HOW DOES SOCIAL IMPACT INFLUENCE CULTURAL ENTREPRENEURSHIP? AN EXPLORATORY CASE STUDY TO UNDERSTAND THE POTENTIAL OF THE 2030 AGENDA THROUGH DIGITAL TRANSFORMATION

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Article info

Abstract

Purpose. This study examines the adoption of digital tools for data visualisation in evaluating the social impact within cultural and creative industries, focusing on their alignment with the Sustainable Development Goals.

Design/methodology/approach. Through the adoption of an action-research framework, this study combines qualitative and quantitative approaches. It includes a single-case study rigorously analysed over 24 months, employing interviews and triangulation of data sources to thoroughly assess social impact metrics.

Findings. The study presents a detailed phased framework for implementing effective social impact evaluation systems within the cultural and creative industries, guided by the Theory of Change. It demonstrates that digital tools for data visualisation, particularly Business Intelligence systems, enhance data collection and analysis, thereby facilitating improved decision-making and communication of social impact.

Practical and Social Implications. The study underscores the practical implementation of a Business Intelligence-driven framework, proposing it as a best practice for cultural organisations aiming to demonstrate their social impact sustainably. This framework fosters cultural and creative industries aligning their activities with the Sustainable Development Goals by offering a clear methodology for measuring and reporting these impacts. Additionally, the significance of digital tools for data visualisation in enhancing the transparency and efficiency of social impact assessments in the cultural sector is highlighted. By presenting a model adoptable by other entities, the study proposes a pathway for enhancing societal outcomes through cultural activities, thereby expanding the potential for systemic change in the perception and valuation of cultural impacts.

Originality of the study. This research provides original insights into the application of digital technologies for evaluating social impacts within cultural and creative industries. By integrating the Theory of Change with digital Business Intelligence tools, the study introduces a novel approach to operationalising Sustainable Development Goals in the cultural sector, thereby enhancing the precision and reliability of impact assessments.

1. Introduction

Various phenomena related to cultural heritage have the potential to influence sustainable development. In this vibrant context, cultural and creative industries (CCIs) can drive change and social growth at the local level. Florida (2002) highlights that CCIs play a crucial role in job creation, economic growth, and innovation. Numerous studies underscore the local embedding of cultural entrepreneurial initiatives and their consequent social impacts (Borin & Delgado, 2018). The social context of cities and their cultural offerings are interconnected, leading to changes associated with the introduction of new organisations (Dameri & Demartini, 2020). In this vein, museum activity exemplifies entrepreneurship in the cultural heritage sector, where the pursuit extends beyond beauty alone (Olinsson & Fouseki, 2019), making assessments of social impact essential to demonstrate the value and effectiveness of such initiatives.

While numerous unforeseen factors may influence social impact, the intention to implement a system for social impact assessment represents a more deliberate and intricate process. The Theory of Change (ToC) provides a framework to guide this process, ensuring a clear understanding of the intended change, the additionality of actions taken, and the measurable criteria for evaluation (Bengo et al., 2016).

The recognition of culture's social dimension is not new, but the 2030 Agenda (United Nations, 2015) has emphasised its importance by incorporating it into its 17 Sustainable Development Goals (SDGs). In this context, the UNESCO framework uses SDGs as a universal language to express sustainability in cultural initiatives, improving both understanding and international relevance.

Alongside the escalating focus on the social impact of culture, the digitalisation and emergence of new forms of cultural entrepreneurship are reshaping the landscape of cultural activities, presenting both challenges and opportunities (Healy, 2002; Pratt, 2005). The advent of digital technology enables both the quantification of data and the transformation of communication modes.

Although numerous studies explore the social dimension of culture (Cicerchia, 2021), there is a compelling need for inductive research to examine how implementing a metric for evaluating the social impact of CCIs unfolds. On the one hand, researchers seek to identify a pattern of stages for deploying an effective measurement model. On the other, the study aims to investigate the implications of digitalisation on the measurement of impact assessment within the cultural context.

Therefore, this research aims to answer the following research questions:

RQ1: What are the steps to implement an effective social impact assessment system in the cultural context?

RQ2: What are the digital potentials in social impact assessment in the cultural context?

The study adopts an inductive research methodology within an action research framework to answer these questions. This approach integrates qualitative and quantitative methods (Erro-Garcés & Alfaro-Tanco, 2020). In addition to this conceptual framework, the paper outlines various methodologies for analysing multiple sources to converge on the analysis of a single case study (Yin, 2009). Specifically, adhering to the rigorous and stringent guidelines by Massaro et al. (2019), the authors have chosen an internationally significant case study, which they have monitored for over 24 months, conducting semi-structured interviews analysed using recommendations by Gioia et al. (2013). The methodology employs source triangulation as proposed by Flick (2004), incorporating interviews, both confidential and public data, and the direct involvement of the authors, which supports the implementation with an interventionist approach (Aleksandrov et al., 2018).

The multitude results have yielded both intriguing theoretical and practical contributions. Firstly, the research augments the theory concerning social impact assessment, demonstrating the potential of the SDGs to measure and monitor progress within sustainable development initiatives in cultural entrepreneurship (Cicerchia, 2021). The analysis clearly outlines the advantages and disadvantages of the instrument, revealing its capacity to serve as a universal language. Secondly, the paper formalises the theoretical framework of UNESCO concerning a cultural entrepreneurship project, thus delineating the measurement parameters expressed in SDGs. Thirdly, the study illustrates the communicative effectiveness of integrating digital tools for data visualisation within cultural enterprises for sustainability purposes (Healy, 2002; Pratt, 2005), highlighting innovative solutions and fresh evidence in impact assessment.

From a practical standpoint, the case study's impact assessment model has proven to be effective and adaptable, serving as a reference for professionals in the field. Furthermore, the research provides tangible evidence of the potential of business intelligence to immediately connect data and information for user comprehension. Finally, the authors have presented evidence of the necessity for cross-disciplinary teams to fully measure social impact.

2. Literature review

2.1. Cultural entrepreneurship and sustainability

The concept of cultural entrepreneurship is relatively new within the realms of cultural studies and management (Dobreva & Ivanov, 2020). Initially introduced and defined in the late 20th century by DiMaggio (1982), it was described as creating an organisational form controlled and governed by elite members. Over time, the focus in the literature has fluctuated, with a notable resurgence of interest since the early 2000s (Klamer, 2011). Presently, the literature identifies three distinct but interconnected research perspectives on cultural entrepreneurship (Gehman & Soublière, 2017). The first, known as 'making culture', is rooted in sociology and explores the creation of culture, encompassing both high and popular culture (Johnson, 2007). The second, termed 'deploying culture', aligns with strategic management and organisational theory, focusing on legitimising new business initiatives and markets (Martens et al., 2007). The most recent development, cultural entrepreneurship 3.0, focuses on 'cultural making'. This latest strand marks an evolution from the earlier ones by emphasising cultural entrepreneurship as a distributed and intertemporal process and the creation of value through multiple and fluid repertoires and registers of meaning.

According to Dobreva and Ivanov (2020), cultural entrepreneurship is characterised as the activity centred on creating cultural enterprises and marketing cultural and creative products and services that embody cultural value while simultaneously possessing the potential to generate financial revenue. Much of the existing research has focused primarily on the distinct characteristics of cultural entrepreneurs and their motivations for initiating their businesses. Numerous studies highlight the significance of culture and the arts as forms of memory, experience, and collective heritage (Piber, 2020). Culture contributes to intellectual, moral, and emotional well-being while supporting human and cultural rights, promoting sustainable development (UNESCO, 2015). Furthermore, it is recognised as both a driver and an enabler of development (Cicerchia, 2021). Furthermore, other studies emphasise that these aspects should be comprehended and developed according to sustainable development guidelines, utilising an interdisciplinary approach and an integrated perspective, which are key aspects of our research (Demartini et al., 2021).

In this context, cultural entrepreneurship fosters sustainable development through innovation and growth in the creative industries sector (Whitson et al., 2021). Over time, the discourse on the sustainable development of cultural heritage has diversified, presenting various conceptual models aligned with sustainability theory. It is essential to delineate the domains in which the concept of sustainability manifests. Some frameworks propose a

multifaceted cultural model consisting of four ideal pillars for sustainable development: social, economic, environmental, and cultural (Cicerchia, 2021). Specifically, the social pillar addresses the impact of cultural practitioners' activities; the economic pillar underscores the long-term economic sustainability of cultural endeavours; the environmental pillar evaluates the ecological impact of cultural initiatives; and the cultural pillar, considered as a distinct capital, highlights the necessity for preservation, maintenance, and conservation of art forms, knowledge, heritage, and cultural diversity for future generations (Montanari et al., 2021). Moreover, another perspective in the literature views culture as a foundational element for achieving sustainability goals. This approach, termed 'culture as sustainability', integrates and encapsulates the other pillars, positing sustainability as inherently embedded within culture and leading to an "eco-cultural civilisation" (Cicerchia, 2021).

Consequently, it is crucial to acknowledge the intricate relationship between culture and sustainable development. In this context, digitisation serves as a key enabler in addressing complex issues and promoting sustainable strategies within cultural entrepreneurship (Cori & Fraticelli, 2021). Indeed, digitisation facilitates the creation of sustainable management models that, through the adoption of new technologies and the diversification of offerings, help to prevent over-tourism (Oppioli et al., 2023).

2.2   *The overall theoretical framework*

Currently, it is widely recognised that all organisations are tasked with taking responsibility for their actions and their impacts on the environment and society (Hadro et al., 2024). In response, organisations are directing their actions and strategies towards achieving more significant social impacts (Quinn & Dalton, 2009). Social impact is defined in various ways in the literature. According to Stephan et al. (2016), describe it as the beneficial outcomes of prosocial behaviours that create value for communities, including individuals and organisations. The discourse primarily distinguishes between two interpretations: social impact as a positive change and social impact as the reduction of negative effects (Bartling et al., 2015). Hadro et al. (2024) describe social impact as significant or positive changes that address or resolve social injustices and challenges. After establishing what constitutes impact, it is deemed essential to explore how metrics are defined in the literature and how the generated impact can be assessed (Jackson, 2013). Over the years, various impact measurement and management models have been developed by academics, international organisations (such as the UN and OECD), financial institutions, and private organisations (Bengo et al., 2016).

The ToC is widely used as a key framework for evaluating project per-

formance, involving the construction of a visual model that delineates the underlying logic, assumptions, influences, causal links, and expected outcomes of a project or programme (Funnell & Rogers, 2011; Morra Imas & Rist, 2009). This model is tested against actual experiences and results to assess program performance. Evaluators using ToC are encouraged to employ specific questioning to deepen understanding and inform decisions on potential project modifications or termination (Jackson, 2013). The ToC stands out from traditional methods by focusing on desired changes, the means to achieve them, and the roles of different stakeholders, rather than merely on the actions to meet objectives (Bengo et al., 2016). Its main strengths are its multidimensionality and the flexibility it offers, facilitating a rigorous, participatory process where various stakeholders articulate long-term goals and the necessary conditions for their achievement (Jackson, 2013).

Moreover, the ToC framework is founded on three pillars: intentionality, additionality, and measurability (Nicholls et al., 2015). Intentionality defines a deliberately sought social impact, explicitly associated with a company's operations or a project, aiming to achieve a positive outcome for the community. Additionality requires that the entity's operations yield an economic return at least equal to the investment. Therefore, beyond generating social impact, impact investments also aim to achieve a return of capital and potentially an additional economic yield. Measurability means that the social impacts intended to be generated, established ex-ante, should be defined in a way that allows them to be measurable. Indeed, social objectives need to be measured quantitatively or qualitatively with the purpose of defining expected impacts ex-ante and verifying ex-post whether these expected impacts have been effectively achieved (Mulgan, 2010). If social impact lacks these structured feedback mechanisms, it risks being categorised as a positive externality rather than a measurable outcome. By establishing clear evaluation criteria, ToC helps guide decision-making and promotes accountability in governance (Zappalà & Lyons, 2009).

The UN General Assembly has passed three resolutions acknowledging culture's role as a driver and enabler of sustainable development, culminating in the inclusion of culture within the 2030 Agenda for Sustainable Development. To measure and monitor the progress of culture's contribution to the national and local implementation of the Sustainable Development Goals (SDGs) and targets of the 2030 Agenda, UNESCO has developed the Culture | 2030 framework, grouping specific thematic indicators.

This framework provides a holistic approach that includes the SDGs on the one hand and an operational focus specific to the cultural sector on the other. The 2030 Agenda is founded on 17 SDGs and 169 associated targets. The Culture | 2030 indicators offer a framework and methodological tools for evaluating culture's contribution to the SDGs, facilitating the implementation of the 2030 Agenda at national and local levels. These indicators help

to further explore and quantify how culture contributes to the economic, social, and environmental dimensions of sustainable development (Cicerchia, 2021). Furthermore, the Culture | 2030 framework addresses the issue of fragmented culture-related data, which often originates from various institutions and agencies. By its transversal nature, the framework establishes a coherent and robust narrative on culture and development, based on complex data and enabling specific benchmark analyses of institutions worldwide. The 22 qualitative-quantitative Culture | 2030 Indicators aim to leverage UNESCO's unique experience by providing a detailed overview of a country, city, or project's utilisation of cultural resources within the context of sustainable development.

The Culture | 2030 indicator framework is underpinned by four cross-thematic dimensions (UNESCO, 2019): Environment & Resilience, Prosperity & Livelihoods, Knowledge & Skills, and Inclusion & Participation (Fig. 1). This framework consists of 22 indicators distributed across four thematic dimensions. Each of these dimensions aligns with one of the three pillars of sustainable development: economic, social, and environmental. The fourth dimension specifically addresses education, knowledge, and skills within the cultural sector. This comprehensive structure allows for a detailed evaluation of culture's multifaceted contributions to sustainable development goals.

Figure 1. Thematic indicators for culture in accordance with Agenda 2030

Source: Culture 2030 Indicators (UNESCO, 2019)

3. Methodology

### 3.1 Research setting and design

To explore the implementation of an impact assessment system and the potential of digital tools for data visualisation in the cultural sector, this study employs an action research (AR) methodology conducted from June 2022 to June 2024. This approach is rooted in the principles of AR as originally articulated by Kurt Lewin in his pivotal 1946 paper, which sought to address social issues through behavioural change within organisations and broader social contexts. However, AR has faced criticism over time for presuming that organisations operate in a stable state, applying primarily to small-scale change projects, overlooking organisational politics and power dynamics, and adopting a top-down, management-driven approach (Burnes, 2004). Lewin (1946) advocated that AR should be a participative and collaborative process involving all stakeholders, aligning with the change theory underlying the impact evaluation model (Jackson, 2013)2013.

AR has demonstrated substantial benefits in applying inductive frameworks across various settings, from private business sectors (French, 2009) to public sectors (Biancone et al., 2024), and even in studies related to cultural heritage (Magliacani, 2023). This multidisciplinary methodology integrates qualitative and quantitative methods (Erro-Garcés & Alfaro-Tanco, 2020). For instance, Dick et al. (2015) described AR as a meta-methodology, meaning it can encompass multiple sub-processes and address conflicting needs effectively.

Additionally, this study employs the single case study method to investigate challenges and perspectives as suggested by Yin (2009), based on triangulating different data types (Fig. 2): semi-structured interviews following the Gioia et al. (2013), collection of publicly available documents and granted information (Lanzalonga et al., 2024), and data capture through direct participation experiences (Aleksandrov et al., 2018; Biancone et al., 2024).

Subsequent sections will first detail the case study selection and then elaborate on the data considered for analysis.

Figure. 2 Research design
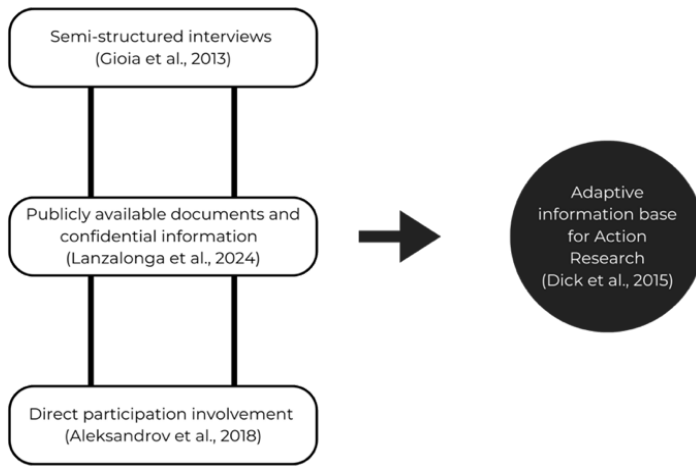
Source: author's elaboration.

3.2 Case Study Selection

Social impact assessment is not a new concept for museums, with various experiences documented both globally and within Italy. For instance, the MUS.E Association in Florence, a benchmark for cultural activities in Italy, included a Social Return on Investment (SROI) measurement in its annual report as early as 2018. The SROI method has been critiqued in literature for its underlying utilitarianism and commensuration practice - comparing different entities using a common metric (Maier et al., 2015). While the first critique is philosophical, the second concerns how qualitative issues are quantified, translated into monetary values, and compared.

In response, other cultural sectors have opted to measure change using qualitative and narrative approaches. In 2021, the Fondazione Musei in Brescia conducted a social impact assessment based on the measurement of co-created value, following four steps: identification of key stakeholders, definition of the value proposition, distribution of output to the public, and measurement of co-created value.

From an international perspective, the Guggenheim Museum has also shown a keen interest in measuring social impact by integrating data and statistics into a single dissemination document. This highlights how cultural areas provide various insights into methodologies for measuring social impact.

To understand the processes, opportunities, and limitations of establish-

ing a social impact measurement process in a cultural context, this research focuses on an inductive approach based on active and participatory observation of the MusImpact project, a fictional name. The museum, a private initiative, operates across four locations in Italy, covering a total area of 26,780 square meters distributed in the western (1 museum), eastern (2 museums), and southern regions (1 museum) of Italy. MusImpact serves as an internationally significant case study due to its annual attendance of over 110,000 full-price ticket holders, not to mention various initiatives involving school groups and free tickets distributed to specific population segments.

The study is particularly relevant for understanding the dynamics involved in establishing a social impact measurement metric within a cultural context, especially with the recent inauguration of the museum's western branch in 2022. This new implementation of a measurement system from scratch provided an opportunity to comprehend the complexities from the beginning of the process, rather than as an ongoing experience. Therefore, the case study is ideally suited to evaluate the design and assessment of processes, the setup of a metrics system and key performance indicators (KPIs), and, in line with the second research questions, the changes brought about by digitalisation in various stages of data collection.

3.3 Data collection

By applying the technique of information triangulation, the authors utilised a variety of sources to conduct the holistic case study (Flick, 1998). Specifically, the investigation of the phenomenon followed a process of consulting comprehensive materials, accessible documents, and semi-structured interviews with business experts involved in assessing the impact of cultural activities. The interviews lasted a total of 728 minutes, with two specialists handling the coding, transcription, and refinement of the texts. The interview texts were coded using ATLAS.TI version 9 software, which provides transparency and reliability to the authors (Hwang, 2008). The information was collected over a period of 24 months, and Tab. 1 and Tab. 2 summarise the data from the semi-structured interviews and respondents. Some interviews were conducted by the authors in groups of three or more people, which positively influenced the diversity of responses obtained (Balasubramanian et al., 2021). The interviews were conducted in a virtual room using Webex software, followed by the composition of minutes later analysed as described earlier (Lanzalonga et al., 2023).

Table.1 Case study data, focus on interviews.

Data	Description
Monitoring period (months)	24
Number of interviewees	11
Duration of interviews	728

Source: Authors' elaboration

Table.2 Respondent presentation

Respondent ID	Professional Profile	Interview Lenght (min)
A-1	Project Manager	62
A-2	Cultural Program Manager	88
A-3	Marketing Manager	52
A-4	Visitor Services Manager	83
A-5	Educational Activities Coordinator	68
A-6	Corporate Manager for Cultural Activities	57
A-7	Data Collection Office Delegate	72
A-8	Internal non-Financial Reporting Expert	77
B-1	External Cultural Management Expert	63
B-2	External non-Financial Reporting Expert	63
B-3	Academic in the Field of Social Impact Assessment	43

Source: Authors' elaboration

The authors ensured the triangulation of sources in the analysis process. According to Flick (2004), in traditional qualitative research, it is crucial to pursue source identification by combining data from different sources at different times, involving various people and documents to reduce subjective influences. In this regard, the interviews were integrated with both public and confidential documents belonging to the organisation. If managed ethically and conscientiously, anonymised confidential information can support a process of political and social change (Baez, 2002).

In addition to the first two sources of information, the authors' support activity allowed for a deeper and more personal understanding of the observed phenomena (Langley & Klag, 2019). Beyond legitimacy and reliability, this direct involvement can lead to more intuitive and detailed discoveries compared to those conducting research from a more detached perspective.

The mixing of information from different perspectives enabled the formation of results and an informed discussion, as presented in the following paragraphs.

4. Findings

Using an inductive approach that combines active and participatory observation with the triangulation of multiple data sources, this study explores the outcomes of the MusImpact case study and identifies key elements for designing a replicable social impact measurement system for cultural projects. However, it is essential to customise this process to assess MusImpact's impact accurately, ensuring alignment with the programmatic objectives set by the governance. In this regard, the application of the following measurement strategies aligns with the approach recommended by the ToC. The customisation of social impact measurement in this context signifies the organisation's awareness and intent to define its scope and to seek adjustments year after year to minimise the value of positive externalities in favour of additionality. The results analysed in detail below will adhere to the roadmap presented in Fig. 3.

4.1 The initial steps in the social impact assessment process

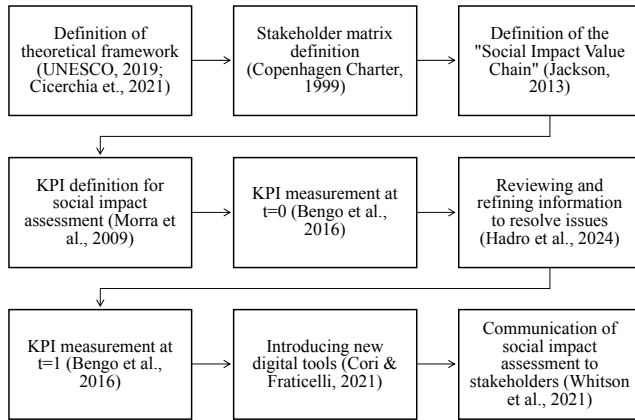### 4.1.1 Framework definition

A collaborative action plan was established and implemented across all corporate areas involved to conduct a social impact assessment of the MusImpact cultural project. Initially, the team aimed to identify a framework from the literature that most closely aligned with the project's objectives. The working group identified the need for a framework that would support an in-depth analysis of culture's contributions to economic, social, and environmental sustainability. After carefully evaluating different options, the UNESCO Culture|2030 framework (UNESCO, 2019) was selected.

"We chose UNESCO's Culture|2030 framework over other frameworks in the literature because of its comprehensiveness and its four cross-thematic dimensions.

These areas are clearly delineated and visible in Figure 1 of the 2019 UNESCO document. Our working group's next step is to define the action perimeters of the four cross-thematic dimensions by analysing UNESCO's thematic indicators and the associated SDGs." — (B-3 interviews, Academic in the Field of Social Impact Assessment).

Figure. 3 How to implement an effective impact assessment system in a cultural context.

Definition of theoretical framework (UNESCO, 2019; Cicerchia et., 2021)	Stakeholder matrix definition (Copenhagen Charter, 1999)	Definition of the "Social Impact Value Chain" (Jackson, 2013)
KPI definition for social impact assessment (Morra et al., 2009)	KPI measurement at t=0 (Bengo et al., 2016)	Reviewing and refining information to resolve issues (Hadro et al., 2024)
KPI measurement at t=1 (Bengo et al., 2016)	Introducing new digital tools (Cori & Fraticelli, 2021)	Communication of social impact assessment to stakeholders (Whitson et al., 2021)

Source: author's elaboration.

eginning with the first dimension, *'Environment & Resilience'*, the objective is to evaluate culture's role and contribution by examining aspects related to cultural heritage, natural heritage, and the urban environment.

"The indicators proposed by the framework gauge the commitment to preserving cultural and natural heritage within our MusImpact project, offering evidence of sustainable heritage management and the integration of culturally sensitive knowledge in planning. Thus, we interpret this dimension as one that evaluates the physical and spatial aspects associated with the quality of the urban environment." — (A-1 interviews, Project Manager).

The second cross-thematic dimension addresses *'Prosperity & Livelihoods'*.

"In the context of our MusImpact project, this thematic dimension provides a framework for evaluating culture's role in fostering inclusive and sustainable economies. It highlights culture's potential to generate income and employment, as well as its positive spillover effects on local territories, enhancing the appeal of cultural goods, services, and enterprises." — (A-2 interviews, Cultural Programme Manager).

The third thematic dimension focuses on *'Knowledge & Skills'*.

"This dimension of the framework enables us to evaluate culture's role in fostering knowledge and skills development through local cultural values and in promoting empowerment via training, policies, processes, and educational materials. Our objective within this framework is to conduct an integrated assessment that considers cultural diversity, sustainable development understanding, and the

transmission of cultural values, with particular emphasis on cultural education. We aim to recognise skills and competencies in the creative sectors as key drivers." — (A-2 interviews, Cultural Programme Manager).

The fourth thematic dimension pertains to *'Inclusion & Participation'*.

"This final cross-thematic dimension allows our impact assessment of the MusImpact project to measure our contribution to fostering social cohesion and promoting inclusion and participation within the cultural sphere. It emphasises accessibility to culture, the universal right to participate in cultural life, and the freedom of cultural expression, encompassing artistic and creative freedom." — (A-6 interviews, Corporate Manager for Cultural Activities).

4.1.2 Definition of the stakeholder matrix

A comprehensive social impact assessment requires a stakeholder engagement strategy that considers the perspectives of all actors involved. The aim is to understand the externalities and changes that result from the organisation's actions. Key stakeholders should therefore be mapped and actively engaged, with relationships managed effectively and efficiently. Additionally, stakeholder should be categorised into two main groups: those internal to the project and those external to it.

Stakeholders are categorised using a matrix based on the Copenhagen Charter (1999) , which includes two dimensions: stakeholder power and stakeholder interest. The Power / Interest matrix classifies stakeholders by considering factors such as their influence on decision-making (Power) and their level of interest in the project's actions and initiatives (Interest).

"After our brainstorming session, we chose to structure the matrix with three levels of Power/Interest: medium, high, and very high. As shown in Figure 4, we identified two internal stakeholders (blue) and five external stakeholders (red) for the MusImpact project." — (A-6 interviews, Corporate Manager for Cultural Activities).

*Figure 4. Stakeholder map of the MusImpact project*
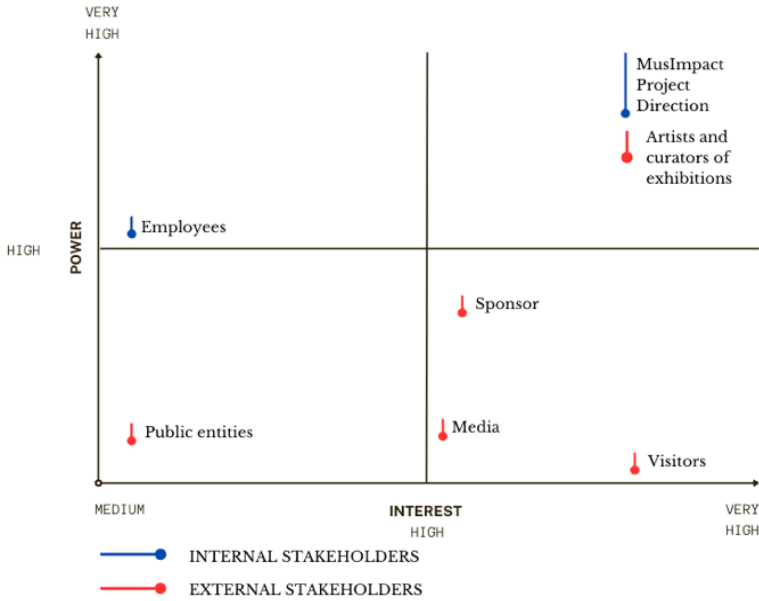
Source: author's elaboration.

Defining the 'Social Impact Value Chain'

ToC-based social impact measurement employs a flowchart known as the *'Social Impact Value Chain'*, which is widely recognised in the literature.

"This diagram distinguishes the various temporal stages within the flow. As noted in Jackson's (2013) study, the 'Social Impact Value Chain' includes five elements (Fig. 5) that help identify the primary activities necessary to achieve the set impact objectives and clarify the causal link between the activities undertaken and the impacts generated." — (B-3 interviews, Academic in the Field of Social Impact Assessment).

Figure 5. Social Impact Value Chain of the MusImpact Project
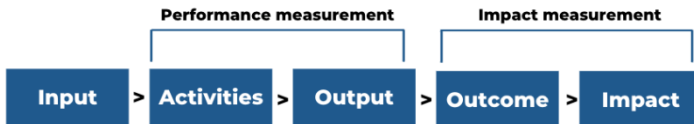
Source: Brescia and Calandra (2021)

«*The primary impacts that our MusImpact project aims to achieve, divided across four cross-thematic areas, are as follows: within the thematic dimension*

'Environment & Resilience', we seek to cultivate new audiences and implement policies for social impact management; in the 'Prosperity & Livelihoods' dimension, our objective is to bring culture closer to diverse audiences and promote gender equality. In the third dimension, 'Knowledge & Skills', we aim to enhance the dynamism of offerings at our venues and expand accessibility and cultural knowledge. Lastly, in the 'Inclusion & Participation' dimension, we plan to support inclusive activities for cities and initiate research and innovation programmes." — (A-1 interviews, Project Manager).

4.1.4 KPI definition for social impact assessment

In line with recent literature on the ToC (Nicholls et al., 2015), the working group identified the need to establish indicators to enhance the measurability of social impact. Defining KPIs ensures the impact assessment aligns with the UNESCO Culture|2030 framework and its four thematic dimensions.

"KPIs should be defined in relation to the UNESCO Culture|2030 Framework and its four cross-cutting thematic dimensions. This arrangement allows each identified KPI to be linked to a reference SDG to evaluate the contribution of culture to the SDGs as tools for implementing the 2030 Agenda at national and local levels. The identified KPIs enable the measurement and quantification of how culture contributes to sustainable development's economic, social, and environmental dimensions." – (Interviews A-8 and B-1, Internal and External Non-Financial Reporting Experts).

Therefore, the range of indicators aims to cover the four cross-cutting areas of the UNESCO Culture|2030 Framework, linking them to the SDGs. On one hand, some KPIs represent generalisable objectives of social impact and are easily replicable in other contexts; on the other, there are KPIs that pursue the measurement of specific objectives of local or contingent interest. Although the KPIs succeed in quantifying some of the actions undertaken by the organisation, they do not encroach upon the analysis of intangible factors capable of effecting change according to the ToC. Aware of the partial responsiveness of a measurement system, a focus group of 8 individuals with mixed backgrounds from MusImpact personnel involved in social impact, data collection staff, and academic experts defined a system of 87 indicators. By intersecting the areas defined by the UNESCO framework, these indicators can express social impact through SDGs. The added value of this activity lies in the cross-fertilisation among the various group members and the system's adaptability, which can be adjusted at each monitoring stage to best represent the organisation's intentions.

Figure 6. Coverage of the SDGs using the 87 KPIs identified for the MusImpact project

Source: author's elaboration.

"Regarding the definition of KPIs for the cross-cutting thematic area 'Environment & Resilience' to measure the generated impact, we identified 14 KPIs. Some of these concern the 'Number of exhibitions subject to impact assessment' and 'Policies or actions to reduce environmental impact'. For the second cross-cutting thematic area 'Prosperity & Livelihoods', we created 34 KPIs. Some examples of KPIs are: 'Number of tickets sold online' and 'Number of resources involved in museum activities'. Moving to the third cross-cutting thematic dimension 'Knowledge & Skills', we identified 11 KPIs. Some examples of relevant KPIs for the social impact survey are 'Number of educational activities carried out' and 'Number of languages available for booking a guided tour inside the museum'. Finally, for the fourth and last cross-cutting thematic area of the UNESCO Framework, we identified 28 KPIs for 'Inclusion & Participation'. Examples of KPIs useful for measuring the social impact of the MusImpact project are: 'Number of educational activities conducted for vulnerable groups and number of participants' and 'Presence of support devices for people with disabilities'" – (Interviews A-7, Data Collection Office Delegate).

The 87 KPIs identified by the working group relate to the reference SDGs, as shown in Fig. 6. This figure allows us to evaluate the contribution of culture to the SDGs as tools for implementing the 2030 Agenda. The visualisation represents a quantitative conceptualisation of social impact, exploring which monitored areas are of interest to the organisation. To understand the abstract factors that fall within the scope of social impact as envisioned by the ToC, it is necessary to verify their value over time and understand which factors influence the variation across the years.

4.2 From Measuring KPIs Variations to the Communication Strategy

4.2.1 KPI valuation at t=0

The temporal factor in data collection is crucial for accurately assessing social impact in projects using the ToC methodology.

"Following interviews and collaborative brainstorming, our working group developed and structured a data collection process to refine the previously identified KPIs. We established specific time intervals for accurately evaluating the social impact of MusImpact: t=0, t=1, and t=2. Specifically, in temporal sequence, the initial data collection occurs at t=0, corresponding to 31 December 2022." — (A-7 interviews, Data Collection Office Delegate).

During the initial data collection and the first analysis of KPI valorisation, the working group identified critical issues and discrepancies. Given that the MusImpact project spans multiple locations and cities, data collection is not centralised within a single business unit that holds all the information required for KPI valorisation.

"Data collection for the MusImpact project involves various units across different locations in Italy. After gathering the data, we identified discrepancies that necessitated a detailed analysis of individual data for each KPI. Following further comparisons and in-depth analyses, we observed that data collectors and data sharers had different interpretations of the KPIs relevant to the social impact assessment." — (A-1 interviews, Project Manager)

To address the challenges impeding a comprehensive comparison of KPI valuations, a key semi-structured interview was conducted with a data collection expert whose insights proved crucial in resolving these issues.

"From my experience, such difficulties and survey errors often arise when data collection is not centralised within a single organisational unit. Individuals conducting the data collection may interpret KPIs subjectively, leading to data distortion. KPI measurements carried out in this manner are neither comparable nor standardisable. I recommend creating a self-explanatory guide with detailed notes to ensure KPIs are interpreted objectively, thereby eliminating the identified issues." — (A-7 interviews, Data Collection Office Delegate).

Based on this expert's recommendation, and with the support of an academic and an external non-financial reporting expert, the team developed a clarifying statement to standardise KPI compilation and measurement.

"In the data collection process for social impact assessment under the Theory of Change, it is essential that KPIs remain comparable over time to accurately identify the presence of a positive or negative impact at different milestones (t=0, t=1, t=2). I suggest a brainstorming session to collectively leverage our experiences in

creating a clarifying statement for data compilation across the four locations of the MusImpact project." — (A-8, B-2, and B-3 interviews, Academic in Social Impact Assessment and External non-Financial Reporting Expert).

With this clarifying statement established, the working group decided to update the data collection at t=0 to ensure an accurate baseline for comparison with subsequent collections at t=1 and t=2.

Reviewing and refining information to resolve certain issues
Following the updated data collection for KPI valorisation at t=0, the working group organised and systematised the information gathered by the MusImpact project. However, comparisons with external organisations and individuals revealed challenges in communication and dissemination.

"The social impact assessment for the MusImpact project is valuable, offering insights into project data and impacts. However, the data is not readily accessible to individuals outside the project. The documents generated by the working group, whether lengthy reports or extensive data files like Excel sheets, are challenging for those unfamiliar with the project to interpret and analyse effectively." — (A-8 and B-2 interviews, Internal and External non-Financial Reporting Experts)

The working group's efforts to communicate through a traditional report faced challenges related to information that exhibited two critical aspects. In certain sections, the report provided an extremely thorough level of detail. However, in other instances, the group articulated concepts so concisely that individuals outside the project found them difficult to comprehend.

Throughout the observation period, numerous efforts were made to refine and harmonise the report. Nevertheless, MusImpact's commitment to immediate and clear communication led to the development of a new system that could be integrated with conventional dissemination reports. As a result, the communication managers recognised the need to disseminate their social impact using innovative tools that, when combined with the reports, enhance completeness but also increase their complexity.

4.2.3 KPI valuation at t=1

The second data collection, defined as t=1, was conducted on 31 December 2023. This collection incorporated improvements, including the self-explanatory guidelines developed after the t=0 phase to enhance KPI clarity.

"The current KPI analysis enables us to explore and compare each KPI individually. We can observe a variance between KPIs measured at t=0 and t=1; however, we lack the means to objectively determine whether this deviation represents a positive or negative social impact. This is a critical challenge, as we do not yet

have a tool for calculating and communicating the social impact generated by the project. Consequently, we cannot definitively assert that our actions have had an impact, as the observed changes could simply reflect an increase in MusImpact project staff rather than the efficacy of our initiatives." — (A-7, B-2, and B-3 interviews, Data Collection Office Delegate, External non-Financial Reporting Expert, and Academic in Social Impact Assessment)

The final data collection for t=2 is scheduled for 31 December 2024.

Introduction of new digital tools for data visualisation

At this stage, the working group recognised the need for a tool that would enable effective communication of the social impact generated by the MusImpact project, following all steps of the ToC methodological approach. The development of such a tool would not only enhance dissemination but also provide stakeholders with a clearer and more structured understanding of the project's impacts.

"Given the needs and challenges outlined above, several digital and experimental tools could enhance the communication and dissemination of the impact generated by the MusImpact project to both internal and external stakeholders. Considering the project's characteristics and the type of information you intend to convey, I recommend using a Business Intelligence tool, such as PowerBI, which offers robust capabilities for data analysis and presentation." — (B-2 interviews, External Non-Financial Reporting Expert).

Negrut (2018) notes that literature supports PowerBI's capability for advanced data analysis through multiple drill-throughs, which allow users to filter reports and display detailed information tied to specific data fields. For the MusImpact project, the use of drill-through fields in PowerBI could enable a more detailed and interactive exploration of KPIs, improving data transparency and usability.

"Integrating business intelligence enables us to address the previously highlighted challenges in representing and analysing KPIs after data collection. Moreover, the software facilitates understanding and quantifying impact deviations across the surveys conducted at t=0, t=1, and t=2. To achieve this, it is essential to normalise the data used in various KPIs to ensure comparability across different SDGs. By leveraging PowerBI's impact radar graph, the working group can analyse and quantify culture's contribution to the economic, social, and environmental dimensions of sustainable development." — (A-7 interviews, Data Collection Office Delegate).

PowerBI has significantly improved data visualisation by transitioning from static graphs and tables in Word or Excel files to an interactive dashboard. This transition enhances data accessibility and interpretation, offering stakeholders an intuitive tool to track and compare impact over time.

The dashboard not only illustrates the impact generated at t=0, t=1, and t=2 but also highlights variances across these timeframes. Moreover, it effectively links KPI deviations to relevant SDGs and the UNESCO framework, facilitating a clearer and more structured communication of project impact for both internal and external stakeholders.

5. Discussion and conclusion

This study investigated the effectiveness of social impact assessment systems in the CCI, emphasising the potential of digital technologies. Employing an inductive research approach and case study methodologies (Yin, 2009; Massaro et al., 2019), the research addressed the processes and challenges involved in implementing these systems. By proposing an effective operational model, the study addresses critical questions on structuring and selecting digital tools for data visualisation to optimise social impact analysis in CCIs.

This research contributes to a growing body of work on the intersection of CCI and sustainable development, specifically examining the social impact of cultural activities (Cicerchia, 2021). It focuses on the dynamics of impact assessment within cultural contexts, a topic of increasing relevance in relation to the United Nations' 2030 Agenda (UNESCO, 2015). The study places particular emphasis on the role of digital metrics in enhancing the precision and efficacy of assessments, supporting the view that CCIs can advance sustainable development through technological innovation (Healy, 2002; Pratt, 2005).

This study's implementation of a social impact assessment system within cultural industries uncovered a structured, multi-phase model. In addressing the first research question (RQ1), key phases for effective social impact assessment were identified, with the Theory of Change guiding the formulation of objectives and metrics. Careful selection of frameworks, such as UNESCO's Culture | 2030, aligned the system with cultural sustainability goals. The second research question (RQ2) enabled an investigation into the role of digital and visualisation tools in assessment, demonstrating that the integration of Business Intelligence significantly enhanced data collection and analysis, rendering the information more accessible and manageable. Digitalisation has improved real-time impact monitoring, bolstering transparency and accountability. These findings highlight the value of a systematic, technologically integrated approach for better understanding the influence of cultural initiatives on sustainable development, showcasing the effectiveness of combining qualitative methodology with advanced technologies in a rigorous, innovative analysis of social impact.

On the one hand, the results have led to numerous theoretical implications:

#1. Empowering SDGs for Social Impact Assessment

The research has broadened the theoretical framework of social impact assessment, illustrating how the SDGs can serve as effective tools for measuring and monitoring progress within cultural and creative enterprises (Cicerchia, 2021). This theoretical contribution underscores both the versatility of the SDGs as universal metrics and the limitations and challenges that arise when they are applied specifically to cultural initiatives. The study critically examines the SDGs' capacity to act as a universal language for sustainability, offering insights into their practical applications and constraints in the cultural sector.

#2. Formalisation of the UNESCO Theoretical Framework for Cultural Enterprises

The study has formalised the framework, clearly delineating measurement perimeters based on the SDGs (UNESCO, 2019). This approach has enabled a structured and precise definition of parameters for social impact assessment, offering a model that is both applicable and replicable. It integrates specific cultural objectives with the broader SDGs, thus contributing a practical, contextualised model to the academic literature.

#3. Effectiveness and Limits of Digitalization in Impact Assessment

The third theoretical contribution centres on the integration of digital tools for data visualisation in cultural enterprises aimed at sustainability (Healy, 2002; Pratt, 2005). The study illustrates how advanced technologies, such as Business Intelligence, reshape the social impact assessment process, making it more dynamic, accessible, and transparent. This digital approach enhances data collection and analysis while facilitating more effective communication of results, underscoring the role of digitalisation as a catalyst for deeper understanding and improved management of social impact.

However, the analysis of Business Intelligence and other digital visualisation tools highlights an essential requirement for adequate digital literacy. Organisations adopting these tools should consider user-friendly solutions to mitigate the digital divide within their structures. Additionally, implementing digital visualisation tools may be financially challenging for organisations with limited resources. Nevertheless, the rapid advancement of disruptive technologies and their growing affordability may enable the application of similar impact assessment methodologies in a wider range of contexts beyond those described in this case study.

Alongside digitalisation, the adoption of KPIs plays a crucial role in structuring impact assessment in cultural industries, offering measurable benchmarks that enhance transparency and comparability. However, while KPIs facilitate data-driven decision-making, they also introduce limita-

tions, particularly in capturing the qualitative and experiential dimensions of cultural impact. Relying solely on quantitative indicators risks oversimplifying complex social transformations, underscoring the need to balance structured metrics with qualitative insights to ensure a comprehensive understanding of cultural value.

On the other hand, this research leads to interesting practical implications:

#1. Creation of a roadmap based on the UNESCO Framework for social impact assessment

Building on the UNESCO framework (2019), a roadmap is proposed for assessing social impact in cultural entrepreneurship contexts. This process starts by identifying the SDGs most closely aligned with the specific objectives of the cultural project, followed by defining performance indicators directly linked to each selected SDG. The roadmap then advocates for using these indicators to continuously monitor progress and adjust project strategies based on the results obtained. This structured approach ensures that cultural initiatives contribute meaningfully to their local environment while aligning with broader global SDGs, offering a clear and measurable method to evaluate and communicate their impact.

#2. Optimisation of Decision-Making Process with Business Intelligence

The adoption of Business Intelligence enhances decision-making in cultural projects by synthesising vast data sets into accessible insights. This tool bolsters operational efficiency and enables swift responses to market demands, yielding clear advantages in strategic management and organisational agility (Dobreva & Ivanov, 2020; Erro-Garcés & Alfaro-Tanco, 2020). However, its implementation entails costs related to licensing, training, and infrastructure, which can pose significant challenges for organisations with limited financial resources. To ensure feasibility, cultural organisations may consider cost-effective alternatives, such as open-source or freemium BI platforms, cloud-based solutions with scalable pricing, and phased implementation strategies that prioritise essential performance metrics. Collaborations with academic institutions can also facilitate access to BI expertise while reducing financial constraints. A cost-benefit analysis suggests that while premium BI solutions offer advanced customisation, lower-cost alternatives can still support effective impact assessment when strategically implemented. The choice of BI tools should therefore be guided by a careful balance between technological capabilities and financial sustainability, ensuring that impact measurement remains both rigorous and accessible.

#3. Assembling Interdisciplinary Teams for Comprehensive Impact Assessment
Bringing together diverse skills is crucial for a thorough impact assessment of cultural initiatives. The literature highlights that engaging experts from multiple fields enhances the analysis and fosters a holistic understanding of the social and cultural impacts of activities (Gehman & Soublière, 2017; UNESCO, 2019).

As with any research, this study has limitations. Focusing on a single case study may restrict the generalisability of the findings. While the case study provides rich, contextualised insights, the results may not be universally applicable across different settings or cultural contexts, potentially limiting the applicability of the study's conclusions and recommendations to a diverse range of organisational and geographical environments within the cultural sector. However, the methodological approach and findings of this study provide a solid foundation for further exploration. Expanding future research to include multiple case studies could complement and extend the insights gained, allowing for a broader validation of the proposed framework. Integrating diverse cultural and institutional contexts would not only enhance the generalisability of the findings but also reveal nuances that may remain undetected in a single-case analysis, further strengthening both theoretical contributions and practical applications.

Additionally, despite drawing on multiple data sources (Flick, 1998), the reliance on qualitative data and interviews may introduce subjectivity and interpretive bias. The perceptions and experiences of interviewees can shape the results, complicating objective measurement and making it challenging to replicate the study in other contexts or with different participants. Moreover, relying solely on KPIs for measuring social impact has inherent limitations. While KPIs offer valuable quantitative benchmarks, they cannot fully capture the complexity of social change. A comprehensive assessment should integrate qualitative approaches, such as stakeholder interviews, ethnographic observations, and contextual analyses, to provide a more nuanced understanding of the impact within cultural and creative industries.

Furthermore, the use of digital tools, while beneficial, also presents a limitation, as it presumes that all stakeholders have access to and the ability to use such technologies. This may not always hold true, particularly in resource-constrained environments or regions with less developed technological infrastructure.

To address these limitations, future research could enhance the generalisability of the findings by incorporating a greater number of case studies from diverse geographical areas and cultural contexts. This approach would enable comparison of results across various environments and provide insights into the effectiveness of social impact assessment tools in a

broader range of scenarios. Additionally, researchers could complement qualitative data with quantitative tools and techniques to mitigate subjective bias. Using more rigorous quantitative methods, such as advanced statistical analysis or predictive models, could offer objective measurements of the assessment system's effectiveness.

To overcome challenges related to digital technologies, future research might focus on developing more accessible and user-friendly digital and experimental tools. Addressing issues related to the digital divide and digital literacy is a crucial area for future research within the integration of digital tools. Many organisations lack the resources or expertise needed to effectively adopt advanced technologies like Business Intelligence. The implementation costs of these systems can be prohibitive for resource-limited organisations, constraining their capacity to harness the advantages of digitalisation fully. Therefore, future studies should explore strategies that not only improve access to these technologies but also enhance digital literacy, ensuring digital empowerment is inclusive and addresses existing disparities. Additionally, exploring this topic through the theoretical lens of the Technology Acceptance Model (Davis, 1985) could provide valuable insights into the effectiveness of digital tools in the cultural sector's social impact assessment, potentially informing practices that support broader adoption and meaningful use of these technologies in cultural contexts.

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