

Guest editorial: Challenges and limitations of social impact measurement in *social and solidarity economy*

The idea for this Special Issue, “Challenges and limitations of social impact measurement in the social and solidarity economy,” originated from a conversation among the editors following a workshop co-chaired by Andrea Bassi and Marek Ćwiklicki at the 9th EMES International Research Conference on Social Enterprise, “Act locally, change globally: social enterprises and cooperatives for more resilient economies and societies,” held in Frankfurt from 11–14 September 2024. The workshop, “Challenges and limitations of social impact measurement,” was well-attended. After the panel presentations, many questions arose from the audience, demonstrating that the topic was timely and of great interest to both the scientific community and practitioners. The call for papers was open from mid-August 2023 to March 2024, and we received around 20 submissions, all of which underwent a rigorous double-blind review process.

Several challenges are associated with measuring the social impact of social enterprises, including the complexity of social issues, the lack of standardised metrics and considerations of long-term impact, attribution and cost. Although various methods and frameworks are available, each has its limitations, and it can be difficult to determine which approach is most appropriate for a particular social enterprise or issue. Social enterprises themselves also face limitations in measuring social impact, such as subjectivity, lack of comparability, difficulty capturing long-term outcomes and resource constraints. This Special Issue focuses on these challenges and limitations, aiming to advance relevant methodologies and epistemologies while offering insights and recommendations for improving the accuracy and validity of social impact measurement. Ultimately, these insights could lead to better decision-making, more effective social enterprises and greater social and environmental impact.

Ebrahim and Kasturi Rangan (2014) propose differentiating between long- and short-term measurement, depending on an organisation’s mission. This contingency approach introduces variability, but key issues – such as the causality of interventions and control over results – still need to be considered. Bassi (2012) questions whether there is a distinctive characteristic of non-profit organisations compared to for-profit organisations, for which performance measures are already well recognised. He argues that measuring the social added value requires multidimensional approach (Bassi and Vincenti, 2015). We have observed growing expectations to measure impact as organisations offering socially or environmentally oriented financial products attempt to create new markets (Espeland and Stevens, 2008). This pressure transfers concepts typical of the financial world to other domains. Even non-profit organisations, especially social enterprises, have not been immune to this “epidemic” of measurement, standardization and quantification of the effects of their activities (Salathé-Beaulieu, 2019). Nevertheless, the push for standardisation introduces challenges (Scheck, 2021), as it frequently overlooks the distinct contexts and aims of various organisations (Ruff, 2023). This can lead to the enforcement of inflexible frameworks that do not align with the subtle nature of their activities. Furthermore, the financialisation of the social sector increases the possibility of “mission drift” (Cornforth,



2014), where organisations focus on investor-driven, financially quantifiable projects at the expense of their main missions.

This Special Issue addresses the ontological and epistemological issues related to the social impact measurement of social ventures. It aims to fill existing gaps in our understanding and theoretical approaches to the social impact of social enterprises. We, therefore, welcomed empirical and conceptual papers on this topic, which might address (but need not be limited to) issues such as the following:

- Good practices for implementing social impact measurement in social enterprises, offering insights into effective methodologies and strategies.
- The role of intervention narratives in guiding the measurement of social impact, emphasizing the importance of storytelling in framing outcomes.
- The influence of market and policy dynamics on the practice of social impact measurement and how external environments shape assessment frameworks.
- Diverse stakeholder perspectives on assessing social value, as highlighted by [Clifford *et al.* \(2013\)](#) to better understand the complexities of value creation.
- The unintended consequences of scaling social impact within social enterprises and social entrepreneurship, drawing on insights such as those from [Islam \(2020\)](#).
- The limitations and barriers of widely-used methodologies like Social Return on Investment (SROI), as well as challenges identified by [Moroń and Klimowicz \(2021\)](#).
- Strategies for overcoming barriers to methodologies like SROI, building on contributions from researchers such as [Nielsen *et al.* \(2021\)](#).

We selected papers that showcase different approaches to social impact measurement. The contributions span the micro level (i.e. company or organisational), the meso level (industry or regional perspective) and the macro level (general context). They also represent diverse cultural and institutional settings as well as an array of research methodologies. Together, these papers cover a broad range of topics and enrich the discussion of “Challenges and limitations of social impact measurement in the social and solidarity economy”.

Nine papers were ultimately chosen to offer the widest possible perspective, based on several criteria: theoretical versus empirical approaches, quantitative versus qualitative methods, types of measurement tools, geographical area (North/South) and different scientific disciplines. This selection enables us to present material ranging from a macro to a micro level, progressing from more general (theoretical) to more specific (empirical) analyses. Our aim was to provide readers with an up-to-date view of the scientific debate on social impact measurement within social and solidarity entities (enterprises, associations, foundations, etc.). We invite you to embark on a journey that unfolds across three main legs.

The first leg refers to identity and methodological tensions. Two papers – “Unveiling impact measurement: navigating the evolving landscape in France” and “Beyond formality: a bricolage model to navigate between conflicting considerations in social impact assessments” – highlight the implications and risks (including isomorphism) that SSEOs face when they adopt social impact measurement (SIM) tools not tailored to their specific nature, values and operational modalities. First, [Trasciani and Petrella \(2024\)](#) investigate the adoption of SIM in French SSEOs, illustrating the shift from traditional social utility approaches to impact-driven models. They discuss the methodological challenges and risks of identity loss associated with standardised models, emphasising the need for diversified evaluation methods to safeguard the unique identities of SSEOs and encourage innovation. Second, [Helleputte and Périlleux \(2025\)](#) explore the tension between formal, evidence-based social impact assessment

methodologies and more informal *bricolage* approaches in social enterprises. They propose a formally driven *bricolage* model that balances feasibility, efficiency, ethics, legitimacy and organizational goals. Their study underscores the importance of multidimensional, participatory and adaptive methods for managing conflicting considerations.

The second cluster creates five articles offer case studies that illustrate how SSEOs apply SIM tools in different contexts. First, [Giorbelidze \(2025\)](#) analyses the challenges and intricacies of implementing the SROI methodology across various sectors. Focusing on Georgia, she examines unique obstacles and strategies through case studies and stakeholder interviews, ultimately proposing refinements to standardise social impact assessments. Second, [Guzmán et al. \(2025\)](#) investigate the implementation of the Social Balance Sheet by the Spanish Social and Solidarity Network. They demonstrate how this tool aligns with social and solidarity principles to foster self-evaluation, cooperation and the dissemination of best practices, drawing on qualitative research with key network managers and member organizations. Next, [De Bell and Bakker \(2025\)](#) address the dynamics of collaborations between social enterprises and for-profit businesses to scale social impact. They propose a framework to guide strategic alliances, focusing on creating inclusive job opportunities through cross-sector collaborations and highlighting challenges related to trust and commitment. Finally, [Akwetey et al. \(2025\)](#) identify essential practices for effective, minimally burdensome impact measurement in social purpose organisations. Using confirmatory factor analysis, they develop a validated assessment tool intended to improve both the utility and the efficiency of impact measurement practices.

Third leg explores unintended consequences and technological frontiers. The final two papers broaden the discussion by considering the “dark side” of impact measurement and the potential of emerging artificial intelligence (AI) technologies. [Golbspan Lutz et al. \(2025\)](#) present the unintended negative consequences of impact measurement in social enterprises. Using grounded theory, they reveal how these practices can lead to mission drift ([Cornforth, 2014](#)) and threaten long-term sustainability, particularly in non-Western contexts. The authors propose a conceptual model that illustrates the pressures and challenges impact assessments impose on organisations’ social missions. [Abad-Itoiz et al. \(2025\)](#) examine how AI can potentially revolutionise social impact measurement, specifically addressing the challenges of SROI. They detail how AI could enhance both accuracy and ethical considerations in social impact assessments, advocating for the integration of generative AI technologies. This approach aims to refine existing methodologies and bridge gaps between academic research and technological developments.

The reasoning we advance in this Special Issue follows an “elliptical trajectory”, returning the reader to the starting point while, we hope, offering deeper insights and stimulating further debate. Taken together, these contributions demonstrate the complexity and richness of social impact measurement in the social and solidarity economy and point towards promising avenues for both theoretical and practical advancement.

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