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# Building Legitimacy and Learning Lessons: A Framework for Cultural Organizations to Manage and Measure the Social Impact of Their Activities

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## ABSTRACT

Cultural participation is associated with many benefits. Therefore, it is seen as an instrument to achieve social change and development. However, clear empirical proof for these claims is limited. There is a need for new frameworks and clear evaluation methods. This paper presents a conceptual framework that enables cultural organizations to understand the purposes of impact measurement. It also shows the steps cultural organizations can take to measure and manage their social impact. Consequently, it enables them to measure the impact on their beneficiaries while the lessons learned can help them to improve and manage their performance.

## KEYWORDS

Cultural participation;  
cultural organization;  
performance; impact  
measurements;  
social impact

## Introduction

The impact of culture has increasingly become a central issue in the research area of arts and cultural studies (e.g.; Throsby 2003, 2012; White and Hede 2008; Belfiore 2015; Pop and Borza 2016; Azmat et al. 2018; Campbell 2019). It is claimed that cultural participation has many social benefits, varying from a sense of well-being and life satisfaction (Grossi et al. 2012; Wheatley and Bickerton 2019) to the development of skills and increased self-confidence. Moreover, it is assumed to increase the feeling of social inclusion of participants, to create a cohesive multicultural community (Lee 2013) and to the build individual, collective and societal identity (Throsby 2003; Pendlebury, Townshend, and Gilroy 2004). In line with this, it is argued that cultural organizations can be seen as a vehicle for broad social change: they are able to promote a greater tolerance toward minorities, providing a forum for public debate and education (Sandell 1998). As result, participation in cultural activities is increasingly seen as an instrument to achieve social change and development (Tubadji, Osoba, and Nijkamp 2015).

Consequently, cultural organizations are expected to show their legitimacy and to be accountable to their stakeholders about their impact (Bakhshi and Throsby 2012; Belfiore 2015; Campbell 2019). Next to legitimacy and accountability reasons, it is perhaps even more important for cultural organizations to strategically manage their

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assumed impacts. Insights in their impacts can be used for the management of their performances (Ebrahim 2019). Impact measurement can be useful for these purposes. Unfortunately, because of the lack of knowledge of impact and impact measurements and the lack of clear guidelines on how to measure and assess impact, cultural organizations are struggling to analyze and manage the social impact created by their cultural activities (Belfiore and Bennett 2010; Throsby 2010).

Therefore, this paper will focus on the question how the social impact of cultural participation can be measured and managed. More specifically, this contribution aims to propose a framework that can help cultural organizations to assess the social impact of cultural participation. This paper is structured as follows. First, we explain the importance of social impact measurement for the cultural sector. Secondly, this paper explains the concepts of impact and evaluation and gives a description of the concept of social impact. Thirdly, we stress the importance of a new impact assessment framework. Fourthly, based on business, management and nonprofit literature, we propose a framework to use for social impact assessments in the cultural sector. Fifthly, five stages of the impact measurement framework are defined. Lastly, we finish the paper with some final remarks, including the limitations and future research avenues.

## **The need for impact measurement in the cultural sector**

The assumed benefits of cultural participation enable stakeholders of cultural organizations, among which the government, to refer to culture in terms of investments. Because investments in culture do not only aim for economic benefits – such as employment and tourism – but also aim for social benefits as well (Throsby 2010), it is inseparable related to social impact. In this case, the cultural sector should not only analyze whether economics goals are achieved, they must analyze whether social goals are achieved as well.

Nonetheless, despite all positive assumptions, there is only limited empirical proof that cultural participation leads to a positive social impact (Colombo 2016; De Beukelaer 2013; Evans 2005; Galloway 2009; Lees and Melhuish 2015; Pop and Borza 2016; Throsby 2003, 2012). There are some good examples of organizations that focus on this question, such as the Van Gogh Museum in Amsterdam in The Netherlands, who started a four year learning program to gain insight in the impact of their program ‘Van Gogh Connects’. This program aims to become relevant for young bicultural people (Vermeulen et al. 2019). In general, knowledge about the social impact of cultural participation is scarce. There is no clear guideline that provide cultural organizations with tools to develop insights in their social impact. Consequently, a lot of uncertainties and assumptions concerning the impact of participation in culture exist. Impact measurement is an approach that helps cultural organizations to understand their impact and to assess whether the activities they conduct lead to their intended impacts. This information does not only help them to legitimize their existence, it helps to understand how the achieved impact can be optimized in the future. In this way, assessments of social impact can help organizations to strategically enhance their positive impact and to strengthen their position in society.

## Impact and evaluation

Social impact is a manifestation of the accountability discourse that occupy many organizations (corporations and nonprofits) since the '90s (Ebrahim and Rangan 2014). It is important to explain how we define evaluation, social impact and impact measurement, as there is a variety of evaluator language that sound similar but can have different meanings in different contexts (Dahler-Larsen et al. 2017). Evaluation is a broad concept which is described in many ways (for an overview of definitions of the concept evaluation, see Dahler-Larsen 2011). Evaluation instruments “constitute and define what they are claimed to measure” (Dahler-Larsen et al. 2017, 116) and can be unpredictable and complex (Dahler-Larsen 2015). The terms ‘evaluation’, ‘assessment’ or ‘measurement’ are often used intertwined. In this article we choose to use the terminology ‘social impact measurement’, as social impact is the concept we aim to measure.

Social impact measurement is a form of evaluation, for which there are no universal standards available yet. There are different definitions of social impact available. However, in general the concept of impact refers to the net value to the beneficiaries and society at large, as a result of an activity or intervention (Ebrahim and Rangan 2010). Positive impact reflects the benefits of an activity or intervention. The outcomes of an impact measurement mirrors the effects on society, different stakeholders and the cultural organization itself (Wood 2010). Following the call of Ebrahim (2019) to reserve the term impact to the changes produced of differences made by an intervention, it is necessary to take the attribution question into account. Attribution is defined as the ascription of a causal link between observed (or expected to be observed) changes and a specific intervention (Sen 2013). Attribution is often not included when the impact of cultural activities are assessed (Galloway 2009). In result, social impact is “the portion of the total outcome that happened as a result of the activity of an organization, above and beyond what would have happened anyway” (Clark et al. 2004, 7). Social impact assessment helps to conceptualize what might happen if an intervention is implemented (Partal and Dunphy 2016).

## The need for a new impact measurement framework

Despite the lack of a clear framework that enables cultural organizations to measure and to manage their social impact, the cultural sector already uses different instruments in order to gain insights in their performances. For example, cost-benefit analyses are often used to analyze the market demand for culture (e.g. O'Brien 2013). It provides information on the balance between the resources invested in a cultural good or service and the returns that the investor receive back from it. However, this kind of analyses do not provide information about the *social* return of the investment.

Secondly, the application of stated preference methods, such as contingent valuation method (CVM), seem to be more likely to assess the social impact of culture (e.g. Del Salazar and Marques 2005). In these CVM people are asked about their preferences for public goods, referred to as their Willingness to Pay (WtP) (Del Salazar and Marques 2005). However, this method can be criticized as in these WtPs the focus is on the *perception* of the social impact of culture by the people in the community (Throsby 2003).

WtP places an economic value on the non-market value of culture (Throsby 2003). Another criticism found in the literature is that most of the articles that address the issue of social impact of cultural participation do not offer quantifiable and rigorous measurement methods of the impact that the activities carried out by the cultural organization have upon people (Merli 2002; Pop and Borza 2016). Critics also argue that current evaluations fail to measure longer-term impacts rather than direct outputs (Lees and Melhuish 2015). For example, Pop and Borza (2016) proposes 33 indicators that could be used for museum sustainability measurement. However, these indicators are direct outputs and do not provide information about the impact on the longer-term effects on the beneficiaries' life (Brook 2018). Examples are the number of visitors, the proportion of objects which are conserved perfectly or the number of mentions of the museum in Google.

The need for social impact measurements is endorsed by many academics. To illustrate, there are articles that specifically address the need for measuring the social impact of (performing or visual) arts (e.g. Belfiore and Bennett 2007; Loots 2015), cultural heritage and cultural institutions, such as museums (e.g. Sandell 1998; Newman 2013, Pop and Borza 2016). Moreover, there are also scholars that address the need to measure the social impact of festivals (Caust 2019), events (Colombo 2016; Srakar and Vecco 2017), cultural goods (Klamer 2004) and literature (Belfiore and Bennett 2009). Already in 2008, White and Hede concluded that it was important that cultural organizations have an understanding of their impact, in order to make a link between the impact of the arts and the development of cultural programs.

Despite this endorsement research on the social impact of culture is lagging behind. Many cultural institutions legitimize their existence by referring to positive impacts they assume to achieve. This is also the case for governments, whose main argument to invest in culture lies in the expected benefits and positive impact (Pendlebury, Townshend, and Gilroy 2004). As Belfiore and Bennet argued: "Policies based on perceived benefits of arts are not based on evidence, but on deep-seated beliefs. [...]" (2010, 125). Therefore, from both a cultural economics and a strategic management perspective, more performance evaluations of cultural organizations are needed (Loots 2015). There is a need for more empirical work, a need for an increasing body of larger scale, longitudinal studies, and more robust, innovative and transparent methodologies (Galloway 2009; Colombo 2016). By doing so, the process of how the activities of cultural organizations can be an active component in development strategies can be better understood (De Beukelaer 2013; Loach, Rowley, and Griffiths 2016). Throsby argued that "a great deal will depend on cooperation between economists and heritage professionals" (2010, 128) to solve the difficulty of impact measurements in the cultural sector

As long as the cultural sector does not fully understand *what works* in order to contribute to social issues, *what is most effective* in solving these social issues, *how* these processes work, and *how* the social impact can best be measured, the impact of the cultural sector remains unclear. Consequently, the legitimacy of cultural organizations remains debatable. In order to bridge this research gap, we develop a framework that enables cultural organizations and people in the cultural industries to measure their social impact and to learn from these measurements.

## Reporting and evaluation measurement framework

The impact of cultural organizations refers to the connection between the activity and the impact on society. However, even more important is the connection between the social impact and the intended goal (the mission of the cultural organization). The connection between mission, activity and impact can be made clear by means of an impact value chain. An impact value chain provides information about the following aspects (based on Clark et al. 2004): input, activity, output, outcome and impact. A visualization of this impact value chain can be found in Figure 1 (Clark et al. 2004).

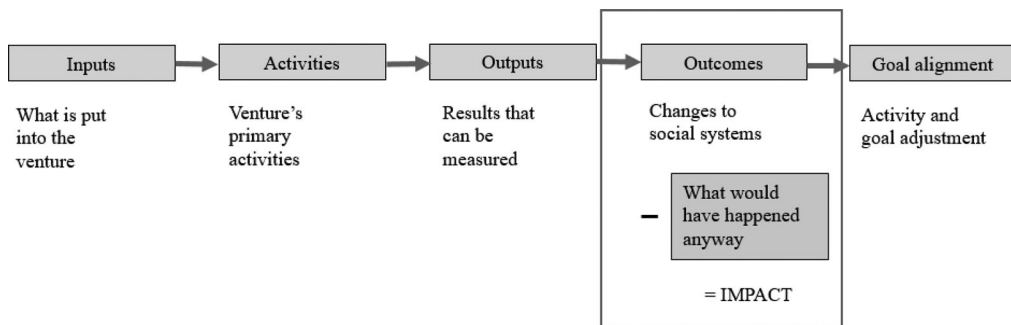
Below these elements are explained and a fictive example is given:

- *Input*: the resources that are used for carrying out the activities effectively (such as time, money and expertise of employees that a museum invests in order to organize an activity)
- *Activity*: the action, project, intervention or program that the organization is currently carrying out (such as the activity that a museum organizes executes, for example a programming for high school students)
- *Output*: The immediate and direct quantitative result of the activity (such as the number of high school students that participated in the programming of the museum)
- *Outcome*: The direct changes resulting from the output (such as the increased knowledge and appreciation of the art collection from the students that occurs after participating in the programming of the museum)
- *Impact*: The highest order effects of the activity. It concerns the question how the outcomes continue to indirectly affects elements in the longer term and consequently, lead to goal alignment.

The impact value chain of Clark et al. (2004) is further developed by Liket, Rey-Garcia, and Maas (2014) and enables organizations to use the value chain for strategic purposes (see Figure 2). As Figure 2 shows, performance, defined as the functioning of the organization relative to any specified dimension (Liket, Rey-Garcia, and Maas 2014), can be related to all stages of the impact value chain. This is in contrast to the effectiveness of an organization or an intervention, which only refers to the impact (Liket, Rey-Garcia, and Maas 2014). The steps in the framework are widely recognized in the academic debate concerning evaluation and impact measurements (e.g. Ebrahim and Rangan 2014; Ebrahim, Battilana, and Mair 2014; Molecke and Pinkse 2017), as well as the use of the framework for strategic purposes, such as decision making (Ebrahim 2019; LeRoux and Wright 2010). It should be noted that this framework is generic in nature. However, recent research examples (Vermeulen and Maas 2020; Vermeulen et al. 2019) show that the way cultural organizations can measure their impact is similar to (social) enterprises or nonprofit organizations. Although the context differs, the steps to be taken are similar.

## Reporting, learning and evaluation questions

Evaluations can have different purposes; legitimization and reporting purposes (*to prove*), and learning purposes (*to improve*) (Dahler-Larsen and Boodhoo 2019; Maas



**Figure 1.** Impact value chain. Source: Clark et al. (2004, 7). © 2004. Catherine Clark, William Rosensweig, David Long, and Sara Olsen. All Rights Reserved. Reproduced with permission.

2009). Consequently, evaluations can have different questions: reporting and learning questions (Liket, Rey-Garcia, and Maas 2014). The lessons learned from the learning questions enable organizations to improve their strategic decision making (LeRoux and Wright 2010). More concretely, impact measurement that does not include a learning perspective are not useful to accomplish something (Behn 2003; Maas 2009). In Figure 2, the difference in reporting and learning questions is illustrated.

The answers on the reporting questions will help cultural organizations to gain insights in the performances of the cultural organization and therefore, increase the legitimacy of the cultural organizations and its activities. Moreover, the evaluation questions enable cultural organizations to improve their performances, in terms of cost-effectiveness and strategically upscaling their results. Figure 2 shows these different evaluation purposes. Used for promotion and marketing, the evaluation purposes are mainly to ‘motivate’, ‘celebrate’ and ‘budget’ (Liket, Rey-Garcia, and Maas 2014). This will enable cultural organizations to legitimize its activities. Learning questions in evaluations arise as a consequence of the evaluation purposes ‘learn’, ‘improve’ and ‘budget’. These questions will enable cultural organizations to strategically increase the effectiveness of their organization and to enhance their impact as they can use the lessons learned at starting point to improve existing activities or to develop new activities (Ebrahim 2019).

### **Different perspectives of impact-levels**

All cultural organizations operate within society and have a mission. In line with this mission the organization executes activities, programs and other interventions. These activities may have an effect (on output, outcome and impact level) on beneficiaries and society at large. Because of the close relations between organizational missions and effect on society, Liket, Rey-Garcia, and Maas (2014) argue that it is practical to distinguish between two subtypes of impact-level effects: mission-related impact and public good impact. Both impact-levels can be used as the starting point of an impact measurement.

“Mission-related impact refers to impact-level effects relative to the specific intent formulated in the mission statement (or for programs and projects, relative to their specific goals)” (Liket, Rey-Garcia, and Maas 2014, 178). In this perspective the question is whether the organization has achieved its mission. Where mission-related impact mainly concerns the effectiveness and achievement of the *intended* effects, Liket, Rey-Garcia,



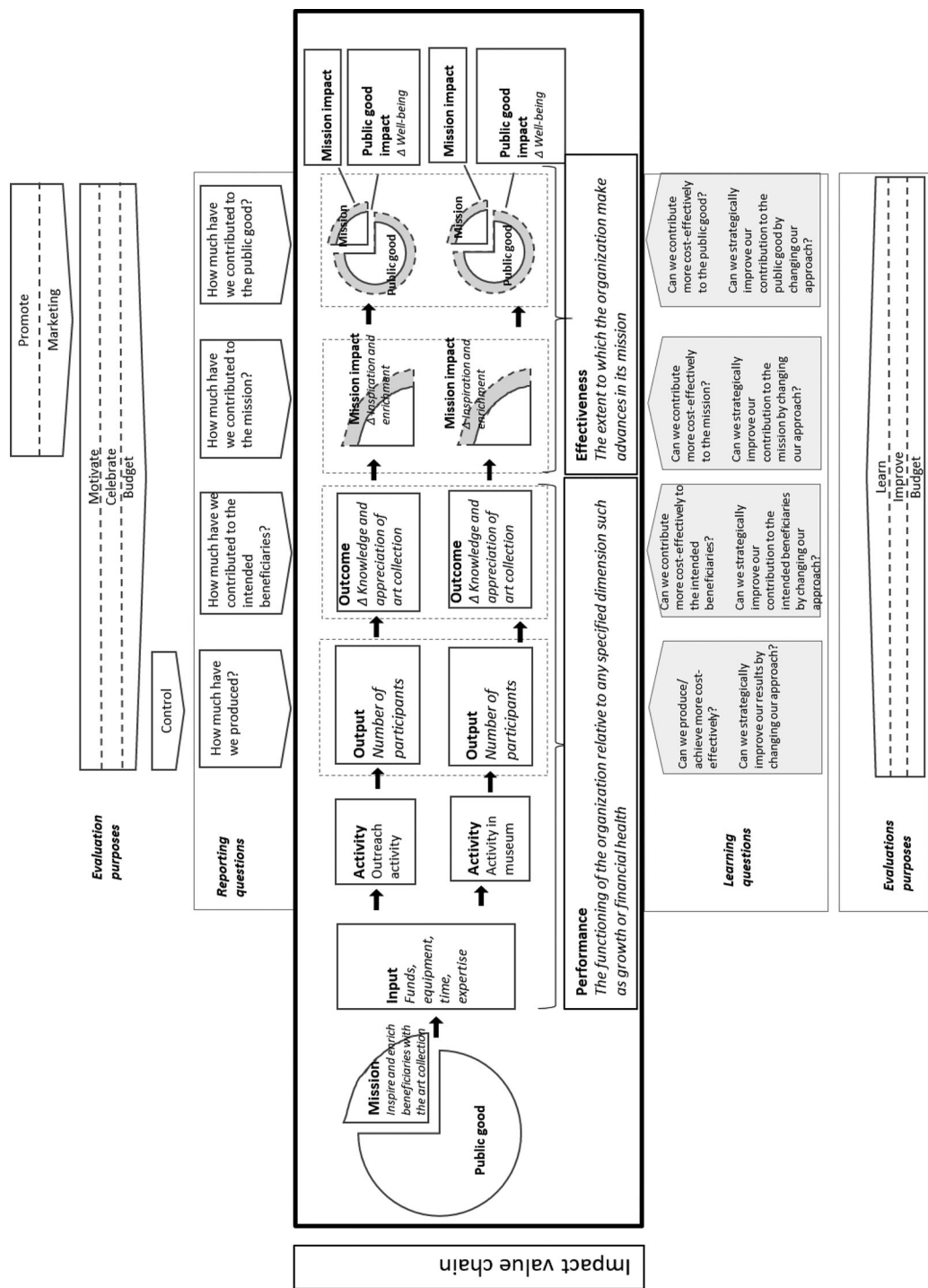


Figure 2. Extended value chain with evaluation purposes and corresponding evaluation questions. Source: Liket, Rey-García, and Maas (2014, 182). © 2014. K.C. Liket, M. Rey-García, and K.E. Maas. All Rights Reserved. Reproduced with permission.



**Table 1.** Different perspectives and impact level effects.

Effects		Impact-levels	
		Mission-related impact	Public good impact
	Individual outcomes	✓	✓
	Societal outcomes	✓	✓

and Maas (2014) define public good impact as “the net effect of all intended, unintended, positive, and negative changes as manifest in individuals and organizations, as well as in the environment, an in social systems and institutions” (178). Public good impact therefore helps cultural organizations to understand their (positive or negative) externalities. An externality can be defined as the benefit or disadvantage a third-party experiences, as spillover effect of the activity. It is because of the externalities that public good impact is much more difficult to measure than mission-related impact, as many external effects often occur outside the sphere of influence of the organization (Liket, Rey-Garcia, and Maas 2014).

When using a mission-related perspective in an impact measurement, it should be noted that the activities of the cultural organization can lead to both individual outcomes and societal outcomes. Similar to this, when a cultural organization starts an impact measurement from a public good perspective it can also be associated with both individual and societal outcomes (Ebrahim 2019). Table 1 shows that both individual and societal outcomes can appear when using both impact level perspectives: mission-related impact perspective and public-good impact perspective.

**How? An approach for an impact measurement process**

Although the impact framework of Figure 2 can help cultural organizations to understand the different reporting and evaluation questions, and the different perspectives and purposes of an impact measurement, many cultural organizations struggle with the question *how* to start the measurement process. A review of empirical and conceptual literature shows the critical success factors for organizations to grow toward impact measurement.

In general, each social impact measurement should start with the question: ‘The impact of *what* do I want to measure?’ (Belfiore and Bennett 2009; Ebrahim and Rangan 2014; Liket, Rey-Garcia, and Maas 2014; Nicholls 2009). This is important for the cultural organization to gain insight in the issues it wants to address. Therefore, formulating a specific mission is needed. A mission provides information about the question which impact the organization wants to achieve (Ebrahim and Rangan 2014). Based on this mission, impact goals should be determined. Impact goals are objectives that reflect what the organizations “aims to achieve, for which target group or audience and to what extend” (Impact Path 2018, 12). These goals can be set on mission related level or public good level, and can concern individual outcomes or societal outcomes on the short term or the long term (Ebrahim 2019). The impact goals formulated by an organization, determine the nature of the intended impact and the perspective of the impact measurement. When a cultural organization clearly specified the nature of their impact, it can start to measure according to this specification (Ebrahim 2019).

After the specification of the mission, organizations develop activities to fulfill its mission. In this case it is likely that the organization has an idea about the underlying logic; the relationship between the activity and the intended impact. The underlying logic of the causal relationship between activity and impact can be visualized by using an impact value chain, as presented in Figure 1. A more specified impact value chain is called a Theory of Change (ToC). Developing a ToC is an important step in an impact evaluation (Ebrahim 2019; Es and Guijt 2015; Jackson 2013). It can be seen as the foundation of an evaluation, as it shows where the evaluation should focus on and how it can produce relevant information (Es and Guijt 2015). A ToC provides an overview of all relevant different impact goals and shows a visualization how it is expected that the activities consequently will lead to these goals (Sullivan and Stewart 2006). A good ToC includes all expected and direct benefits and assumptions, but also tries to capture the unexpected and indirect, positive and negative consequences and assumptions. Desk research, literature reviews and interviews or dialogues with stakeholders can help to gain understanding of all these expectations and related assumptions. These assumptions are different hypotheses that can be validated (Ebrahim 2019). After developing the ToC, it is time to validate the underlying logic or theory by means of a dialogue with relevant stakeholders, such as experts or researchers (Sullivan and Stewart 2006). They can help cultural organizations to sharpen the ToC in order to create a ToC that is trustworthy and realistic.

After the validation process of the ToC with stakeholders, it is time to measure direct results (Ebrahim 2019). It may be difficult to measure all elements in the ToC due to several limitations, such as the availability of data or the costs of data collection. Therefore, organizations need to decide about which outputs of the ToC to measure. These outputs, such as the number of participants of a specific program, are quantifiable and an essential link between the activity and the intended impact, as the impact is a result of the output (Clark et al. 2004; Ebrahim and Rangan 2014; Ebrahim 2019). Most of the cultural organizations already gather information about outputs, for example for monitoring purposes, financial accounts or annual reports.

Unfortunately, these direct outputs do not yet provide information about the achieved effects and outcomes (e.g. Clark et al. 2004; Liket, Rey-Garcia, and Maas 2014; Maas 2009). Therefore, it is important to also measure indirect results, the *outcomes*. As measuring public good impact is much more difficult to measure than mission-related impact (Liket, Rey-Garcia, and Maas 2014) we advise to start with measuring mission-related effects. However, *how* to measure is a common question in impact evaluations (Nicholls 2009). Understanding the performance of the organizations' approach is more complex than analyzing outputs. Therefore, an organization should develop a measurement plan (Ebrahim 2019). A measurement plan includes a selection of the different impact areas that will be measured and translated into measurable indicators. Useful indicators are specific, quantifiable, acceptable, relevant and time-based and ideally these indicators should be existing and already validated in academic research (Impact Path 2018). In other words, the indicators should be made evaluable. A measurement plan also includes information about the question how the indicators will be measured. In general, data is collected from the research populations. If it is not possible to question the target group itself, organizations can consider interviewing close relatives.

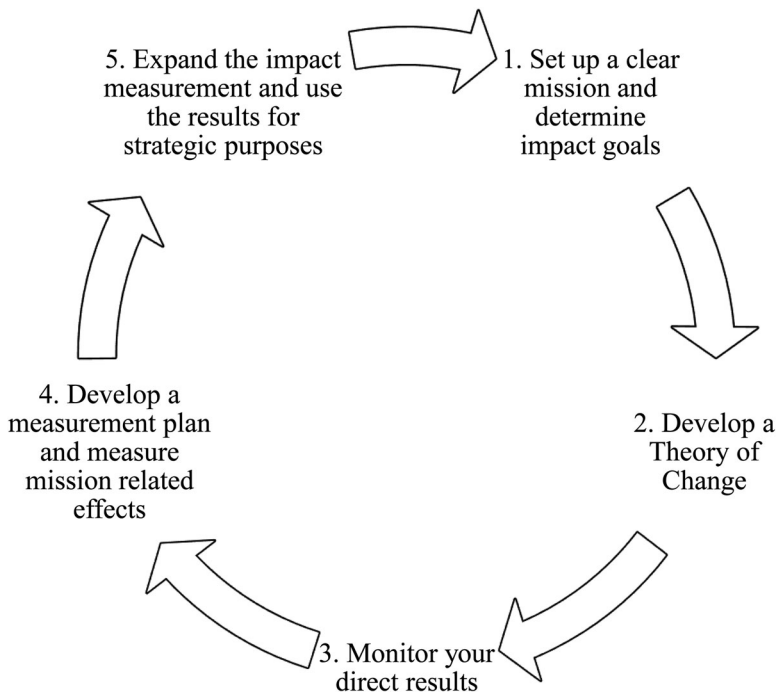
To observe changes over time and to answer the question “What would have happened anyway?” (Clark et al. 2004, 7) it is recommended to implement a pretest-posttest control group design in the measurement plan (Valente and MacKinnon 2017). The control group is a non-treated group whose characteristics should not have systematic differences with the treatment group (Khandker et al. 2009; White 2006). The difference between the outcome of the treatment group and the comparison group is the so-called impact of the intervention. In general, the assumption is that all effects as specified in the ToC will occur in the treatment group but will not take place in the control group.

The quality of the impact evaluation highly depends on how the data is collected and analyzed. Currently, there is an increasing demand for statistical evaluation designs that involve tests of statistical significance. Statistical methods that require a large number of observations are mainly useful to evaluate *what works* and *what does not work*. However, when using statistical methods, a ‘black box’ remains as it does not provide information on more causal mechanisms (White 2008). Therefore, alternative methods are also useful to find out *how* things works, *under which conditions* and *for whom* (Pawson and Tilley 1997). Qualitative approaches such as interviews and focus groups can be used for this. These approaches can be used both as a complementary or alternative approach to the statistical methods. In impact evaluations, it is very valuable to use a mix of these methods (Ton 2012). Using a mix of different methods (‘triangulation’), increases the validity of conclusions related to an evaluation question (Bamberger, Rao, and Woolcock 2010) and therefore make results more useful for cultural organizations

In general, the results of the measurement can be used in two ways: organizations can 1) expand their impact measurement and 2) use the results in their strategy (Ebrahim 2019). First, organizations can decide to expand their impact measurements by using additional impact measurement methods, by measuring more indicators (for example in order to gain insights in their public good impact) or by analyzing the impact using another research sample. Such expansions can make your impact related findings more reliable. Second, the results of an impact measurement can be used strategically for management or communication purposes (Ebrahim 2019). In this stage it is important to consider whether the results correspond to the impact goals and the mission of the organization. An important element in this step, is to develop a feedback loop. It is important to reflect on the measured outputs, outcomes and impact and to use this reflection to refine the mission, and to adjust the ToC and activities. Moreover, it enables cultural organizations to redirect their policies and business decisions based on the results of the impact measurement. For example, it helps cultural organizations to gain insight in the question whether impacts could have been higher or more cost-effectively when their activities would have been executed differently. Moreover, the cultural organization can decide to communicate the results of the impact measurement to their financiers or other stakeholders. This transparency will increase the trustworthiness and legitimacy of the cultural organization.

### **Growth process toward impact measurement**

Based on this overview of critical success factors, we argue that cultural organizations can grow into an impact measurement process in five stages:



**Figure 3.** Successive steps to implement an impact measurement process.

1. *Set up a clear mission and determine impact goals*
2. *Develop a Theory of Change based on the underlying logic and validate it with support of stakeholders*
3. *Monitor your direct results (outputs)*
4. *Develop a measurement plan and measure your mission-related effects (and if possible, implement a control group)*
5. *Expand the impact measurement and use the result for strategic purposes in order to develop comprehensive insight and more robust substantiation*

These stages are mentioned in [Figure 3](#) and from the successive steps that can be taken in order to grow into impact measurement. As [Figure 3](#) shows, the successive steps do not end at step 5, instead, it is a cyclical process. This implies a constant reflection on the previous steps. Moreover, the insights gained will be used to refine the mission and the ToC, adjust the activities and improve the measurement methodologies.

## Conclusion and discussion

Despite the assumed benefits of participating in cultural activities, evidence about social impact is still limited. Expertise and knowledge among cultural organizations to conduct social impact measurements is scarce. Following the call of Throsby (2010) for economists and cultural professionals to cooperate, we propose a framework that enables cultural organizations to gain insights in their social impacts and helps them to use the

results for strategic purposes. Moreover, this paper shows which steps cultural organizations can take in order to grow into measuring the social impact of their activities.

Our paper has academic relevance as well as practical relevance. The academic relevance lies in our contribution to theory by providing a new and contemporary conceptual framework for impact measurement. In 2014, Ebrahim and Rangan (119) wrote:

Much of the literature on the topic of performance in the social sector is taken directly from practice. [...] Academic literature lags behind in providing theoretical insights. [...] We leave out a discussion of organizations primarily engaged in advocacy (such as human rights and environmental policy organizations) or the arts and culture (such as museums, symphonies, and dance companies), where we believe the measurement of performance is even more complex and nuanced.

Existing impact measurement frameworks for cultural organizations are criticized for focusing mainly on outputs and for not including quantitative nor rigorous methods. Moreover, another criticism was that existing frameworks focus on the perception of the *intended* or *expected* impact (sometimes expressed in terms of money) instead of on the actual *achieved* impact. Existing frameworks also seem to focus on either positive or negative impact, neglecting that in practice achieved impact can differ for different target groups. By proposing this framework, we aim to solve these limitations. We tried to make clear that there is no ‘one size fits all’ approach. Instead, the proposed framework acknowledges that the methodology to measure social impact will differ per case, depending on the context, available time, money, logistics or available data. This is in line with Dahler-Larsen and Boodhoo (2019) who argued that it is important “to pay attention to national context and other specificities which may make general narratives more or less relevant in a given evaluation situation” (279). Moreover, when applying this framework not only to the treatment group, but to a control group as well, this framework can help organizations to gain insights in what would have happened when they would not have executed their activity.

This framework helps cultural organizations to use the measurement information to *prove*: to show their legitimacy toward their stakeholders, for example by communicating the impacts in annual reports or on the website. This will increase the trustworthy and image of the organization. In case of asymmetry in interests between stakeholders and cultural organizations, the information gained by the impact measurement can also be the starting point of a dialogue, as the cultural organization can justify that its activities contributes to its mission and to society at large. Moreover, this framework helps cultural organizations to improve their practices and performances: it enables to evaluate, monitor and manage their interventions and activities. In this way, they are able to strategically manage their intended social impact and optimize their contribution to society.

The strength of our framework is that it is not a ‘one size fits all approach’ and can be strategically used by cultural organizations. The framework does not subscribe specific theme’s or indicators. It can be adapted to specific topics and aims. The steps however, are generic and comparable for each type of organization.

This is also a limitation, as the framework enables to manage and measure the impact of *specific* cultural goods, programs or institutions. Consequently, results are not generalizable and cannot be used for benchmarking. It should be noted that social impact assessments could also lead to evidence that cultural organizations do not meet their own objectives.

However, this can be seen as an opportunity as it enables cultural organizations to learn from this information by using these lessons in reconsidering its strategy, approach and activities (Ebrahim 2019). Consequently, the framework is useful for cultural organizations to optimize the management and measuring of their intended impacts.

## Limitations

Although our paper contributes to theory and provides tools for cultural organizations to measure and manage their social impact, it does not provide a solution for a potential information asymmetry between artists or professionals and funders or beneficiaries. Although the ToC can be the starting point of a dialogue, the framework does not provide tools to solve a conflict between different parties and different perspectives. Moreover, although this contribution is focused on arts and culture as instrument to achieve social change, the paper does not contribute to the ‘art for the sake of art’ discussion. Consequently, although it is not the purpose of this paper to involve in this existential debate, it would be valuable in future research to analyze how impact measurement relates to these existential questions.

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