Evaluation of artistic / cultural organizations for the public value; new perspectives for the study of performance indicators inspired by the Value Based Approach and the B Impact Assessment

Master Thesis in Cultural Economics and Entrepreurship

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Abstract

To date, the research carried out in the field of performance indicators for the evaluation of artistic / cultural organizations has created a large deal of information. However, many of it is far from being useful at a practical level. This is mostly due to the non-definition of the purpose of the research. When the purpose of these studies is that of maximizing the public value, what has been achieved till now still appears to be highly unsatisfactory in its intent. On the one hand, the research focus on instrumental and quantitative data. On the other hand, the studies focus on the creation of indicators for specific sub-categories of artistic / cultural organizations. Both these trends demonstrate the presence of a strong lack of awareness regarding the characteristics of the field of artistic / cultural organizations. The following study presents the results of a qualitative research that aims to underline how previous works in different fields may be able to offer support to the research. In particular, the study shows how the *Value Based Approach* and the *B Impact Assessment* can be of great inspiration for the future studies for the evaluation of artistic / cultural organizations to increase the public value.

Keywords

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1. Introduction

Goals and purpose of the evaluation of artistic / cultural organizations

What makes an artistic / cultural organization a *good* artistic / cultural organization? For years, governments, institutions, private bodies and sector operators have been trying to answer this question. This research, when it moves away from secondary ends (see Instrumental and intrinsic values in Snowball, 2011), is driven by two main goals. On the one hand, being able to determine the results pursued by an organization allows a direct **comparison** with other companies. Those who devote their resources to support an artistic / cultural organization need to consider as much information as possible in addressing their choice. Being able to compare several organizations in the same sector is useful in understanding who to direct support. If an organization is able to make a greater contribution to a specific cause, governments and institutions interested in this cause will be more likely to offer help. On the other hand, the evaluation is useful for the organization itself. Understanding their strengths and weaknesses allows managers to direct their work in **improving** their activity. Evaluating an organization thus allows both to obtain valid information for **external reporting** and for **internal development** (Klamer, Petrova & Kiss, 2019).

Despite the innumerable practical and theoretical studies carried out in the field of art and cultural indicators (see Madden, 2005), it is not yet possible to be satisfied with what has been achieved. The confusing and dispersive state characterizing this particular field of research is the clear proof of this. A brief investigation is sufficient to perceive the great sense of disagreement that prevails among those interested in the field. Yet, although the context may seem particularly complex, this failure is paradoxically due to a rather simple reason: **the nature of the investigation**.
Most of those involved in evaluating artistic / cultural organizations seem to have forgotten the meaning of this act. It tends to focus on particular goals of their research to the detriment of its real purpose. They concentrate, that is, mainly in understanding how to achieve their objectives by secondly placing the latter's intention. This causes the evaluation of an artistic / cultural organization to appear more and more often as an end in itself. As if the evaluation was useful regardless of the results obtained. As pointed out by Matarasso (2001), most of the indicators present in this field seem to be characterized more by inconclusiveness, rather than by their practical utility. Yet, if we explore the intent of this research, we realize that these goals are not always functional in achieving the purpose that moves them.

The practice of taking the objective of one's actions for granted seems common in any field within the Western world. How often people do something by forgetting about the real purpose of their actions? How many times did ones happen to want something and then realize that once he got it, it was not able to satisfy the initial intent of his/her research? To realize this, it would be sufficient to ask some simple questions: "why am I doing what I am doing?", "am I sure this will be able to satisfy my final intention?". Likewise, this would also be sufficient for the evaluation of artistic / cultural organizations. It would be enough to ask "what is the purpose of directing support to a specific organization?". It would be enough to ask "why ones need to improve an activity dedicated to art and / or culture?". If we ask these questions to those directly involved in the field, we will probably receive answers that move away from the real intent of the evaluation. "Evaluating an artistic / cultural organization is useful to understand how to increase the profit of its activity". "It is useful to understand how to increase the number of public participation". "It is useful to understand how to receive media attention". These would most likely be the answers. Yet, these only indicate instrumental goals. These would not explain to us **what is the purpose of the evaluation**. But it seems that this detail, mainly taken for granted, has escaped the mind of those who deal with this research. What goes beyond all this? What happens once these results are obtained?

Evaluating artistic/cultural organization
↓
for GOALS

External Reporting   **Internal Development**

but for what PURPOSE?

To date, the main limitations found in the evaluation of artistic / cultural organizations are due to the lack of explanation of the purpose of the research. As noted by Duxbury (2003), **most cultural performance indicators take their intent and meaning for granted**. As a consequence, also the evaluation tools of the artistic / cultural organizations studied by governments, public institutions and private bodies interested in improving public value are strongly limited. This inclination means that, if the purpose of the evaluation is to **improve public value by valorizing art and culture**, the way in which this has been done strongly limits the achievement of this goal.

1.2. Research question

Due to the strong propensity to take for granted the final purpose of the evaluation of artistic / cultural organizations, research in this field has been focused for years on the univocal study of a particular type of data. This propensity appears to be strongly limiting in its final intent. For this reason, with the aim of rediscovering the intrinsic meaning of this act, the study is conducted by the following research questions: **what can be done to improve the public value obtainable from the evaluation of artistic / cultural organizations?**

1.3. Structure of the thesis

The first chapter introduce the research question and the reasons of the study.

Chapter two presents the reviews of existing literature in field of economics, sociology and philosophy. It shows the concepts of measurement, evaluation, art / culture, organization and value in order to understand why a large part of the research in this field has not been able to bring optimal results. It explores the tendency of evaluating artistic / cultural organizations by focusing on specific sub-sectors to observe its limits. Finally, it explains what needs to be considered for determining the impact for public value of an artistic / cultural organization.

The third chapter present the case. An evaluating institution is hypothesized and described in it. In this chapter it is explained why the *Cultural Monitor* and the *B Impact Assessment* are the main sources of inspiration for the institution. In addition, the organization (the ZAC!) chosen for the interview is introduced.

The fourth chapter explains the methodology used for the case. In the first part the reasons that led to the choice of the ZAC! are exposed. It then explains how the data was collected, its analysis and the limits the study has.

Chapter five sets out the findings and the discussion of the case. The values obtained from the coding of the interview are displayed and divided into it. The results of their analysis useful for an evaluation are then exposed.

Last chapter presents the conclusions and recommendations for future research.

2. Theoretical framework

The theoretical framework presents the reviews of existing literature in field of economics, sociology and philosophy. Its objective is to explore the different concepts that characterize the field of cultural indicators in order to understand its main peculiarities. The framework shows the concepts of measurement, evaluation, art / culture, organization and value in order to understand why a large part of the research in this field has not been able to bring optimal results. It explores the tendency of evaluating artistic / cultural organizations by focusing on specific sub-sectors to observe its limits. In addition, it explains what needs to be considered for determining the impact for public value of an artistic / cultural organization.

2.1. Evaluation focused on instrumental goals

Governments and grants foundations are concerned with being able to satisfy the support of the artistic / cultural sphere. To do that, they need to take into account their own scarcity of resources. As it is well-known, these institutions have a limited number of investments to target. Funds dedicated to art and culture are typically known to be among the most limited. For this reason, governments and grants foundations mainly observe how much an artistic / cultural organization is **efficient** in its business activity. In other words, they generally tend to give a strong emphasis to its purely organizational **outputs**. The information that is most considered by them is related to financial reports and strategic plans. In turn, the members of the organizations concentrate mostly on the same type of data. On the one hand, basing themselves on these aspects is useful in observing the achievement of particular objectives of their managerial policy. On the other hand, meeting the demands of founders is often necessary for the survival of the organizations in this field. For these reasons the managers of the artistic / cultural organizations present in turn the financial statements, the numbers of the tickets sold, the results of the public surveys and the reports on the impact of the media characterizing their activity. The series of data observed above takes into account only a small part of the aspects related to the organization. Attention is mainly given to the **instrumental goals** of the activity. That is, to those objectives that are **useful only in reaching something that goes beyond them**. Taking this data into consideration is undoubtedly important in measuring part of the company's performance. Considering for example the financial statement of an organization allows to observe its commercial productivity (if for profit) or its prudence in the use of resources (if not for profit). On the one hand, governments and grants foundations can observe how seriously and professionally the resources are invested within the company. On the other hand, the managers of the organizations can observe which aspects to take care of in order to make their organization as long-running as possible. Creating economic profit and addressing the resources with caution are fundamental aspects. They do not, however, explain why someone wants to take care of these objectives. If the only purpose of the organization was to create monetary profit, measuring the instrumental objectives could be satisfactory for the purpose of judging it. The purpose of an artistic / cultural organization, however, goes far beyond simple profit.

An artistic / cultural organization, although well-structured, does not make sense to exist if it is not dedicated to the achievement of its purpose.

To cope with this lack, those involved in evaluating artistic / cultural organizations tend to consider further **measurable data**. The elements linked to the media impact, to the questionnaires proposed to the participants and to the number of participation are often considered satisfactory for this intent. This information can be useful in understanding certain aspects of the activity. **They are not**, however, **satisfactory for the aim of considering whether an artistic / cultural organization is actually reaching its purpose**. To realize this, it is enough to make some considerations. Having a strong media impact can not be considered a valid data to satisfy this intent. It may not be used for the valorization of art and / or culture. Suffice it to think, for example, of the world-wide reputation

of Leonardo da Vinci's Gioconda. Everyone knows its existence, but few are able to attribute to it an effective artistic value. In the same way, a high participation by the public does not imply the valorization of art and culture. In this regard it is possible to think, for example, of a group of elderly people visiting a museum of modern art. Each person who is part of it will undoubtedly increase the number of people who have shown interest in the exhibition. However, this data does not show that once they left the site, they acquired new values linked to what the museum exhibited. The reports of the questionnaires given to the public are also not a valid means of assessing the activities of an organization. Considering the number of questionnaires with positive results does not prove that an organization has necessarily directed its efforts in achieving those results. These could potentially be given by random or uncontrollable factors from the organization. As emphasized by Cobb and Rixford (1998), **numbers can not be considered as valid indicators on all occasions**. To cope with this lack it is necessary to consider something that goes beyond measurable data. Something that considers the motivation of the organization's activity.

Evaluating an artistic / cultural organization only by considering

Instrumental goals / **Measurable data**

**can not be considered satisfactory for an evaluation**

2.1.1. Measuring vs evaluating

Financial statements, participation numbers and other similar quantitative data are undoubtedly useful in carrying out particular types of analysis. These can help to direct part of the evaluation. However, **these data are not able to consider all the economic values that an organization possesses and / or generates** (Klamer, Petrova & Kiss, 2019). This lack is given by the imposed limit of the measurement. **Measuring** allows to consider only **quantitative aspects** (Chapman, 2000). For an artistic / cultural organization this allows to consider its **outputs**, that is, all those numerical data that have characterized its activity. Most of the performance indicators used in the artistic / cultural field deal with considering this data (Madden, 2005). However, considering only the instrumental and numerical aspects of an organization can not be considered satisfactory for an evaluation. This kind of information can not consider all the peculiarities of an artistic / cultural organization. In order to establish these statements, it is possible to reflect on a simple example. What allows to understand if a person deserves to adopt a child? As is well-known, the agencies involved in adoptions are concerned with considering much information about it. They consider several numerical aspects characterizing the candidates for adoption. For example, they take into account aspects related to the income of the individual to check if the person will be able to provide the necessary expenses for the child's support. They consider the square footage of the candidate's home to understand if the child can enjoy the right spaces in order to grow in serenity. They consider the total free hours that the hypothetical parent will have to understand how much time he will actually be able to dedicate to the child. It is clear that in order to consider whether a person is worthy of adopting someone this whole series of quantitative data can not be satisfactory. The income, the square footage of the dwelling and the percentage of free time available to a person are

not sufficient data for this cause. Suffice it to think in this regard that if these were the only information taken into consideration, many of our ancestors would have been considered as *bad* parents. To evaluate an individual as a hypothetical parent, one must be able to consider all the qualities in order to define a *good* parent. These qualities will result from the **values** that one want to consider. That is, **all those aspects that allow to determine what is of quality and what is not**. It is considering these values that it is possible to say whether the hypothetical parent will be able to correctly address part of his salary to support the child. Or if the free time that the person will dedicate to the child will be *of quality*. Or simply, if he will be sufficiently able to offer the love necessary to make the child happy.

In the same way, to consider what really matters to an artistic / cultural organization it is necessary to consider its **qualitative aspects** and to go beyond mere measurement (Cobb & Rixford, 1998). It is necessesary to consider its **outcomes**, its ability to achieve its purpose and its impact on its values. In the same way that it is not possible to quantify aspects such as friendship, love, faith, reason and much more of what really matter, also in this case it is necessary to go beyond numbers. Factors such as artistic ambition, program innovation and the ability to valorize art and / or culture can not be quantified. To satisfy this **a method that puts into black the values that the organization intends to pursue is needed**. It is necessary **to define what are qualities that are intended to be taken into consideration**. It is necessary to define the purpose right away. This is what it is possible to call an *evaluation*. This is how it is possible to evaluate an organization dedicated to art and culture for what it is. To do this correctly, it is necessary to understand what characterizes an artistic / cultural organization from an organization dedicated solely to profit. It must be understood that, regardless of its intent, <u>**an organization has always a public value impact**</u>. It is necessary to explore the nature of art and culture. Only by keeping this in mind it will
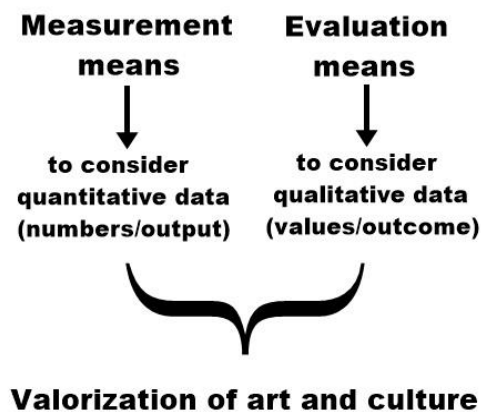
be possible to evaluate the organizations to maximize the valorization of art and culture.

2.1.2. The concepts of art and culture

In order to understand how to evaluate an artistic / cultural organization, it is first of all necessary to be able to give a definition of art and culture. Several scholars have tried during the decades to define these concepts in the most disparate areas. As far as the economic context is concerned, those interested in the artistic and cultural sector have mainly concentrated on the study of the properties of its related goods. In other words, they have often taken for granted the definition of art and culture to focus mainly on the direct study of artistic and cultural goods. This practice proves to be mainly limiting in understanding this field within the economic branch. As a consequence, this has also strongly conditioned the more specific research on performance indicators for the evaluation of artistic and cultural organizations.

2.1.2.1. Art and culture as experience goods

Within the field of cultural economy, artistic and cultural goods are generally considered to be 'experience goods' (e.g. Caves, 2000; Ginsburgh and Throsby, 2006; Towse, 2010). From the concept introduced by Nelson (1970), there are currently two most used definitions of 'experience goods' which are generally referred to in this branch of studies. The first one indicates that in order to develop one's own taste in relation to these goods, a personal experience of them is required. The second refers to the idea that the only way to know the potential of these goods is through their direct consumption (for a deepening of experience goods in the field of cultural economics see Hutter, 2011). The examples that are generally used to support the definition of art and culture as experience goods refer to the idea that artistic and cultural products can be 'used' individually. In other words, that they are perfectly accessible objects like many others. For example, a child can come into contact with art in a highly individual way through the practice of painting. According to this definition, he can grasp its potential as long as he develops its experience. Regardless of the difference between the definitions, **considering artistic and cultural goods as simple 'experience goods' is not a valid method to understand the main peculiarities of the artistic and cultural sector in the economic field**. Although many people in this branch of studies tend to focus on this concept, the definitions of 'experience good' are not sufficient to satisfy the concepts of art and culture. Suffice it to say that, according to this definition, a legal service, a self-improvement book and a Beethoven composition are all ended up under the common definition of experience goods. To realize the limit of this definition it is necessary to explore upstream the nature of art and culture.

2.1.2.2. Art and culture as common practices

Most of the people while thinking of the concept of 'art' make direct reference to a series of objects such as paintings, sculptures, compositions, architectural works, performances, etc. In the same way, while thinking of the idea of 'culture' they make direct reference to traditions, habits and customs of peoples, regions and countries. The way ones relate to art and culture leads to consider these as practical and material realities, perfectly usable individually. Deepening, it is possible to observe that all that ones tend to associate with art and culture turns out to be only a reference. **Art and culture are neither evident nor tangible**.
In order to fully consider the peculiarities of art and culture it is necessary to go beyond their mere individual experience. Danskin (2017), in an attempt to investigate the concept of art, use as a starting point the two main definitions of 'tomato'. He stresses how, although there is a rigid definition (the botanic one) of tomato that defines it as 'fruit', it is generally considered to be a vegetable. He observes how this propensity is due to the collective sharing of the idea that a vegetable, as such, is used in the kitchen in a certain way. Being generally more appreciated for the savory combinations, the tomato is referred to the remaining vegetable products with the same characteristic. Klamer (2017), points out that considering artistic and cultural goods such as simple experience goods is wrong. He observes how in paying the entrance to a museum one does not acquire an experience, but only the access to a space. To be able to perceive what the museum exhibited as works of art an effort is required. In other words, one must be able to devote himself attentively to the search for a value that goes beyond the simple material nature of the object itself. To be able to better understand this concept it is enough to ask the following questions: from what time a canvas with paint on top can be considered 'visual art' and not just assembled material? From what moment a piece of marble can be considered a 'sculpture' and not a simple stone? From what moment a series of sound waves can be considered a 'song' and not a simple noise? A foreigner devoid of Western artistic notions may not be able to grasp any kind of artistic value towards what others consider 'art'. To be able to make him perceive something as 'art', it will be necessary to share with him one's notion of 'art'. Only through the sharing of a collective effort something can be considered 'art'. For this reason it is possible to say that **art and culture are all that a certain**

indefinite quantity of people define 'art' and 'culture'. In other words, what Klamer (2017) defines a 'common practice'.

2.1.1.3. Art and culture as shared goods

Artistic and cultural goods are often considered to be private or public goods within the cultural studies branch (eg Towse, 2010, Baumol, 2011, Frey, 2011). By definition, a public good is a good whose consumption is not limited by the use of others. As it can be understood, global public goods are rare. Air is one of the few examples of public goods that can not be excluded. In most cases, public goods are 'quasi' public-good, in the sense that they might have the characteristic of not being excluded. For example, the internet is accessible to anyone but it can be excluded by placing restrictions on access. For private goods it is mean those goods whose use limits the possibility of others to use that product. An apple, for example, can be consumed by a limited number of people. Referring to the foregoing, most of the cases in which the properties of private and public good of artistic / cultural goods are mentioned, it is considering the latter as experience goods. When reference is made to the properties of public good in art and culture, reference is made to the possibility that the artistic value of a particular good can not be excluded by anyone (e.g. murals, palaces and statues in public squares, etc). When reference is made to the private goods characteristic of artistic and cultural goods, reference is made to the limit of use (e.g. places at the cinema, theater, concerts, museums, etc).

As we saw in the previous sub-chapter, art and culture are common practices. The properties of public goods and private goods attributed to artistic and cultural goods are therefore not valid if they are seen as experience goods. Objects referred to artistic or cultural qualities may be private goods or public goods but not art and culture itself. A marble statue in a public square is nothing more than a carved piece of stone. Nothing limits the possibility that someone can perceive an artistic value that goes beyond the purely material from it. If ones is not part of the common practice that allows him to observe that value, he will not be able to perceive it. Likewise, a place occupied in a cinema can not be considered as a private artistic good. It is only the place itself that is occupied, not the perceivable value of the 'cinema' common practice itself. **As common practices, art and culture are shared goods** (Klamer, 2017). In other words, goods whose sharing allows the perception of a further value compared to those who are not part of it. In order to properly evaluate an artistic / cultural organization it is important to be able to keep this concept in mind.

2.1.2. The concept of organization

Secondly, in order to evaluate an artistic / cultural organization, it is necessary to be able to define the concept of 'organization'. In most cases, when evaluating an artistic / cultural organization, ones tend to consider a series of elements that often separate themselves from the intrinsic reason why the organization exists. In other words, as we have seen above, people consider aspects that are mainly instrumental to the purpose of the activity. This is because the concept of organization that is taken into consideration during the evaluation is strongly detached from what actually is an 'organization'.

2.1.2.1. Organization as a means of achieving values

It is common use to attribute to the term 'organization' the idea of a particular structure formed by people and objects closely linked to the concepts of 'market' and 'governance'. In other words, 'organization' is commonly used as a synonym of 'enterprise' in part of the modern conception. Although in most cases the concept of organization is used to indicate a particular for-profit or non-profit association or institution, it is important to note that the act of organizing far precedes the concept of 'profit'. Organizations in this sense date back to exist predominantly from the 19th

century onward (Chandler, 1977). **Organizing is something that is done regardless of market and governance mechanisms**.

An organization is a group of people who work together to achieve a particular goal. This means that an organization, for example, can be formed by few numbers of family members rather than by thousands of people in a multinational company. The realization of goal implies the need for tools. In other words, **the act of organizing itself is in turn an instrument for realizing one's own values**.

The mechanisms used in the realization of values within an organization are mainly linked to social aspects that do not necessarily depend on market logic or governance (Klamer, 2017). In this regard it is sufficient to think about how a group of friends gets together in order to have a party. The purpose of organizing is predominantly linked to social dynamics. One decides to have a party to realize values related to friendship. In addition, ones could also try to realize values related to a particular type of music or to a particular game. It is clear that in order to realize the most of these values, it may be necessary to come into contact with market and / or governance mechanisms. Ones will have to buy goods and manage people. **People have to generate and appropriate goods, both tangible and intangible, in order to realize values** (Klamer, 2017). To have a good party, having good food and good drinks can make the difference. Having a good stereo system can facilitate social exchange. Being able to understand who should take care of what will allow nothing to fail because the party is organized to the fullest. In order to realize these, goods are needed. In other words, **the concepts of market and governance** are instrumental to the purpose of the organization. But they **are not the purpose of the organization itself.** The purpose of organizing a party is mainly to have a great time with other people. Likewise, in evaluating an artistic / cultural organization it is necessary to be able to distinguish the purpose of the organization from its means. As we have seen previously, an artistic / cultural organization must have among its main objectives that of valorizing art and culture. Market and governance are important in the realization of its values, but they can not be considered univocally for its evaluation. An organization can be valid in interacting with the market and governance system, but if it has no purpose it does not make sense to exist.

2.1.2.2. Realizing values in an organization

Depending on its purpose, an organization can devote itself to the realization of different types of values. It is possible to divide the organizations into 4 types according to this parameter (Klamer, 2017). **Governmental organizations** deal with providing public or societal goods. **Commercial organizations** deal with providing private goods. **Social organizations** deal with providing social or societal goods. **Cultural organizations** deal with providing artistic or cultural goods. According to its intent, an organization can be addressable to more than one of these categories.

As we have seen previously, it is a common propensity to observe the realization of values towards an organization by mainly considering its instrumental aspects. In other words, when assessing an organization ones tend to consider those aspects that are mainly related to spheres of market and governance. In considering solely the creation of profit, this method can be satisfactory in the case. An organization whose goal is to maximize profit, for example, can be considered satisfied by measuring a series of data characterizing its work. In most cases, however, the activity of an organization results in reaching a purpose by achieving goals that can not be found through measurement. As we have seen previously, an artistic / cultural organization has as its main objective that of valorizing a particular type of art or culture. The realization of these values can not come only through the obtaining of money or the study of a particular managerial policy. The market and governance spheres may be fundamental in achieving the organization's purpose but can not be considered univocally satisfactory in order to achieve it. To do this it is important to be able to balance all the components of an organization. For example, realizing artistic, cultural or social values implies strongly different dynamics than the attribution of a price.

Depending on the type, an organization can be composed of a few simple components or of many and complex constituents. The dynamics existing between a simple group of friends making a party and a large for-profit company may appear to be very distant from each other. However, much of the organization's activities are attributable to the same organizational components. **An organization**, simple or complex that is, **will have to take care of its organizational aspects and of its exchange with the surrounding environment to achieve its goals**.

2.1.2.3. The public value of organizations

Until the beginning of the 1900s, companies were considered to have a public function. As can be seen by Zappa (1957), organizations were seen as private entities that perform public nature functions. When Berle and Means (1932) establish the divorce between property (shareholders) and control (managers) this start appearing changed. The function of the company was no longer that of pursuing collective or social interests but that of pursuing private interests. A line of thought was contrasting this concept (Dodd, 1932), but the idea that an organization from 'firm as association' should become 'firm as a commodity' prevailed. In other words, **organization started to be seen as a commodity that could be bought and sold according to the circumstances**. With the following interventions by Friedman (1970) and Jensen and Meckling (1976), the idea that the ultimate goal of a company, even from a societal point of view, was to maximize profit became a practice. For years, for-profit organizations, that is a large part of existing organizations, have been considered solely for their propensity to create profit. It has been assumed that private companies, as such, do not have a public or corporate impact. The very concept of 'public value' was coined solely with reference to the societal government impact (Moore, 1995). Only after the 2007/2008 crisis and its consequences the concept of public value begin to be taken seriously even towards private companies. It is a fact that **any organization, irrespective of its size, has a public impact**. To realize this, it is sufficient to observe the components and mechanisms of any organization. As we have seen previously, to be able to realize its values, an organization must generate and appropriate goods. In doing so, a social and environmental impact is necessary. However small it may be, it will affect the whole society. Being able to assess an organization's public impact means being able to consider this change.

2.1.3. Determining values for evaluating

As we have seen previously (see 2.1.1. Measuring vs evaluating), it is necessary to consider values on which to base one's evaluation in order to be able to evaluate something. As noted by Scriven (1993), evaluation without values do not exist. Instead, there are evaluation methods whose values have not been explained (Duxbury, 2003). The purpose of evaluating an artistic / cultural organization should be clear. Governments and public institutions should focus on the **public value** feature of art and culture. The numerous positive properties that characterize them in the most varied fields are well-known within academic research. For this reason they should be interested in understanding which organization offers a greater contribution to the artistic and cultural cause in the best way. Individuals and private bodies attribute **personal, social and other kind of value** to art and culture. This is what ones should keep in mind when evaluating this kind of activities with the aim of improving them. Evaluating an artistic / cultural organization, regardless of who carries out it and excluding extrinsic objectives (Snowball, 2011), has a specific purpose; <u>**to maximize the valorization of some kind of art and/or culture towards a specific subject**</u>. Losing awareness of this purpose means that ones move away from the probability of achieving it. What it is necessary to succeed in this is to explicit the purpose and to determine what values to pursue in 'doing the right thing'. This is important both to determine **how the organization's impact on these values is observed,** and to see **if the purpose of the assessment is achieved correctly** or not (Stufflebeam & Shinkfield, 2014).

2.1.3.1. The concept of value

In order to be able to determine the values to be pursued in an evaluation, it is necessary to know what actually is a value. The concept of value is not easy to define. Values are generally abstract concepts and in most cases difficult to uniquely identify. Using the definition of Klamer (2017) it is possible to say that **values are relational concepts that act in the interaction between people, between people and things and between things and states of affairs**. Values are the result of lived experiences. They are developed through the comparison of what has been perceived. They help to define what is right and what is wrong. Through values, ones approve and disapprove own actions and those of others. In other words, values **allow defining what is important and what is not** (see 2.1.1. Measuring vs evaluating for an example on values).
Values are distinguishable in various groups according to the area to which they refer (Klamer, 2017). There are social values (those that indicate the qualities of human interactions), societal values (those that have to do with belonging to an extended social entity), cultural values (those that consider the belonging of groups of people based on what is shared between them), historical, artistic and scientific values (qualities referring to specific subjects), moral values (those that refer to aspects such as goodness, righteousness or virtuousness), personal values (which concern one's own person) transcendental, religious or spiritual values (regarding metaphysical aspects) and functional values (which deal with the instrumental practicality of objects) (for an investigation on values see Klamer, 2017).

2.1.3.2. Determining the purpose of the evaluation

In evaluating an artistic / cultural organization it is possible to consider different values. Evaluation can be based on well-defined values rather than on more general ones. Apart from this, defining them for an evaluation means defining one's intent. It means expressing the final purpose of this act. In other words, **determining what 'doing the right thing' means to the evaluator**.
Excluding the extrinsic intentions to the cause (Snowball, 2011), evaluating an artistic / cultural organization has the intent of valorizing art and culture. As we have seen before (see 2.1.1.3. Art and culture as shared goods), art and culture are shared goods. For this reason, regardless of whether to carry out the evaluation, **to valorize art and culture means to have an impact on a common practice**. Both public bodies (government, public institutions) and private entities (individuals, private bodies) interested in the cause should aim to this. The questions that need to be answered, however, are: '**to which common practice do ones want to dedicate**' and '**who ones intend to include in this common practice**'. That means to determine the artistic goals and the societal goals. Only after being able to answer these questions it will be possible to define what ones need to consider through an evaluation to achieve this purpose.

Doing the right thing for whom?

First of all, in order to evaluate something, ones need to designate who is the subject for which he is carrying out the evaluation. Valuing something means to consider the amount of someone's experience. When ones evaluate something for himself, ones use as much information as he has in his possession to perceive an object at its best. Depending on who takes it into consideration, an object may be evaluated in a strongly different way. A chair for sale, for example, can be perceived in completely different ways depending on the individual who looks at it; an old lady might appreciate its comfort, an expert in furnishing its decorative potential, a penniless student its cost-effectiveness.
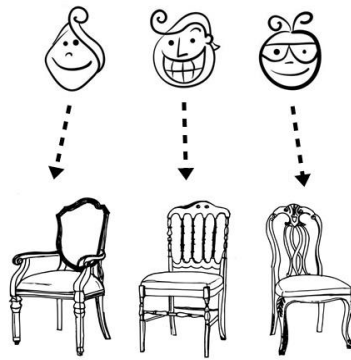
Much of the ratings are made on behalf of a community. Collective welfare is largely synonymous with the well-being of the individual. Suffice to think trivially as a family father who tries to worry about the well-being of each of his loved ones for his personal wellness. Since the intent is to evaluate an object for more people, it is necessary to consider as many features are important for each individual as possible. Returning to the example just before, if we were to worry about choosing a single type of chair for the three previous subjects, we would have to consider its comfort, its decorative potential and its affordability.
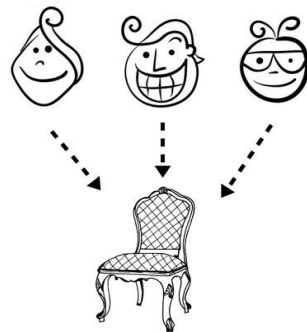
Those who try to understand how it is possible to determine that an artistic/cultural organization is 'doing the right thing' often tends to omit for who they intend to do the right thing. Whether it is negligence or an attempt to divert attention from satisfying one's personal interests, this practice is mostly harmful to the research. It is clear that usually, excluding the cases of speculation, the subject for which we intend to answer the question is composed of a community. In most cases this is formed by the inhabitants of a territory (city, region, country, etc.), by a particular type of users (citizens, tourists, artists, etc.) and in some rare cases by our society in general (humanity or macro-environment). Those who considers a specific community can have the intent to act in the interests of all. In this regard, think about the work that is dedicated to some particular disadvantaged classes whose impact is positive for everyone. In most cases, however, those who address a particular group of users does not have this intent. For example, territorial commissions often take this assumption for granted, acting in the interest of a particular group of individuals. Nothing takes away that their work can have a positive impact on everyone, but if the intent is to 'do the right thing' for someone in particular declaring one's intent would be important to understand if the evaluation is reaching its purpose.
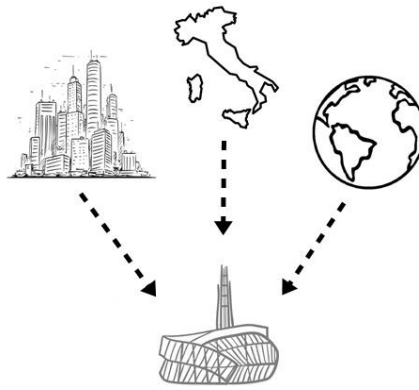
Doing the right thing for which cultural / artistic values?

In evaluating an artistic / cultural organization with the aim of valorizing art and culture, it is necessary to be able to define the common practice to which one intends to contribute. **Defining one's cultural / artistic values** is necessary in the first place **to better establish the evaluation criteria with which one intends to consider an organization**. In other words, to determine what is meant by 'doing the right thing' with regard to art and culture. Secondly, prefixing one's artistic mission allows one **to more effectively observe the success or failure of one's purpose**. That is, to see if ones has been able to give his contribution towards what he considers valuable.
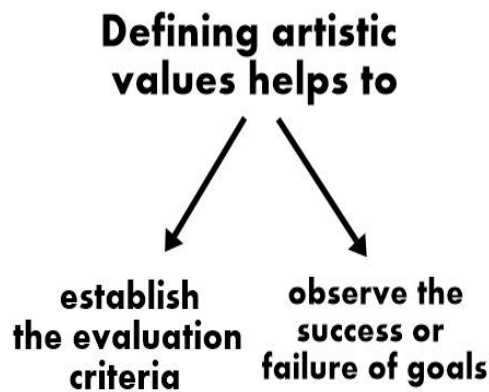
Most of the entities that carry out evaluations of artistic / cultural organizations with the aim of valorizing art and culture tend to omit what common practice they intend to contribute to. Even in this case, whether it is a simple oversight or taking for granted that no distinctions are made between types of art and culture, this practice is predominantly limiting in order to valorize art and culture.

In order to define what common practice one wants to contribute to, it is necessary to bear in mind that art is an aesthetic experience (Klamer, Petrova & Kiss, 2019). The object with which it is experienced is nothing but a simple means. An artistic value can be perceived in a human artifact specially created to transmit this experience (painting, music, theater play) rather than to an existing object regardless of the aesthetic value that can be attributed to it. For example, observing an aesthetic value in nature or towards ancient human artifacts requires an effort of perception. Defining one's artistic values means being able to determine what this effort consists of.

In defining one's artistic and cultural values, it is possible to refer to macro-values rather than to specific values. For example, a common practice can be linked to a very general concept of art (such as music), rather than to a more precise current (eg jazz music) or to a well-defined artist (for example, Miles Davis). More details will be used to define what common practice one wants to give

his support, the easier it will be to determine what is meant by 'doing the right thing' in its comparisons.

2.2. Evaluation focused on specific sub-sectors

Most of the existing performance indicators for the evaluation of artistic / cultural organizations are addressed to specific sub-sectors of art and culture (Pignataro, 2011). In particular, many of them refer to museums, to performing arts and festivals. In many cases, evaluations are even more specific by considering individual organizations (Madden, 2005). This practice leads to **two main consequences**. On the one hand this creates a great deal of information useful to **understand the peculiarities of these sub-categories** of organizations. On the other hand, this **limits the evaluation of the particular types of artistic / cultural organizations** that are not considered in these models.

To focus on the evaluation of particular types of artistic / cultural organizations can be very useful in order to understand how to valorize a specific sub-category of activities. For a manager or a private entity interested, for example, in valorizing a specific type of music, this can be very helpful. A focused study can help to understand which aspects to consider making a greater contribution in achieving this purpose. **If the intent is to maximize the valorization of art and culture to increase public value, this practice is mostly limiting for this purpose**. As a consequence of not determining one's goals, pursuing targeted assessments of sub-sectors of artistic / cultural organizations is counterproductive to increase public value.

2.2.1. Quality in art and culture

Many performance indicators studied in this field take into consideration factors that are **peculiar to specific sub-categories of artistic / cultural organizations**. In other words, considering some information is often possible only for some types of activities. Information on the number of participation, for example, is unique to organizations whose activity is characterized by admissible participation. This is possible, for example, for museums, theaters, cinemas and festivals. This, however, is hardly possible for some types of organizations. Suffice to think, for example, of a collective whose intent is to promote a particular type of street art in a city. Considering how many people will come in contact with their exhibited works would be very difficult, if not impossible. Secondly, focusing on the targeted assessment of particular sub-types of organizations is **potentially discriminatory** towards certain types of activities. Focusing on the study of museums, performing arts, festivals and so on, consequently excludes all organizations that are difficult to classify in these categories. Consider, for example, how many activities can be unclassifiable in any type of organization among those mentioned. The exclusion given by the homologation in categories inevitably leads to **emphasize the theory for which there are types of art and culture of higher and lower quality**. Although this vision is mainly cleared in the academic field (see Gans, 1974; Bourdieu, 1984), this trend leads to the practical experience of this theory. Just think about how a good part of public funds dedicated to art and culture are addressed to the study of classical museums and theaters compared to other different types of artistic / cultural organizations.

2.2.2. Fruition for information

The information obtained from the study of specific sub-categories of artistic / cultural organizations are highly useful for the artistic / cultural sphere in general. Studies, for example, expressly dedicated to museums (Ames, 1994, Jackson, 1994) and to the performing arts (Towse, 2001) are considered among the most important in the field of performance indicators in art and culture (Pignataro, 2011). However, their classification into sub-categories makes the **fruition for general information more complicated**. Just think about how many particularities found in certain sectors can be useful for other ones. If ones, trivially, is interested in finding information on

performance indicators useful for the study of festivals he will hardly go to inform himself of what has been done for museums. To facilitate the improvement and the comparison of the artistic / cultural organizations it is therefore necessary a method of evaluation that is able to create useful and usable information for all types of activities without distinction.

2.3. Determining the impact for public value

As we have seen previously, the valorisation of art and culture through the evaluation of artistic / cultural organizations is generally strongly limited. This dysfunctionality is attributable to **two particular shortcomings**. The first is linked to the strong tendency of those who evaluate to focus on data related to the organization's **instrumental** goals. Considering these data is very important in measuring certain aspects of the company. This tendency, however, leads to put in the background the functionality of the organization to achieve its final purpose. The second, is the strong tendency to focus the evaluation on **specific sub-sectors** of art and culture. This targeted evaluation takes into consideration specific types of artistic / cultural organizations. This is very useful in understanding the dynamics and characteristics of particular activities in the field such as museums, festivals and performing arts. On the other hand, however, this greatly slows the comparative assessment of organizations in their general field. However, the types of organizations that are difficult to classify in a particular sub-category suffer the consequences of this act.

Evaluating artistic / cultural organizations with

Evaluations focused on instrumental goals   **Evaluations focused on specific sub-sectors**

LIMITS

the valorization of art and culture
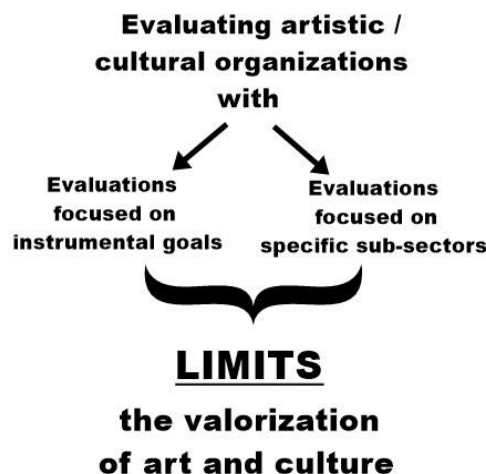
Likewise, even when the assessment of the organization has the intent to promote its impact on public value, this objective is affected by what we have seen so far. To avoid all these problems it is therefore necessary to determine the purpose of the evaluation and to implement a method that does not consider the practical differences of the organizations active in this field. Governments and institutions interested in maximizing the public value deriving from art and culture should be concerned with the study of a **standard method that is able to consider the contribution of each organization regardless of the methods used to achieve them**. Only in this way it will be able to properly devolve funds addressed to art and culture indiscriminately and with the aim of maximizing their valorization.

2.3.1. Determining the purpose of public value

As we have seen so far, evaluating an artistic / cultural organization without defining one's intentions is limiting in achieving one's objectives regardless of what they are. Being able to define one's own values is fundamental regardless of what one's ultimate goal is. Considering instead the research question "what can be done to improve the public value obtainable from the evaluation of artistic / cultural organizations?" the artistic and societal values that are to be considered should be

well-defined. They must be closely linked to what has been set in terms of public value. In other words, when defining artistic and societal values, the fact that there is an intention to maximize the public impact must be taken into consideration. So the question turns out to be '**what artistic and societal values should one consider to maximise the impact on public value?**'.

As can be understood, if the intent of the evaluation is to maximize public value, societal values are easily delineated. What needs to be defined in terms of societal values is **to which community is referred to by the term 'public'**. Depending on which institution the organization carries on, it usually tends to refer to the public welfare of a particular city, region, state or continent. The intent of evaluating artistic / cultural organizations is rarely intended to maximize global public value (understood as a community without ethnic and geographical limits). But if this is the intent, it will still be necessary to define it in order to be able to optimize its achievement.

Secondly, in order to maximize public value it is necessary to understand which artistic values to consider when evaluating an artistic / cultural organization. As we have seen, focusing on the study of particular types of organizations is strongly limiting in valorizing art and culture in an indiscriminate way. For this reason, in order to avoid this problem, it is necessary **to establish that there are no particular artistic / cultural barriers**. Clearly, depending on the social and societal values that are intended to promote in addition to the artistic ones, a limit can be placed from the moment in which the artistic / cultural values are in contrast with those. In other words, if the intent of the evaluation is to maximize the impact on public value, artistic / cultural values that are against the cause can not be considered in question. For example, if a musical current is intent on promoting discriminatory or racist values that differ from the public value intent promoted by the evaluation body, these should not be taken into consideration.

2.3.2. Determining the impact of an artistic / cultural organization

Evaluating an artistic / cultural organization aims to realize certain values. In other words, the intent of the evaluation is to achieve a determined purpose. After having defined on which values to base the evaluation criteria, it is necessary to be able to determine the impact of the organization assessed towards these values. Only considering this impact it will be possible to evaluate an organization to understand how it is possible to improve it and to compare it with other activities.

As we saw earlier (see 2.1.1 Measuring vs evaluating), most of those involved in evaluating an artistic / cultural organization tend to confuse the term 'evaluation' with the term 'measurement'. In order to determine the impact of an organization in this area to evaluate it, it is necessary to observe the impact of an organization in relation to different domains.

If the intent of the evaluation is to have an impact on public value, it will be necessary considering all the components that allow to consider what will maximize this intent. An artistic / cultural organization must be able to reconcile the organizational aspects and the links with the surrounding environment in achieving its goals. For this reason, in determining the impact of an organization in this field it will be necessary to consider the activity under all these domains.

2.4. Conclusion

The theoretical framework aims to deepen the assessment of artistic / cultural organizations with the intention of expressing the main concepts useful for the delineation of the case.

At first the limits that can be addressed to evaluations focused on instrumental goals are observed. This is done by offering definitions and insights on different concepts. The differences between the notions of measurement and evaluation are observed, the concepts of art and culture are explored, the organizational function is deepened and the importance of values for evaluation is underlined.

In a second part the limits of the evaluation of artistic / cultural organizations in sub-categories are shown.

In the last part, the possible solutions to the two previous problems are observed.

3. The case

In order to observe the contents of the theoretical framework at a practical level, an evaluation case will be presented below. With this intent, an evaluation body has been hypothesized. Its intent is to valorize art and culture with the aim of increasing the global corporate public value. In order to cope with the two main problems encountered in the evaluation of artistic / cultural organizations, two existing realities can be followed. At first, to deal with the problem of evaluation focused on specific sub-sectors it is possible to take inspiration from the format used by the non-profit organization B Lab (Reiser, 2011). Secondly, as regards the problem of considering values for evaluation, it will be observed how much exhibited in the Cultural Monitor (Klamer, Petrova & Kiss, 2019). Once the evaluating body has been described, an organization usefull as an example has been chosen for an assessment. The organization designated for the evaluation is the ZAC!, an Italian non-profit reality especially dedicated to social and societal promotion also intent on the valorization of artistic and cultural values.
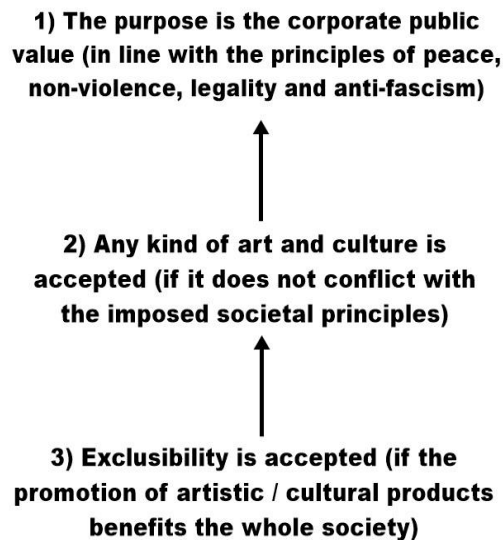
3.1. Evaluation body: CM Lab

In the following chapter the existence of the non-profit organization 'CM Lab' is hypothesized. CM Lab (Cultural Monitor Lab) is an evaluation body based in Italy whose mission is to offer the **evaluation of artistic / cultural organizations to increase the global corporate public value**. It has the legal form of 'ONLUS' (non-profit organization of social utility). For this reason its intent can not be that of making profits (D.L. 460/97). It reinvests its profits entirely for organizational purposes. CM Lab takes inspiration from the existing B Lab format and carries out its purpose by promoting a relative certification called 'CM Organization'. This certification is based on the evaluation of artistic / cultural organizations through the Cultural Monitor (Klamer, Petrova & Kiss, 2019).

3.1.1. Values and purpose of CM Lab

As we have seen previously (see 2.1.3.), in order to be able to correctly evaluate an organization, it is necessary to establish one's own values on which to base the evaluation. CM Lab is a non-profit organization whose aim is to valorize art and culture to increase the global corporate public value. In its hypothetical statute it sets a series of principles on which to base its certification requirements. By observing the foregoing with regard to establishing the purpose of the evaluation (see 2.1.3.2.), CM Lab defines its own general societal values and artistic / cultural values in this manner. As for **societal values**, CM Lab aims to pursue the general interest of the community in human promotion and social integration in all its diversities. These diversities have to be in compliance with the principles of peace, non-violence, legality and anti-fascism. With its activity it aims to be able to address adults or minors of any nationality, with particular interest in the conditions of disability, marginality and / or social fragility, in agreement with other public or private bodies. Consequently, CM Lab defines its **artistic / cultural values** in a general way. It observes the conviction for which no qualitative distinctions between artistic and cultural forms exist. For this reason it promotes any type of art and culture that does not conflict with the previously imposed societal principles.
As for the risk of conflict due to the **excludability** of products in order to valorize art and culture (see 2.1.2.), CM Lab relies on the belief that art and culture are able to increase the social and cultural capital of the community regardless of who takes part to their common practice. In other words, from the moment in which any kind of exclusion (eg organizational limit such as space or resources) is necessary to valorize a cultural / artistic discussion, this may be accepted for the benefit of the whole society. In this regard, CM Lab is committed to evaluate artistic / cultural organizations in parallel with their commitment to making available what they promote also to the social classes most in difficulty. The choice to maintain general values is imposed by the diversification of objectives that artistic / cultural organizations can aim for. In this regard,

considering different values does not preclude a general increase in public value.

1) The purpose is the corporate public value (in line with the principles of peace, non-violence, legality and anti-fascism)

↑

2) Any kind of art and culture is accepted (if it does not conflict with the imposed societal principles)

↑

3) Exclusibility is accepted (if the promotion of artistic / cultural products benefits the whole society)

3.1.2. Standardizing: B Lab

CM Lab, following the societal and artistic / cultural values it has set itself, is inspired by what has been carried out by B Lab on the **creation of an evaluation standard**. The creation of a standard is a necessary predisposition to deal with the problem of evaluation focused on specific sub-sectors (see chapter 2.2). This is also fundamental for ensuring a correct evaluation service (Stufflebeam & Shinkfield, 2014). As we have seen previously, being able to evaluate any kind of artistic / cultural organizations (even very different from each other) with similar parameters offers the possibility of an external reporting and of an internal development with a best impact. As a result, this favors fund-granting institutions to choose who to donate their support and help the organizations themselves to understand how to improve their impact.

B Lab is a global non-profit organization based in Wayne, Pennsylvania. It aims to offer an alternative to the for-profit business system disengaged socially and environmentally (Honeyman, 2014). It promotes its purpose by measuring for-profit organizations through the drafting of transparency, responsibility and sustainability parameters. Through its B Impact Assessment, B Lab issues its B Corporation certification to organizations that prove to have a particular impact on these domains. It operates by attributing a score to the organization based on what is being pursued in the field of positive impact on people, community and environment in the long term and in the business model (for a general view on the work of B Lab see Reiser, 2011).

B Lab was able to create a standard capable of measuring the impact of for-profit organizations on specific areas regardless of the type and size of the activity. It has succeeded in this aim by studying an interchangeable tool according to the needs (see Standards Navigator http://b-analytics.net/content/standards-navigator). This allows to <u>compare any type of business using the same parameters</u>. CM Lab is inspired by it in this. As for B Lab, CM Lab also has its own certification (CM Organization) which distinguishes an artistic / cultural organization for its positive impact towards defined parameters. Contrary to B Lab (Dorff, 2017), CM Lab makes explicit of well-defined values and a hierarchy on which to base one's evaluation criterion. B Lab instead is limited to measurement (see 2.1.1.). Although CM Lab intends to evaluate and compare organizations with intentions that are often very distant from each other, it aims to determine a score for each organization based on the type of values they intend to pursue. For this reason CM Lab does not intend to oppose different purposes but the correctness of the method with which they are achieved or not.

3.1.3. Considering values: The Cultural Monitor

In order to carry out a correct evaluation of the artistic / cultural organizations considering the impact on the set values, CM Lab uses the Cultural Monitor developed by Klamer, Petrova & Kiss (2019). As we have seen previously (see 2.3.2.), to be able to correctly evaluate an artistic / cultural organization as a whole it is necessary to consider all its components. The Cultural Monitor allows observing how the organization implements the success of its purpose by analyzing its activity under three different domains; that of its predetermined **values**, that of the **organizational processes** and that of the surrounding **environment**. The values considered through the Cultural Monitor are in line with those set by CM Lab. The artistic / cultural organization may aim to have an impact on more specific societal and artistic / cultural values than those observed by CM Lab. This is possible as long as they do not appear to differ from the basic principles of the evaluating organization.

In order to be a valid method, the Cultural Monitor tries to deal with what is defined by Stufflebeam and Shinkfield (2007) regarding the essential attributes of an evaluation program. For this reason it ties to focus itself on its **utility**, **feasibility**, and **accuracy**. In addition to this, the Cultural Monitor undertakes to be a valid assessment method also in regards to **timeliness** (focus on recent data) and the **fixation** (focus on underlying causes rader than on indicators) (Klamer, 2017).

As the aim of an artistic / cultural organization should be to have an impact on certain values, the Cultural Monitor is expected to be able to consider what public value of culture and heritage the evaluated organization offers (Klamer, 2017). In order to have a good lasting impact over time, the three domains considered must be constantly correlated with each other. Domain 1 considers the strategic definition of the values to be followed. They are defined in the categories of 1) artistic values, 2) societal values, 3) social values and 4) personal values. Domain 2 considers the functionality of the internal organization. It refers to the themes of 1) Leadership & Governance, 2) Formal organization and Corporate culture, and Finance. Domain 3 considers the organization's reports against the external environment. It distinguishes four levels within the network chain. They are, Level 1: cooperation with artistic network partners, Level 2: cooperation with educational institutions such as schools and universities, Level 3: cooperation with chain partners such as art suppliers and customers, Level 4: cooperation with profit-oriented organizations.

Source: Klamer, Petrova & Kiss (2019)

3.2. The organization: ZAC!

What is ZAC!?

The *ZAC! Zone Attive di Cittadinanza* (active citizenship areas) is an Italian non-profit dedicated to social promotion born May 4, 2014. It has the legal form of *cooperativa sociale* (social cooperative) A+B falling into the category of ONLUS (non-profit organization of social utility). It was born in

Ivrea (province of Turin) with the winning of the municipal call for tenders for the management of the structure of the railway station's Movicentro by the Gruppo d'Acquisto Solidale (ethical purchasing groups) Ecoredia. Ecoredia had long been looking for a space to bring to the attention of citizens the fundamental issues of the GAS of critical consumption, food education and enhancement of the territory. The Movicentro's space, empty and unused for more than a decade, returns to be occupied thanks to the cooperative. Since then, it now presents several self-managed spaces dedicated to citizens. Inside the Movicentro it is currently possible to find 3 rooms dedicated to three different scopes: the Spazio Ragazzi room (youg's area) is used as a study room, a meeting place and a play area and as an area to listen and / or make music. The Officina Verde room (green workshop) is dedicated to dexterity and the exchange of knowledge, the generational encounter, inventiveness and creativity. The Sala Riunioni (meeting room) is dedicated to meetings, debates, readings and courses. In addition to the rooms, the atrium is used for various kinds of events including concerts, shows, seminars, exhibitions, markets, parties and much more. In collaboration with the Gas Ecoredia (Ivrea ethical purchasing groups) there is also a bar / restaurant that hosts themed dinners and part of the smaller events. The ZAC! collaborates and has collaborated with many local realities including several music and literary festivals (Isao Festival, La Grande Invasione, A Night Like This Festival) and voluntary associations (Acmos, Legambiente, Libera). To date, the members amount to 272. All the initiatives are made possible by the 40 members involved in voluntary actions. The ZAC! also counts 9 employees with job functions in the kitchen and bar.

Source: ZAC! Bilancio Sociale 2018 (2019)

Request for advice (assumed)

Within its latest social report (ZAC! Bilancio Sociale 2018, 2019), the ZAC! defines itself as a solid reality in constant growth. With the interest of increasing its impact on its corporate purpose, the administrators showed interest in the last shareholders' meeting to take part in the consultancy offered by CM Lab for an assessment of their company. Although the artistic events organized appear within the statute as being strictly linked to the social purpose, the ZAC! is interested in understanding how to improve its activity in this regard. This would allow the organization to have a greater impact on its goals and values and, consequently, a positive impact also on the societal

public value.

4. Methodology

The following chapter describes the connection between the theoretical framework and the case. It has the intent to observe the practicality of the theory through the use of an example. The first part illustrates how the case was defined. The second explains the method of the data collection and of the data analysis. Finally, the limitations of the research methodology are discussed.

4.1 General approach

ZAC! overview

From the analysis of its statute (ZAC! Statuto Sociale) and of its last social report (ZAC! Bilancio Sociale 2018, 2019), the ZAC! appears as an organization intent on promoting different values mainly linked to the social and societal spheres. The choice to be a non-profit social cooperative (ONLUS) reinforces the hypothesis of a strong addressing of the organization to the promotion of these causes. Within its statute it is possible to emphasize a particular interest in issues such as community, human promotion and social integration. In addition to this, attention is also focused on aspects such as work, education and environmental sustainability. The activity of the organization is outlined in the statute by the general limits regarding the respect of all the diversity and the principles of peace, non-violence, legality and anti-fascism. The subjects to whom the organization addresses within its own statutes can be grouped into the categories of *members* (active members of the organization) and *citizens* (third-party users). With reference to this latter group, particular attention is paid to categories in need of social intervention for reasons related to age or personal, family or social condition. In addition to the previous categories, the *youth* category (without a particular age reference) and that of the *members' families* is mentioned. Also, within its statute, the ZAC! emphasizes that for the pursuit of its aims, it makes use of the possibility of organizing photographic exhibitions, music shows and directly managing dance halls, theater, rehearsal rooms and recording rooms. Finally, again for the pursuit of the corporate purpose, the Cooperative avails itself of the possibility of entering into agreements with Companies or Entities.

Case delineation

As a social cooperative, the ZAC! may not appear to be an artistic organization. A good part of the activity of the ZAC! consists, however, in organizing artistic events and art workshops in support of the social cause. Despite the fact that there is only a hint in this regard in its statute, the ZAC! organized 161 concerts between 2015 and 2019 (46 in 2015, 48 in 2016, 34 in 2017, 33 in 2018). In particular, two points have facilitated the choice of the ZAC!. The first is the particular attention that the ZAC! dedicates to the **promotion of live music towards the youth category**. Within the 2017 social report, one of the objectives that the organization outlines is to be able to expand the young audience at concerts. In this regard, it is emphasized in the report that this ambition has not proved easy to achieve. However, it is not specified to what extent this particular attention is dedicated. The second is the **strong disparity existing between the musical genres characterizing the concerts** organized by the ZAC!. Among the 33 concerts that took place at the ZAC! in 2018 (excluding the events related to the ZAC! choir that can be traced more to a laboratory activity) 18 are attributable to the indie and folk genres while the remaining 11 are attributable to other musical genres often very distant to this latter. If the indie and folk genres can be defined as 'mainstream' genres, many of the remaining concerts are often characterized by musical genres of greater difficulty in apprehension (e.g. math rock, hardcore rap, free jazz). This detail has aroused attention regarding the possible presence of conflicting values within the Shareholders' Meeting on the motivation of the choice of the musical groups to be exhibited.

*Those two points helped the delineation of a specific case to be analyzed within the organization as a practical example to link with the theory. This made the cooperative perfectly eligible as an example for the study. In detail, the research was focused on observing **what values drove the decision of the ZAC! to dedicate itself** in increasing young audiences at concerts **and if this devotion is linked with the substantial difference in genres between the concerts organized** by it. The purpose of this is to observe the presence of any conflicting values in addition to a possible hierarchy between them. In addition to this, the intent is to observe the presence of any values not yet defined by the organization.*

Need for limitation

The choice to delimit the case to the definition of values linked exclusively to domain 1 is dictated by the limits of time and resources available for the research of the Master's thesis. For obvious reasons, it was not possible to observe the evaluation method proposed in the theory in its entirety. The choice to concentrate the case on the observation of values is due to the scarcity of practical cases attributable to the consideration of the latter in the evaluation of artistic / cultural organizations. As far as the domains 2 (internal organization) and 3 (external environment) are concerned, it is possible to observe and adapt several existing methods to what was observed in the theory. Furthermore, the definition of values is only a necessary first step to observe the impact that the organization has on them.

4.2 Data collection

The interview was conducted May 13, 2019, 5 days after the shareholders' meeting (annual general meeting). On 8 May 2019, the board approved the financial statements and discussed the social report in reference to the previous year. Given the brief period of time between the meeting and the interview, respondents were able to take advantage of a moment of general reflection on what was carried out by their activity. The shareholders' meeting is in fact one of the highlights for the ZAC! in which the sums are drawn about the goals set by the Cooperative. This allowed the use of recent data by dealing with what is exposed by Klamer (2017) regarding timeliness.
The interview took place with 5 of the most active members of the ZAC!. Specifically, the 3 main members of the Board of Directors, the administrative body of the Cooperative, respectively Lucia Panzieri (president), Maria Patrizia Dal Santo (vice-president) and Stefano Bacchetta (vice-president) and 2 members belonging to the artistic direction, respectively Giulio Cristofori and Luca Benedetto. Adding to the latter two the presence of Lucia Panzieri (former president of the Board of Directors), this meant that the artistic direction of the ZAC! was present during the interview in its entirety. The interview lasted 1 hour and 31 minutes with a pause of about 10 minutes at the end of the second block of questions on 3. The interview was led in Italian in order to facilitate the interviewees to better express their concepts as their mother tongue. To make the case study effective it was necessary to identify which data would support research. With this intention, it was decided to use a qualitative approach with respect to other approaches. The qualitative approach allows to consider the context and the details useful for research (Bryman, 2012). The questions were formulated specifically in a semi-structured and semi-open way to leave the interviewees the opportunity to explore their reference values. A face-to-face interview was chosen to keep open the possibility to ask for additional questions besides of selected questions. When the answers generated information that was not strictly useful to the research, other questions were asked re-direct the respondents to obtain relevant information (Bryman, 2012). The list of topics chosen for the interview has been defined in reference to what is presented in the theoretical framework. Also for this reason it was decided to propose a single group interview. This allowed to observe the presence or absence of a common line of thought that represented the ZAC! as a single entity or, in the opposite case, to bring out the presence of any internal discrepancies regarding the choice of

values to be pursued. Before asking them, a premise was presented on the nature of the questions. Given the presence of apparently rhetorical, obvious and repetitive questions, it seemed necessary to warn respondents in advance to put them at ease. That appeared necessary to achieve the desired results. One of the main advantages of the interview was the presence of a semi-informal climate that allowed respondents to express their personal views in a comfortable manner without feeling justified in modulating the answers in view of the final result of the interview.

4.3 Data analysis

The interview was recorded to avoid data loss. It was subsequently transcribed to better analyze its content (Bryman, 2012). Following what is explained by Bryman (2012), the transcription was interpreted through a coding. The encoding was necessary to gather and make the main information obtained less abstract. From the coding of the interview it was possible to extrapolate the main concepts addressable to specific values by referring to what is contained in the theoretical framework. In particular, in a first phase the concepts were grouped in the macro-categories of values with reference to what is explained by Klamer (2017). In a second phase it was observed how specific values were linked to the activity of the ZAC! and to its goals. The definition and the subdivision of the values has been deliberately implemented by the author by trying to remain the most faithful to what is exposed by the value-based approach of Prof. Klamer (2017). This is to deal with the lack of a defined method linked to what is stated in the theoretical framework.
No application of transcription software was used.

4.4 Limitations

There are few limitations of application of qualitative research. The main disadvantage of this method is that an accurate replication of the study is difficult. Due to the fact that the content of the research and data sampling will change over the time, the generalization of the research is not easily applicable (Bryman, 2012). To do so, the study of a specific method is necessary. Additionally, taking into account that the research method is based on the limited size of sampling, it raises the problem to generalize findings in extended area (Thompson, 2011). Another limitation associated with qualitative analysis approach is that it is time-consuming. It requires a preparation to conduct interviews in order to structure leading questions and avoid missing data collection (Bryman, 2012). Moreover, personal characteristics of the researcher can affect the findings of the study and prejudiced data analysis can lead to different conclusions (Maxwell, 2012). Despite the criticism of qualitative approach for its subjective method (Bryman, 2012), it helps to deep dive into research question. The in-depth analysis approach helps to focus on the context and to consider the details that emerge from the intent of the organization.

5. Findings and discussion

This chapter contains the findings from the interview to the board of directors and to the art direction of ZAC!. The aim of the research is to underline how the definition of the values, and consequently of the goals, is fundamental in view of an evaluation of an artistic / cultural organization (see 2.1.3. Determining values for evaluating). The first part shows and highlights what is gathered from the coding of the interview in a subdivision into sub-categories of topics. The second part discusses the findings in relation to what is outlined in the theoretical framework.

5.1 Definition of values

The values to which the ZAC! appears intent on giving its contribution from the codification of the interview are defined below. The subdivision of types of macro-categories refers to what has been explained by Klamer (2019) within the Cultural Monitor. The values were addressed according to their relevance following what was explained by Klamer in *Doing the Right Thing* (2017).

5.1.1 Definition of societal values

Public good as a societal value

In an attempt to define the main societal values of the ZAC!, the interviewees appeared to strongly agree on some main essential points. Above these, the members of the board stress the importance of the public good as a 'guiding value' of the organization.

M.P.D.S. - We worked a lot on the concept of 'public good' before creating the cooperative. We were very interested in it as a revolutionary way of interpreting the relationship between the individual and the state. I don't just make my personal interest as an individual, nor I do expect the state to do the interest of everyone. I take care of my personal interests but also of those of the community. I therefore participate in my contribution to the common good. It can be a contribution of concrete goods, maintaining this structure in place, but I also participate through the education of the young. This is what starts from this concept of the public good. We don't have to wait for the state to do it. All of us, each in its own small way, must give our contribution.

The public good is mentioned several times during the interview as the ultimate goal of most of ZAC!'s activities. Aspects that are at the heart of the organization such as education, legality and environmental sustainability, addressable to others categories of societal values, are often justified by the general interest of the collective good. In an attempt to observe a hierarchy of values, as advised by Klamer (2019), this may appear to be the most important for the ZAC!.

Education as societal value

Among the other societal values that emerge most, that of education is by far the most cited. It is perceived indistinctly among the interviewees as the main means of valorization of the organization. Promoting education is perceived as a useful means to promote the other values undertaken by the ZAC!. For this reason, educational intent is intrinsically linked to various topics among those of interest to the organization.

"LP - For us education is essential. First of all we feel, even if it is difficult to make it emerge from a legal point of view from the statute, an educational place. Before the bar, before the music and before all the rest, we think that all the tools we use, food, concerts, table football, meetings, civil

service, serve to educate not only people but a community. "

In this sense, the ZAC! intends to participate in education also and above all on issues and through means that the main institutions do not consider.

"MPDS - We think that some values we carry out do not emerge from other educational spaces such as school and the media. We try to give space to certain aspects to be promoted. There are no other educational agencies that do this work. We do it through life, through different forms than usual, alternative educational forms. We do it through practices that do not seem in themselves educational, such as eating, shopping, etc., but which can be educational."

The educational experience appears in the interview as a value that ZAC! has in turn obtained through education. Having experienced first-hand the importance of this aspect makes it seemingly very important for the members of the Board of Directors.

"M.P.D.S. - We have met ourselves other realities that have educated us in turn on these issues. This is why we feel we can give contribution to it. Everyone has also an educational role.

L.P. - We don't want to put ourselves in the position of the masters. Staying here taught us that the paths we took, we made them not as 'superiors' but as people. Accompanying the people who are here and who meet our cooperative for various reasons towards these values is a form of education for us. "

Also, with regard to the promotion of artistic values, the ZAC! intends to become an educator. In this regard, it is often expressed the intent to remain a rigid educational institution that does not compromise on the promotion of its values.

"M.P.D.S. - There is an educational intent. As in the other proposals, we would be more popular if we offered what is required or is already known. Instead, we try to hold on. Even for music we want to bring more people together but also to maintain quality concepts. We think that offering music with a certain quality gives people growth. We plan to do a service. On the other hand, we try to combine other offers with music, such as the dinner linked to the theme of music. One comes for one thing and approaches another.

L.P. - The choice of what kind of opening to have on music is a very hot topic for us. Even though we are young, it has always emerged and recurs. Sometimes I say "let's try to do things easier for young". We know that young people want to come here in the evening. Let's do something more affordable. Luca rightly says "then why don't we give them the hamburgers in the kitchen instead of proposing something else?". It is true that we want them to come here but not with an easy thing. Our task is to make them come here and to show them something qualitatively different from what they would find on television, or on social media and so on. "

Social integration as a societal value

The educational intent often appears strongly linked to the societal value of social integration. The board of directors underlines in this sense how in promoting social integration it is necessary to eliminate what distances individuals.

"MPDS - Some people due to the fact of being born in certain families or social conditions do not have and will not have the same right to choose. They do not have the same economic tools but above all they do not have the same cultural ones. Whoever has the cultural tools even without money can make it. We see young people who have a very close destiny in this sense.

L.P. - There can be no integration if social and cultural conditions are so distant. You will be in a society that you do not understand and that do not understand you. A society in which you will always be without tools to approach yourself. Instead, social integration means giving everyone the same tools and the same opportunity.

M.P.D.S. - As our constitution says in article 3 "to eliminate all the obstacles that prevent people from participating and being fully men and citizens".

Regarding social integration, the ZAC! promotes societal values of peace, non-violence, legality and anti-fascism. Binding to the intention of eliminating the obstacles that limit equality in the possibility of choosing, the board of directors underlines the importance of these values also citing a sense of belonging to the State.

M.P.D.S. - We want to make our contribution to a fairer society. So firstly in reducing the conditions of conflict and in not considering the next as an enemy.

L.P. - We want to establish conditions of brotherhood. To use the non-violence as a way to stand. (...) By legality, we mean a discourse of transparency of the State, for example on the re-appropriation of the law. In the sense of observing it as citizens for the public good and not for personal gain. Transparency.

M.P.D.S. - Not legalism. Not being compliant with a law as the law itself. On the contrary, sometimes you criticize it too, but in transparency. You say that you criticize it. But to look at what is good. Not legalism but legality, in the sense of not corruption. So never avoiding paying taxes and not looking for loopholes.

The intent to add anti-fascism as one of its values appears to underline a political affiliation that repudiates aspects that increase social inequality.

L.P. - We consider ourselves deeply political. We knew that doing the ZAC! was a political act. It seemed important to reiterate which side we are on. To reiterate the distances from all forms of fascism, violence, classism and discrimination. It was a word that, not only from a historical point of view, represented our resistance. All that can be linked to that ideal, to that way of being, linked to freedom and expression."

Environmental sustainability as a societal value

Another societal value that emerges strongly after that of education and of social integration is that of environmental sustainability. As a social cooperative born from the experience of the ethical purchasing groups Ecoredia, the ZAC! seems to have this topic strongly at heart, bringing out these issues several times during the interview.

"LP - We all come from the experience of the ethical purchasing group. The lifestyles and consumption styles we promote start from what we did from the beginning. We combined everything with cultural promotion, entertainment and socialization. The fixed point from which we all come or have passed is that of environmental sustainability. A place where you want to do something for young people can only be imagined with these values of respect and protection of the planet. Otherwise, we do not deliver anything to future generations."

In this regard, the educational intent appears once again as an end to the valorization of another societal value, that of environmental sustainability.

"L.P. - Young people are those who will soon have a family, a job, etc. They are the ones that can change our cities, our planet. It's a very interesting class. "

Art and culture as societal values

It is possible to outline other societal values linked to the sense of belonging in addition to those of the macro-environment and of the State. The own city (Ivrea) is mentioned several times by the interviewees. In addition to this, it is possible to underline the sense of belonging to a particular artistic common practice from the interviewees. In this sense, as pointed out by Klamer (2017), societal values include cultural values where culture refers to shared values of people.

"L.P. - For us culture is not entertainment. It is not organizing things to pass the time. It is more the cultural promotion of our values. Knowing new realities, new music, doing performances. Cultural promotion in this sense is also giving an alternative to a city like ours. A city that has very few realities like cultural organizations that wants to propose a certain type of programming.

G. C. - Not everyone likes the concerts we do. Everyone who comes here likes the concerts we do, which is a completely different concept. Here we have a type of audience that is a slice of what you can find in Canavese*. We know that what we do can be appreciated more or less by those who come here. It is not a kind of music that everyone listens to. "

L.P. - A place like ours receives 4-5 musical proposals a day, to make you understand. The selection of groups is a work that we find hard to do. So we organize artistic exhibitions based on the things we have already known or noticed. It's our way of working which is particular.

In this regard, the board of directors underlines how intellectual honesty is fundamental for the valorization of this common practice.

L.P. - The credibility and authenticity of what we like is important. We can easily have parties here but its will remain just parties. They are outside our cultural artistic proposal. We had a lot of discussions about it. This is the result of its and this year it is working.

Dedication to the most vulnerable groups as a societal value

Finally, the strong attention that can be observed to the definition of some categories of audience stakeholders underlines a further attention to a particular societal value. From the coding of the interview it is possible to observe an important attention for the weak user groups.

S.B. - More generally we can say that in being a social cooperative any type of user can benefit our traditional service. As far as socio-educational services are concerned, we aim to those who can be the most needy.

M.P.D.S. - In experiencing this place we have further valorized this practice, more than it could be perceived on paper. Because this place is really a place where this group of needy people can be seen and noticed. More than in other parts of the city. We are structured to give a greater service to these people.

Specifically, the ZAC! appears intent on giving its contribution in helping the youth group before anyone else. In this regard, the interviewees stress that the reason for this attention is due to the fragility and need that this group of users shows to have compared to others.

L.P. - There is a lot of inter-generational mixing in the type of user we have. But when we think about how to do things, young are the ones we think about.

M.P.D.S. - For us young people are our target rather than the elderly. They certainly are in a more fragile condition because they are in a training phase. Cities are less and less suitable for youth. They are more suitable for the elderly than for young. We must face to this.

S.B. It is the most fertile soil. They are the ones who still ask us for something. In different age groups this demand is a little less. In other age groups one feels satisfied with regard to the formation of certain convictions. One has already made paths and life choices at a certain age. Instead, the period of youth has a strong desire to experiment and to get involved. Moreover, young people are the ones who have the least means to access certain services. They don't have the possibility to move. They are excluded from the classic setting of the service that must be commercially viable. The ones that has the possibility to pay has a certain age range. The youth group is excluded from this.

In addition to the youth group that appears to cover the greatest part of attention of the ZAC!, the foreigners group of users is cited by the interviewees. Similarly, this category of audience also appears to respondents as a weak group in need of help.

M.P.D.S. - Here too it seems that there are few opportunities for them. Apart from a few closed circles, the city has few opportunities for foreigners. They are not accessible. We turn to any foreigner but in particular to those most in need. Like those who have difficulties in finding opportunities on the market, as young Africans and emigrants.

5.1.2 Definition of social values

Community as a social value

In definining social values, the ZAC! immediately defines the importance of the community already through the choice of the legal form of the company. As an ONLUS Social Cooperative, it intends to promote as much as possible the forms of collaboration and involvement aimed to support this goal.

"MPDS - We wanted that the structure we set ourselves as type of organization to correspond with these goals of collaboration and involvement of all. Instead of being a business, we are a social cooperative. The form of the cooperative was the one that best suited it. All the members could bring their own contribution. Where both members and volunteers could feel they were contributing to this work with the means they believed they could give. A financial contribution, a contribution of hours or a contribution of capacity. Among the various forms of enterprise this corresponded to what we wanted for the relationship between us. It was important that there was a giving and receiving. Give to the cooperative and receive through mutuality. To share what the cooperative does.

L.P. - We don't want to be a social club that does things only for its members. We want to be a place of openness in the city without forcing anyone to become a member. Many then asked us how to become partners because they believe that the ZAC! members live more deeply the values of the cooperative. Because from members you are more involved, you participate in the assembly and you have the opportunity to make your own contribution."

Gift / gratuitousness as a social value

The choice of the legal form of the company is aimed at supporting the value of the community also through the logic of the gift. This is also underlined by the strong presence of volunteer members within the organization. As pointed out by Klamer (2017), the gift is an important instrument aimed at valorizing social relationships.

"LP - Not being a profit-making organization is important from the moment we want to act with a sense of gratuitousness and gift to our city that we consider important. (...) We don't pay anyone for musical activities. They are all volunteers."

Art and culture as social values

Even the choice to organize artistic / cultural events seems to be strongly based on the social value of sharing. The interviewees pointed out several times that through the 'excuse' of the concerts it is possible to contribute to collective values.

"LP - We were fixed with sobriety. We wanted to create a simple place. Accessible but also evident in what we wanted to do. The aspect of organizing cultural events is simple. Not to organize them, but to participate to them. I don't ask you to enroll in a course, or to buy something. Just to come to a concert and that's it. To come here and to find the rest in addition to the concert. It's a simple gesture of sharing. Live music really seems to us like one of the occasions where you can be close together."

M.P.D.S. - By thinking about the healthy use of free time I think of the public good. Free time risks being something very individualistic. I do the things I like in my private, while a healthy time for us is a time when you stay with other people. A shared time, not a private or selfish one.

L.B. - Having events related to beauty as an expression between the noblest of man can lead to a concept of being together. Where together with the concert there is something else. One comes to the concert then drinks a beer and creates a network of people where there is dialogue. "

5.1.3 Definition of personal values

Work as a personal value

As far as the definition of the personal values that the ZAC! intends to promote is concerned, it does not seem that the organization has a particular focus on them. On the promotion of personal values the ZAC! seems to observe a very general intent. As a social cooperative, the ZAC! appears interested in promoting values more linked to the social and societal fields than to the personal ones. There is no lack of references to the promotion of personal values, but these are often accompanied by emphasizing the importance of the community. An example of this is the particular attention that the board dedicates to the concept of work.

"M.P.D.S. - When we think of human promotion and of all human potential, we think that a decent job that allows people to realize their full potential is one of the objectives. Work cannot always be understood as paid work even if people must have the means to live in dignity. Work is understood as a means of realizing the person by developing his potential. I believe it is an objective of all economic forms, and we, as an economic form, think it is important.

L.P. - In particular, our goal is the cooperation. So also in working together, finding solutions togheter and in facing the difficulties of the cooperative together. A job that realizes personal goals but that also realizes goals of this reality. That is about being together.

Art and culture as personal values

An exception regarding the definition of specific personal values refers to the promotion of artistic and cultural issues with particular reference to the youth category. Also in this case, the promotion of particular artistic / cultural values is linked to the promotion of social values.

L.P. - What interested us was the creation of a meeting place where young people could bring their cultural istances. They come here and maybe we can organize something together. We would like to create something welcoming, not a structured billboard. We wanted to promote participation in this aspect too.

Welfare as a personal value

Still with regard to artistic promotion, the concept of 'beauty' that respondents relate to a particular idea of art appears to be significant. Beauty is interpreted by the members of the board of directors and of the art direction as an indispensable means for achieving the personal well-being of man.

M.P.D.S. - Beauty is healthy, it's good for us, it's quality. I, although I don't know anything about music, call it 'beautiful' music if it makes me feel good. Because I can't describe it in other ways. We want to do something that makes people feel good.

L.P. - Beauty is good for man. You give them food, you give them drinks but you must also give them beauty. These art forms can have beauty if you look after it. If it is not any art but if there is research, quality. "

5.1.4 Definition of artistic values

Live music as an artistic value

In an attempt to define the values undertaken by the ZAC! through the coding of the interview, only two artistic values can be delineated with reference to specific aesthetic experiences. The easiest to observe on which respondents do not seem to have doubts is that of live music.

L.P. We want to offer people to see live music in a place where they come to study or come to have a coffee during the day. It is important from an educational point of view to see people making music. People trying to live by that art. Especially in a small city where live music is basically not done. What you can find in Ivrea are small cover bands in breweries. It is very important for young people to see the difference.

Non-superficial experience as an artistic value

The second, instead, refers to the way in which music is perceived. In this regard, the interviewees often cite the attention with which this aesthetic experience is perceived both with reference to live music then to the experience of music in general.

L.P. - The use of today's music is very superficial. Many kids can't tell you what music they listen to. They have phones full of music, but they don't have their favorite group. On the other hand, they go to mass concerts, festivals, where they can meet with their friends for a moment of music they love. Instead, we needed to put the money aside to buy CDs. The music for the new generations, I see it in my children, is very fast. Everything is fine with them, they forget everything. Then there will be something again that they will like (...). Instead, we want to promote a non-superficial, more authentic and profound experience. ".

In referring to a non-superficial, authentic and profound experience, the board apparently refers indirectly to the efficacy with which artists are able to make their audience participate in their artistic conversation (see chapter 2.1.2.2. Art and culture as common practices). In this regard, all the interviewees used during the interview terms such as 'quality' and 'beauty' in referring hypothetically to this practice.

S.B. - There must be involvement. An atmosphere of a certain type must be created. Many times we see a beautiful concert even by the performers. We see that an exchange has been created with those who are there listening.

G. C. Sometimes we do thematic events but in general the selection is based on quality. For example the free jazz concert was good anyway. There were a lot of people, I thought "when they start to make free jazz they will all run away" and instead they listened. If people don't want to listen they just go away.

L.B. - One thing we have noticed is that regardless of the genre that is proposed, if the quality is very high, regardless of whether the group is known, people are affected. The fact of proposing something beautiful allows us to open up to different listening. Beyond the musical education that each one has.

Intellectual authenticity as an artistic value

On contributing to their aesthetic experience, the interviewees have repeatedly referred to the artistic honesty that distinguishes a certain type of proposal compared to theirs. With this intent, the members of the Board of Directors and of the Artistic Director have reiterated the distances with the speculative intent that is often exploited under the pretext of valorizing the artistic field. This has then intent of emphasizing the importance of intellectual authenticity.

L.B. - Utopistically, we would like young to know how to distinguish a cultural proposal of a certain type from mere entertainment. In the same way that we want a person who does not buy plastic apples in 2/3 years, we would like a person to know how to distinguish something beautiful from an economic product. Where this person is a user exploited in a commercial circuit. He will then be the same person that in a few years will make different choices. (...) Doing a trap concert, for example, is not easy for us because it is not easy to catch a trapper who is honestly intellectual and does not do it because it is a way to draw public or money.

G. C. - If we had done the discotheque we wouldn't have been credible. The disco takes you more people, but no one would come because we're not disco types. We didn't care to do that. What we do works because having certain groups is what we can do. The atmosphere and empathy that is created is very important. This is possible only if you believe in it. We could not do electronic nights that start at midnight and end at 6. It cannot be the ZAC's artistic / musical proposal. We do what we represent and for this reason it works.

5.2 Analysis of the definition of values

From the previous definition of the values that the ZAC! appears intent on promoting, it is possible to outline some useful observations for an evaluation. From this, it is possible to observe some particular strengths and margins of improvement of the organization in reference to what is exposed in the theoretical framework.

5.2.1 On the public value of the organization

The ZAC! from the interview seems to have very clear to possess a public impact as an organization. In its statute and in its social reports, it clearly defines its intent to promote the public good by delineating specific points of interest and categories of audience. This helps to clarify how it intends to offer its contribution in support of this cause. Even without entering their values into specific categories, the respondents seem to have their social and corporate objectives clearly defined. Although there is no well-defined hierarchy, the ZAC! seems aware of the priorities it wishes to observe with respect to its social and societal values. This also happens with regard to the type of audience to which it intends to refer. On the contrary, the ZAC! does not seem to have completely clear what it intends to promote respect for artistic values. What there seems to be no doubt about is the valorization of live music and the experience of music in a non-superficial way. Beyond the definition of these particular aesthetic forms, the interviewees seem to have difficulty in precisely defining something less general. This can be limiting in the increase in public value that these artistic forms can have towards their stakeholders.

5.2.2 On quality in art and culture

In reference to potential artistic values that the ZAC! intends to promote, the interviewees often refer to concepts of 'beauty' and 'quality'. This practice is limiting in the promotion of the public value that art is able to possess as observed in the theoretical framework (2.2.1. Quality in art and culture).

G. C. - Young people listen to trap music. The communicative effect of the trap is very effective and works a lot. But in 20/30 years it will no longer be listened. What we organize in 20/30 years will continue to be considered beautiful for a slice of the public. For those who come here and who have recognized themselves in this.

Although this tendency may be far from the intent of the interviewees to discriminate particular artistic forms related to music, being able to better define what is meant by 'beauty' and 'quality' would facilitate the promotion of this aesthetic form by the organization. This would also help to limit possible misunderstandings. As previously reported, it is desirable that this terminology refers to the efficacy with which the artists are able to make their audience participate in the aesthetic forms they promote (see 2.1.2.2. Art and culture as common practices).

5.2.3 Values in opposition

From the definition of the values of the ZAC! some inconsistencies emerge with respect to the possible hierarchy that the organization intends to observe. In particular, two contrasts of values emerge from the coding of the interview. The first refers to a contrast between social values and artistic values. Although the intent to approach the youth group with a more 'approachable' offer is stressed several times, the intention to remain rigid on the promotion of their artistic values is reaffirmed in equal measure.

G. C. - If we had only looked at having the hall full of people we would have made completely different choices. It was enough to call a DJ, which is what most young want. By doing live music, we went completely against this trend. In fact one of the reasons why youths don't come is because they're used to that stuff rather than to live music (...). In the end we managed to socialize by making the choice to not compromise. They are not mutually exclusive. There are choices that bring you more people but to make something work and to get people involved you have to do it so that you can stay honest.

Although from the interview the awareness that these values are not necessarily in conflict emerges,

the codification of the interview show a strong contrast of values among the interviewees in this regard.

A second contrast emerges between some societal values and artistic values. The intent to open up to the cultural demands of young people is not always confirmed. An apparent closure towards certain artistic forms appears from the coding of the interview. Also in this case, it would be necessary to define the values to which the organization intends to give priority in order to maximize its positive impact on public value.

5.2.4 Comparison between defined values and undefined values

Among the values of the ZAC! that emerge in its statute and in its social reports and the values observable from the coding of the interview it is possible to underline some relevant differences. Although a large part of social, societal and personal values emerges within its own documents, there is no specific type of reference regarding the definition of particular artistic values. Within the statute, for example, the ZAC! emphasizes the possibility of organizing events related to photography, music, dance and theater with the sole purpose of supporting one's Social Object. However, the latter mainly refers to the promotion of social and societal values. Respondents have repeatedly stressed that a rigid definition of specific values within their statutes would entail a possible limitation in innovation and in the possibility of modifying their activities with the aim of improving the impact on their goals. In this regard, as a legal document, the organization should fully comply with what is stated in its statute.

G. C. - From a practical point of view when one set up a cooperative, it is true that he has to say what he does in the statute, but if he goes too specific then he ties his hands together. In general, those who make a statute determine general guidelines. For example, it is mentioned that we do catering but if we start saying "We do catering and cook chickens" then we have to cook only chickens. The idea is to put everything we want to do but not too specifically.

With regard to the definition of one's own values within one's social reports, it emerges from the interview that the failure to define particular artistic values is due to the difficulty that this practice has. The same board stresses that being able to define particular artistic values would be of great help in supporting one's cause. Contrary to what characterizes the statute, the social report is a document free from particular rigidity that could reflect the definition of the values of the organization and consequently to improve the impact of the organization on the latter.

S.B. - Establishing values on certain topics in terms of sustainability, quality etc. is much simpler because they are values already shared within the community. Instead, from the artistic point of view it is much more complicated. Already the fact that a lot of these things are discussed in-house also tells you a lot. The discussion we are having right now becomes a reflection for us. This demonstrates the fact that it will probably be difficult to insert a definition of this kind in our statute. But in other communication tools, such as the social report, if we could have a clear idea about this topic, perhaps it would be right and helpful to communicate it more directly.

5.3 Limitations

There are some limitations regarding what is stated in this case. A first limitation concerns the impossibility to insert all the values in specific sub-categories. In some cases the limit of belonging to a category is subtle. Many values are associated with other values, which establishes in many cases a hierarchy between them. It was deliberately chosen to deepen some values over others. In particular, the case focused on defining the artistic values of ZAC! that characterize music and specifically live music. Nevertheless, ZAC! promotes many other aesthetic experiences that have not been considered for study. The time and means available for the preparation of a master's thesis

are limited and not sufficient for a completely satisfactory analysis.

6. Conclusion

The study aims to observe possible margins for improvement on the study of performance indicators for the evaluation of artistic / cultural organizations. Through the use of a practical example, the research aimed to answer the following research question:

-What can be done to improve the public value obtainable from the evaluation of artistic / cultural organizations?

The study illustrates how the definition of values is fundamental to correctly evaluate an organization.

Evaluation focused on instrumental goals

Most cultural performance indicators take their intent and meaning for granted (Duxbury, 2003). As a consequence, also the evaluation tools of the artistic / cultural organizations studied with the intent of improving public value are strongly limited. Governments and grants foundations focus their research on the instrumental goals and on the measurable data of artistic / cultural organization. In turn, the organizations concentrate mostly on the same type of information. These informations, however, do not consider the impact of the artistic / cultural organization on the cause. This is due to the fact that numbers can not be considered as valid indicators on all occasions (Cobb and Rixford,1998). To cope with that, it is necessary to consider all the economic values that an organization possesses and / or generates (Klamer, Petrova & Kiss, 2019). Measuring something allows considering only quantitative aspects (Chapman, 2000). For an artistic / cultural organization this allows to consider its outputs, that is, all those numerical data that have characterized its activity. An evaluation requires considering qualitative aspects, that means to go beyond mere measurement (Cobb & Rixford, 1998). It is necessary to consider values on which to base one's evaluation. Evaluation without values do not exist (Scriven,1993). Instead, there are evaluation methods whose values have not been explained (Duxbury, 2003). Therefore, to evaluate an artistic / cultural organization it is necessary to define what are the qualities that are intended to be taken into consideration. To do this correctly, it is necessary to understand what characterizes an artistic / cultural organization.

In order to understand how to evaluate an artistic / cultural organization, it is necessary to possess a definition of art and culture. As far as the economic context is concerned, those interested in the artistic and cultural sector have mainly concentrated on the properties of its related goods. Artistic and cultural goods are generally considered to be 'experience goods' (e.g. Caves, 2000; Ginsburgh and Throsby, 2006; Towse, 2010). From the concept introduced by Nelson (1970), the most used definitions of 'experience goods' in this branch of studies refer to the *personal experience* and to the *direct consumption* properties of them. However, considering artistic and cultural goods as simple 'experience goods' is not a valid method to understand their peculiarities. It's not possible to consider art and culture as experience goods since art and culture are all that a certain indefinite quantity of people define 'art' and 'culture'. In other words, a 'common practice' (Klamer, 2017). By considering them 'experience goods', artistic and cultural goods are consequently considered to be public or private goods (eg Towse, 2010, Baumol, 2011, Frey, 2011). By definition, a public good is a good whose consumption is not limited by the use of others. On the other hand, a private good is a good whose use limits the possibility of others to use that product. As common practices, the properties of public goods and private goods attributed to artistic and cultural goods are therefore not valid. Objects referred to artistic or cultural qualities may be private goods or public goods but not art and culture itself. As common practices, art and culture are shared goods (Klamer, 2017).

In order to evaluate an artistic / cultural organization, it is necessary to be able to define the concept of 'organization'. It is common use to attribute to the term 'organization' the idea of a particular structure formed by people and objects closely linked to the concepts of 'market' and 'governance'. Organizations in this sense date back to exist predominantly from the 19th century onward (Chandler, 1977). Organizing is something that is done regardless of market and governance mechanisms. An organization is a group of people who work together to achieve a particular goal. The act of organizing itself is an instrument for realizing one's own values. The mechanisms used in the realization of values within an organization are mainly linked to social aspects that do not necessarily depend on market logic or governance. People have to generate and appropriate goods, both tangible and intangible, in order to realize values (Klamer, 2017). The concepts of market and governance are in turn instrumental to the purpose of the organization. They are not, however, the purpose of the organization itself. Depending on its values, an organization can be devided into 4 different types (Klamer, 2017). Governmental organizations deal with providing public or societal goods. Commercial organizations deal with providing private goods. Social organizations deal with providing social or societal goods. Cultural organizations deal with providing artistic or cultural goods. Regardless of its type, organizations have to take care of its exchange with the surrounding environment to achieve its goals. From the concept defined by Moore (1995) in reference to the societal government impact, it is possible to say that any organization, irrespective of its size, has a public impact.

In order to be able to determine the values to be pursued in an evaluation, it is necessary to know what actually is a value. Values are relational concepts that act in the interaction between people, between people and things and between things and states of affairs (Klamer, 2017). They are the result of lived experiences and are developed through the comparison of what has been perceived. They help to define what is 'right' and what is 'wrong', what is important and what is not. Values are distinguishable in various groups according to the area to which they refer (Klamer, 2017). There are social values, societal values, cultural values, historical, artistic and scientific values, moral values, personal values, transcendental, religious or spiritual values and functional values (Klamer, 2017).

Evaluation focused on specific sub-sectors

Most of the existing performance indicators for the evaluation of artistic / cultural organizations are addressed to specific sub-sectors of art and culture (Pignataro, 2011). In particular, many of them refer to museums, to performing arts and to festivals. In many cases, evaluations are even more specific by considering individual organizations (Madden, 2005). On the one hand this creates a great deal of information useful to understand the peculiarities of these sub-categories of organizations. On the other hand, this limits the evaluation of the particular types of artistic / cultural organizations that are not considered in these models. Considering some information is often possible only for some types of activities. Focusing on the targeted assessment of particular sub-types of organizations is potentially discriminatory towards certain types of activities. The exclusion given by the homologation in categories inevitably leads to emphasize the theory for which there are types of art and culture of higher and lower quality. Although this vision is mainly cleared in the academic field (see Gans, 1974; Bourdieu, 1984), this trend leads to the practical experience of this theory. Moreover, this classification into sub-categories makes the fruition for general information more complicated.

Determining the impact for public value

Governments and institutions interested in maximizing the public value deriving from art and culture should be concerned with the study of a standard method that is able to consider the

contribution of each organization regardless of the methods used to achieve them. To deal with this, it is possible to take inspiration from what has been done by the non-profit organization B Lab for the for-profit field (Reiser, 2011). Only by creating a unique format it will be able to properly devolve funds addressed to art and culture indiscriminately. If the intent of the evaluation is to have an impact on public value, it will be necessary considering all the components that allow to maximize this intent. An artistic / cultural organization must be able to reconcile the organizational aspects and the links with the surrounding environment in achieving its goals. To deal with this, it is possible to observe how much exhibited in the Cultural Monitor (Klamer, Petrova & Kiss, 2019). What needs to be defined in terms of societal values is to which community is referred to by the term 'public'. Secondly, in order to maximize public value it is necessary to establish that there are no particular artistic / cultural barriers in order to avoid any kind of discrimination. Clearly, depending on the social and societal values that are intended to promote in addition to the artistic ones, a limit can be placed from the moment in which the artistic / cultural values are in contrast with those.

Determining values for evaluating

The study confirms the importance of defining values for the evaluation of an artistic / cultural organization (Klamer, Petrova & Kiss, 2019). In particular, as regards the evaluation with the aim of increasing the public value, the coding of the interview underlines how the observation of the degree of awareness that the organization possesses towards certain issues can be useful for a first phase of the evaluation. The ZAC! interview shows, for example, how the members of the Cooperative are aware of the fact that their activities have a public impact. This can be considered positive in the evaluation of the organization. On the contrary, the ZAC! proves to be lacking in the definition of its artistic values, going to define 'of quality' or not some particular aesthetic experiences. This can be instead negative in the evaluation of the organization. The definition of the values also makes it possible to observe possible goals in opposition. In determining what values the ZAC! intends to promote, it was possible to observe that some of them were inconsistent with each other. In evaluating an artistic / cultural organization this would be important in stressing how some efforts of the activity can go to waste. Having conflicting goals can therefore lead to mismanagement of funds and instruments. The case also underlines how the creation of a hierarchy between values is often necessary to be able to improve one's own impact towards one's goals (Klamer, 2017). Being aware of which values have priority helps to observe if the organization's efforts are devolved correctly. Finally, from the codification of the interview it emerges how the definition of values is fundamental to the organization itself for an internal development (Klamer, Petrova & Kiss, 2019). Being aware of what values to pursue is a first step to observe what are their strengths and the potential margins for improvement of the activity.

Recommendations and future trends

The study concludes by highlighting some recommendations and by commenting some trends. In this regard it is important that the branch of studies in Cultural Economics on performance indicators is able to modernize and innovate itself at the same pace with other sectors. In order to one day observe the correct devolution of funds addressed to art and culture, it is necessary for scholars of the field to be able to highlight and acclaim the importance that this small niche possesses.

1. In defining the values of an organization it is necessary to study a method that is able to distinguish and define univocally the particular types of values that an organization may be able to consider. In this regard, the method described in the case is to be considered as a simple example. The research in this sense still requires the study of a valid and precise method.

2. Defining values is only a very first step towards the correct evaluation of artistic / cultural organizations. This allows to observe some first strengths and margins for improving the activity. In order to carry out an exhaustive evaluation, however, it is necessary to observe the impact that the organization has had on these values. In order to cope with this it is important to correctly define who the organization intends to address.

3. To carry out an evaluation of an organization exhaustively, it is also necessary to observe in parallel the effectiveness and efficiency that the organization possesses towards the internal organization. In addition, it is necessary to observe if the organization is valid in acquiring legitimacy, mandates and support from the external environment. As has been repeatedly emphasized, in order to have a public impact in the long term, an artistic / cultural organization must be able to coordinate in harmony all these aspects.

4. There is no single way to have a positive impact on one's values. In this regard, to carry out a comparative evaluation of artistic / cultural organizations it is necessary to study a method that allows activities to be able to freely choose how to do it.

5. Comparing very different artistic / cultural organizations on the same level can be risky but necessary. In order to eliminate any kind of discrimination and to maximize the public impact of art and culture it will be necessary to study a method that is able to cope with this risk. Only field experience can help to minimize the risks that this comparison entails.

6. The scope of the evaluation of artistic / cultural organizations must be able to go hand in hand with what has been carried out in the for-profit and non-profit sector in general. Many recent studies in the social and sustainability fields can be of great help for the research of Cultural Economy.

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