




RESEARCH ARTICLE OPEN ACCESS

The Politics of (E)valuation in Community Projects: Creating a Living Impact Methodology to Pluralize Accountability and Center Lived Experience

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Received: 19 June 2025 | **Revised:** 10 March 2026 | **Accepted:** 15 March 2026

Keywords: community-based organizations (CBOs) | evaluation | oral history | participatory action research (PAR) | social impact | social return on investment (SROI)

ABSTRACT

Increasingly, community-based organizations (CBOs) that have a social impact are required to evidence their impact through accountability and evaluation methods that are complex and inappropriate for their specific context. In response to this challenge, we offer a participatory approach to social return on investment (SROI), which builds on a participant's own self-narration of their past and their lived experience of engaging with the CBO. To do this, we draw upon participatory action research and oral history methodologies in combination with social value methodologies to refocus evaluation and accountability on the impact experienced by those in the community. By engaging in a tripartite approach—which we name the Living Impact Methodology—we are able to show the social impact of transformative projects, beyond what would usually be captured in accounting and accountability, shifting the way that CBOs engage with SROI evaluation. By engaging with community members in the process of transformative accountability, we demonstrate a methodological approach that academics can use to work with CBOs to pluralize and democratize forms of accounting and accountability in the evaluation and monitoring of community impact projects.

1 | Introduction

Community-based organizations (CBOs) work tirelessly to support their communities through impactful and transformative projects, yet operate within precarious funding environments that demand multiple forms of accountability (Hall and O'Dwyer 2017; Martinez and Cooper 2017; Hyndman and McConville 2018). Dominant accountability and monitoring mechanisms remain shaped by logics of profit, efficiency, growth, and innovation (Cooper et al. 2016; Vollmer 2021; Picciotto 2015, 2021). Subsequently, CBOs are often pushed to only evidence novelty or scale—expectations that obscure their deep, relational, and

transformative work. In this paper, we examine how social return on investment (SROI) methodologies may be realigned with lived experience through transformative evaluation.

Critical accounting researchers have long critiqued the dominance of upward accountability for burdening non-governmental organizations (NGOs) and diverting attention from the communities they seek to serve (O'Dwyer and Unerman 2007; Hall and O'Dwyer 2017; Martinez and Cooper 2017; Banks et al. 2015). These evaluation requirements often function as mechanisms of control rather than reflection and learning (Ebrahim 2003; Chenhall et al. 2013; O'Dwyer and Boomsma 2015; O'Leary 2017).

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Yet researchers have also highlighted forms of organizational resistance that allow NGOs to reshape accountability for more productive, community-centered ends (Boomsma and O'Dwyer 2019; Agyeman et al. 2019; Chenhall et al. 2013; O'Leary and Smith 2020).

Questions of value and representation are central to accounting, as accounting renders particular realities visible, standardizes decision-making, and shapes relationships of accountability (Mennicken and Sjögren 2015; Hines 1988; Samiolo 2012; Messner 2009; Roberts 2009; Chenhall et al. 2013). Although representations of value are inherently contestable, the perceived objectivity of numbers often conceals this contestability. Critical accounting academics therefore call for a deeper examination of how value is negotiated in practice (Mennicken and Sjögren 2015; Samiolo 2012).

Parallel debates in the evaluation literature argue that evaluation can either strengthen democratic practice or reinforce existing power structures (Picciotto 2015, 2021). Transformative evaluation approaches demonstrate how meaningfully including marginalized voices can challenge entrenched power dynamics (Mertens 1999, 2012), whereas critiques of captured evaluation highlight the need for democratic, participatory, and socially-just models (Picciotto 2015, 2021; Mathison 2018).

SROI has become a prominent tool that CBOs are expected to use in their evaluation, yet its narrow scope risks defining success, value, and voice through market logics (Warren, Carter, et al. 2024; Picciotto 2015; Mathison 2018). Accounting research must therefore explore how SROI can be broadened to reflect diverse forms of social value (Warren, Carter, et al. 2024).

We respond to these challenges by extending critical accounting literature through non-extractive, cocreated research approaches that share power and ensure communities benefit from the research process (Ghio et al. 2023; Igwe et al. 2022; Gorman 2024). Through in-depth collaboration with CBOs, we show how academics can intervene to democratize social value, accountability, and evaluation by centering lived experience in SROI. While such work is necessarily complex, iterative, and subject to compromise (Mennicken and Sjögren 2015; Chenhall et al. 2013), exploring these alternatives is essential for reshaping accounting toward social and emancipatory ends (Gibson-Graham 2006; Petrescu et al. 2021).

Therefore, this paper presents a methodology that integrates oral history and lived experience testimony with participatory action research (PAR) to broaden SROI, repositioning it from a compliance-orientated reporting exercise to a participatory process of sense-making and accountability with communities. Our Living Impact Methodology advances accountability literature by integrating oral history and PAR into the SROI approach, enabling CBOs to engage with SROI in more democratic and community-centered ways and demonstrating social impacts that traditional accounting tools routinely exclude, with implications for ongoing practice and future project development. We also, therefore, contribute to intellectual activism (Contu 2018; Bashiri 2024) by illustrating how accounting scholars can move beyond extractive research toward collaborative, transformative engagements that support emancipatory forms of accountability

(Ghio et al. 2023) and empower those engaged in evaluation toward emancipatory ends (Fetterman 2015, 2017, 2021). The remainder of the paper outlines relevant literature, details our Living Impact Methodology, and offers empirical illustrations, before concluding.

2 | Evaluation and Accountability

2.1 | Accountability

Accountability and its limitations have been widely examined (e.g., Roberts 1991, 2009; O'Leary 2017; Dillard and Vinnari 2019). Roberts (1991) argues that dominant accountability practices are narrow, hierarchical, and individualizing, positioning people as isolated individuals whose relationships are instrumental and strategic rather than ethical or relational (Roberts 1991). Instead, Roberts (1991) conceptualizes accountability as a social practice, grounded in interdependence. His later work critiques transparency-based accountability for generating fear, blame avoidance, and strategic behavior, calling instead for intelligent accountability, built on contextual understanding, relational dialogue, trust, and learning (Roberts 2009).

This relational, dialogic, and ethically grounded understanding underpins our approach. We focus specifically on how CBOs experience accountability through evaluation and how alternative practices might support collective, relational understandings of and responsibility for each other.

2.2 | Non-Governmental Organizations¹ Accountability and Evaluation

Critical accounting scholarship shows that NGOs have long navigated tensions between external accountability demands and their missions. Cazenave and Morales (2021) highlight how NGOs respond to external evaluative pressures by cultivating an audit-friendly, corporatized picture of the NGO, whereas Boomsma and O'Dwyer (2019) have identified important forms or resistance to such evaluative pressures, where NGOs work with funders to co-constitute accountability. Through engaging in conversations with funders, NGOs have been able to engage in forms of upward accountability in the name of the NGOs "felt" responsibility to their beneficiaries (Agyemang et al. 2019; Pianezzi 2021). Evaluation is therefore a negotiated space where organizations mediate tensions, compromise, and surface pluralized values (Chenhall et al. 2013).

Yet external accountability demands frequently pressure NGOs to demonstrate growth or justify funding in ways misaligned with their mission (O'Leary and Smith 2020). O'Leary and Smith (2020) find that NGOs resist and question the metrics imposed upon them, finding ways to overcome or change the dominant and oppressive forms of accountability that they are exposed to. In the case study NGO, O'Leary and Smith (2020) found that the organization reframed their impact and purpose to move toward envisioning alternative futures, promoting different dialogues and deeper conversations about impact. Therefore, subjunctive engagement with accounting practices can enable resistance and

transformation, creating space for critical reflection and change (O’Leary and Smith 2020).

O’Leary (2017) similarly shows that monitoring and evaluation can be used to signal a “promise” that recentralizes the NGOs grass-roots mission and encourages a focus on transformative and strategic engagement with accountability. Being orientated toward empowering individuals, challenging oppressive systems, and tailoring to their context and values, NGOs can use monitoring and evaluation to enable their outcomes, not just report on them (O’Leary 2017). In extending NGO literature, O’Leary et al. (2023) explore the participatory practices of a humanitarian NGO, where they adapted their accountability through methods that affirmed the agency and resilience of those affected and increased exposure to the “other.” As this approach can be challenging in different traumatic contexts, O’Leary et al. (2023) identify that it is important to incorporate methods that are flexible, empathetic, and attuned to lived experiences. With a focus on moving toward collective agency rather than individual burden, responsive accountability can be created that centralizes affirmative ethics (O’Leary et al. 2023).

While large NGOs may have resources to contest unhelpful accountability demands (Ebrahim 2003), small-medium sized CBOs often lack the capacity to do so (Warren, Carter, et al. 2024; Warren, Morales, et al. 2024; Kelly 2022). As Kelly (2022) demonstrates, dominant technocratic models that are formal, expensive, and top-down frequently disregard the context-sensitive work of small organizations. So, NGOs often rely on informal, everyday, participatory evaluative practices that build trust and support downward accountability (Kelly 2022). Our research builds on this research by adopting a non-extractive, engaged methodology that works with CBOs to challenge dominant evaluation and monitoring and create pluralist, democratic, and practice-grounded accountability (Samiolo 2012; Fourcade 2011; Brown 2009; Brown et al. 2015; Dillard and Vinnari 2019). In line with Roberts (1991, 2009), we treat accountability as relational, contextual, and ethically informed, foregrounding how CBOs can negotiate values through lived experience rather than through narrow procedural logics.

2.3 | Evaluation for the Public Good

While counter accounting scholars have explored how accounting can better capture social and environmental impact (Dey and Gibbon 2014; Dey et al. 2011; George et al. 2021; Tregidga 2017; Warren, Carter, et al. 2024), there remains limited work in critical accounting on creating methodologies that develop alternative forms of accounting with organizations already pursuing social good. To locate our work at this intersection, we draw on evaluation scholarship, which has long been concerned with transforming evaluation to ensure that it prioritizes democracy, equity, and participation.

Evaluation can strengthen democratic practice or reinforce existing inequalities (Picotto 2015, 2021; Patton 2002). Its uses extend far beyond decision-making—evaluation also shapes understanding, legitimizes positions and influences boarder policy and public discourse (Weiss 1998, 1999). Weiss (1998) therefore calls for a widened view of evaluation as a social and political process.

Transformative evaluation, grounded in social justice, argues for meaningful inclusion of marginalized voices (Mertens 1999, 2012; Mertens et al. 2025). This perspective views evaluation as relational, value-laden, and inevitably political (Mertens 1999; Howe and Ashcraft 2005). It requires participatory, stakeholder-driven designs (Shaw et al. 2006; Greene 1986, 1987, 2006; Greene et al. 2004) that seek positive change for the least powerful (Mertens 1999, 2012; Mertens et al. 2025).

Critiques highlight how evaluation has become a self-serving commercial enterprise captured by powerful interest (Picciotto 2021, 8; Picciotto 2015). Mathison (2018) similarly argues that evaluation often maintains the status quo by reflecting dominant values such as commodification and competition, and calls for democratic, equity-focused evaluation, urging evaluators to “speak truth to the powerless” to provide communities with tools to understand and challenge structural conditions:

We hear the phrase “speaking truth to power” used to express what we see as our contribution to doing the right thing, contributing to the public good. A valiant, but usually futile act. “Speaking truth to power” is a cliché, used often by leftists and liberals, and it neglects the likelihood the powerful already know the truth and choose to ignore it (or modify it) to suit their interests and already well-developed ideologies... Speaking truth to the powerless may be far more useful than the cliché of speaking truth to power. The powerless may not know the truth or may be confused about it, which helps to make them inactive, unable to pursue their own interests, unable to see their interests are shared with others. (Mathison 2018, 117, 118)

Likewise, Picciotto (2015) proposes that we need to renew models of evaluation to focus further on democratic, progressive, transformational, and social justice approaches through dialogic and participatory approaches, ensuring that evaluation has an activist approach, which favors social equity to influence decision-making.

Empowerment evaluation responds to these calls by equipping participants with evaluative tools to control and transform their own practices and ways of being, positioning evaluation as emancipatory (Fetterman 2021, 2015; Fetterman and Wandersman 2017) through which evaluation tools and approaches become shared with people so that they can transform the ways that they engage with their evaluation and be empowered to take control of their approach, in the name of emancipation (Fetterman 2017). Complementing this, Patton’s (1994) developmental evaluation offers an adaptive, context-sensitive approach suited to emergent, complex, and innovative programs. Portela (2012) similarly suggests that the evaluator needs to work with those being evaluated in order to understand their initiative in fluid and diverse ways, thereby avoiding a one-size-fits-all model. This can help the evaluator to think deeply about change while avoiding the enforcement of a singular theory. This reduces the likelihood of predefining outcomes within contexts that are complex and characterized by conflicting demands and logics. There is a need for nuanced, context-sensitive approaches to evaluation, Portela

of perspectives and lived experiences (Mertens 2022). Throughout the 2 years of the project, we immersed ourselves in the program, building trust with participants over time, including an informal presentation at the start of the project where we introduced ourselves and our approach to the research and responded to any questions or concerns raised, informal attendance at a range of workshops and meetings, and regular meetings with key project leads. Following this familiarization phase, we undertook 72 in-depth before and after surveys with community participants to understand changes over time, 55 interviews with staff³ (16) and community members (39), 11 focus groups with staff (1) and community participants (10), and over 100h of observations of the project, alongside weekly meetings with staff across the project duration. We also engaged in feedback workshops throughout the project, so participants could have an input on findings and could shape actions; we held training sessions on SROI so that they could use it themselves in their own social enterprises, and an away day at the University, all of which deepened reciprocal learning and research.

We drew on oral history interviews throughout the project to understand participants' lived experiences and to identify outcomes from their perspective. These were complemented by in-depth focus groups, which served as key spaces for exploring outcomes and social impact. Staff participated in a full-day workshop to reflect on emerging outcomes shown in Table 1 below, while community members took part in ten focus groups—five early on in the project focused on their lived experience so far, and five at the end of the project, through which they analyzed and debated the outcomes proposed for inclusion in the SROI. These workshop-style focus groups enabled participants to shape what would be included, how outcomes should be represented, and revisit earlier insights, ensuring a pluralistic and participatory accountability process (Fetterman 2015, 2017, 2021; Shaw et al. 2006; Greene et al. 2004; Greene 2006). This resulted in a deliberately messy, iterative, and nonlinear process, where different aspects of the SROI emerged at different moments, reflecting the realities of developmental, adaptive evaluation, rather than a linear design-test model (Patton 1994; Portela 2012).

The organization initially relied on conventional reporting mechanisms—financial reporting and engagement counts—and had limited experience with deeper impact reporting. Team members expressed concern that these reporting mechanisms could not capture the transformative nature of their community development work:

... there are always moments where I'm challenged to say, well what's the impact you're having, and, here's this template you have to fill in, that's the same as everybody else. And you're like, you can't measure community impact in the same way... you know we have to be much more open to thinking creatively about how we kind of demonstrate the value of what we're doing, which is what we are doing, on the programme. (Staff Interview 7)

The Program leads were therefore open to experimenting with alternative accounting approaches that better aligned with the lived experiences of their communities (O'Leary and Smith 2020;

O'Leary et al. 2023; Mathison 2018; Piciotto 2015, 2021). At the same time, they needed to satisfy the reporting requirements of their organization as a matter of standard, prompting ongoing negotiation between compliance and experimentation. This created a space for codeveloping more inclusive, participatory, and practice-grounded evaluation processes.

Drawing on learning from earlier projects, we intentionally combined oral history and PAR methodologies with SROI methodologies to explore how the evaluation could be opened up to a richer plurality of values. This mixture allowed us to foreground lived experience and democratic participation while still working within the broader accountability structures that CBOs must navigate.

Through this process, we developed the Living Impact Methodology, a tripartite approach that democratizes and pluralizes accountability and SROI evaluation in CBOs. It enables us to do the following:

1. Show the social impact beyond what conventional accounting recognizes, including relational, emotional, and transformative outcomes usually excluded from SROI;
2. Shift how CBOs engage with SROI, involving community members as cocreators of outcomes and reframing SROI as a participatory, dialogic process rather than a compliance exercise;
3. Enhance the project impact in real time, aligning improvements with lived experience and supporting more responsive, community-centered decision making.

The following sections elaborate on each of these three contributions, drawing on examples that illustrate both the challenges encountered and the methodological innovations that emerged through our collaborative engagement.

4 | Developing the Living Impact Methodology

4.1 | Expanding the Boundaries of Social Value Recognition

SROI methodologies aim to expand critical reflection on the values and outcomes accounted for by engaging a wider range of voices in the account, creating a more open dialogue, and disregarding a focus on traditional accounting values (Manetti et al. 2021; NEF 2009). Yet, in practice, SROI remains anchored in logics of cost-benefit analysis, quantification, and monetization (Manetti et al. 2021). So, there remains a need to push back against these dominant logics (Kingston et al. 2023; Warren, Carter, et al. 2024).

Consequently, the CBOs we partnered with were both pushed to use SROI to justify expenditure and motivated to capture value that standard reporting misses:

But [SROI has] been used a lot now actually, because people are having to justify the money that's spent so much more rigorously than they might have been in the

TABLE 1 | Suggested outcomes from community-based organizations staff.

Outcome focus	Participants articulation of the outcomes they wanted to be included
Changing people and communities	<p>So that is genuinely quite interesting to me, like how do you actually demonstrate the change you've made to people and to communities. (Interview 7)</p> <p>...for some of our participants, this could be life-changing, right, so it's how do you capture that in a way that's more than just the last 12 months. (Workshop 1—Participant 1)</p>
The feeling of being empowered and being understood, building confidence, and being listened to through the program	<p>That last point is a really interesting one, about how you characterise that, in terms of an outcome. It's hard to say—I'm trying to find the right language—but just being... well if part of what this is about is people feeling empowered, being empowered is kind of being met, does that make sense? I'm trying to think of what the right terminology is, but when you talk about being listened to, all of that, that's a really important end in itself, if your assumption is, for a lot of people, their experience is that they're not met by institutions. So, if that's their experience of things then being met, in and of itself, is a value which builds confidence. Being listened to, all those things, are actually, in themselves, an incredibly important things to measure that relates to feeling part of the community, mental wellbeing, and all those other things. I don't know how you capture that but I think that has a value in and of itself, do you know what I mean. (Workshop 1—Participant 1)</p>
The feeling of being valued	<p>That they haven't been listened to in that way, they've been kind of, dismissed might not be the right word but society, or their environment, has basically not given them space, or value, in many different ways. I don't want to generalise, but do you know what I mean, that just the thing of being valued, being seen, being met, being listened to, can, of itself, be transformational for people, so I guess that's what I'm trying to allude to. (Workshop 1—Participant 1)</p> <p>I think we work well as a team. I think we're a fantastic team. There's a sense of family in this room that I've never sensed before, in other places. I feel like I can come to work and every single day be myself, and on the days when I'm not myself somebody will pick it up, they'll be like, are you okay? I really value that, because then I know people are paying attention, that it's not just about the work I'm doing but it's also about me as a person. (Workshop 1—Participant 9)</p>
Engaging in a project that would be empowering and lead to social mobility	<p>I don't know what the right terminology for this is—increase someone's social mobility, so the compound impact that has on their life... But I do think there's a really valuable, longitudinal thing around this, because I do think, if social mobility and resilience, all these things we've talked about, are really important outcomes of this then actually what people end up going on to do, not just professionally but in a whole load of different ways, that following those people, over time, is going to be really valuable. (Workshop 1—Participant 1)</p> <p>... we just know less and there's less out there, about the community empowerment side of things, which leads me to think that that's, potentially, more pertinent for us to explore. (Workshop 1—Participant 2)</p>
The impact on peoples' mental health and well-being	<p>...and it's also about things that are so qualitative, like my mental health, you know how on earth do you measure that? Yeah you can measure my financial wellbeing, because obviously I've been financially better off, because I went from a very low paid job into unemployment, because of Covid and all the rest... and then this job, so there's been a massive change in my outlook from that point of view... It sounds pretty bleak if I say it, but actually there were moments when I was very low and questioned whether there was any point of me at all, at points in my unemployment. Yeah, it was dark times. (Community participant Interview 15)</p> <p>So, part of it is that they've got mental health problems already, that what's happened is it has accentuated that and pushed them... but then there's also that the rewards are greatest when the starting point is the most challenging. (Workshop 1—Participant 4)</p>
Developing employability and other skills	<p>So, if you think about employability skills... like working in teams, problem solving, you know it's all the stuff they've done on acid on the program, basically... I think, if there's a way of capturing that for them, as well, at the end of the program, of what they've really learnt, that's quite powerful... Public speaking, communicating, all those sorts of skills. (Workshop—Participant 1)</p> <p>I think the improved networks and networking skills one could be expanded on... so when you think of the public speaking, the presentations, the IT, all of that that has gone on, as well, that's not showing [in the value options], unless you sort of round it up under enhanced employability. But actually, those two, are quite soft skills, so there are no hard skills on there, I don't think. (Workshop 2—Participant 1)</p>

(Continues)

TABLE 1 | (Continued)

Outcome focus	Participants articulation of the outcomes they wanted to be included
The value of community building	<p>... the value you're building, of building community that's so much more than these participants... Because I think it's that broader impact that's such an important bit to capture, and that's what I mean about that kind of ripple effect, of across a community, the networks, and also how strong and resilient the community is becoming as a result of the programme itself. (Workshop 1—Participant 1)</p> <p>Community led means the relationship, that the solution has legitimacy within the community in some way, that is kind of what the community want in some way, and that the solutions they're coming up with are people powered solutions. (Interview 6)</p>
The power of relationships	<p>Can I say one point that has come out of this, just to read across to all the other things we're doing, because I think [the other participants] point about relational culture is really powerful, so I wonder, on social return on investment, how do you quantify the power of relationship?... the core of the approach has been all about building a meaningful relationship. I think there's so much evidence around wellbeing, belonging, etc., around relationship: that I think could be quite a powerful theme of our model, of the stuff we're doing. (Workshop 1—Participant 1)</p> <p>... the difference between a relational culture and a bureaucratic culture. So if we can shift our entire customer relationship from that kind of bureaucratic relationship to a more personal one, where they see it as an opportunity to have a conversation, we're going to do so much better than we're doing. And that's what you've done [in the program], I think, created that. (Workshop 1—Participant 6)</p>
Personal development journey	<p>One I'd add—it says about skills development up there [on the list of values included]—obviously there's a lot of practical learning on the job, but personal development as well, so I've learnt loads about my own personal capabilities, understanding a bit more about my own mindset, like what's limited me before and why it's not limiting me now, that sort of thing, so it's quite a big, personal journey, you know. (Workshop 1—Participant 8)</p>

past, because times are hard and there's so much less money about, that everybody is questioning, that every penny you spend you've got to justify it... (Community participant 15)

Traditional SROI deployments tend to confirm preset outcomes via surveys, are used predictively, or at project end, and favor indicators with more straightforward financial proxies (Banke-Thomas et al. 2015; Morón and Klimowicz 2021), showing patterns that narrow what counts and sideline lived experience. These monological monitoring approaches perpetuate many of the limits of evaluation identified by Poterla (2012) and de St Croix (2022). Our engagements showed that such uses do not pluralize value or reflect how organizations want to define outcomes. At the same time, however, CBOs cannot abandon numbers:

...you need numbers, something you can present, to people who might give you money, or people who invested time in you, like, this is what we've done... So just this very emotional good news story, about one person that benefitted from our great invention, is just not going to be good enough for the world... when money is involved it's always about numbers, most of the time, and it's really sad, because it really shouldn't be. (Community participant interview 6)

This tension drove our choices as we aimed to retain SROI, but reframe how outcomes are surfaced. We therefore adopted an

in-depth bottom-up approach that prioritizes lived experience and cocreates outcomes with staff and community members. Through oral histories, observations, and workshop-style focus groups, stakeholders articulated relational, emotional, and transformative outcomes they wanted recognized—for example, being met and listened to, feeling valued, community building, mental health and well-being, personal development, and longer-term social mobility (see Table 1). This enabled us to reveal social impacts beyond what conventional accounting recognizes.

Through this process, we see many interviewees trying to articulate the impact felt and considering how to conceptualize their lived experience. Our in-depth engagement and observation of these projects showed that surveys and SROI alone were not going to be enough to pluralize the values that were included in traditional SROI evaluation frameworks or meet the objectives of capturing data that the organizations wanted to see.

Nonetheless, with our methodological adaptations, we were able to reorientate SROI from being merely compliance to also incorporating engagement with dialogue. We aimed to capture the depth of human experience and transformation, including non-quantitative outcomes that are not usually recognized (Petrescu et al. 2021). In line with this approach, we pushed the boundaries by combining the SROI with capturing the lived experience, through PAR methodologies and oral history testimonies. Combining SROI with these two methodologies enabled us to explore and open up the values and outcomes included, contemplating which values counted for the participants and communities involved to pluralize the values included and reshape the

accounting and accountability engaged with, while also avoiding reductionism in our understanding and evaluation of the projects. Before engaging with the SROI evaluation and monitoring in this way, their approach would have been limited to monological engagement, including a focus on how many people have been engaged, how many reported an improvement in their well-being, without delving deeper into their lived experience of engagement.

4.2 | Co-Constructing Outcomes: A Participatory Reorientation of SROI

To pursue a democratic, progressive, and socially just approach to evaluation (Mathison 2018), we required methods that would open up our engagement, center lived experience and counter dominant accounting logics. We therefore drew on key principles from PAR (Cameron and Gibson 2005; Gibson-Graham 2006) and oral history methodology (Yow 2014; Oral History Association 2022).

PAR provided a bottom-up, immersive approach to focus groups and observations, valuing community knowledge over researcher assumptions (Cameron and Gibson 2005; Gibson-Graham 2006; Greenbaum et al. 2020). By engaging community members in the research and evaluation through in-depth and participatory methods, we were able to surface a wider range of social impacts and values for inclusion in the SROI, informed by multiple points of data collection across the project, rather than a single, end-of-project assessment. This was essential for capturing transformative, relational, long-term effects.

To avoid presupposing outcomes and to let participants narrate change in their own terms, we used oral history interviewing (Yow 2014; Peniston-Bird 2013; Haynes 2008, 2010). Oral history is a “method of gathering, preserving and interpreting the voices and memories of people, communities, and participants in past events” (Oral History Association 2022, 1). The oral history approach is focused on gathering diverse and inclusive accounts that follow the narrative of the interviewee, while the interviewer encourages reflections based on the narrative shared (Steinhoff et al. 2024; Yow 2014; Peniston-Bird 2013; Haynes 2008, 2010). The approach elicited biographical, emotional, and identity-based accounts—the kinds of outcomes typically excluded from conventional SROI, which would usually focus on, for example, employment and income outcomes, quantifiable hard skills developed, increased productivity, or other easily quantifiable outcomes (de St Croix 2022; Arvidson et al. 2013; Muyambi et al. 2017; Corvo et al. 2022; Damtoft et al. 2023). These narratives were then analyzed and integrated into outcome codesign, focus groups, observations, and workshops to create a richer evaluative view.

Through this approach, the interviewee is encouraged to share their experiences in their own words, and the interviewer listens to what is shared rather than asking questions that are only part of an assumed narrative (Steinhoff et al. 2024; Perks 2010; Gabriel 2000). This approach engages community members in gathering the personal and emotional experiences they have had in their engagement, a biography of the individual and their role in the organization or project, including the ways that the project has impacted and changed them over time (Perks 2010; Gabriel

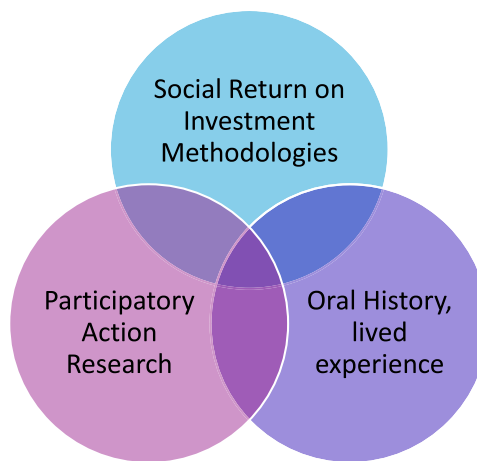


FIGURE 1 | The Living Impact Methodology. [Colour figure can be viewed at [wileyonlinelibrary.com](https://onlinelibrary.wiley.com/doi/10.1111/ram.20056)]

2000). We focused on gathering an understanding of the project’s impacts at a deeper level and incorporating this lived experience into the SROI methodology through outcomes codesign, oral histories, participatory observations, and detailed focus groups. We integrated narratives and lived experiences into the codesign of indicators and outcomes through detailed thematic analysis. We then reflected back to the community participants the outcomes that we saw emerging and gained their perspective on those outcomes, returning to the PAR methodology through outcomes-focused focus groups, and observations of their program, creating a tripartite approach that pluralizes accountability, as reflected in Figure 1.

4.2.1 | The Living Impact Methodology

Taking this tripartite approach and creating an iterative feedback loop guards against the coopting nature of neoliberal cost-benefit analysis that permeates SROI (Warren, Carter, et al. 2024). It positions communities as co-interpreters and cocreators of value. We ensured that plural community-based voices remained central (Mathison 2018; Petrescu et al. 2021). While PAR and oral history differ epistemologically from SROI, bringing them together is vital for challenging dominant evaluative norms, working within and against the system to push its boundaries (Picciotto 2015, 2021; Mertens 1999; Mathison 2018). Without such integration, evaluation risks co-optation and cannot support CBOs in articulating the values that matter most to those with lived experience of the issue being addressed. By weaving these approaches together, we create an approach that critical accounting academics can draw on to work with CBOs and support them in cocreating SROI evaluation that moves beyond reductionism, embraces plural perspectives, and fosters participatory, democratic practice (Mertens 1999; Mathison 2018).

In the second round of focus groups, we shared with participants the outcomes emerging from oral histories, observations, and earlier discussions. Rather than treating these outcomes as fixed, participants were encouraged to engage critically with them, refining, challenging, and expanding which should be included

in the SROI. Participants offered reflections on a wide range of outcomes.

A key theme centered on skills development, where participants felt the existing outcomes did not fully capture the breadth of their growth:

I do agree with all of these [outcomes], actually, but I wonder, maybe under, 'skills', if it could be a bit more... that you probably delve into that a bit more - I don't know if this is appropriate, if I'm understanding this - but around like presentation skills, standing up in front of 200 people... was massive. (Outcomes focus group 1, participant 1)

I think the improved networks and networking skills one could be expanded on, because I can only see that and relationship building as skills. So, when you think of the public speaking, the presentations, the IT, all of that that has gone on, as well, that's not showing, unless you sort of round it up under enhanced employability. But actually, those two, are quite soft skills, so there are no hard skills on there, I don't think. (Outcomes focus group 6, participant 1)

Community member participants highlighted public speaking, presenting to large groups, and navigating digital tools as significant transformative experiences that were not captured by standard employability metrics. In the SROI report, we ensured these outcomes were represented not simply as generic skills gains but as deeply personal transformations. We linked them to specific outcomes and proxies such as feeling valued at work and high confidence to reflect the emotional depth and identity shifts participants described, and crafted a narrative around the numbers that would reflect their deep transformation.

Other participants noted the importance of growing networks, relationship-building, and soft skills. Although these developments sit less comfortably within conventional SROI categories, they were described as being central to their journeys. To capture these elements, we used outcomes and proxies such as "feeling belonging to a neighborhood" and, where appropriate, "reduced social isolation".

Participants also explored more effective and identity-based outcomes. One participant, for example, highlighted vulnerability as a significant area of growth:

... vulnerability. I think that's what people have learnt, this year... that you don't have to be strong enough all the time you know. You don't need to know it all. You don't have to say yes to everything. That it's okay if you don't know, it's okay if you're scared, if you're anxious or you want to panic, that it's okay if you want to swear because there's absolutely no polite words to describe how you're feeling. (Outcomes focus group 1, participant 2)

This demonstrated that fear, uncertainty, and emotional expression were legitimate and transformative parts of the journey. These insights pushed the boundaries of the SROI by highlighting emotional, relational, and personal development. We incorporated these dimensions through outcomes and proxies for "increased confidence", "emotional well-being", and "a sense of purpose", and amplified them in the SROI report using case studies and participant voices, beyond and around the numbers.

Similarly, participants provided accounts of success, reframing it as multifaceted rather than a single measurable endpoint:

I think success, in this programme, has many different names and faces... success can be your personal growth, it can be your idea, it can be something real, or it could be a great job you find at the end of this programme... there isn't one definition of success, for this programme, so whether you're supporting your community, that's a success, whether you manage to, I don't know, maybe overcome your own barriers, that that's a success. And so, from my perspective, it's a success that I found friendship, you know... And, from a professional perspective, I now feel I know my worth as a professional... And I know I'm going to be okay, and that's a success for me, just knowing I'm going to be okay. (Outcomes focus group 1, participant 2)

These narratives highlight how participants conceptualized impact in relational and identity affirming ways that transcend standard indicators. We captured these different forms of success through the outcomes and proxies already described for the individual and group transformations and accounted for the wider ripple effects of the program, such as "increased belonging" for a wider group of stakeholders outside of the participants alone.

Other discussions centered on purpose—with participants describing a new sense of pride in explaining their role to others, as well as social mobility, where the program helped team members to see what they are capable of:

A sense of purpose. I suppose one way I could measure it is the sense of pride I have in telling people what I do, and people reacting really positively to it. (Outcomes focus group 2, participant 1)

I think for people on our team it absolutely has done that, absolutely. If you took a measure, and the only measure you were looking at, for this particular programme, was social mobility, I think it would probably prove to have won out, on the number of people that have seen what they are capable of. (Outcomes focus group 6 participant 1)

We included this in our SROI report as evidence of a sense of purpose and meaningful work, using the proxy of regular volunteering in the community to represent this shift.

Alongside these more transformational experiences, participants also described enhanced employability in areas that they were previously less confident, and noted the development of their communication skills:

Enhanced employability, in areas that probably I was less employable in before. (Outcomes focus group 2, participant 1)

The word, ‘communication’ is not on there, and that has come in there across the board, between team leaders, mentors, management, HR, external... You know communication skills are massive. I can see you’ve got listened to, but actually communicating as well, and that includes those people coming right out of their boxes to do it, who wouldn’t usually even want to be talking, who have done it. (Outcomes focus group 6 participant 1)

For more straightforwardly monetized outcomes, we accounted for impact through proxies for the cost of vocational training, and in some cases, accounted for the move into full-time employment for those taking part.

Through this dialogic process, we were able to surface outcomes that are emotional, relational, and identity-based and that are typically excluded from conventional SROI, alongside more nuance in outcomes that are more easily quantifiable and monetizable. By continuously reflecting participant perspectives back to them and incorporating their feedback, we ensured that the evaluation remained responsive, context-specific, and grounded in lived realities (Picciotto 2015; Fetterman 2021; Patton 1994; Portela 2012). In doing so, the SROI process became a site of negotiation, where outcomes gradually emerged through collective interpretations.

These conversations were complemented by regular meetings with staff and project managers, allowing us to bring community insights directly into ongoing decision-making. This ensured that the pluralized community voice influenced not only the SROI evaluation but also practice during program delivery, as elaborated on in the following section.

4.3 | Enacting Developmental, Lived Experience-Led Improvements

SROI is often applied only at the end of a program as an impact evaluation (Moron and Klimowicz 2021). We instead paired process evaluation with impact evaluation, so that the evaluation would be more useful to the staff engaging with it and enhance the relevance and responsiveness to the context (Kelly 2022; Portela 2012). Through the Living Impact Methodology, we combined different approaches together to move beyond a post hoc focus by sharing emerging insights through workshops, regular meetings, and on-site immersion. This enabled the organization to adapt during delivery in line with community voice, rather than waiting for the end results. It also required staff to stay close to and be accountable to lived experience and remain accountable as issues

and solutions surfaced. This approach was valued by community members as they felt that their voice was heard during the project:

Because they’ve heard feedback from the cohort, and from other members of staff, they’re tailored it so we get more support. (Community participant Interview 5)

I think that’s been a real strength of theirs, actually, that they’re taking feedback onboard and making changes. (Community participant Interview 7)

While formal hierarchies remained, the iterative process challenged power dynamics by widening access to information and centering community voices in improving the project (Dillard and Brown 2012). For example, participants asked for more training on running a social enterprise or charity, using Excel, storytelling, and public speaking. The team responded with additional sessions from external experts in these areas and gradually expanded provision as further needs emerged. This is just one tangible example of several instances where real-time evidence prompted action, gave participants influence over delivery, and helped to erode hierarchical boundaries. Subsequently, many of the participants went on to work in the organization, further breaking down these hierarchical boundaries, and the program now exists in a revised form, informed by these changes.

In sum, our living impact methodology enhanced impact during delivery and for future iterations and improved how impact was recognized and communicated internally and externally. We will now turn to our discussion and conclusion.

5 | Discussion and Conclusion

CBOs operate within funding environments that privilege upward, technocratic accountability and narrow SROI logics focused on growth, efficiency, and innovation, often misaligned with grassroots impact and lived experience (Hall and O’Dwyer 2017; Martinez and Cooper 2017; Picciotto 2015, 2021; Mathison 2018). Our aim in this paper has been to respond to this challenge by demonstrating how academics can work with CBOs to democratize and pluralize accountability.

Our core contribution is the Living Impact Methodology—which integrates SROI with PAR and oral history to move SROI evaluation practices toward the transformative and democratic approaches long called for in the evaluation literature (Picciotto 2015, 2021; Mathison 2018; Fetterman 2021; Portela 2012).

Through our exploration of the literature, three complementary conversations converge. First, critical accounting research shows how NGOs have to negotiate and resist upward accountability and evaluation (O’Dwyer and Boomsma 2015; Boomsma and O’Dwyer 2019; O’Leary and Smith 2020). Second, evaluation scholars argue that evaluation needs to adopt democratic, participatory, and equity-orientated approaches that center marginalized voices (Mertens 1999; Mathison 2018; Picciotto 2015, 2021; Fetterman 2015, 2017, 2021). Third, practical studies show CBOs struggling to enact these aspirations within resource-constrained and

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