourism costs. (NT\$1,800)	2.01
Financial proxy	If we used the tuition fees for a basic interpersonal communication course. (NT\$10,000/term)	2.65

Items	Adjustment content	SROI after analysis
Quantity of outcomes	Preschool children change quantity increased by 20%	1.94
Quantity of outcomes	Preschool children change quantity decreased by 20%	1.84
The value of the input	Vivi Hair Salon were changed average salary in 2018 in the hairdressing industry (NT\$155 per hour), the rent for 2 hours (NT\$667), the costs of water and electricity (NT\$1,000) and the cost.	3.21
The value of the input	Kindergarten teachers invest time according to the minimum basic hourly salary in 2018 (NT\$140)	1.94
Attribution	added 10%	1.77
Attribution	subtracted 10%	1.99
Drop-off	After understanding, factor that has been set at 0% is adjusted to 10%	1.70
Drop-off	After understanding, factor that has been set at 0% is adjusted to 30%	1.35
Displacement	After understanding, factor that has been set at 0% is adjusted to 10%	1.69
Displacement	After understanding, factor that has been set at 0% is adjusted to 30%	1.32
SROI	added 10%	2.07
SROI	subtracted 10%	1.69

5.3 Verification result

In the stage 3 engagement process, we once again interviewed preschool children and Parents, staff and teachers, to verify and validate the above analysis results. The steps for engagement are as follows:

- Chain of events: We asked the stakeholders to validate the text of the chain of events and deduce whether the process conformed to their experience. The chain of events was then amended based on their opinions, to ensure that we accurately understood and described the occurrence process of the outcomes.
- Results calculation: We explained to the stakeholders the preliminary calculation results and the various steps of the impact map, in particular, the duration and financial proxies, and asked the stakeholders to rank the importance of the outcomes again to determine whether they were consistent with the final calculation. In the event of major inconsistencies, further inquiries were made to determine the reasons, and review whether the calculation results needed to be adjusted.
- Findings and suggestions: In the previous phases' engagement process, we proposed the findings and recommendations for project optimization based on the stakeholders' feedback conclusions and questionnaire results. During this engagement phase, we shared the findings and recommendations with the stakeholders and invited them to validate, modify or supplement the findings and recommendations, and we then included them in the conclusions of the report. At the same time, we also shared the conclusions with the project leader of the Vivi Hair Salon owner and provided a discussion regarding the underlying logic and methodology.

Principal engagement process adjustments are as follows:

- Staff: some staff members said that the results attributed to "improvement of interpersonal communication ability" and "improvement of teaching skills and experience" should be a little higher, mainly because the staff themselves are the first time to participate in the activities of professional experience, but have communication and teaching experience. Therefore, they have made other efforts on their own, in addition to this project, to achieve these results, so the contribution of this project should be slightly lower. Therefore, adjustments have been made based on the above feedback.
- Preschool children: We tested the level and change of the pre-school children's impression of the activity content through group games to verify the result duration. It is found that preschool children can not only remember the process and content of the project clearly but also make a specific description of the changes of the project, to verify the hypothesis that the duration of the project is one year.

At the same time, some parents were interviewed, especially the observation of preschool children, to verify the accuracy of the calculation results. After observing the behavior of preschool children, parents agree with the hypothesis of duration. Also, they pointed out the importance of "improving learning effect" and "improving interpersonal communication

ability" to these preschool children, their continuous use in life and irreplaceable. So based on their feedback, the drop-off is set to 0.

However, some parents pointed out "Achieving a happy mood" believed that the overall duration of the outcomes should be shorter; thus, based on this feedback, adjustments were made according to the mean result.

- Teachers: Most of the teacher's members did not express different opinions.

Stage 6 .Reporting, using and embedding in impact

6.1 Results Analysis

✧ Project Target Review

We verified the achievement of the project's targets through the stakeholder engagement conclusions. It was found that the project targets were mostly achieved, and the coverage level was quite complete. The targets and the corresponding engagement results are as follow :

Project Target	Target Review
(1) Improve preschool children's knowledge and experience of hairdressing industry Use experience learning education to let children experience and learn the work content of hairdressers, increase their common sense and communication ability in the process.	<ul style="list-style-type: none">♦ 69% of preschool children have increase in learning effectiveness♦ 51% of preschool children have improved interpersonal communication skills
(2) Provide different learning courses for staff The activity structure and thinking mode of experiential learning stimulate and enhance the learning participation and enthusiasm of employees, use the highly interactive process, break the barriers of interpersonal communication, and employees are also happy to share learning experience.	<ul style="list-style-type: none">♦ 68% of staff have Improved interpersonal communication skills♦ 60% of staff have Improvement of teaching skills and experience

In addition to referring to the target achievement situation of the Vivi Hair Salon, we also compared the expected outcomes and the final outcomes of the various stakeholders' previous surveys, to review whether the changes expected by the stakeholders actually occurred and whether there were outcomes beyond what was expected. The following are the most relevant

stakeholders of this project: Staff and preschool children will be discussed separately.

- Staff: Outcomes are in line with expectations. This activity is spontaneous, and no unexpected negative results are found.

Expected Outcomes	Actual Outcomes
<ul style="list-style-type: none">• Learning effectiveness	<ul style="list-style-type: none">• Increase in learning effectiveness
<ul style="list-style-type: none">• Interpersonal communication skills	<ul style="list-style-type: none">• Improved interpersonal communication skills

- Preschool children: Outcomes are in line with expectations; This activity is spontaneous, and no unexpected negative results are found.

Preschool children expected outcomes are summarized through the research literature, the preschool themselves, teachers and staff's objectives, which are generally consistent with the actual outcomes. No negative events expected by the staff (for example, the negative caused by setbacks in hairdressing learning activities, and accidental injuries from up and downstairs) show the professional level and attention to details of the staff.

Expected Outcomes	Actual Outcomes
<ul style="list-style-type: none">• Learning effectiveness	<ul style="list-style-type: none">• Increase in learning effectiveness
<ul style="list-style-type: none">• Interpersonal communication skills	<ul style="list-style-type: none">• Improved interpersonal communication skills

6.2 Reporting

SROI stresses the importance of sharing the reports with the stakeholders and other interested stakeholder groups. We analysed the following stakeholders:

1. Preschool children. The second main beneficiaries of this Project. Based on the interviews, we identified three results that were consistent with the social goals of the Project. As Kaohsiung has few professional learning activities in the hairdressing industry, the children were impressed by the role play method to improve learning efficiency.

2. Teachers. The participants of the Project. Based on one interview, we found that the teacher felt 'physically and mentally relaxed' during the activities, but this result was not the goal of the activities. The goal was to help the Preschool children complete the experiential learning activities. Therefore, the teachers' results only accounted for 6% of the total influence.
3. Vivi staff. The main beneficiaries of this Project. Based on the interviews and the questionnaire, we found that the employees also received many positive changes during their participation, which could be used in their relationships and lives with their friends, colleagues and customers.

✧ Outcome Comparison

(1) Value Comparison

- **Overall value:** Staff > Preschool children > Teachers

Stakeholder type	Outcomes	Social impact values	subtotal	%
Vivi Hair Salon staff	Achieving a happy mood	3,864.67	33,360.22	50%
	Improved communication skills	17,338.41		
	Improved teaching experience and skills	12,157.14		
Preschool children	Achieving a happy mood	5,798.24	29,607.57	44%
	Increased learning effectiveness	14,849.33		
	Improved social skills	8,960.00		
Teachers	Relaxed mind and body	3,780.00	3,780.00	6%
Total			66,748	100%

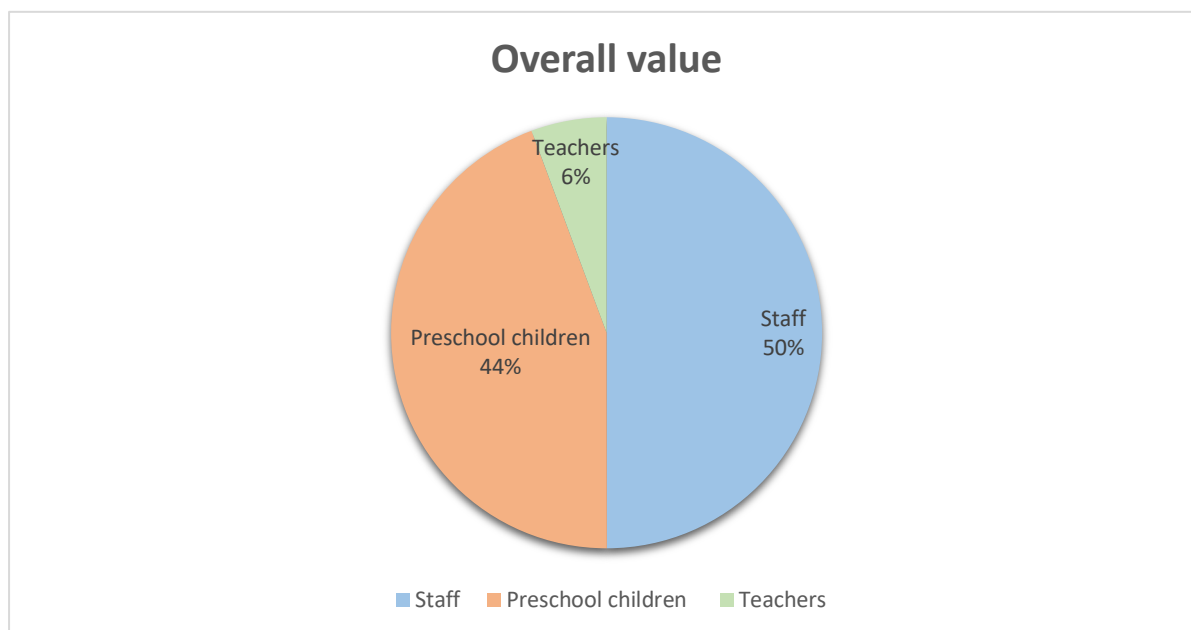


Figure: Sources of overall project outcomes

- **Per Capita Value:** Staff > Preschool children > Teachers

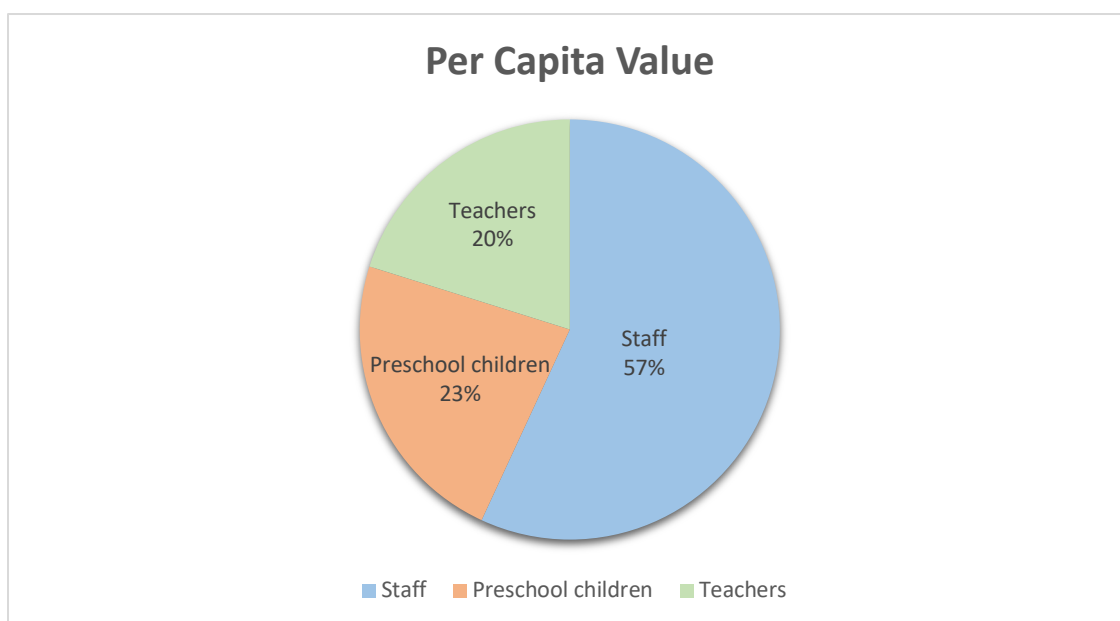


Figure: Sources of per Capita Value project outcomes

Description:

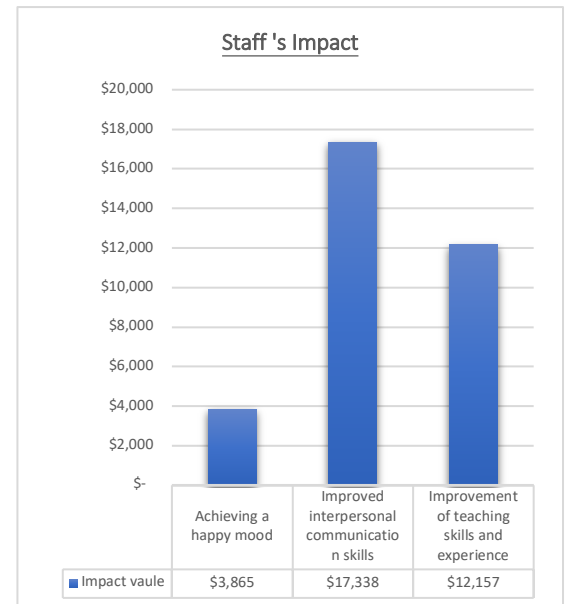
After a comprehensive comparison of the various stakeholders' outcome value, on an individual level, the main target beneficiaries of this project are staff, whether in overall value or per capita value. Secondly, when preschool children are compared to teachers, the

per capita value for preschool children is higher.

(2) Impacts Comparison

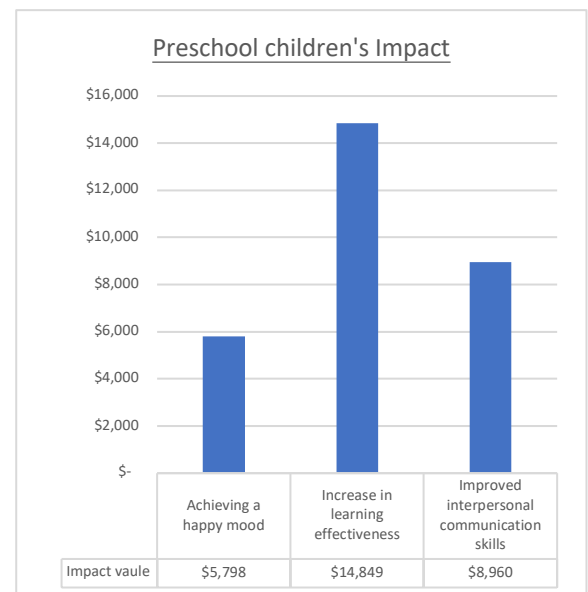
• Staff of Total Value Ranking:

- Improved interpersonal communication skills→ a high degree of importance (financial value), low replaceability(deadweight%).
- Improvement of teaching skills and experience→ high replaceability(deadweight%)
- Achieving a happy mood→ high proportion of occurrence (Outcome number), low degree of contribution (high attribution%), high replaceability(deadweight%)



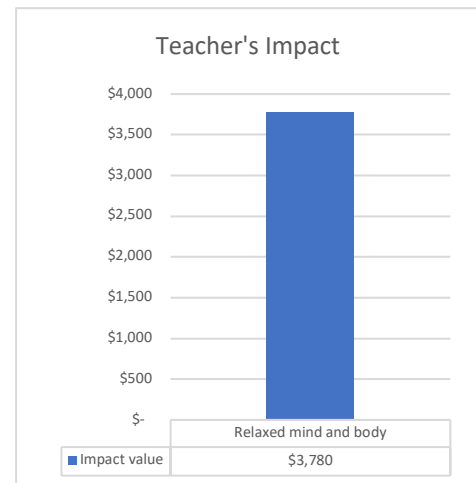
• Preschool children of Total Value Ranking:

- Increase in learning effectiveness→ high degree of importance (financial value), low replaceability(deadweight%)
- Improved interpersonal communication skills → high degree of contribution (low attribution%)
- Achieving a happy mood→ high proportion of occurrence (Outcome number), high drop-off rate



- **Teachers of Total Value Ranking:**

- Relaxed mind and body→ low replaceability(deadweight%), low degree of contribution (high attribution%)



6.3 Suggestions

Vivi was grateful to all participating stakeholders for their support and participation in the realisation of this Project. According to the SROI analysis, we offer the following suggestions:

1. This event was organised for the first time by Vivi on a Friday morning. As most mothers had to work and could not participate, we suggest changing the day of the event to a holiday or asking the mothers to take some time off.
2. There was not enough time to prepare the Project activities, thus some hardware was not adapted to the Preschool children's needs or preferences. We recommend that the lighting in the rinsing area be brighter and providing a hairdryer for the Preschool children, so that they can understand the shampooing process and the difficulty of parental care associated with this activity.
3. Although we improved the patience, communication skills and teaching skills of Vivi staff through this Project, we suggest organising related activities from time to time in the workplace and in life.
4. Children in the city have more resources than disadvantaged Preschool children in rural areas. Even if Preschool children who are not in an active city obtain relevant results, we recommend that the activities be organised in disadvantaged areas with a lack of resources. Working with disadvantaged Preschool children can maximise the creation of social value.

In this study, we selected the experience activities of Vivi Hair Salon's LSEC Project to make a predictive SROI report. The main reason is that researchers believe that similar activities have social value. In Taiwan, for example, Babyboss professional experience city is widely welcomed by parents and children. In international, for example, Kidzania has a stronghold in many countries and has a large number of participants. However, the researchers did not see relevant SROI reports in the past, However, there are few researches on social value related to professional experience activities in related references. Therefore, researchers want to take SROI research of Vivi Hair Salon's LSEC Project as the basis of other future surveys on the social value of similar professional experience activities and form the baseline of this type of activity survey, hoping to research SROI report for similar activities in the future As a reference. This study carefully investigates and completes this report following the six steps and seven principles mentioned in SROI guidelines, and the problems found in the research process have been described in the above recommendations.

Appendix 1 Questionnaire Outlines (Section)

1. Preschool children

A. Participation in the Project		
	Basic information	Grade, Gender, Age
1	When did you participate in the little shopkeeper experience camp Project? How long were you been involved?	
2	What did you do in the little shopkeeper experience camp Project?	
3	Who brought you to the little shopkeeper experience camp Project?	
4	Why did you want to participate in the little shopkeeper experience camp Project?	
B. Understanding the change		
1	Have you ever been to a hair salon before you participating in the little shopkeeper experience camp Project?	
	Were there changes in your behaviour or mood after participating in the little shopkeeper experience camp Project? (For example : feel happier, etc.)	
	Did Vivi Hair Salon's little shopkeeper experience camp Project have negative effects on you personally or on those around you?	
2	Deadweight	Do you think you would have experienced these changes if you had not participated in the little shopkeeper experience camp Project?
3	Attribution	Are there other ways to receive the same or similar resources and opportunities besides the little shopkeeper experience camp Project?
4	Duration	How long do you think these changes will last? Please tick one. <input type="checkbox"/> 1 year <input type="checkbox"/> 2 years <input type="checkbox"/> 3years <input type="checkbox"/> 4 years <input type="checkbox"/> Other, please specify:_____
7	Did the little shopkeeper experience camp Project have negative effects on you personally or those around you? (For example : Not very funny, Learning is difficult, Hairdressers are fierce, etc.)	
C. Confirming the Outcomes		
We asked the stakeholders the following questions to confirm each outcome.		
1	Outcomes	Did you experience the outcomes? Please tick one.

		<input type="checkbox"/> Yes <input type="checkbox"/> NO
2	Outcome Indicators	<p>(Using the outcome of "Increase in learning effectiveness" as an example.)</p> <p>Through on-site experience activities, learning about different workplace work makes me know more about hairdresser work. "</p> <p>How many of the above hairdresser's work content do your Preschool children know? Please tick one.</p> <p><input type="checkbox"/>1 item <input type="checkbox"/>2 items <input type="checkbox"/>3 items <input type="checkbox"/>4 items <input type="checkbox"/>5 items</p> <p><input type="checkbox"/>6 items <input type="checkbox"/>7 items <input type="checkbox"/>8 items <input type="checkbox"/>9 items <input type="checkbox"/>10 items</p>
6	Degree of Importance	Please rank the importance of these changes to the you. (1 being most important)
	Did the little shopkeeper experience camp Project have negative effects on you personally or those around you? (For example : Not very funny, Learning is difficult, Hairdressers are fierce, etc.)	

2. Parents

A. Participation in the Project (Preschool children)	
1	When did your preschool children participate in the little shopkeeper experience camp Project? How long were your preschool children been involved?
2	What did your preschool children do in the little shopkeeper experience camp Project?
3	Who brought your preschool children to the little shopkeeper experience camp Project?
4	Why did your preschool children want to participate in the little shopkeeper experience camp Project?
B. Understanding the change	
2	According to your observations, did your Preschool children experience changes (action, mood) or did they make such changes to those around them after participating in the little shopkeeper experience camp Project?

3	Duration	<p>According to your observations, how long did your Preschool children think these changes will last? Please tick one.</p> <p><input type="checkbox"/> 1 year <input type="checkbox"/> 2 years <input type="checkbox"/> 3years <input type="checkbox"/> 4 years</p> <p><input type="checkbox"/> Other, please specify: _____</p>																								
4	Deadweight	<p>According to your observations, Do you think your preschool children would have experienced these changes if your preschool children had not participated in the little shopkeeper experience camp Project?</p>																								
	Attribution	<p>According to your observations, are there other ways for your Preschool children to receive the same or similar resources or opportunities besides the little shopkeeper experience camp Project?</p>																								
6	Drop-off	<p>According to your observations, Will the changes become less obvious over time?</p> <table border="1" style="margin-left: auto; margin-right: auto;"> <tr> <td></td><td></td><td></td><td>✓</td><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td></tr> <tr> <td>0</td><td>10</td><td>20</td><td>30</td><td>40</td><td>50</td><td>60</td><td>70</td><td>80</td><td>90</td><td>100</td><td>%</td></tr> </table>				✓									0	10	20	30	40	50	60	70	80	90	100	%
			✓																							
0	10	20	30	40	50	60	70	80	90	100	%															
<p>According to your observations, did the little shopkeeper experience camp Project have negative effects on your Preschool children and you or those around them?</p>																										
<p>C. Confirming the Outcomes</p>																										
<p>We asked the parents the following questions to confirm each outcome for the Preschool children.</p>																										
1	Outcomes	<p>According to your observations, did your Preschool children experience the outcomes? Please tick one.</p> <p><input type="checkbox"/> Yes <input type="checkbox"/> NO</p>																								

2	Outcome Indicators	<p>(Using the outcome of "Increase in learning effectiveness" as an example.)</p> <p>Through on-site experience activities, learning about different workplace work makes me know more about hairdresser work. " How many of the above hairdresser's work content do your Preschool children know? Please tick one.</p> <p> <input type="checkbox"/>1 item <input type="checkbox"/>2 items <input type="checkbox"/>3 items <input type="checkbox"/>4 items <input type="checkbox"/>5 items <input type="checkbox"/>6 items <input type="checkbox"/>7 items <input type="checkbox"/>8 items <input type="checkbox"/>9 items <input type="checkbox"/>10 items </p>
3	Deadweight	<p>Without the little shopkeeper experience camp Project, what were the chances of your Preschool children experiencing these outcomes? Please tick one. Please tick one</p> <p> <input type="checkbox"/> <input type="checkbox"/> <input type="checkbox"/> <input checked="" type="checkbox"/> <input type="checkbox"/> <input type="checkbox"/> <input type="checkbox"/> <input type="checkbox"/> <input type="checkbox"/> <input type="checkbox"/> <input type="checkbox"/> </p> <p>0 10 20 30 40 50 60 70 80 90 100 %</p>
4	Attribution	<p>As other reasons may have contributed to the outcomes, to what extent do your Preschool children think these changes were directly related to the little shopkeeper experience camp Project? Please tick one.</p> <p> <input type="checkbox"/> <input type="checkbox"/> <input type="checkbox"/> <input checked="" type="checkbox"/> <input type="checkbox"/> <input type="checkbox"/> <input type="checkbox"/> <input type="checkbox"/> <input type="checkbox"/> <input type="checkbox"/> <input type="checkbox"/> </p> <p>0 10 20 30 40 50 60 70 80 90 100 %</p>
5	Drop-off	<p>Will the changes become less obvious over time? Please tick one</p> <p> <input type="checkbox"/> <input type="checkbox"/> <input type="checkbox"/> <input checked="" type="checkbox"/> <input type="checkbox"/> <input type="checkbox"/> <input type="checkbox"/> <input type="checkbox"/> <input type="checkbox"/> <input type="checkbox"/> <input type="checkbox"/> </p> <p>0 10 20 30 40 50 60 70 80 90 100 %</p>
6	Degree of Importance	<p>Please rank the importance of these changes to the preschool children/you. (1 being most important)</p>
7	Pricing	<p>(Using the outcome of "Increase in learning effectiveness" as an example)</p> <p>There are many methods for learning efficiency (such as styling hair designer summer camp, Professional role-playing, field trip), how much of resources do you think would need to be spent on each preschool children ,</p>

		<p>in order to achieve the "Increase in learning effectiveness" effect achieved by the little shopkeeper experience camp Project ?</p> <p><input type="checkbox"/> Professional experience one day ticket (around NT\$900/year)</p> <p><input type="checkbox"/> One day of the field trip (around NT\$1000/year)</p> <p><input type="checkbox"/> Styling hair designer summer camp (around NT\$2500/year)</p> <p><input type="checkbox"/> Others, please specify the amount: _____</p>
--	--	--

3. Vivi Hair Salon Staff

A. Participation in the Project																								
1	Basic information	Age, gender, time in the hair salon group, time spent learning to hairdressing, teaching experience																						
2	When did you participate in the little shopkeeper experience camp Project?																							
3	What did you do in the little shopkeeper experience camp Project?																							
4	Why did you want to participate in the little shopkeeper experience camp Project? Have you also participated in other similar projects or activities?																							
B. Understanding the changes																								
1	Did you experience changes (action, mood) personally or did you make such changes to people around you after participating in the little shopkeeper experience camp Project?																							
2	Deadweight	<p>Do you think you would have experienced these changes if you had not participated in the little shopkeeper experience camp Project? Please tick one</p> <table border="1" style="width: 100%; text-align: center;"> <tr> <td><input type="checkbox"/></td> <td><input type="checkbox"/></td> <td><input type="checkbox"/></td> <td><input checked="" type="checkbox"/></td> <td><input type="checkbox"/></td> <td><input type="checkbox"/></td> <td><input type="checkbox"/></td> <td><input type="checkbox"/></td> <td><input type="checkbox"/></td> <td><input type="checkbox"/></td> <td><input type="checkbox"/></td> </tr> <tr> <td>0</td> <td>10</td> <td>20</td> <td>30</td> <td>40</td> <td>50</td> <td>60</td> <td>70</td> <td>80</td> <td>90</td> <td>100 %</td> </tr> </table>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	0	10	20	30	40	50	60	70	80	90	100 %
<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>														
0	10	20	30	40	50	60	70	80	90	100 %														
3	Attribution	<p>Are there other ways to receive the same or similar resources and opportunities besides the little shopkeeper experience camp Project? Please tick one</p> <table border="1" style="width: 100%; text-align: center;"> <tr> <td><input type="checkbox"/></td> <td><input type="checkbox"/></td> <td><input type="checkbox"/></td> <td><input checked="" type="checkbox"/></td> <td><input type="checkbox"/></td> <td><input type="checkbox"/></td> <td><input type="checkbox"/></td> <td><input type="checkbox"/></td> <td><input type="checkbox"/></td> <td><input type="checkbox"/></td> <td><input type="checkbox"/></td> </tr> <tr> <td>0</td> <td>10</td> <td>20</td> <td>30</td> <td>40</td> <td>50</td> <td>60</td> <td>70</td> <td>80</td> <td>90</td> <td>100 %</td> </tr> </table>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	0	10	20	30	40	50	60	70	80	90	100 %
<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>														
0	10	20	30	40	50	60	70	80	90	100 %														
4	Duration	How long do you think these changes will last? Please tick one.																						

		<input type="checkbox"/> 1 year <input type="checkbox"/> 2 years <input type="checkbox"/> 3years <input type="checkbox"/> 4 years <input type="checkbox"/> Other ,please specify:_____																								
5	Drop-Off	Will the changes become less obvious over time? Please tick one. <table border="1"> <tr> <td></td><td></td><td></td><td>✓</td><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td> </tr> <tr> <td>0</td><td>10</td><td>20</td><td>30</td><td>40</td><td>50</td><td>60</td><td>70</td><td>80</td><td>90</td><td>100</td><td>%</td> </tr> </table>				✓									0	10	20	30	40	50	60	70	80	90	100	%
			✓																							
0	10	20	30	40	50	60	70	80	90	100	%															
6	Did the little shopkeeper experience camp Project have negative effects on you personally or those around you? (ex: children noise)																									
C. Confirming the Outcomes																										
We asked the stakeholders the following questions to confirm each outcome.																										
1	Outcomes	(statement of outcome) Do you agree with the outcome statement above? Please tick one. <input type="checkbox"/> Yes <input type="checkbox"/> NO																								
2	Outcomes Indicators	Using the outcome of “Improved interpersonal communication skills” as an example) Due to the little shopkeeper experience camp Project, I had the opportunity to meet the preschool children of Ying-ming Kindergarten and established relationships with them. Although they are sometimes distracted or unable to understand, they are very cute. I am very happy with them. In these two hours, I communicate with them in a kind, patient and understandable language, which makes me learn to communicate with preschool children. What is the level of significance of the changes described above? Please tick one (0 is not significant,100% is very significant) <table border="1"> <tr> <td></td><td></td><td></td><td>✓</td><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td> </tr> <tr> <td>0</td><td>10</td><td>20</td><td>30</td><td>40</td><td>50</td><td>60</td><td>70</td><td>80</td><td>90</td><td>100</td><td>%</td> </tr> </table>				✓									0	10	20	30	40	50	60	70	80	90	100	%
			✓																							
0	10	20	30	40	50	60	70	80	90	100	%															
3	Deadweight	Without the little shopkeeper experience camp Project, what were the chances of your Preschool children experiencing the outcomes? Please tick one <table border="1"> <tr> <td></td><td></td><td></td><td>✓</td><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td> </tr> </table>				✓																				
			✓																							

		0 10 20 30 40 50 60 70 80 90 100 %																								
4	Attribution	<p>As other reasons may have contributed to the outcomes, to what extent do you think these changes were directly related to the little shopkeeper experience camp Project? Please tick one.</p> <table border="1"> <tr> <td></td><td></td><td></td><td>✓</td><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td> </tr> <tr> <td>0</td><td>10</td><td>20</td><td>30</td><td>40</td><td>50</td><td>60</td><td>70</td><td>80</td><td>90</td><td>100</td><td>%</td> </tr> </table>				✓									0	10	20	30	40	50	60	70	80	90	100	%
			✓																							
0	10	20	30	40	50	60	70	80	90	100	%															
5	Duration	<p>How long do you think these changes will last? Please tick one.</p> <p><input type="checkbox"/> 1 year <input type="checkbox"/> 2 years <input type="checkbox"/> 3 years <input type="checkbox"/> 4 years</p> <p><input type="checkbox"/> Other ,please specify: _____</p>																								
6	Drop-Off	<p>Will the changes become less obvious over time? Please tick one.</p> <table border="1"> <tr> <td></td><td></td><td></td><td>✓</td><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td> </tr> <tr> <td>0</td><td>10</td><td>20</td><td>30</td><td>40</td><td>50</td><td>60</td><td>70</td><td>80</td><td>90</td><td>100</td><td>%</td> </tr> </table>				✓									0	10	20	30	40	50	60	70	80	90	100	%
			✓																							
0	10	20	30	40	50	60	70	80	90	100	%															
7	Did the little shopkeeper experience camp Project have negative effects on you personally or those around you? (ex: I don't like children)																									
8	Degree of Importance	Please rank the importance of these changes to you. (1 being most important)																								
9	Pricing	<p>(Using the outcome of “Improved interpersonal communication skills” as an example)</p> <p>There are many ways to Improved interpersonal communication skills (e.g.: Buy books, training courses). Which of the ways below do you think would allow you to gain the same level of “Improved interpersonal communication skills” as that of little shopkeeper experience camp Project? Please tick one</p> <p><input type="checkbox"/> Buy books (NT\$600/year)</p> <p><input type="checkbox"/> Career Planning and Interpersonal Relationships sessions (around NT\$2,900/year)</p> <p><input type="checkbox"/> Professional communication eloquence training course (around NT\$7,800/year)</p> <p><input type="checkbox"/> Interpersonal communication course (around NT\$10,000/year)</p>																								

4. Teachers

A. Participation in the Project																								
1	Basic information	Age, gender, time in the kindergarten group, time spent learning to preschool children, teaching experience																						
2	When did you participate in the little shopkeeper experience camp Project?																							
3	What did you do in the little shopkeeper experience camp Project?																							
4	Why did you want to participate in the little shopkeeper experience camp Project? Have you also participated in other similar projects or activities?																							
B. Understanding the changes																								
1	Did you experience changes (action, mood) personally or did you make such changes to people around you after participating in the little shopkeeper experience camp Project?																							
2	Deadweight	<p>Do you think you would have experienced these changes if you had not participated in the little shopkeeper experience camp Project? Please tick one</p> <table border="1"> <tr> <td><input type="checkbox"/></td> <td><input type="checkbox"/></td> <td><input type="checkbox"/></td> <td><input checked="" type="checkbox"/></td> <td><input type="checkbox"/></td> <td><input type="checkbox"/></td> <td><input type="checkbox"/></td> <td><input type="checkbox"/></td> <td><input type="checkbox"/></td> <td><input type="checkbox"/></td> <td><input type="checkbox"/></td> </tr> <tr> <td>0</td> <td>10</td> <td>20</td> <td>30</td> <td>40</td> <td>50</td> <td>60</td> <td>70</td> <td>80</td> <td>90</td> <td>100 %</td> </tr> </table>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	0	10	20	30	40	50	60	70	80	90	100 %
<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>														
0	10	20	30	40	50	60	70	80	90	100 %														
3	Attribution	<p>Are there other ways to receive the same or similar resources and opportunities besides the little shopkeeper experience camp Project? Please tick one</p> <table border="1"> <tr> <td><input type="checkbox"/></td> <td><input type="checkbox"/></td> <td><input type="checkbox"/></td> <td><input checked="" type="checkbox"/></td> <td><input type="checkbox"/></td> <td><input type="checkbox"/></td> <td><input type="checkbox"/></td> <td><input type="checkbox"/></td> <td><input type="checkbox"/></td> <td><input type="checkbox"/></td> <td><input type="checkbox"/></td> </tr> <tr> <td>0</td> <td>10</td> <td>20</td> <td>30</td> <td>40</td> <td>50</td> <td>60</td> <td>70</td> <td>80</td> <td>90</td> <td>100 %</td> </tr> </table>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	0	10	20	30	40	50	60	70	80	90	100 %
<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>														
0	10	20	30	40	50	60	70	80	90	100 %														
4	Duration	<p>How long do you think these changes will last? Please tick one.</p> <p><input type="checkbox"/> 1 year <input type="checkbox"/> 2 years <input type="checkbox"/> 3years <input type="checkbox"/> 4 years <input type="checkbox"/></p> <p>Other ,please specify: _____</p>																						
5	Drop-Off	<p>Will the changes become less obvious over time? Please tick one.</p> <table border="1"> <tr> <td><input type="checkbox"/></td> <td><input type="checkbox"/></td> <td><input type="checkbox"/></td> <td><input checked="" type="checkbox"/></td> <td><input type="checkbox"/></td> <td><input type="checkbox"/></td> <td><input type="checkbox"/></td> <td><input type="checkbox"/></td> <td><input type="checkbox"/></td> <td><input type="checkbox"/></td> <td><input type="checkbox"/></td> </tr> <tr> <td>0</td> <td>10</td> <td>20</td> <td>30</td> <td>40</td> <td>50</td> <td>60</td> <td>70</td> <td>80</td> <td>90</td> <td>100 %</td> </tr> </table>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	0	10	20	30	40	50	60	70	80	90	100 %
<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>														
0	10	20	30	40	50	60	70	80	90	100 %														

6	Did the little shopkeeper experience camp Project have negative effects on you personally or those around you? (ex: children noise)																									
C. Confirming the Outcomes																										
We asked the stakeholders the following questions to confirm each outcome.																										
1	Outcomes	<p>(statement of outcome)</p> <p>Do you agree with the outcome statement above? Please tick one.</p> <p><input type="checkbox"/>Yes <input type="checkbox"/>NO</p>																								
2	Outcomes Indicators	<p>Using the outcome of “Relaxed mind and body” as an example)</p> <p>Due to the little shopkeeper experience camp Project, I had the opportunity to meet the hairdresser of the Vivi Hair Salon. Although we are only here to help preschool children complete this activity, they are very kind, patient, service attitude and shampoo technology are very good, which makes my whole process of being served very comfortable.</p> <p>What is the level of significance of the changes described above? Please tick one (0 is not significant,100% is very significant)</p> <table border="1" style="width: 100%; text-align: center;"> <tr> <td></td><td></td><td></td><td>✓</td><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td> </tr> <tr> <td>0</td><td>10</td><td>20</td><td>30</td><td>40</td><td>50</td><td>60</td><td>70</td><td>80</td><td>90</td><td>100</td><td>%</td> </tr> </table>				✓									0	10	20	30	40	50	60	70	80	90	100	%
			✓																							
0	10	20	30	40	50	60	70	80	90	100	%															
3	Deadweight	<p>Without the little shopkeeper experience camp Project, what were the chances of you experiencing the outcomes? Please tick one</p> <table border="1" style="width: 100%; text-align: center;"> <tr> <td></td><td></td><td></td><td>✓</td><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td> </tr> <tr> <td>0</td><td>10</td><td>20</td><td>30</td><td>40</td><td>50</td><td>60</td><td>70</td><td>80</td><td>90</td><td>100</td><td>%</td> </tr> </table>				✓									0	10	20	30	40	50	60	70	80	90	100	%
			✓																							
0	10	20	30	40	50	60	70	80	90	100	%															
4	Attribution	<p>As other reasons may have contributed to the outcomes, to what extent do you think these changes were directly related to the little shopkeeper experience camp Project? Please tick one.</p> <table border="1" style="width: 100%; text-align: center;"> <tr> <td></td><td></td><td></td><td>✓</td><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td> </tr> </table>				✓																				
			✓																							

		0 10 20 30 40 50 60 70 80 90 100 %																						
5	Duration	<p>How long do you think these changes will last? Please tick one.</p> <p><input type="checkbox"/> 1 year <input type="checkbox"/> 2 years <input type="checkbox"/> 3years <input type="checkbox"/> 4 years</p> <p><input type="checkbox"/> Other ,please specify: _____</p>																						
6	Drop-Off	<p>Will the changes become less obvious over time? Please tick one.</p> <table border="1" style="width: 100%; text-align: center;"> <tr> <td><input type="checkbox"/></td> <td><input type="checkbox"/></td> <td><input type="checkbox"/></td> <td><input checked="" type="checkbox"/></td> <td><input type="checkbox"/></td> <td><input type="checkbox"/></td> <td><input type="checkbox"/></td> <td><input type="checkbox"/></td> <td><input type="checkbox"/></td> <td><input type="checkbox"/></td> <td><input type="checkbox"/></td> </tr> <tr> <td>0</td> <td>10</td> <td>20</td> <td>30</td> <td>40</td> <td>50</td> <td>60</td> <td>70</td> <td>80</td> <td>90</td> <td>100 %</td> </tr> </table>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	0	10	20	30	40	50	60	70	80	90	100 %
<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>														
0	10	20	30	40	50	60	70	80	90	100 %														
7	Did the little shopkeeper experience camp Project have negative effects on you personally or those around you? (ex: Bad service attitude of hairdressers)																							
8	Degree of Importance	Please rank the importance of these changes to you. (1 being most important)																						
9	Pricing	<p>(Using the outcome of "Relaxed mind and body" as an example)</p> <p>There are many methods for physical relaxation (such as watching movies, wash your hair in hair salon or spa),</p> <p>Which of the ways below do you think would allow you to gain the same level of “Relaxed mind and body” as that of the little shopkeeper experience camp Project?</p> <p><input type="checkbox"/> Massage and shampoo (around NT\$320/year)</p> <p><input type="checkbox"/> Massage and shampoo with essential oils (around NT\$700/year)</p> <p><input type="checkbox"/> Massage or physiotherapy packages (around NT\$1400/year)</p> <p><input type="checkbox"/> Others, please specify the amount: _____</p>																						

Appendix 2 Stakeholder Engagement

Stakeholders	Total Population	Stage 1 Preliminary survey (Interviews)	Stage 2 (No. of interviewees)	Stage 3 (Number of questionnaires)	Stage 4 (No. of interviewees)
Staff	25	24	2	14	14
Preschool children	55	50	2	28	28
Teachers	8	8	1	6	6

- (1) We found out it's difficult for Preschool children to fill in the questionnaires, so we invite parents to assist in the Preliminary survey, questionnaire and verification results.
- (2) Most of the questionnaires' questions were open-ended, except for percentage-type questions since the option had already covered all the possibilities. We didn't -made all the questions open-ended since we found out it might confuse the interviewees, so instead, we asked the open-ended questions in the interview and verification stage to make sure we include all the comments and situations.

Appendix 3. Impact Map

Stage 1		Stage 2			Stage 3										Stage 4					
Who and how many?		At what cost?			What changes?	How long?	How much?				How valuable?				How much caused by the activity?				Still material?	
Stakeholders		Inputs		Outputs	Outcomes	Evidence					Value (options)				Deadweight %	Displacement %	Attribution %	Drop off %	Impact (in current year)	
					Description	Duration of outcomes	Indicator and source	Quantity How much change per person?			Ranking	Weighting	Financial Proxy	Value						
Who do we have an effect on?	How many in group?	What will/did they invest and how much (money, time)?	Financial value (for the total population for the accounting period)	Summary of activity in numbers	How would you describe the changes that result from activities after involving your stakeholders?	How long should we measure the change for / how long are we accountable?	How would you measure it?	Number of people	Percentage of changes	Outcomes start	By stakeholder	How much more important than the least important? Or scale, e.g. 1 to 10	What proxy would you use to value the change?	What is the value of the proxy for the change per person?	What will happen/what would have happened without the activity?	What activity would/did you displace?	Who else contributed to the change?	Does the outcome drop off in future years?	Number of people (quantity) times value, less deadweight, displacement and attribution	
Who has an effect on us?						Where would/did you get the data from?	Does it start in period of activity (1) or in period after (2)			Lowest = 1	Where would/did you get the data?									
Vivi Hair Salon staff	25	Time	1,556	Little shopkeeper experience camp	Achieving a happy mood	1 Years	Questionnaire for Vivi's staff	25	100%	1			One-day ticket for the Amusement Park http://www.edathemepark.com.tw/Website/info_Price.aspx	899.00	75%	0%	27%	0%	3,864.67	
					Improved interpersonal communication skills	1 Years		17	68%	2		Career Planning and Interpersonal Relationships sessions https://www.hr.org.tw/class2_2.asp?ctype=3&autono=571	2,900.00	59%	0%	43%	0%	17,338.41		
					Improvement of teaching skills and experience	1 Years		15	60%	2		Lecturer's teaching skills training sessions https://www.beclass.com/default.php?name=ShowList&file=regist&rgstid=213ee7f5b18f6d426270&contact_board=true	5,250.00	75%	0%	47%	0%	12,157.14		
Preschool children	55	Time	0	Little shopkeeper experience camp	Achieving a happy mood	1 Years	Questionnaire for Preschool children and parent	51	93%	2			One-day ticket for the Yukids Island in Kaohsiung http://www.yukids.com.tw/cons/ume/index/module/bld	380.00	48%	0%	20%	30%	5,798.24	
					Increase in learning effectiveness	1 Years		38	69%	1		Career experience camp https://www.babyboss.tw/ticket.s.aspx?cid=2013120003	900.00	38%	0%	30%	0%	14,849.33		
					Improved interpersonal communication skills	1 Years		28	51%	2		Parent-child restaurant meal price https://www.facebook.com/kisdf/unland/photos/a.1690365154405090/1803833919724879/?type=3&theater	800.00	40%	0%	33%	0%	8,960.00		
Teachers	8	Time	3,600		Relaxed mind and body	1 Years	Questionnaire for Teachers	6	75%	1			Massage and shampoo with essential oils https://www.vivisalon.com.tw/menu.html	700.00	10%	0%	0%	0%	3,780.00	
YMCA Yingming Kindergarten	1	Money	5,394																0.00	
Vivi Hair Salon owner	1	Time and Money	24,899																0.00	
Total Inputs			35,449																	
																		Total Present Value		66,747.79
																		Social Return		1.88

Appendix 4 Reference :

1. Association for Experiential Education (1995). AEE definition of experiential education. *The AEE Horizon*,15(1),21.
2. Kolb, D. (1984). *Experience learning: Experience as the source of learning and development*. New York: Pretice-Hall
3. Yi-Sian Wong(2017) Discussing Corporate Children's Camp from Corporate Social Responsibility. *Quarterly Journal of science, technology and human education*, 3(3), 65-81
4. Kung-cinng Yeh(2001) The planning and implementing process of early childhood outdoor learning: A case study. *Research Literature*
5. Zhao-Min Wang (2015) Discussion on the Educational Function of Elementary School Students Outdoor Education. *Research Literature*
6. Qing-shan Wu (2003) The concept and strategy of experiential learning. *Journal of Teachers universe* 127,14-22.
7. Cai-xin,Lin(2014) The Practical Experience of Experiential Education on the Training of Preschool Teams.
8. Hui-ying Wang(2016) Future Family flip classroom learning mode> Bring children to the outdoors, knowledge will be close to life..
9. Qi Ling Huang(2018) Theory and benefit: four benefits and 10 learning outcomes of outdoor education.
10. SIOU-CHUN, LIN(2017) The study of the relationships among Tainan City public preschool teachers ‘opinions on teaching effectiveness ,teaching plan requirements and factors of considerations in field trips.
11. KO-CHIN, CHAO (2017) Study of Relationship Between Personality of Early Childhood Teachers and Educational Field Trips Base on Preschools in City of Tai Chung.
12. Ching-Ling Lee(2011) Study on the Educational Training Courses for Hairstyling Professionals. *Research Literature*
13. Jiann-wen Huang / Ya-chun Yang / Rui-rong Zhou(2014).Job Stress of Hairdressing Industry (I) - Qualitative Research on Discussing Hair Stylist's Job Stress.
14. Lin-chun Liao (2016) The Study of Hairdressers’ Personality Traits, Happiness Index and Job Satisfaction
15. Diener, E. (1984). Subjective well-being. *Psychological Bulletin*, 95(3), 542-575.

16. Ju-Chan Wu, Chien-Wen Chen, Shu-Mei Lee (2019) Empirical Study of Learning Effectiveness on Flipped Classroom with Activity Theory
17. Chih-Mou, Hsieh (2003) Alternative learning style experience education, Journal of teachers' world, 127, 6-13
18. Hsiao-Ting Lu(2012) The Evaluation of Work Ability and Quality of Life for the Employees in Hairdressing Industry – Case Study on Saloons in Taichung City.
19. Min-Jung Liao(2009) Exploration of Competitive Advantage and Critical Success Factors for Taiwanese Beauty Saloon- As a Sample in Taoyuan.
20. Hsiao-Ping Chen(2013) Experiential Education in the Current Status and Direction for Future Development of Corporate Training.