

Giving Korea 2025: Trends in Performance and Impact Measurement within the Nonprofit Ecosystem*(2015-2025)

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*In the nonprofit ecosystem, not only nonprofit organizations that directly deliver services for the public good but also intermediary support organizations and corporate social responsibility (CSR) activities play important roles. In addition, various types of organizations in the social economy, which pursue both social and financial value, are engaged in activities for the public interest. Accordingly, this study defines the nonprofit ecosystem as the space in which diverse types of organizations—such as nonprofit and hybrid organizations—interact for the public good while measuring their performance and impact.

Diverse Actors, Diverse Approaches



Change in a Full Bloom



Time Changes, Value Remains
Change in a Full Bloom



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Why Performance and Impact?

- Obligation to report to stakeholders (donors)
- A measure of achieving the organization's mission and vision
- A communication tool: “Performance and impact measurement and evaluation, as a strategic management, are essential tools for transparent communication with diverse stakeholders.” (OECD, 2024).

“In fact, measuring performance or impact may not actually be helpful for traditional nonprofit organizations” (Carman, 2011).

“When resources are limited, the evaluation process itself can become a burden” (Akwetey et al., 2024).

“Although there is growing consensus on the importance of impact measurement, this does not necessarily mean that every organization must measure its impact. Each organization should determine whether it is necessary based on its context and measure impact using methods and at levels that are appropriate” (“Ten Reasons Not to Measure Impact—and What to Do Instead,” SSIR, 2018).



‘Change’&‘Expansion’

Term	• <i>Performance</i> related to the outcomes of individual organizational programs → <i>Impact</i> (social value) • Selecting appropriate evaluation methods according to organizational characteristics and goals(Ebrahim & Rangan, 2014) • Using <i>social value</i> as a synonym for <i>impact</i>(Grieco et al., 2015)
Actor	• Expansion of corporate CSR activities → Growing interest in social impact • Growth and active engagement of hybrid organizations such as social enterprises • Participation and measurement by governments, foundations, investors, and consulting agencies
Purpose	• Increasing interest in demonstrating organizational achievements as social impact • Rising focus on both financial and non-financial performance measurement • Serving as a means to utilize limited financial resources effectively and efficiently (Jung et al., 2020)



Flow of Performance and Impact Measurement



Early 2000s

- Traditional nonprofit organizations
- Performance and accountability
- Effectiveness and efficiency of organizations and programs



2000-2010

- Nonprofits + Corporate Social Responsibility (CSR)
- Performance and societal impact



2010 -2020

- Social economy organizations, social ventures, and consulting firms
- Social value and social impact
- Measurement of financial and non-financial performance; conversion into monetary value



After 2020

- Ecosystem-wide collaboration among nonprofits, social economy actors, and government.
- System-level approaches to impact investment.



Subject and Scope of Performance / Impact Research(2015 – 2025)

Category	Academia	Field
Research Question	What trends have academia and the field shown regarding performance and impact measurement in the domestic nonprofit ecosystem over the past 10 years?	
Database	Academic Research Information Service	Naver, Google
Materials	Domestic academic papers	Full-text reports, reports from organizations
Publication Year	2015 - 2025	
Search Keywords	Basic search: Nonprofit organization AND (performance OR impact OR performance measurement OR impact measurement) Measurement entity: Social enterprise, social economy organization AND (performance measurement OR impact measurement OR social value measurement) Measurement target: Social value AND measurement	Nonprofit organization performance, impact, social value
Inclusion Criteria	Research measuring performance and impact encompassing traditional nonprofit organizations and social enterprises	Measurement reports based on actual cases of traditional nonprofit organizations, social enterprises, and impact investment organizations
Exclusion Criteria	Research on performance and impact in education, counseling, and other organizations not directly related to nonprofit organizations, and research on factors related to performance and impact	Field reports on measurement models, indicators, methods, etc.

Trends of Performance / Impact Measurement(2015 – 2025)

Category	Academia	Field
Key Concept	- Quantification of resources and performance - Monetization	Participant (service users and organizations) change, mission achievement
Measurement Entity · Purpose	- Researchers and experts - Causal relationship results based on inputs and outputs	- Funding organizations, implementing organizations, consulting agencies - Decision-making, strategy improvement, stakeholder communication
Measurement Target	Individual organization (majority of social economy organizations) projects	Single and multiple organization projects (networks)
Trends	- Standardization, objectivity, quantification of project performance measurement - Quantitative indicators · monetization	- Project context, organizational and ecosystem capacity building through learning - Quantitative + qualitative mix
Strengths and Recommendations	- Comparable as an objective tool → Tool for communication - Reflection of context and process, need for collaborative performance	- Reflecting the contextual nature of the field and changes among participants - Difficulties in measurement and the comparability of results

The Performance and Impact Journey: Expanding through Learning and Collaboration

- Continuity of Performance and Impact: Connect to the performance and philanthropic activities that nonprofit organizations have been pursued
- Specific Purpose: Organizational capacity building through a specific goal setting and measurement processes such as persuasion, strategy, and learning
- Specified Measurement Units: Impact at the program, organizational, and ecosystem levels
- Creating and balancing collective performance among diverse stakeholders
- 'Performance and Impact' as a process of collectively recognizing and solving social agendas





The Beautiful Foundation

CHANGE *for* **ALL** 
CONNECTION *to Change*