

Measuring What Matters - or What Can Be Measured? Social Impact as Sensemaking

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Abstract: Social impact measurement is critically important in many kinds of organisations, particularly hybrid organisations with a social mission. Practitioners struggle with impact measurement and management (IMM). Social IMM involves the complex task of balancing meaningful impact assessment with metrics that are practical yet sufficiently reflective of key values. The study examines social IMM as a sensemaking accomplishment. What is presented as social impact is shaped by the sense-making of what counts as social impact and what is feasible to measure. Drawing on qualitative analysis of public social impact communications from three hybrid company cases, the study investigates how social impact is made meaningful, which forms of impact become measurable, and which meanings are more implicit. The analysis proceeds in three phases: first, examining how organisations construct meanings of social impact, then how they argue these meanings. This study analyses how certain interpretations are measurable or reportable. Third, the findings are synthesized to reflect the sensemaking of social impact to advance theoretical perspectives. Social impact presentations reveal traces of meaning that go beyond what is formally documented or quantified. Quantitative indicators tend to foreground discrete outcomes, while more processual, relational, and long-term impacts can also be acknowledged rhetorically. Public impact communications play a central role in legitimizing particular interpretations of impact. By conceptualising social impact measurement as a sensemaking process, this study underscores the construction of social impact meanings. The central challenge in IMM is mediating between assignable outcomes and diffuse systemic transformations. The study highlights the need for greater reflexivity about how meaning, attention, and resources shape what counts as social impact.

Keywords: Hybrid Organisations, Hybrid Firms, Social Enterprise, Impact Measurement and Management, Social Impact, Sensemaking

1. Introduction

Social impact has become a central organising principle of hybrid organisations. From grassroots initiatives to investment funds, actors are increasingly expected to demonstrate the societal value they create. A growing infrastructure of metrics, standards, and evaluation frameworks has emerged, promising to render social impact visible, comparable, and manageable. However, social impact is not an objective phenomenon waiting to be measured; it is something actors must make sense of. Hybrid organisations construct reality using available resources. (Molecke & Pinkse, 2017) Organisational sensemaking about impact creates a shared and strategic understanding of what “impact” means at the organisational level. This understanding then serves as a reference point for action, evaluation, and experiences about impact (Drencheva et al. 2023).

Social impact is characterized by ambiguity, value plurality, and the absence of standardized evaluation criteria. Actors cannot rely on objective measures alone to guide their decisions. (Ebrahim & Rangan, 2014) They must construct interpretations of what constitutes meaningful impact. A sensemaking lens sheds new light on impact as a social, ongoing process (Ann Glynn & Watkiss, 2020), where public impact documentation is a strategic representation in this process. As impact is impossible to fully capture and codify into a simple dataset over long time horizons, simplification is necessary. Many organisations continue to invest significant time and resources into developing impact reports, often under conditions of uncertainty, resource constraints, and methodological ambiguity. The case organisations in this study can be seen as pioneering institutional actors contributing to the ongoing development of practices around social impact accountability.

This study advances the literature on the social construction of impact by operationalising meaning-making processes through the analysis of publicly available impact reports as institutional artefacts. It shows that sensemaking of social impact in hybrid organisations balances measurable outcomes and broader systemic change. We illustrate how the impact reports reveal the depth and breadth of work in both areas: how boldly they narrate the vision, and how convincingly and logically they tell the story of a value chain, and the evidence. We argue that practices of evidencing and communicating impact mediate between institutional demands for measurable outcomes and the inherently broad and indirect nature of societal transformation. Existing

boundary work literature has often focused on professional or institutional demarcation (Faulconbridge et al. 2025). This article extends the concept by examining how boundary work mediates between measurable evaluation and diffuse systemic transformation. Quantitative sensemaking of social impact codifies social impact, whereas qualitative accounts offer important experimental and contextual views on social impact. Different forms of representing social impact vary in the extent to which they constrain or enable interpretation and understanding of context.

2. Theoretical Framework

2.1 Measuring Social Impact in Hybrid Organisations

In this study, a hybrid organisation means an organisation that pursues multiple goals and values at the same time with distinct logics, such as combining market logic and social welfare logic. The economic performance is not sufficient to measure success in reaching the goals. (Doherty et al. 2014; Logue 2025). Hybrid organisations create value across social, economic, and environmental spheres, often simultaneously (Holt & Littlewood, 2015).

Impact measurement and management (IMM) can be approached in many ways. One influential way of assessing impact is the perspective provided by the theory of change that offers a structured explanation of how actions and interventions aim to create impact (Reinholz & Andrews, 2020). The theory of change allows focusing on evaluating intended outcomes through causal pathways.

Longoni et al. (2024) suggest that hybrid organizations create impact at three levels: first at the organizational and operational levels, then across the supply chain, and finally at the systemic level, for example, by influencing norms in society. Social impact within purpose-driven organisations should be understood as more than the sum of their services and direct outcomes because they create impact by expanding the capabilities of beneficiaries and communities (White 2018). In this sense, their effectiveness should be understood through the degree to which an organisation increases capabilities, and from this perspective, impact is not created by one organisation but co-created within wider interactions (White 2018). These perspectives suggest impact is not a linear outcome of innovations in hybrid organisations. It can be understood through complex social value creation, capture, and delivery processes (Logue et al. 2025).

Impacts need to be measured, evidenced, and communicated to stakeholders (Holt & Littlewood, 2015). However, measuring impact is challenging. Organisations operate in dynamic environments; their structures, missions, and impacts differ by local, legal, political, economic, and cultural conditions. Their activities, like providing jobs, training, and low-cost services/products, affect direct beneficiaries, but the real impact is broader and more complex, extending to families, communities, and ecosystems. The impacts often have complex spillover effects. (Holt & Littlewood, 2015)

Social norms, economic conditions, legal frameworks, and local markets shape both how hybrids operate and how their interventions are received (Holt & Littlewood, 2015). Organisations make decisions whether they measure social impacts or not, and these choices are influenced by social pressures, stakeholder expectations, and strategic motives. (Liston-Heyes & Liu, 2021). In their study, Golbspan Lutz et al. (2025) note that hybrid organisations may measure easily available measurable outcomes, yet some socially meaningful activities that are harder to quantify may receive less attention. This can lead to mechanistic or short-term insights, such as counting participants instead of paying attention to the long-term social mission. The social impact in its truest form is context-dependent and complex. Mechanistic measures of impact have strategic risks: they may sub-optimize focus and prevent strategic direction, trust, and innovation on social problems. (Golbspan Lutz et al. 2025) How social impact is reported guides sensemaking of social impact further, and cues in reports affect subjective experiences of impact. (Drencheva et al. 2023)

2.2 Sensemaking Lens

The essential part of social impact is inherently qualitative (Golbspan Lutz et al. 2025). IMM is a sensemaking process. Sensemaking is about organising, and it happens through labeling and bracketing. Meanings are created through categorizing, and sensemaking creates provisional boundaries. (Weick et al. 2005) Following the observations of Weick et al. (2005), sensemaking does not solve ambiguity in social impact, but it is used for creating workable and communicable, shared versions. Assessing impact requires making sense of how actions

influence outcomes, how people perceive them, and how they feed back into social processes. Sensemaking frames impact as a dynamic, relational, and context-dependent process. (Ann Glynn & Watkiss, 2020).

Context is dynamic, multi-layered, and inseparable from sensemaking. Studying action, meaning, or impact would be limited without understanding the environment, history, culture, and material conditions that influence them. Context is what gives sensemaking its content and constrains or enables organising. (Ann Glynn & Watkiss, 2020).

3. Methodology

The purpose of this study is to understand how hybrid organisations make sense of social impact in their impact reports. Qualitative research is a suitable approach, as it allows studying multidirectional, multidimensional social meanings and processes (Saldaña, 2011). The data is purposefully selected and consists of three case hybrid organisations that have published social impact reports, and they are available online. The empirical material consists of their public webpages. The analysis focuses on specific sections where they report about social impact, Tony's Impact (Tony's Choclonely, n.d.), Auticon's "Making an impact" and their impact report archive (Auticon, n.d), and Ecosia's impact communication on their website, in news and financial reports sections (Ecosia, n.d.-a; Ecosia, n.d.-b). They are institutional communication and entry points to analysis (Morgan, 2022). This study treats them as constructed narratives that offer an organisationally chosen, situated response to what counts as impact. They allow analysis of what is made visible, how meanings are structured, and what kinds of values are prioritized. These qualities make them ideal for sensemaking study, as they are storytelling worlds with meanings attached to words and labels (Näslund & Perner, 2012). These reports construct plausible narratives of impact and reflect the organisation's hybrid identity (Helms Mills et al. 2010). As webpage content is curated and promotional, the analysis focused specifically on how social impact was communicated rather than on evaluating the actual societal impact of the firms.

The analysis logic relies on Gioia's method with hermeneutic orientation (Mees-Buss et al. 2022). The webpage content was analysed using qualitative thematic analysis. First, the webpage material about social impact was read multiple times. Second, statements related to social impact were coded and interpreted considering what they mean in practice in their social and linguistic contexts (Näslund & Perner, 2012). The third phase of analysis involved a cross-case comparison to identify recurring patterns and differences in how the organisations framed, measured, and communicated social impact. The analysis proceeded abductively through iterative movement between the empirical material and the theoretical framework on sensemaking. This process enabled the development of broader conceptual interpretations concerning organisational logics of change and the role of impact measurement in constructing and legitimising social impact.

The hermeneutic process involves critical and constant contestation of interpretations, and the rigor comes from interpretative rigor. (Mees-Buss et al. 2022) Coding decisions and theme development were documented throughout the analysis process.

4. Findings

This section presents an interpretative analysis of how social impact is made sense of in the reports.

4.1 Auticon Makes Sense of Individual, Organisational, and Societal Impact Through Experiences and Other Measures

Auticon's impact reports reveal a hybrid approach to measuring and communicating social impact, where sensemaking plays a central role in how the organisation frames its achievements. The reports combine quantitative outcome indicators, such as employment rates, wellbeing improvements, and client satisfaction, with qualitative narratives that situate these outcomes within broader societal and organisational contexts. This dual approach reflects a deliberate process of sensemaking: Auticon interprets its impact not only in terms of causal interventions, "individuals were employed, clients experienced cultural shifts", but also in terms of systemic social transformation, highlighting barriers in traditional labour markets for neurodivergent individuals and advocating for neuro-inclusion as a wider social norm.

The social context of Auticon's reporting is central to understanding this sensemaking. Auticon operates at the intersection of a historically marginalized workforce, corporate diversity goals, and global movements for disability inclusion. By linking individual outcomes to organisational and societal effects, Auticon frames employment of autistic professionals as a solution to both labour market inefficiencies and social inequities.

Sensemaking here functions to translate complex, multi-level impact into interpretable signals for multiple audiences, including clients, funders, autistic professionals, and policymakers.

Auticon's reporting style also reveals how evaluation and communication are tools of legitimacy and advocacy. The quantitative metrics provide measurable evidence of effectiveness, addressing accountability expectations and demonstrating organisational credibility. Simultaneously, the qualitative narrative situates these metrics within a moral and social argument: success is not only measured in individual employment outcomes but also in shifting perceptions, cultural practices, and systemic inclusion. In this sense, Auticon's sensemaking does not reduce social impact to what is immediately measurable; it constructs meaning around complex societal problems, making both the results and the organisation's role in addressing them visible to diverse stakeholders. The case demonstrates that sensemaking in social impact is an interpretive practice shaped by social, cultural, and institutional expectations, reflecting both the organisation's internal goals and the pressures and norms of its external environment.

The central measurement indicators focus on the effect of employment on neurodivergent (especially autistic) consultants: employment status before joining, wellbeing, confidence, authenticity at work, and quality of life improvements. These involve both quantitative and qualitative measures. The reports also show quotes from employees, such as "...I have never felt this happy as a developer before" (Auticon 2026a). 61% of autistic employees were unemployed before joining Auticon (Auticon 2026a). A large majority report feeling able to be their authentic selves at work, and improved well-being.

Auticon reports reflect the effects on client organisations engaged with Auticon. They measure high percentages of clients report positive cultural shifts (confidence working with autistic colleagues, improved teamwork, greater empathy). They collect feedback from clients to understand how clients perceive Auticon consultants' contribution to perceived value. These are framed as evidence that neuroinclusive employment benefits organisational performance and culture. Auticon also aims for broader societal impact and evaluates efforts to shift norms and employer practices. They report on training for neuroinclusion for thousands of people globally. The reports present Auticon as both a model and a movement.

Across these dimensions, impact is presented with a combination of quantitative outcomes (surveys, percentages) and qualitative narratives (stories, broader trends), which serve multiple communicative purposes. Each level also measures the number of consultants employed, retention rates, projects delivered, and support structures. However, what is thought to have a long-term impact is supporting identity and psychological ownership of neurodivergent people in work life and a socially inclusive society where neurodivergent people are able to use their talent for the society. Being an autistic professional and contributing to society is a broader theme. These ideas of impact are experiential. They are long-term goals that are also intersubjective, not numeric. The internal sense of belonging, changes in confidence, or subtle workplace social dynamics are harder to measure.

4.2 Tony's Chocolonely Makes Sense of Social Impact Through Better-paid Cocoa Farmers and Other Value Chain Indicators

Tony's sensemaking anchor is "to end exploitation in cocoa". The societal context for sensemaking is the long-standing industry's social problems and legitimacy crisis. Tony's Chocolonely frames their social impact as a mission for correcting systemic injustice, so as a system actor but also system re-designed, aiming for social change in the cocoa industry. Social impact communication is also a response to market pressures for more ethical consumption, and the social impact is communicated to consumers to build trust. Certifications such as Fair Trade are used, but Tony's Chocolonely raises the industry's social standards as a role model. They highlight 100% traceability of their key raw material, cocoa.

The social impact indicators function as performative devices that construct interpretations of fairness and responsibility. The living income reference price acts as a normative benchmark, defining what a fair cocoa market should look like and anchoring claims about industry transformation. They report long-term contracts with cooperatives (e.g., 5-year partnerships), the number of partner cooperatives, and stories about them. They emphasise their sourcing principles. An essential part of social impact is to build fairer value distribution in the value chain, which means supporting fairer transactional conditions for West African producers. Paying a higher price is a key mechanism for creating impact. It is hard to measure the goal of shifting industry norms, sourcing expectations, and strengthening farmers' position in terms of autonomy and bargaining power.

The highest-level social impact goal – transforming institutional practices in the industry - is systemic and difficult to measure. Thus, Tony's primarily tracks compliance with its model, while impact ultimately depends on whether the wider system changes.

4.3 Ecosia Makes Sense of Impact Through Planting Trees

Ecosia's business model is based on running a search engine, a browser, and redirecting their profits fully to them. They have a B-certification, which also influences IMM. (Ecosia n.d., a.) Ecosia emphasises transparency and publishes monthly financial reports (Ecosia n.d., b). In Ecosia, impact is measured as a financial flow, and impact is argued through accounting transparency. The metrics are the number of trees planted, revenue allocated, maps about geographic distribution, and CO₂ estimates. The impact of communication is visualized and highly quantifiable.

Impact is defined through a simple causal chain: user searches generate revenue, which funds tree planting—making it appear linear, immediate, and unambiguous. The social impact in this sense is argued to be a causal chain that sees environmental contribution as a predictable output of system use. Every search funds tree planting projects. The reports emphasise measurable outputs, such as the number of trees planted, the CO₂ offset, and the species restored. They also contextualize these achievements in broader ecological and social systems, highlighting benefits for local communities and biodiversity.

Ecosia's social impact communication can be understood as emerging at the intersection of climate urgency and increasing demand for accessible forms of ethical action and sustainable consumption. From a sensemaking perspective, this framing illustrates how complex ecological and social processes are translated into communicable and engaging forms. This highlights how social impact is necessarily selective and simplified in its representation, enabling it to become meaningful and actionable for diverse stakeholders.

Ecosia's communication emphasises participation and scalability, constructing impact as both material (through tree planting) and symbolic (through everyday user engagement). They emphasise measurable social impact in their communication. The long-term ecological processes are longer processes, and they would be harder to quantify as they are related to complex ecosystem and community processes. What "counts" as impact is narrowed to what can be measured and displayed, but planting trees is still a powerful social act, although it has uncertainties, such as survival rates and biodiversity effects. Impact is also followed and validated through visibility mechanisms: counters, financial reports, and project updates. Trust is built through transparency and traceability, suggesting that impact is something that can be seen in figures.

4.4 Cross-analysis of Findings and Abductive Conceptualisation

The cases differ in how they frame and legitimise social impact, revealing distinct forms of organisational sensemaking. Auticon focuses on individual-level interventions with societal framing, illustrating the potential for the employment of autistic professionals to generate both measurable impact and cultural change. Auticon's emphasis on employment outcomes and workplace performance indicators aligns with its positioning within a professional services market. They demonstrate both social inclusion and business value.

Tony's Chocolonely foregrounds supply chain traceability, farmer incomes, and industry-wide change, reflecting a theory of impact that extends beyond firm-level outcomes toward systemic transformation. They keep attention on structural injustice in the field while maintaining credibility in consumer markets. Ecosia uses environmental logic as they connect individual participation, using their web browser for searchers, to planting trees. They emphasise transparency and prioritize quantifiable indicators (trees planted).

Social impact measurement in the examined cases points toward an underlying tension between two logics of change: a causal intervention logic focused on attributable outcomes, and a societal transformation logic oriented toward systemic and long-term change. These logics are shown in communicating about impact. Organisations use these in varying degrees. Auticon emphasises indicators that demonstrate direct and credible outcomes. Tony's Chocolonely and Ecosia rely more on proxy indicators and narrative framing to sustain broader claims of systemic change. Systemic change is the goal of Auticon as well, but social impact indicators are more direct. Impact metrics function as tools of evaluation. They are also mechanisms of sensemaking, through which organisations simplify complexity, align stakeholders, and stabilize particular interpretations of how change occurs.

This leads to the argument that the measurement practices can be understood as boundary work, mediating between the need to evidence impact and the inherently diffuse nature of societal transformation. Social impact

reports show direct measurable outcomes and explain the intervention logics, and introduce an idea of wider societal transformation logic as well. Sensemaking is the interpretive mechanism that allows social enterprises to translate outcomes into legible social impact for diverse stakeholders, shaped by both internal goals and the social, cultural, and institutional contexts they inhabit.

5. Discussion

5.1 Overview and Contribution

For hybrid organisations, understanding social performance is just as central as economic mission (Doherty et al. 2014; Battilana et al. 2015). Assessing and measuring social impact is a complex challenge, influenced by many kinds of motives (Liston-Heyes & Liu 2021), and also strategic risks if social impact measurements are misaligned or do not build trust (Drencheva et al. 2023; Golbspan Lutz et al. 2025). Rather than being externally imposed, social impact measurement can be shaped by the sensemaking practices of hybrid organisations. Social enterprises have the power to define what social impact entails (Molecke & Pinkse, 2017).

This study operationalizes the meaning-making process in the context of publicly accessible impact reports as institutional artifacts. The social impact reports are sensemaking artifacts. A sensemaking lens frames social impact as an ongoing social process (Ann Glynn and Watkiss, 2020), with impact communications serving as strategic representations of that process. Voluntary social impact reports or communications about measuring social impact are rare, and cases selected for this study are impactful and mission-driven organisations that manage and measure their impact strategically. Sustainability reports and ESG reports are more common framings of impact, but they risk over-simplification and loss of nuance, and therefore, this study focused on impact communication by three mission-oriented organisations.

The prior literature suggests that hybrid organisations' impact assessment is a critical task that guides focus, and cues affect subjective experiences of impact, and failures or overly mechanistic measures may cause problems (Golbspan Lutz et al. 2025; Drencheva et al. 2023). Measurement serves as a form of sensemaking: it simplifies complexity into communicable indicators and aligns different internal and external audiences around particular interpretations of impact. They also influence how impact is understood, what is seen as progress, and what forms of change are rendered plausible. In this sense, a theory of change is not only operationalized through indicators but also continuously reconstructed through them, as organisations navigate between strategic positioning, stakeholder expectations, and their own evolving interpretations of what meaningful social impact entails.

By situating the case findings in the evaluation perspectives of the theory of change (Reinholz & Andrews, 2020) and socially embedded, institutional interactions in creating change (White, 2018; Longoni et al., 2024), this study observes how sensemaking of social impact reflects boundary work in showing short-term evidence and sharing visions for social, environmental, or broader change. The impact reports also reveal something about the depth and breadth of work in both areas: how boldly they narrate the vision, and how convincingly and logically they tell the story of a value chain, and the evidence. This study argues that measurement practices can be understood as boundary work, mediating between the need to evidence impact and the diffuse nature of societal transformation. Social impact management and measurement requires boundary work around legitimacy, evidence, and contextual value. These two modes of presenting impact are present to different extents, and these reflect how much shared social impact communication holds metrics and nuanced information.

5.2 Limitations and Future Study Ideas

The case firms in this study are hybrid organizations in which social impact is a central objective. They are developing market-based solutions to systemic problems; they are well-established and operate internationally. For them, business growth means also growth in impact. In this sense, they are a very purposefully selected sample in this study.

Existing studies show that social entrepreneurs rarely begin with a fixed evaluative framework; instead, they assemble available data, experiences, and narratives into provisional accounts that render their activities meaningful to themselves and to external stakeholders (Molecke & Pinkse, 2017). This shifts the focus from reported measures toward the processes through which representations of impact come to be seen as valid and useful. Future studies could explore further the enactment of social performance and temporal orientations in

understanding social impact in practice. This goes beyond just reporting social impact, which is a narrower phenomenon than enacted understandings of social impact. A cross-national and cross-sectoral comparison of enacted practices can illuminate how institutional, cultural, and welfare-state arrangements condition the interpretation and enactment of social impact. It may also help disentangle context-specific sensemaking processes that underpin and reproduce interpretations.

6. Conclusion

This study examined how hybrid organisations make sense of social impact through IMM. The sensemaking lens sees it through an ongoing interpretative process. The study focused on three case firms that are mission-driven. They are distinctive in their systematic reporting on social impact, which lies at the heart of their operations.

Impact reports tend to privilege forms of impact that can be credibly measured and communicated, although some reports incorporate more contextual and qualitative accounts of impact. By conceptualising social impact measurement as sensemaking and boundary work, balancing what can be measured and more qualitative, more complex impact, this study highlights how reporting practices differ in the extent to which they focus on measurable impact or more long-term missions with the ambiguity of social change. Quantitative indicators help stabilize particular interpretations of impact, while qualitative accounts preserve context and relational views.

Viewing impact measurement as a sensemaking process can support more strategically meaningful approaches to social impact in hybrid organisations.

Ethics Declaration

Ethical approval was not required for this study due to the use of publicly accessible data.

AI Declaration

AI tools were used to support drafting some parts and language refinement. The authors take full responsibility for the paper.

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