

## Benefit as a Standard Unit of Measure for Arts Organizations: A Conceptual Analysis

### Analyse du concept de bénéfice en tant qu'unité de mesure standard pour les organisations artistiques or Le bénéfice en tant qu'unité de mesure standard pour les organisations artistiques : analyse conceptuelle

Constance DeVereaux et Kate Keeney

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Résumé de l'article

Le concept de bénéfice est couramment utilisé pour exprimer les résultats positifs de la participation artistique. L'ambiguïté inhérente à ce concept lorsqu'appliqué à un large éventail d'activités artistiques soulève des questions en matière de recherche, de prise de décision, de conception de programmes et d'évaluation. Cet article propose une analyse conceptuelle du bénéfice en tant qu'unité de mesure standard pour la conception et l'évaluation des services des organisations artistiques du tiers secteur. Dans cet article, nous explorons les possibilités d'une unité de mesure standard appelée Unité de Bénéfice qui vise à dissiper les ambiguïtés inhérentes au terme « bénéfice » dans le discours actuel sur les programmes et services artistiques. L'analyse conceptuelle est appliquée aux théories existantes de l'analyse des bénéfices et de la théorie des transactions, afin de proposer un cadre pour établir une unité de bénéfice qui soit à la fois facile à utiliser, cohérente et largement acceptée. Développée pour les organisations artistiques, nous y voyons un potentiel pour toute organisation à but non lucratif cherchant à mesurer de façon appropriée les mérites intangibles de ses services. Notre recherche s'adresse aux décideurs, aux agents politiques, aux administrateurs publics et aux financeurs qui souhaitent améliorer les outils disponibles pour mesurer les résultats des services artistiques.

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# Benefit as a Standard Unit of Measure for Arts Organizations: A Conceptual Analysis

Constance DeVereaux  
*University of Connecticut, US*

\*Kate Keeney  
*Charleston College, US*

*Abstract:* Benefit is a commonly used concept for expressing positive outcomes of arts participation. The inherent ambiguity of benefit applied to a broad range of arts activities raises issues for research, decision-making, program design, and evaluation. This article offers a conceptual analysis of benefit as a standard unit of measure for design and evaluation of third sector arts organization services. In this article, we explore the possibilities for a standard unit of measure called Benefit Unit that works toward dispelling the inherent ambiguities of “benefit” in the current discourse on arts programs and services. Conceptual analysis is applied to existing theories of benefit analysis and transaction theory, to advance a framework for a Benefit Unit that offers ease of use, coherence, and wide acceptance. Developed for arts organizations, we see potential for any nonprofit organization seeking to establish appropriate measures of the intangible merits of its services. Our research is aimed at decision makers, policy agents, public administrators, and funders who have interest in improving available tools for measuring outcomes of arts services.

*Keywords:* arts organizations, benefit, conceptual analysis, benefit analysis, evaluation and impact

*Résumé :* Le concept de bénéfice est couramment utilisé pour exprimer les résultats positifs de la participation artistique. L'ambiguïté inhérente à ce concept lorsqu'appliqué à un large éventail d'activités artistiques soulève des questions en matière de recherche, de prise de décision, de conception de programmes et d'évaluation. Cet article propose une analyse conceptuelle du bénéfice en tant qu'unité de mesure standard pour la conception et l'évaluation des services des organisations artistiques du tiers secteur. Dans cet article, nous explorons les possibilités d'une unité de mesure standard appelée Unité de Bénéfice qui vise à dissiper les ambiguïtés inhérentes au terme « bénéfice » dans le discours actuel sur les programmes et services artistiques. L'analyse conceptuelle est appliquée aux théories existantes de l'analyse des bénéfices et de la théorie des transactions, afin de proposer un cadre pour établir une unité de bénéfice qui soit à la fois facile à utiliser, cohérente et largement acceptée. Développée pour les organisations artistiques, nous y voyons un potentiel pour

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Constance DeVereaux, Associate Professor and Director, Arts Leadership and Cultural Management,  
University of Connecticut [cdeverea@buffalo.edu](mailto:cdeverea@buffalo.edu)

Kate Keeney, Associate Professor and Program Director, Arts Management, College of Charleston, USA  
[keenekp@cofc.edu](mailto:keenekp@cofc.edu)

\*Corresponding author

toute organisation à but non lucratif cherchant à mesurer de façon appropriée les mérites intangibles de ses services. Notre recherche s'adresse aux décideurs, aux agents politiques, aux administrateurs publics et aux financeurs qui souhaitent améliorer les outils disponibles pour mesurer les résultats des services artistiques.

*Mots clé* : organisations artistiques, bénéfice, analyse conceptuelle, analyse du concept de bénéfice, évaluation et impact

## Introduction

Establishing impact for funded programs and services of arts organizations has increased from the 20<sup>th</sup> to the 21<sup>st</sup> century (Courtney, 2018). In political climates such as today's in which arts and culture benefits are often questioned, funding requires accountability and proof of concrete outcomes. Benefit<sup>1</sup> is one of the most prevalent concepts used to measure outcomes of exposure to, or participation in the arts, ranging from the practical: economic (increases in GDP, city tax revenues), educational (improved test scores, school attendance), and health related (increased mental acuity, reduction of stress), to the esoteric and intangible, such as life satisfaction, well-being, civic engagement, and social cohesion. Broad and overuse of the term, however, renders it both ambiguous and vague especially when used to persuade constituents, donors, and granting foundations of the value of particular arts programs even when it is coupled with quantifiable measures. We note that claims about the benefits of the arts for any of these purposes are open to debate, not the least because valid and reliable evidence is too often lacking (DiMaggio, 2002; Michalos & Kahlke, 2008; Belfiore, 2009; DeVereaux, 2018). An added problem is the routine conflating of assertions about the general benefits of the arts with statements about outcomes relating to individual instances (DiMaggio, 2002).

The vast difference between claiming benefit from the arts *in toto* and benefits from particular arts experiences entails a logical misstep analogous to claiming that since eating food is beneficial, eating at a particular restaurant—notwithstanding poor sanitation—is also beneficial. Such jumps in logic have emerged in research literature and the commissioned reports of foundations supporting arts-related services. Belfiore and Bennett (2009) note: “Instead of questioning whether or not the arts actually do have the impacts claimed for them, researchers [direct] their efforts to coming up with evidence that they do”, resulting in numerous “methodological flaws, ... subjected to quite extensive scholarly critique” (p.17). This research addresses the difficulties in validating beneficial outcomes for services provided by third sector arts organizations by challenging common conceptions and the applicability of particular methods. We use the term “services” to refer to programs, performances, exhibitions, and other offerings of arts organizations, for which an organization claims an impact. Our aim is not to eliminate possibilities for reliable determination of arts' benefits, but to lay groundwork for developing more responsible and methodologically sound means for dealing with the complexities and intangibilities inherent in arts experiences.

Recognizing that arts organizations are hard pressed to demonstrate the outcomes they claim, and that many arts benefits are intangible (arguably those counted as the more significant) rather than concrete, this article seeks to reconceptualize benefit as a standard unit of measure. Our novel approach addresses a range of persistent issues having to do with program design, decision-making, evaluation, and research where the benefit of the intervention (the arts program or service) is the object of inquiry. In particular, we address the need for more objectivity, for ease of comparability between programs (of same and different arts organizations), and for increased reliability in identifying and accounting for positive outcomes. While we acknowledge that the wide range of arts services, and the experiences delivered, do not lend themselves easily to standardized means of outcome assessment or evaluation, the undefined notion of “benefit of the arts” presupposes such a standard. Our analysis, therefore, explores whether a formalized and delimited standard unit of measure is possible and feasible, and if so, what it might look like in application.

We tackle the concept of benefit largely because it is already in wide and accepted use in arts management and arts policy discourse. Reconceptualization and refinement of the term invites decision makers, funders, public administrators, and policy makers to reflect on the norms, habits, and practices of the field in ways that can bring about more clarity in research and program design, contributes to the discourse on benefits of the arts, and holds out the possibility for a more accountable means of measurement. We examine the possibilities for conceptualizing a currently vague and ambiguous term as a standard measure, which we name Benefit Unit, intended by design to deliver greater objectivity, intelligibility, and transparency in applied use. We pose the question: can the concept of benefit be applied as a standard unit of measure for application in the nonprofit arts sector?

Before addressing this question, we explore what it means to advance benefit as a standard unit and how the method of conceptual analysis serves this purpose. We test several theories and concepts, including benefit analysis and transaction theory to aid our inquiry. Benefit analysis, particularly framed as cost-benefit analysis (CBA) is an important theory to consider since it is based on the concept of benefit but is also in wide and current use in for profit, nonprofit, and public arenas as the basis for evaluating such things as the success or desirability of a program or service. Transaction theory is also useful to consider since it is based on the concept of reciprocity, or mutual gain. The theory has additional relevance given the transactional nature of many arts services (e.g. patrons pay to attend a performance) and the use of monetary measures for benchmarking success and/or the viability of an arts program. Additionally, we consider the origins and use of intrinsic and instrumental value in the arts as widely accepted notions related to measuring benefit of arts services. The article concludes with suggested application to a particular case, and recommendations for future use.

### **The Need for Standardizing Benefit in the Arts**

The notion that arts organizations (or any nonprofit) should demonstrate measurable, positive outcomes has a particular history. Evidence-based policy making derives, in part, from political

pressure on the National Endowment for the Arts and other public agencies (McCarthy et al., 2004) to justify funding decisions. Because the arts depend on private and public funders who demand concrete, provable evidence, there has been “A shift toward presenting the arts as productive—adding measurable value to society” (DeVereaux, 2009, p.171) rather than accepting its value as given or intrinsic (a benefit in and of itself). Art funding controversies during the so-called Culture Wars in the United States (late 1980s to 1990s) resulted in increased demands for accountability in awards of grants and donations. Political climates in other parts of the world have seen similar movements toward accountability. Specifically, arts organizations seeking funding are asked to show proof that their services deliver an observable positive result for audiences and participants. What constitutes a positive outcome is often open to interpretation and debate. However, funders (and policy makers) have often favored instrumental outcomes where the arts solve societal problems such as diminished civic engagement, urban degeneration, low educational achievement, high crime rates, and juvenile delinquency, among others. The arts have been increasingly positioned, at least in the third sector, as the corrective for a multiplicity of social ills.

Such developments, however, pose significant problems at both the conceptual and practical level. Often noted by both researchers and practitioners is that quantitative measures (DeVereaux, 2006), by their nature, are more appropriate for demonstrating results peripheral to the art service (number of audience members, dollars in revenue, attendee demographics) rather than outcomes more closely tied to the artistic component. Although measures such as revenue, demographics, and number of attendees are related to organizational achievement, they do not account for any outcome derived from the specific arts service delivered. Similar problems have been noted in the broader nonprofit literature, especially when assigning “monetary values to non-monetary factors,” to simplify understanding of impact (Kato, Ashley & Weaver, 2018, p.559). Carman (2011) argues that competitive funding environments often drive nonprofit evaluation rather than serving to motivate better decision making within an organization, especially about programming.

To the point of our article, research on arts impact must contend with the difficulty of establishing “benefit” given the inherent complexity of the arts (Belfiore & Bennett, 2009; Brown & Novak-Leonard, 2013; Keeney & Korza, 2015; Radbourne, Glow & Johanson, 2010). Although it is commonly suggested that participation and exposure to the arts, often broadly conceived, have positive implications for individuals and communities, critics have pointed to significant limitations (DeVereaux, 2018) in use of methods, lack of firm theoretical foundations, and poorly defined terms (Ortega-Villa & Ley-Garcia, 2017)—especially those central to analysis, such as *benefit*, *arts*, and *culture*. There are many unanswered assumptions about the “powers of the arts to transform individuals and society” (Ortega-Villa & Ley-Garcia 2017, p.124), and the ways in which people are affected by the arts remain largely unknown (Belfiore & Bennett, 2007; Belfiore & Bennett, 2010).

These assumptions can lead to unsubstantiated claims and sometimes-inflated articulations about the worth of arts services. We “often speak as if the arts (even when defined with appropriate specificity) have undifferentiated effects on people and communities, wherever these effects may be” (DiMaggio, 2002, p.1-2). There is little recognition, in much of the literature, for example, that “an individual may have one reaction to modern dance and another to jazz (DeVereaux, 2018) not

to mention the effects of other, less related art forms. DiMaggio (2002) also raises a fallacy of discourse, “homogeneity of treatment” (p.1)—where we count any exposure to the arts as a single artistic input when, in fact, there are multiple inputs in play. Additionally, imprecise, or fuzzy use of critical concepts—for example, terms like *intrinsic value* and *instrumental benefit*, “occur rather frequently” in arts policy and management (DeVereaux, 2018, p.188; Markusen, 2013) further complicating legitimate assessment of outcomes.

The primacy often given to documenting the socio-economic impacts of the arts can lead to “excessive instrumentalization” (Belfiore & Bennett, 2010, p.122) and the dominance of economic impact studies (Onyx et al., 2018). In their search for evidence, funders, policy makers, and researchers too often adopt evidence that lacks clear definitions of concepts and methods (DeVereaux, 2018). In sum, subjective (and therefore potentially biased) claims about the benefits of arts services can affect the reliability and validity of measures. Osborne et al. (1995) note the risk of unsuitable performance measures used by nonprofit organizations, resulting in wasted resource use for assessments, hyperbolic and unjustified claims about achievement, unreliable information, and misinterpretation of performance data by funding bodies. For these reasons, we see potential in exploring how a standard unit of measure, conceptualized around the widely used notion of benefit, might resolve these issues. In order to test applicability to a real-world example, our analysis concludes with demonstration of how Benefit Unit might be applied in the case of the nonprofit arts organization, Art at Work.

## Characteristics and Common Uses of Standard Units of Measure

Measurement is a fundamental concept of science without which theorizing about phenomena or conducting experiments would be difficult. A significant advantage of defining a unit of measure is to simplify something that would otherwise be complex, for example, the inherent complexity of demonstrating a concrete, observable benefit resulting from a particular art service. Comparison of an object to a defined standard helps us to better understand selected properties of objects of interest, including research phenomena. Outside of the scientific realm, standards of measure can also assist in achieving desired outcomes. Setting “metre” (or similar measures) as a standard of length makes it possible to determine the span of an object, but also to decide if it is too short, too long, or just right for a given use. Similarly, a standard unit of measure for assessing “objects” in third sector arts organizations, such as arts related programs and services, could have great value.

To satisfy the above needs, a standard unit of measure should have certain characteristics. It should be:

- easily understandable;
- coherent;
- widely accepted;
- of convenient size;
- unaltered by time or location;
- unaltered, except when the object in question changes physically.

These qualities ensure that the standard measure can be used across applications with assured legitimacy among users. A quick review of existing standard measures illustrates the point. Metre, pound, acre, and hour are easily understood and coherent even among individuals who don't commonly use them. The measures do not vary no matter when and where they are applied, and their legitimacy as measures is widely accepted. The challenge posed in our analysis is whether benefit can be conceptualized in a similar way. To succeed as a standard unit of measure, Benefit Unit should have cross-applicability and allow for coherent articulation of the benefit of a particular art service. It should support comparison between arts services either within a single organization or across organizations. It should provide ease of use, be readily understandable, and be uninfluenced by temporal and geographic considerations, but also by cultural, political, and social factors. In the next section, we look at how conceptual analysis can further our aim.

### **Using Conceptual Analysis to Examine Generally Accepted Notions**

Conceptual analysis is often a first step in research. It serves to refine abstract and generalized relationships paving the way for future inquiry by “distinguishing terms” and “analysing the understandings they refer to” within a discipline (Myburg & Tamaro, 2013, p.153). A conceptually oriented enquiry aims to “make sense or meaning of the world” (Ibid), for example, one in which support of the arts is premised on a deliverable and measurable benefit. Given the prominence of “benefit” in arts management and arts policy discourse, we treat it as a fundamental concept, analysis of which serves to illuminate essential values and principles that underlie common practice. For example, conceptual analysis can reveal effects in the field stemming from common uses of a term. As a case in point, “benefit” as it relates to arts organizations draws on assumptions about the arts in society, how they are valued (or not valued), and the extent of their impact. These in turn may affect the way programs are developed, positioned for support and funding, how they are promoted, and how they are evaluated.

A conceptual analysis of related theories and frames (for example, pertaining to benefit) entails “assessing the consistency or inconsistency of a set of statements and laws, and scrutinizing arguments and chains of inferences for unstated but crucial assumptions or steps” (Machado & Silva, 2007). Our analysis of “benefit” begins with definitions and assumptions. Following, we unpack several theoretical frames including benefit analysis (especially cost-benefit analysis) and transaction theory to illuminate crucial assumptions about the ways we imagine, and talk about, the impact of the arts and arts services.

### **What Informs our Notions of Benefit in the Arts? A Conceptual Analysis of Theoretical Frameworks**

Concepts relating to benefit in the arts, including cost-benefit analysis, understandings about intrinsic and instrumental value, transaction theory, and measurement bear greater scrutiny, including whether they have any merit for measuring the impact of arts services. Avoiding or

mitigating the inherent challenges they raise further commends our attempt to lay the groundwork for a standard unit of measure based on the concept of benefit. Benefit Unit as a standard measure, in other words, could provide the clarity that is lacking in the discourse examples presented in this conceptual analysis.

### **Cost Benefit Analysis: A Common Understanding Framed by Monetary Gain**

The noun *benefit*, as commonly understood, is an advantage or profit gained from something (Benefit, n.d.). Economists, nonetheless, look at what one is willing to give up, rather than what is gained, to measure the benefit received. Framed this way, benefit is understood in terms of the most amount of money or time you would trade to attend an art performance or purchase an art object. The trade, or trade-off between the gain and money or time spent, is the basic calculus for cost-benefit analysis (CBA). With roots in 18th and 19th century British empiricism, CBA positions benefit as the calculated dividend of benefit against cost. Originating from a particular Western perspective, it prioritizes utility (associated with profit) over other possible considerations of gain.

The advantage of its present day, mainstream use as a quantitative measure is that calculations are framed in monetary or numerical terms, thus giving the appearance of objectivity. For this reason, CBA has been widely adopted, including by arts nonprofits, despite an awareness that numerical measures often fail to account for intangible outcomes and that preference for quantitative over qualitative measures introduces its own bias. Further, the gap between simply accounting for benefit and its actual presence in the thing measured is inherent in a CBA conception of benefit, posing issues of content validity. Applied to the case of third sector art services, it raises the question of whether the outcome or impact of an artistic performance, exhibition, or program, can be ascertained based on what a person is willing to pay.

Rogers, Stevens and Boymal (2008) discuss specific limitations to the cost-benefit approach, primarily problems associated with causal attribution. Concerned with how to evaluate outcomes in the case of publicly funded human service programs, they note the difficulties in supplying credible evidence that a strategy led to identified outcomes. They state that “considerable data collection and analysis” (p.88) would be required to defend causal claims. Challenges to CBA in policy areas as diverse as climate change, health, and family services also suggest that program complexity and characteristics of uncertainty render CBA problematic for evaluating program merits. In the case of climate change, for example, van den Bergh (2004) notes that “consistent with common sense” and despite the dominance of CBA, “quantitative analysis has difficulty to outperform qualitative analysis” (p.386) in areas characterized by great uncertainty. In such cases, “quantitative information is either lacking or unreliable” (ibid). This article has already called to attention the challenges of causal claims connecting arts services to participants’ beneficial outcomes. We suggest, further, that the nature of arts experiences is that they are characterized by uncertainty of outcome.

Just as importantly, we often ignore that concepts such as advantage, or profit, are not inherently monetary or quantitative, as seen in the statement, “she profited in status by attending



the meeting.” As noted by Sieg and Zhang (2012), “intangible assets such as reputation, goodwill, and organizational knowledge” (p.725) rank high as investment priorities for nonprofits with direct impact on “effectiveness and productivity...costs, donor satisfaction, and thus revenues” (ibid), but are, by nature, difficult to account for with quantitative measures.

It is also useful to remember that despite its current usage in quantitative analysis, CBA’s origins are distinctly qualitative—that is, in the so-called Happiness Principle developed by 18th and 19th century empiricists for calculating the dividend of benefit against cost expressed in terms of utility, that is, the anticipated pleasure against the likelihood of pain (Bentham, 1789; Mill, 1863). The relevance for our purposes is 1) there is precedent in attempting to use “benefit” as a quantifiable measure in the antecedents of CBA (utilitarianism), even if the original utilitarian project is imperfect in design, but 2) a purely quantifiable measure is not necessarily better for identifying and representing the positive impact of intangible, or complex, phenomena such as “arts experience”. What emerges is that assumptions about the objectivity, coherence, and validity of CBA or quantitative measures for representing positive outcomes, in the case of arts services, may be misplaced. Acknowledging the limitations of commonly used measures does not eliminate the need for reliable measurements. The challenge is conceptualizing Benefit Unit in a way that addresses and—ideally—overcomes these challenges.

### **The Fuzziness of Intrinsic and Instrumental Values in the Arts**

Equally misplaced may be the degree of fuzziness around understandings of the terms “intrinsic” and “instrumental” as they relate to the arts. We highlight the problems of terminology loosely co-opted from intellectual traditions that may be ill-suited for discussions of policy. Specifically, the concept of an intrinsic good, or intrinsic benefit is evoked in the notion of *l’art pour l’art*, where art is said to be purposeless—that is, to have no function other than to be art. The decoration on a ceramic pot doesn’t contribute to its function for holding water, for example. A painting hanging on a wall does not give added strength to the wall. The Romantic notion of art for its own sake had considerable cachet in 18<sup>th</sup> and 19<sup>th</sup> century philosophical aesthetics in Western Europe. It is avidly discussed and widely defended in today’s arts policy circles, especially as a corrective to judging the potential benefits of the arts on instrumental grounds. However, the notion of a good’s intrinsic value has earlier roots, in Plato’s Division of Goods (c. 375 BCE), which categorizes phenomena in the following way (Plato & Jowett, 2012):

- those good in themselves, *but not* for their consequences;
- those good in themselves *and* for their consequences;
- those not good in themselves *but* good for their consequences.

Addressed in a slightly different form by Aristotle (c. 340 BCE), the ranking is to help us understand how to achieve individual human excellence. Neither of these ancient philosophers linked the system of ranking specifically to the arts, but the connecting thread is clear in subsequent philosophers’ and thinkers’ notions about arts’ value (Benjamin Constant, Victor Cousins, Immanuel

Kant, and Clive Bell, among others), and in later discourses associating the arts as a source of claimed benefits (the idea, for example, that they make you, somehow, a better—more excellent—person, student, or citizen). To sum up, something good in itself is counted as an intrinsic good, and something that is good for its consequences is an instrumental good. Where the arts fall in this division remains open to debate, as evidenced in current policy discourse. Important to note, however, is that a thing can have both intrinsic and instrumental worth; the categories are not mutually exclusive. More to the point, the fact that an arts service has a beneficial, instrumental outcome does not preclude its intrinsic value.

In some conventions of contemporary parlance, however, “intrinsic” has a distinctly different meaning. Scholarship on employee engagement, for example, differentiates between extrinsic and intrinsic benefits derived from one’s job (Delaney & Royal, 2017). Extrinsic benefits are such things as salary or public recognition for a job well done. Intrinsic, in contrast, refers to the psychological benefits derived from one’s own enjoyment of the work or one’s own recognition that the work is meaningful. Applying this understanding of “intrinsic benefit” to the arts, however, is problematic because it references the outcome derived, even if it happens to be one that is internally experienced. In other words, it describes something that is good for its consequences, but does not address whether the thing is good or not good in itself. It is plausible to imagine that a person derives meaning from work that inherently lacks any consequential purpose. Similarly, we might identify instances of art that lack discernible excellence, but nevertheless have a beneficial outcome for individuals who participate or are otherwise exposed to them.

Given that the aim of conceptual analysis is making sense of fuzzy terminology, the point made here is not just philosophical mumbo-jumbo. If non-profit arts organizations are called upon to measure the effects of arts services, it matters a great deal if we think of the arts as having intrinsic value in the philosophical sense, in the psychological sense, or both. Importantly, only the second can reasonably be measured (since it is—once again—an instrumental outcome).

### **Transaction Theory: The Importance of “Give and Take” in the Arts**

Transaction theory also informs ideas of benefit, especially in the case of intangibles and “give and take” in the arts. Theories based on this concept illuminate the role of values and reciprocity in meaning making as an aspect of organizational behavior. “The transaction cost method...looks to the exchanges that we actually observe between agents,” (Rushton, 2003, pp.137-138).

Normatively, transaction implies a “basic unit of economic activity” (Boudreau et al. 2007) or a contractual exchange between parties. Transaction Cost Economics (TCE) from the economist John R. Commons (1934), in combination with Ronald Coase’s groundbreaking work, “The Nature of the Firm” (1937) thus sees economics in contractual terms where one party offers something of value and receives something of value in return. Young expands on this transactional relationship through the benefits theory of nonprofit finance (2007; 2017; Liu & Kim, 2021). Here, donors make financial investments in organizations in part to derive a benefit, which could include advancing their philanthropic mission.

This underscores the importance of benefit to benefactors of the arts and culture; transaction as a framework, therefore, could be useful for tracking benefit in arts services because it recognizes the reciprocal relationships on which nonprofits depend and in which they invest: organization/donor, organization/staff, and organization/community, among others. In fact, a central metaphor of TCE is human beings as “contractual men” (Pessali, 2009). Framed this way, the concept of benefit as a transaction is less about gain for cost (as in the case of CBA), but more about what each party to the transaction takes away or gains. Emphasizing the gain or end result, in comparison to the expectations of parties before the exchange took place, can help to pinpoint for decision makers, arts program designers, funders, and policy makers why the particular arts service exists, why it is important to deliver, and what might be missed if it did not take place.

We also take encouragement in the fact that conceptually, transaction theories need not apply solely to numeric assessments of human beings’ activities. Although “contract” connotes a money transaction, the term is also the root of social contract theory, which describes the reciprocal rights and duties between individuals in society (Hobbes, 1651; Locke, 1689; Rousseau, 1755). This notion of contract, rather than one of money exchange, gets at the core of nonprofit enterprise. The contractual human could easily be one who seeks the give and take that nonprofits cultivate in donor and community relationships, as well as between artists/arts organizations, and the individuals who receive or experience the arts service.

Critics of TCE, however, have suggested the impossibility of evaluating a (benefit) outcome isolated from other factors, and note that transaction value does not easily translate from one situation to another, from for-profit to nonprofit or from one arts organization to another. This may be especially true when it comes to choices made about engaging in arts related activities. Underscoring these points, Bourgeon-Renault, Urbain, Petr, Gall-Ely, and Gombault (2006) state:

...the approach to the consumption value of arts and culture is based on hedonism, aestheticism, symbolism, and the quest for social relations with respect to art works and cultural sites. Value is, then, the consumer’s affective response to the object consumed. It is dependent not on the object itself but on the consumption experience resulting either from its use (extrinsic value) or from enjoyment of it (intrinsic value)” (p.35).

It should be noted that the above researchers use “intrinsic” in the psychological sense, as discussed above. The point made, however, is to highlight inherent challenges for identifying and assigning merit to the outcomes of arts experiences. The quote also gives force to the assertion that precise, quantifiable measures may not be suited, nor necessarily required for making determinations about arts services’ value.

### **The Roughly Precise: Generally Accepted Standards Applied in the Everyday**

Our final object of analysis concerns assumptions about the need for precise measures. To be clear, in some contexts, precision is vital. Taking two milligrams versus three of a medication could be

catastrophic. In contrast, receiving nearly two pounds of potatoes instead of precisely that amount is generally inconsequential, although the measure retains its importance as a guide. In the everyday, we are more often guided by the *roughly precise* than by the *rigorously correct* and yet still manage to communicate values, preferences, and merits in meaningful ways. Though imprecise, such measures, as guides, retain a level of objectivity and transferability needed to qualify as a standard measure.

Notable for our purposes is that individuals easily understand inexact measures conveyed by unusual or informal units outside of a well-precised system. Among the more notable is the Banana Equivalent Dose (BED). A natural source of radioactive isotopes (Blastland, 2011), a banana, nonetheless, exposes one to non-threatening levels of ionizing radiation. BED indicates low levels of radiation present in a particular instance as a point of comparison. The relevant idea is not the precise level of radiation in a banana, but expressing the likely danger from radiation one might encounter in a given situation. Similar informal measures include a hand's span, a paper-clip weight, a hairbreadth, and the like. Decidedly non-rigorous and non-scientific, they are conceptually meaningful because they are definitionally composed and undergirded by knowable standards. Despite existing ambiguities and the vagueness of benefit as a core concept, Benefit Unit has potential as the basis for a standard unit of measure.

## **Findings from Conceptual Analysis**

Our conceptual analysis highlights the inherent difficulties in the use of common quantifiable measures for determining the intangible outcomes of arts services on participants. The fact that they are often favored by funders, policymakers, and other decision makers has to do with their perceived objectivity, which we have shown to be illusory except for measurement of phenomena peripheral to the art experience (number of attendees, revenues, and the like). In other words, they don't adequately get at the beneficial impact on the person who has experienced the art service. Further, in addressing outcome alone, they ignore the non-monetary, transactional reciprocities that accompany many arts experiences, especially as they concern the intent and expectations of the parties to the transaction. Our analysis has also made clear that imprecise measure is a characteristic of even the most seemingly rigorous methods. Nonetheless, as noted by Brenton and Bouckaert (2021) on the value of museums, "While indicators—whether quantitative or qualitative—are imperfect, they help to establish a baseline and track whether or not there are improvements." In other words, they allow us to determine whether the arts service we want to measure has brought about an observable change as a result of the intervention. The suitability of a method for a particular application is therefore not its perfection and precision but the extent to which it allows an arts organization to plan for and bring about an intended change. This conceptualization informs our framework and application of Benefit Unit.

## **Unpacking and Applying the Benefit Unit Framework**

The concept of Benefit Unit is based upon the understandings offered in our conceptual analysis. This section positions our findings and puts them to practice. As a framework applicable to the nonprofit field, Benefit Unit bears similarities to a theory of change (Weiss, 1995). A theory of change allows us to explore the notion that gaining a benefit inherently entails a change in the receiver (from one who does not currently have the benefit to one who does—because of the intervention). Although arts patrons expect benefit in a traditionally transactional sense (believing that both time and money were well spent), they also believe the arts should provide a transcendent or transformational experience, which has often been termed, the “aesthetic experience.” Such an experience is described as something beyond, or “qualitatively different” from normal everyday experience (Marković, 2012, p.1), and is, in this sense, the basis of change that we wish to account for. To demonstrate that a benefit has come about, it is necessary to show a change in condition of the thing considered—a change, in other words, from the pre-benefit condition to the post-benefit condition. Our conceptualization of Benefit Unit offers a holistic and practical instrument for measuring the benefit of third sector arts organization services that have been particularly resistant to measure for reasons of their intangibility.

This analysis offers a basic logic and simple process for arts organizations to measure benefit at the program level. Importantly, the Benefit Unit calculation is 1) demonstrable, 2) acts as a standard unit of measurement, 3) captures both tangible and intangible values, and 4) holds organizations accountable to their claims. As we have previously asserted, standards of measure allow us to simplify the complex and make comparisons across programs. The Benefit Unit framework offers guidance to arts organizations for defining the benefit they claim yet preserves their need for autonomy in program-level decision making. Importantly, articulating benefit within the context of third sector arts organizations can lack quantifiable precision yet remain conceptually meaningful and practical in application.

The framework begins with the “ideation” stage where organizations adopt a theory of change and link programs to potential benefit. At the second stage, organizations articulate both intangible and tangible benefits and a calculated likeliness of achieving a high benefit outcome. Organizations are incentivized to claim only the benefits that they can demonstrate, which contributes to accountability and is essentially the “contract” between the recipient and provider. Stage three is the articulation of program characteristics that will influence the likeliness that benefit is achieved. Quality, length, relevance, and cost are examples of characteristics that would influence the Benefit Unit measurement. In the fourth and final stage, organizations adopt an assessment scale to show the potential benefit offered by a program. Our analysis of both CBA and notions of measurement give confidence to this approach given that it is important for organizations to determine their own scale to measure their unique services. Standardization is achieved through use of the process, and thus ensures that coherence, acceptability, and unaltered applicability are maintained. What this means is that different organizations using the same Benefit Unit process, or a single organization applying Benefit Unit to multiple programs, will have a standard means for articulating, measuring, and demonstrating benefit that achieves a degree of objectivity across applications. Organizations

can reference the process and their criteria as legitimate for planning, funding, evaluation, and program comparison. Figure 1 offers the framework as a general four-step system.

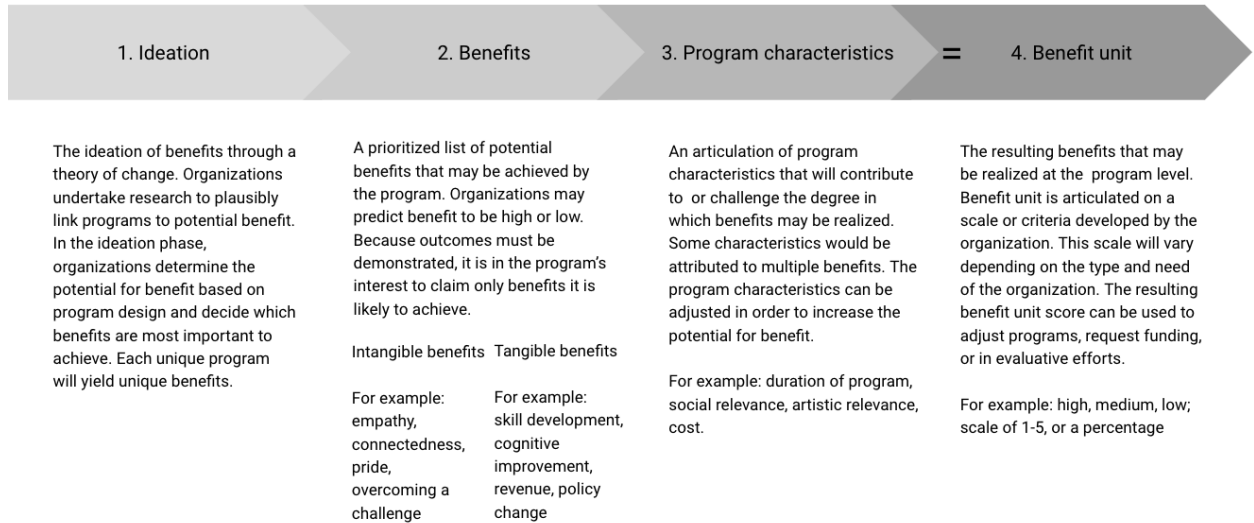


Figure 1. Benefit Unit Framework

We apply the concept of Benefit Unit to an Art at Work program, Thin Blue Lines (2008-2009), in order to position the framework's viability for both program design and post-program evaluation. Art at Work is a nonprofit arts organization that designs programs to address challenges confronted by communities, organizations, and governments. Art at Work's Thin Blue Lines program paired police officers with poets in Portland, Maine to create original poetry "to dramatically improve the relationship between the police and the public, making the lives and work of the police department more visible and their good work more evident to the public, to the department, to each other" (NASAA, 2010, p.12). The program achieved both tangible and intangible benefits for individual program participants, the police department, and members of the community. Tangible benefits included changes in the observable behaviors of officers on the job, as well as changes in policy, including increased representation of community demographics. Intangible benefits included changed perceptions and developing empathy and connectedness, including developing the "perception that police are fair and acting fairly especially on part of communities of colour/immigrant communities" (NASAA, 2010, p.17). We selected this program using convenience sampling to test our framework, and the director allowed access to existing data from a previous study (Keeney & Korza, 2015). Application of Benefit Unit to this case extends upon previously conducted evaluative processes completed by Art at Work, which allows both for testing of the framework and validation against the previous process.

Applying the framework to our selected case, the ideation stage is the conceptualization of the program. Step two defines the anticipated benefits (to change perceptions, to develop empathy and connectedness in participants, and to change individual behaviors and departmental policies). The

third step considers internal and external program design features to realize those benefits. Internal features might include funds or resources dedicated to the program, number of and skill level of poetry artists or teachers, enthusiasm of the participants (did they volunteer or were they required), or length in days or weeks of the intervention. External features might include the timeliness or relevance of the program. For instance, in a period where police brutality is a pervasive social concern, the anticipated benefit of Thin Blue Lines might be higher than at other times. The selected internal and external features are part of program design and are logically connected to anticipated benefits as defined by the organization. As noted in this article, the organization has autonomy regarding the benefit claimed and the criteria used for their particular Benefit Unit as shown in the next step.

The fourth step of the process is the assessment of anticipated benefit. Figure 2 reveals this process, with the X-axis showing anticipated benefits and the Y-axis showing program features, which will lead (if the program is successful) to the defined benefit outcomes. The organization plots what level of benefit it expects in relation to each program feature. In this case we use a 5-point scale, where 5 is the highest score. Note that the organization can determine its own scale of measurement. For example, the program feature of social relevance is expected to significantly contribute to both benefits of changed perception and policy change. The program design, therefore, anticipates maximum benefit for these two categories (score of 5). It is expected that social relevance will have less impact, however, on the benefit of participants' ability to empathize and be connected, and so each receives a score of 4. This type of assessment forces an organization to analyze program features in relation to potential benefits. In this case, the score for each item against the total possible points is displayed in the final column, with a total score of 85 out of a possible 100.

Program characteristics that contribute to or challenge potential benefits.

Potential intangible and tangible benefits	Social relevance	Partnerships	Art making	Duration	Cost	
		The topic of police morale and brutality is of significant relevance at the time of the program.	Police officers and poets work together to share experiences and co-create in the artistic process.	Participants experience the artistic process as creators.	The program is 12 months long which contributes to impact. Yet, the program is time intensive for police officers.	The program is time intensive for police officers. Their efforts are a short-term cost incurred by the program.
Changed perception	5	5	5	4	3	22/25
Empathy	4	5	4	4	3	20/25
Connectedness	4	5	5	5	4	23/25
Change in policy	5	5	3	4	3	20/25
						85/100

Figure 2. Benefit Unit for Thin Blue Lines

An organization can use the Benefit Unit framework to plan for, adjust, or advance programs that yield high benefit. The value offered is thoughtful consideration of program design and an understanding of how to achieve associated potential benefits rather than assuming they will come about. Decision makers can use the Benefit Unit framework as a tool for examining program features and anticipated benefits to determine whether to commit resources, as shown in Figure 3, and to make comparisons across programs to ascertain the advantage of selecting one program over another. Combining the Benefit Unit framework with existing assessment tools advances effective evaluation at program completion. For example, a survey of participants reflecting on the benefit of changed perception will report if the program resulted in this benefit or if the expectation for benefit should be downgraded (from 5 to a lower score). In the other direction, participants may report on the benefit of connectedness at a higher level than originally anticipated and program designers could then adjust for future iterations of the service.

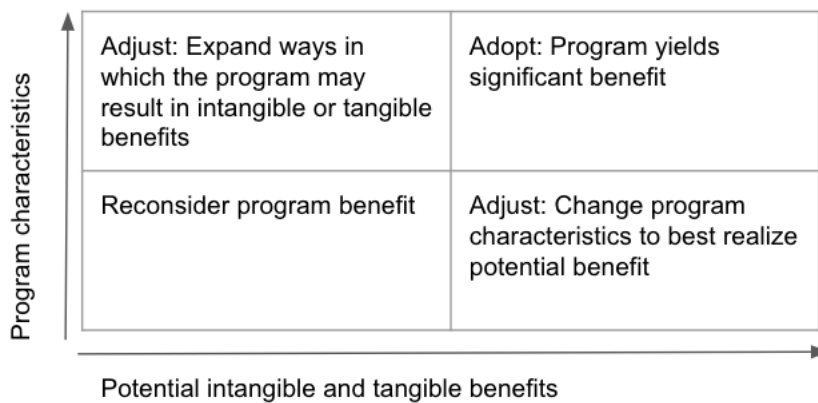


Figure 3. Benefit Unit Planning Matrix

The merit of this framework is that the vague concept of benefit as an outcome of arts organization services is reconceptualized into a usable standard of measure for program decision making, design, and evaluation. Although the process requires strategic thought by the program originator, it is easily understandable and coherent. Once defined, program features can be measured in convenient units (for example, a scale of 1-5), which can be objectively recognized across programs, organizations, and disciplines. Objectivity here is in specific reference to use of the method. To recall an earlier example, we can objectively determine if four different individuals used the same measure, say a metre stick. Although we know, intellectually, that a metre stick does not render a truly objective and precise measurement, all users can agree, when using the metre stick, that the thing they measured is quite close to being a metre. This is the type of objective recognition we point to in the case of Benefit Unit.



In the given example, low morale of police officers was specific to the Portland Police Department, and the program design is unique to Art at Work, but application of the Benefit Unit is standardized (the framework does not vary by time or location). The process can be repeated by the same organization with a new or similar program. Multiple organizations using the same Benefit Unit process will have a method by which to share outcomes in a meaningful way. The Benefit Unit, therefore, satisfies the criteria for a standard unit of measure. Further, the framework captures both tangible and intangible values, and holds organizations accountable to their claims.

## Conclusion

This analysis explores the potential for developing a standard Benefit Unit to articulate outcomes of third sector arts services. Our approach is in response to increased competition for limited funds and the trend toward greater accountability and performance measurement for nonprofits (Carman & Fredericks, 2010; Cordery & Sinclair, 2013). Informed by a conceptual analysis of theories related to the common use of “benefit,” we have shown how Benefit Unit could inform program design, decision-making, and evaluation, through an existing case of a completed and successful arts program. The Benefit Unit framework responds to persistent calls from funders, policy makers, and the public to communicate the value of arts services, in particular for funded programs, that is not yet sufficiently answered in scholarship or practice.

We acknowledge that the effects of the arts on individuals, communities, and society are difficult to precisely measure. Arts programs are “complex and emergent;” they lack uniformity and vary because of funding sources and local needs (Rogers, Stevens & Boymal, 2008). The main limitation to this research is that it is conceptual. Our frameworks are for illustrative purposes and have yet to be tested in a wider organizational context. The proposed framework’s value lies in the user’s ability to remain objective and impartial in the measurement process. Holding organizations and artists accountable to their claims is one way to curb a natural tendency to judge art service benefits from a personal, subjective point of view. Future testing of the concept and framework will work to address this concern and include a fuller range of organization and program types.

Benefit Unit’s reliance on existing logics and theories of benefit measurement contribute to the potential for our approach. We build upon this foundation to advance the need for and application of a tool that reveals the potential benefits arts organizations may realize. Our conceptual analysis offers several overarching contributions toward this conclusion, including both highlighting flawed assumptions and revealing opportunities for developing a standard measure for benefit in the arts sector. First is the knowledge that the arts need not be valued only for their consequence or utility. The impact or change achieved by an arts experience is multifaceted; the outcome can be both intrinsic and instrumental, derived at the individual and societal levels. The Benefit Unit framework acknowledges both uncertainty and complexity in the artistic process, without compromising the ability to measure change. Second, common quantitative measures—which may be preferred over qualitative means by some—are derived from qualitative principles, such as happiness. This presents the arts field with an opportunity to build upon practices that are accepted and embedded

in society (e.g. CBA) in order to both 1) develop a standard unit of measure that may be understood across stakeholder groups and 2) consider intangible outcomes derived from arts experiences. Third, imprecise units of measurement are not only acceptable, but also flourish in academia and society, including in the measurement and assessment of tangible and intangible benefits. Our discussion of the Banana Equivalent Dose, among other measures, lends confidence to adopting a measure that may be both standard, yet inexact. The proposed Benefit Unit framework speaks to Brenton and Bouckaert's (2020) suggestion that although a measure may be imprecise, it is still understandable and allows for comparison and standardization. Lastly, the notion of a contract or transaction is fundamental to the work of third sector arts organizations and the benefits that they claim and provide. Most arts organizations are engaging in a transactional exchange with their audiences and funders, including monetary and nonmonetary exchange. In this vein, the Benefit Unit framework helps to hold arts organizations accountable to their work.

Grounded in an analysis of well-established theories related to benefit, the Benefit Unit framework pushes the field towards adopting a more satisfactory measurement process. We accept the flaws of existing theories related to benefit measurement and use them to our advantage, acknowledging the power of evidence that is coherent and widely accepted over no evidence at all. Importantly, benefit as a standard unit of measure, versus variable measures that hinge on arts organizations' subjective claims, gives a level of credibility that the field lacks at present. In practice, organizations can use the Benefit Unit framework to inform program planning and evaluation. The framework is responsive to funders and policymakers that demand discernable, positive outcomes for arts organizations that can be objectively demonstrated. We see merit for further development of our framework for use in the arts and other third sector organizations.

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