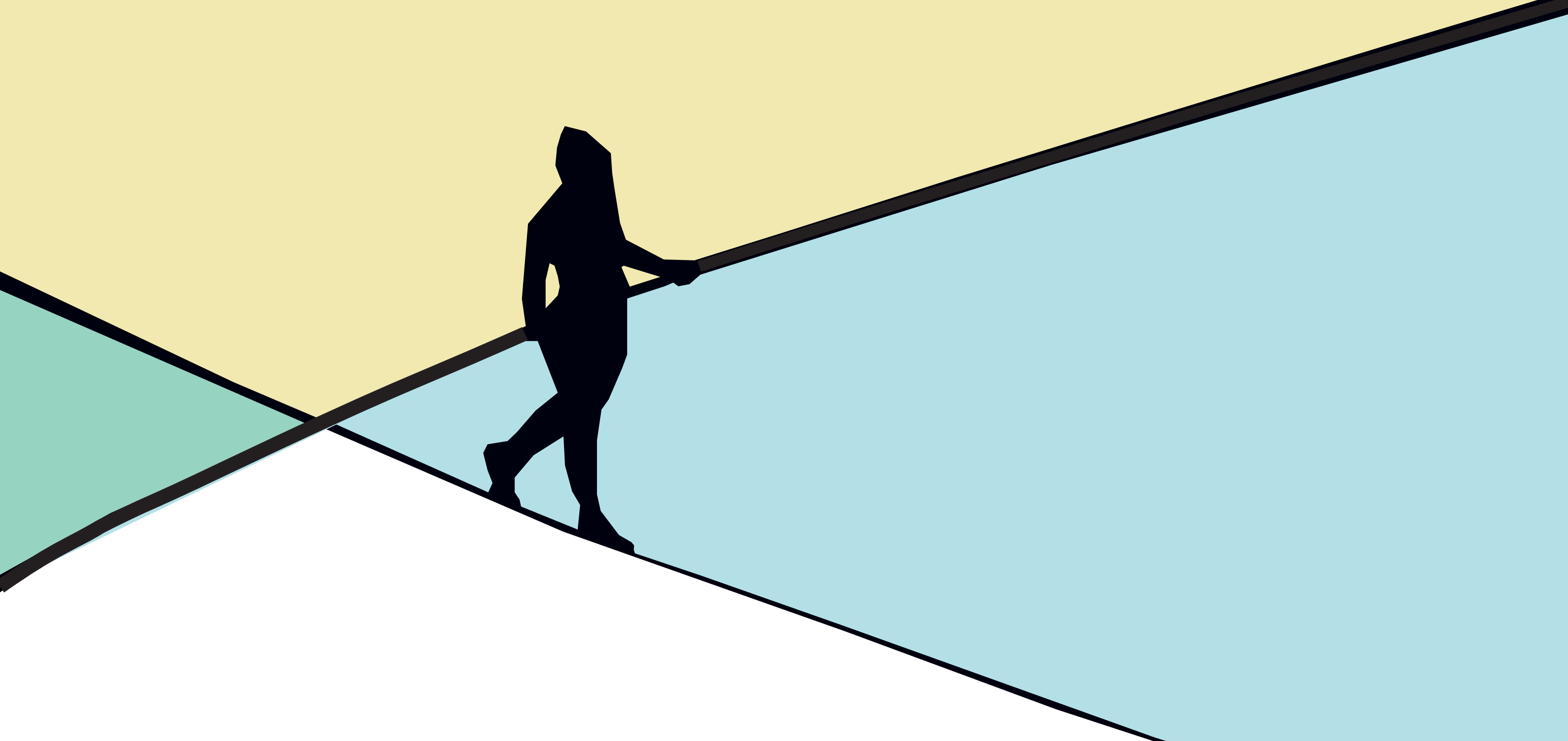
Impact Measurement as Institutional Work

Building bridges between individuals, organizations, and society



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Abstract

The purpose of the study is to explore how multilevel institutional work and impact measurement interact with each other, and moreover, why social circuses engage in impact measurement and how they are using it in relation to institutional work. This study draws upon the Institutional logics and institutional entrepreneurship perspective, to be able to study the multilevel process of engaging in impact measurement. The research has been approached within a social constructivist framework, which allowed us to explore the dialogue and tensions between different levels of multilevel institutional work. As the study focuses on how social circus organizations over time have acted when engaging in impact measurement, both as actors and organizations, a qualitative and inductive methodology was applied. The research takes its point of departure in case studies of two social circus organizations who were chosen due to their engagement in impact measurement. The study showed how impact measurement requires multilevel institutional work, at both the individual-, organizational- and societal-level. The research contributes to the field of social circus and social entrepreneurship by emphasizing how impact measurement can be seen as a divergent change potentially leading to institutional entrepreneurship, by forcing a multilevel dialogue internally in the organization and with the outside world.

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1. Introduction

1.1. Research Background

The idea for this research was initiated during a meeting with potential impact investors. Being a part of a social circus organization, I was intrigued to understand what was required to be a part and receive impact investment. Here I experienced that I needed to quantify the work we are doing and thus measure the impact we are creating. At first, I found this to be a limitation and a hassle to our social work. However, I later discovered how other similar organizations had been involved in this process for years. I thus set out to engage myself in the phenomena of impact measurement in order to apply these appropriately to our organization and potentially inspire others to do the same. Kat Borrowdale from Think Cirkus similarly expressed this motivation, "I am really just fighting to prove that this module of social entrepreneurship can work for circus" (Appendix 11).

1.2. Defining the Field

In order to approach the concept of impact measurement in this context, I first want to conceptualize 'Social Circus', 'Social Entrepreneurship', and 'Impact Measurement' to set the scene for this study. Social Circus is by Cirque du Soleil defined as "an innovative social intervention approach based on the circus arts. It targets various at-risk groups (…). In this approach, the primary goal is not to learn the circus arts, but rather to assist with participants' personal and social development by nurturing their self-esteem and trust in others" (Montaruli et al., 2013, p. 28). This way, social circus explores the crossfield between the artistic world of circus and social work and can thus be seen as a form of social entrepreneurship. Social entrepreneurship is a contested field but is by some scholars seen as organizational processes with the primary focus of creating social impact for beneficiaries through the engagement in commercial activities (Kannampuzha and Hockerts, 2019; Mair and Martí, 2006). Organizations engaged in social entrepreneurship have, over the years, experienced enhanced pressure from the outside world to provide data that measure their social impact (Ebrahim and Rangan, 2014). Thus, the concept of impact measurement was coined. Whereas social enterprises are known for combining social logics with commercial logics (Agrawal and Hockerts, 2019; Tracey et al., 2011), the social circus further encompasses artist ambitions and logics. In this way, the combination of the two fields allows us to explore an extended form of hybridity within organizations, which is essential to the research question.

1.3. Purpose of The Study

This study aims to investigate how multilevel institutional work and impact measurement interact with each other, and moreover, why social circuses engage in impact measurement and how they are using it in relation to institutional work. Acknowledging how an "(…) organization is part of society and since society is not a uniform reality, the organization becomes subject to society's diverging values and norms and must maneuver in an ever-emerging and arbitrary society" (Johansen and Waldorff, 2015, p. 4). For organizations to evolve, they must initiate a conversation with the outside world. However, this conversation entails extensive work in terms of translating these divergent norms and values into new organizational practices. The research thereby distances itself from the idea of wanting to qualify impact measurement, however the research points to elements that are important to consider in the institutional work that makeup impact measurement. The thesis explores the cases of two social circus organizations that engage in impact measurement. Through the theoretical lens of institutional logic and institutional entrepreneurship, the study intends to bridge the gap in the literature related to the ambiguity of social enterprises in their engagement in impact measurement. This institutional logic perspective allows the research to consider the embeddedness of organizations and actors in society. With this thesis, I argue how impact measurement can be seen as a divergent change for organizations that potentially can lead to institutional entrepreneurship (Battilana et al., 2009).

1.4. Thesis Outline

Chapter 2 begins by providing an overview of the theoretical framework, consisting of the institutional logics supplemented with the institutional entrepreneurship perspective, followed by an overview of recent literature on social entrepreneurship and impact measurement. Next, Chapter 3 unfolds the methodological concerns, including the research process, case selection, data collection, and analysis format. Subsequently, Chapters 4 and 5 present the findings from the two within-case studies, and the findings from the cross-case analysis. Next, Chapter 6 unfolds 5 metaphors encapsulating the findings from the two analyses. Chapter 7 discuss the empirical, theoretical, and practical implications and directions for further research. Finally, Chapter 8 provides a conclusion of the research project.

2. Literature Review, Theoretical Framework & Research Model

The purpose of this chapter is to present how and why institutional logics will be used as the theoretical framework for this study. I will then continue to present recent literature on social entrepreneurship and impact measurement and discuss how the theoretical framework provides new insights to the research field. Finally, based on the latter, the research model and research questions will be presented.

2.1. Literature Review

The following section seeks to introduce the notion of social entrepreneurship and to present the recent literature in the field of social entrepreneurship and impact measurement.

2.1.1. Social Entrepreneurship

Finding an adequate definition that embodies all the activities related to social entrepreneurship has been a recurring challenge for researchers (Dees, 1998; Choi and Majumdar, 2014; Mair and Martí, 2006). One of the earliest authors to address the notion of social entrepreneurship is Gregory Dees (1998), who draws on the definition of entrepreneurship by Schumpeter. According to Schumpeter, "entrepreneurs are the change agents in the economy. By serving new markets or creating new ways of doing things, they move the economy forward" (p. 2). Following this notion of social entrepreneurs as being change agents, he developed what he described as an 'idealized' definition:

"Social entrepreneurs play the role of change agents in the social sector, by:

- Adopting a mission to create and sustain social value (not just private value),
- Recognizing and relentlessly pursuing new opportunities to serve that mission,
- Engaging in the process of continuous innovation, adaptation, and learning,
- Acting boldly without being limited by resources currently in hand, and
- Exhibiting a heightened sense of accountability to the constituencies served and for the outcomes created "(Dees, 1998, p. 4).

Following this definition, Dees (1998) points out how the extent to which social sector leaders satisfy each of these conditions, decide the degree to which their actions can be considered “social entrepreneurial.”. In this way, “The truly Schumpeterian social entrepreneurs will significantly reform or revolutionize their industries” (p. 4).

According to the definition above, the focus has highly turned towards the sole entrepreneur(s) as change agents. Alternatively, other authors have focused on social entrepreneurship from an organizational point of view (Mair and Martí, 2006; Kannampuzha and Hockerts, 2019). An alternative definition of social entrepreneurship is developed by Mair and Marti (2006), who argues that social entrepreneurship is “a process involving the innovative use and combination of resources to pursue opportunities to catalyze social change and/or address social needs” (p. 3). Building upon this process-oriented definition, Kannampuzha and Hockerts (2019) proposes the term ‘organizational social entrepreneurship’. They define the term as “the actions of organizations aimed primarily at creating social impact for beneficiaries by engaging in commercial activities while using cooperative governance mechanisms that uphold the primacy of the beneficiaries” (p. 291). With “organizational social entrepreneurship,” the authors deliberately point their focus towards the process rather than focusing on the distinct organizational form or legal structure.

Other authors emphasize the use of the term “social enterprise,” which encompasses organizations that pursue both commercial and social objectives, and operates in the spectrum between being purely philanthropic and being purely commercial (Dees, 1998). Dees (1998) argues, ”a social enterprise is commercial to the extent that it operates like a business in how it acquires its resources and distributes its goods and services” (p. 60). This way, “social enterprises embody both social and commercial logics” (Lall, 2017, p. 7). The statement demonstrates the ambiguity of the nature of social enterprises in the way in which they entail contradicting objectives. Organizations combining these two logics must, therefore, be “held accountable to measures for nonprofits as well as for-profit businesses, while also facing mistrust from both sides” (Lall, 2017, p. 7).

However, the aim of this study is not to come up with a new definition of social entrepreneurship, but rather to empirically address the inherent duality in the process of combining social and commercial logics. While I acknowledge and understand the usefulness of the multiple nature of the terms social entrepreneurship, social enterprises and social entrepreneurs (Dees, 1998; Choi and Majumdar, 2014; Mair and Martí, 2006), I will for this study use the terminology of Kannampuzha and Hockerts (2019) and Mair and Martí

(2006) who understands social entrepreneurship as a process, rather than a definite legal and organizational form or courses of actions.

2.1.2. Impact Measurement

An activity that lately has become associated with social entrepreneurship is the practice of impact measurement, which deals with the activity of measuring the social value created in social enterprises. Choi and Majumdar (2014) acknowledge how impact measurement has become a vital part of social entrepreneurship. Measuring social impact gives social enterprises - in this case, social circuses - the possibility to measure the value of their social interventions. Social enterprises are currently exposed to an increased demand measuring their social impact (Ebrahim and Rangan, 2014). Nicholls (2009) finds how these institutional demands link organizational legitimacy with accountability.

In recent literature, scholars distinguish between organizations that engage in impact measurement in order to improve their activities and organizations who do so to prove their impact in order to legitimize their activities (Lall, 2017). In this way, it is argued that there are essentially two motivational factors for measuring.

The first is the motivation for improving organizational activities in terms of enhancing the social value of the activities carried out. (Ebrahim and Rangan, 2014) express how impact measurement is a result of the trend of marketization and rationalization of the social sector. This tendency is expressed by Nicholls (2009), who argues that "Metrics and audit regimes are the product of a positivist conception of management control, reflecting socially constructed power relations and regulatory fashion, rather than a means of capturing a rationalist 'reality'" (p. 766). Inherent in this trend is the logic of using measurements to navigate organizational strategies objectively, thus, adhering to the positivistic paradigm.

In contrast, the other motivation is that of measuring to prove. Here the motivation is directly linked to the question of funding and the act of providing legitimization to the social activities (Lall, 2017). Thereby, impact measurement is used as a means to "enhance stakeholder accountability, improve transparency, and, therefore, offer better performance legitimacy" (Nicholls, 2009, p. 757). Thus, using impact measurement to prove, connects with a more social constructivist view since it is concerned with organizational legitimacy as a construct. The following model sums up the two motivations for engaging in impact measurement.

Table 3
Strategic functions of reporting in social entrepreneurship.

	Strategic function	Internal command and control	Stakeholder accountability
Positivist	Performance enhancement	Audited financial accounts Social return on investment	Enhanced social audit
Critical theorist	Resource acquisition	Audited financial accounts	Social return on investment
Interpretive	Organizational legitimacy	Enhanced social audit	Trustees' Report CIC34

(Nicholls, 2009, p. 765)

Where the previous sections set out to argue why organizations engage in impact measurement, this section is concerned with recent literature on the methods for measuring. The study from Molecke and Pinkse (2017) indicates how social entrepreneurs are likely to ditch formal impact methodologies, and instead create their own, generating flexibility to develop alternative measurement techniques with the data they are able to gather. Whereas, Nicholls (2009) argues that in the context of social entrepreneurship, "new reporting practices go beyond the requirements of regulation [in order] to act as strategic innovations designed to drive improved performance impact and better functioning stakeholder accountability" (p. 759). Here Nicholls points to the innovative potential of impact measurements due to the hybrid nature of social entrepreneurship.

The tensions of social entrepreneurship, which were mentioned earlier, are evident in the impact measurement practices. According to existing literature on impact measurement, employees can create friction between the social enterprises and their stakeholders (Ebrahim and Rangan, 2014). Nicholls (2009) emphasizes how the 'commercial-' and 'social-logic' have different goals when it comes to impact measurement, arguing how "Tension(s) contrasts business logics that aim for the marketization of social objectives and an attendant financialization of their social outputs and outcomes with non-profit logics that give primacy to the development of more nuanced and bespoke reporting practices that reflect beneficiaries and their specific contexts." (p. 757). Furthermore, Molecke and Pinkse (2017) indicate how "friction between stakeholders also arises due to difficulties to translate rich, experiential information into simple, parsimonious measures of social impact." (p. 552). This friction indicates the difficulties of finding the right measurement that encompasses the social value created and also makes it possible to translate the knowledge to stakeholders such as funding parties (ibid.).

Ebrahim and Rangan (2014) present a basic logic model to evaluate how far organizations have come in terms of impact measurement. The logic model illustrates how inputs, activities, outputs, outcomes, and impact are all causally linked. The authors later question these causal links between each step. However, this model will later be used to provide an overview of how to engage in impact measurement for the two organizations studied. The authors further imply how organizations should clarify their operational mission, and based on that mission, create activities aiming at addressing this mission while identifying the target size of the problem they intend to solve (ibid.).

TABLE 1. Logic Model

Inputs →	**Activities** →	**Outputs** →	**Outcomes** →	**Impacts**
		Results: immediate	*Results: medium- and long-term*	*Results: effects on root causes, sustained significant change*
▪ funds ▪ equipment and supplies ▪ knowledge and technical expertise	▪ basic needs delivery, such as food and shelter ▪ service delivery, such as job training and counseling ▪ infrastructure construction, such as transportation	▪ people fed, housed, or treated ▪ people trained or educated ▪ roads built and goods transported to market	▪ improved quality of life, health, educational attainment, etc. ▪ increased incomes (measured for individuals)	▪ sustained drop in poverty (or obesity, illiteracy, etc.) ▪ improvements in human development indicators (measured in terms of communities, populations, or ecosystems)

(Ebrahim and Rangan, 2014, p. 121)

The previous section has introduced the notions of social entrepreneurship and impact measurement by reviewing recent literature. Drawing on the literature, I aim to approach 'social entrepreneurship' as a hybrid organizational form combining both social and commercial activities. Moreover, while Lall (2017) distinguishes between measuring to prove a certain impact or change in order to receive funding or measuring to improve one's activities or strategies, this study will instead focus on how organizations engage in impact measurement both internally and externally. So, with this study, I seek to build upon the study of Molecke and Pinkse (2017) on how social enterprises manage the inherent tensions of engaging in impact measurement.

2.2. Theoretical Framework

This study seeks to investigate the processes of engaging in impact measurement in social enterprise through a case study of two social circus organizations. Social circus is already a hybrid between social work and the art form of circus. Furthermore, as described in the introduction, many social circus organizations are increasingly adopting the social entrepreneurial approach to managing their organizations. These organizations' hybrid character can be argued to lead to multiple demands from the logics occurring within the organizations and the societal context they are a part of. The institutional logics perspective provides the opportunity to encapsulate the different logics the organizations are facing and enable the study of frictions and the interrelation between different logics (Johansen and Waldorff, 2015). I will, moreover, introduce the perspective of institutional entrepreneurship as a supplement to the closely related institutional logics perspective. Subsequently, I will elaborate on both the potentials and limitations of using institutional logics as a theoretical foundation for this study.

2.2.1. Institutional Logics

The following section will provide an overview of the institutional logics perspective, followed by the theory of how multiple logics affect organizations. I will then disclose different methods of studying institutional logics, ultimately arguing why I have chosen to use pattern matching. Finally, I will present the ideal types of logics detected in previous research and literature, which will be used in the following analysis.

2.1.1.1. Origins of Institutional Logics

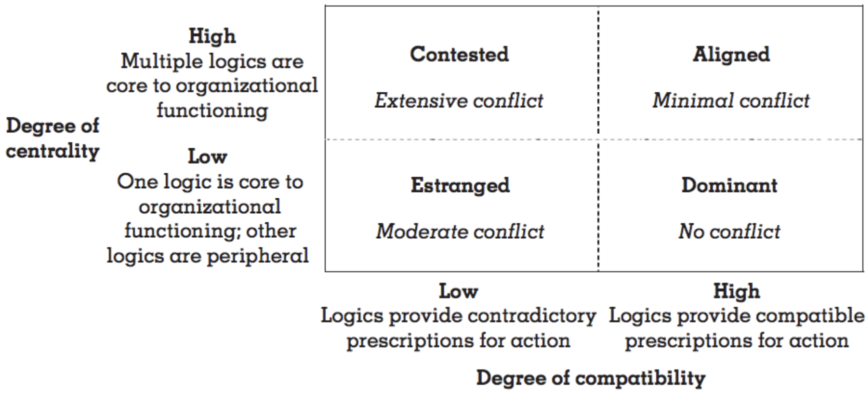
Thornton, Ocasio and Lounsbury (2012) define the institutional logics perspective as “a metatheoretical framework for analyzing the interrelationships among institutions, individuals, and organizations in social systems'' (p. 2). This perspective seeks to investigate how both individuals and organizations are affected by “their situation in multiple social locations in an inter-institutional system” (ibid). The conceptual idea of institutional logics was first described by Friedland and Alford (1991) in their article “Bringing Society Back In: Symbols, Practices, and Institutional Contradictions”. Here the authors intended to bridge the ‘utilitarian individual’ and the ‘power-oriented organization’, and thus “offering (…) new explanations for institutional dynamics and change” (Johansen and Waldorff, 2015, p. 6). With this perspective, they aimed to reintegrate a societal perspective into the analysis of institutions, acknowledging how organizations and the individuals within should not be studied as isolated entities, but rather be considered in relation to the context they are part of (Klein, 2015). Friedland and Alford (1991) define institutional logics as “material practices and symbolic construction which constitutes its organizing principles and which is available to organizations and individuals to elaborate [on]" (p. 248). Following this definition, institutional logics guide both individuals and organizations and create room for agency (Johansen and Waldorff, 2015). Furthermore, institutional logic creates both strategies for action and legitimizes them (Thornton, 2008).

While Friedland and Alford (1991) point their focus on how institutional logics on a societal level affect organizations and individuals, Thornton (2008) argue how the perspective has transformed into a meta-theory enabling studies of organizations, inter-organizational markets, and industries. At the core of the institutional logics perspective is the ambition to carry out a multilevel analysis (Friedland and Alford, 1991). "Society consists of three levels – individuals competing and negotiating, organizations in conflict and coordination, and institutions in contradiction and interdependency. All three levels are necessary to understand society adequately; the three levels are nested (embedded) when organizations and institutions specify progressively higher levels of constraint and opportunity for individual action." (Thornton, 2008). Following the perspective of institutional logics, the embedded nature of agency for both individuals and organizations are constituted by the institutions (Thornton et al., 2012).

2.2.1.1. Multiple Logics within Organizations

A second vital aspect of the institutional logics perspective is the potentials and constraints of multiple logics. Researchers have come up with divergent conclusions in terms of how multiple logics affect organizations (Besharov and Smith, 2014; Johansen and Waldorff, 2015). Some scholars argue how the multiplicity leads to competing logics within the organization hindering organizational performance (Battilana and Dorado, 2010), which might lead to the end of organizational endeavors (Tracey et al., 2011; Pache and Santos, 2010). Meanwhile, other researchers have argued that multiple logics can create friction, which ultimately creates agency and, thus, organizational change (Besharov and Smith, 2014; Johansen and Waldorff, 2015). To understand how the multiplicity of institutional logics and agency interacts, Besharov and Smith (2014) have developed the framework below, indicating the types of logic multiplicity within organizations.

FIGURE 1
Types of Logic Multiplicity Within Organizations



Besharov and Smith differentiate between the notion of ‘compatibility’ and ‘centrality’. Here ‘compatibility’ refers to the extent to which “the instantiations of logics imply consistent and reinforcing organizational actions” (2014, p. 367), whereas ‘centrality’ refers to the “extent to which more than one logic is core to organizational functioning” (p. 369). Besharov and Smith further argue that the implications of facing multiple logics depend on how they are introduced into the organization (ibid.).

2.1.2. Methods of Studying Institutional Logics

The following section outlines methods for studying the logics mentioned above and their impact on organizations. In the article ‘Qualitatively capturing institutional logics’ from 2016, Reay and Cancance explore how institutional logics can be described, identified, and measured. By assessing recent research on institutional logics, Reay and Cancance identify three different techniques for the qualitative study of institutional logics. These different, but non-exclusive methods, are 1) pattern deducing, 2) pattern matching, and 3) pattern inducing, referring to process as a matter of capturing. An overview of the three distinctive techniques is presented in the table below, which is adapted from (Reay and Jones, 2016, p. 433).

Table: Approaches to qualitatively capturing institutional logics.

	Pattern Deducing	Pattern Matching	Pattern Inducing
Description	Gather large volume of data (primarily text), convert text to countable occurrences, and use analytic methods to reveal patterns.	Identify patterns (ideal type of logics) from extant literature and then compare data to ideal type. Privileges existing theory and	Focus on raw data using a bottom-up process to identify patterns (logics) that can then be compared with extant literature. Privileges researcher

	Privileges analytic techniques	research	
Challenges	Focus on breadth may reduce depth Overwhelmed by managing large data volume Fluctuating patterns may obscure insights	Need established context to identify typical (ideal type) May restrict new insights by starting from established theory	Generalizability due to restricted context Difficulty comparing across studies Difficulty in persuading reviewers that selection of quotes and examples is representative
Benefits	Captures historical changes and patterns over time Enables data reduction, representation, and visualization of patterns Facilitates analyzing larger volume of data Findings seen as more generalizable	Captures essential categories for comparison Facilitates consistent analysis across logics Facilitates comparison to other studies	Captures nuances of localized practices Data presentation retains rich context Captures actors' explanations of values and beliefs Facilitates theory development

This study explores how social circus organizations incorporate impact measurement into their organizational activities while facing multiple institutional logics. In this way, the aim is not to carry out an inductive analysis detecting local institutional logics, but rather to use identified ideal types from extant literature and use them as analytical input for the analysis. Thus, this study will employ the pattern matching technique for capturing the existing institutional logics. These ideal types will then be compared to the empirical data.

2.1.2.1. Ideal Types of Logics

Based on the previous section, I wish to unfold the institutional logics apparent for respectively social enterprises and performance arts organizations. Due to the hybrid nature of social enterprises that aim to combine a social mission with commercial activities, previous scholars have pointed to 'social logics' and 'commercial logics' as competing logics (Pache and Santos, 2010; Agrawal and Hockerts, 2019). Social logics are concerned with central values, such as equality and the creation of social value. Here, the logic behind the decision-making is based on the enhancement of the social value and has social change as the source of legitimacy (Agrawal and Hockerts, 2019). In contrast, commercial logics hold self-interest and earned income as the central values, and bases decision-making on the aim for profit maximization. Moreover, the source of legitimacy for this logic is concerned with performance and effectiveness, and goals are related to indicators such as return on investment (ibid.). Since social circuses are a combination of performance arts and social work, I wish to introduce the final institutional logic apparent for this study, which is the artistic logic. The idea of artistic logic is explored in the study of the Norwegian symphony orchestras (Knardal, 2019), and the study of french not-for-profit theatres (Amans et al., 2015). Thus, the artistic logic is found to be linked to the values of “sensitivity, inspiration, and imagination, creativity, originality, taste” (Amans et al., 2015, p. 50). Similarly, this study will use the ideas of social logics, commercial logics, and artistic logics when exploring institutional logics as the foundation for institutional work processes in case studies.

The previous section has outlined the fundamentals of the institutional logics perspective and has explored how multiple logics affect organizations. Different methods for studying institutional logics have been presented, and I have argued why pattern matching will be used as the strategy of analyzing institutional logics. Finally, the commercial-, social-, and artistic-logic have been identified as ideal logics for this study. The following section will continue to address the agency evoked by the multiplicity of logics through the perspective of institutional entrepreneurship.

2.2.2. Institutional Entrepreneurship

As an addition to the institutional logics perspective, I will introduce theory on institutional entrepreneurship. The concept of institutional entrepreneurship was introduced in 1988 by Paul DiMaggio as a pursuit to encounter the processes of institutional formation and changed. Here, DiMaggio argues that institutional entrepreneurs are actors that can modify the given institutional structures or create new ones (DiMaggio, 1988; Mair and Martí, 2006). Shifting from the institutional logic perspective to that of institutional entrepreneurship, the focus shifts from the meta-level of the institutional environment, to both individual and organizational agency carried out when confronted with divergent institutional logics (Johansen and Waldorff, 2015). Thus, the institutional entrepreneurship perspective is concerned with the conditions in which actors can operate (Battilana et al., 2009). In this way, institutional entrepreneurship can be seen as a natural extension to the institutional logic, as it continues to address the notion of “actors’ institutional embeddedness in institutional environments” (Battilana et al., 2009, p. 68). Following the argument of Battilanas et al., the concept of actors both encompasses individuals and clusters of individual organizations, as well as organizations and units of organizations (ibid.).

(Battilana et al. (2009) expand the notion of institutional entrepreneurship by stating “only when the changes introduced are divergent with reference to the institutional environment in which they are embedded do change agents qualify as institutional entrepreneurs” (p. 69). Here, Battilana et al. argue that institutional entrepreneurs must be able to integrate divergent changes and initiate and implement them, and by doing so, give up the institutional templates within their institutional context (ibid.). Battilana et al. (2009) have summarized the process of institutional entrepreneurship in the model below.

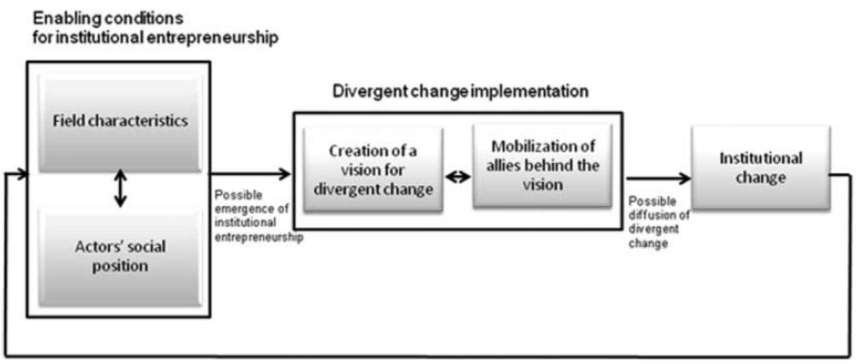


Figure 8.1 Model of the Process of Institutional Entrepreneurship.

Adapted from (Battilana et al., 2009, p. 87).

In the model, Battilana et al. illustrate how field characteristics and actors’ social positions enable institutional entrepreneurship. Furthermore, they acknowledge how the process of implementing divergent changes requires a clear vision, as well as the process of mobilizing allies to reinforce that mission. If the process of institutional entrepreneurship is successful, it can ultimately lead to institutional change (ibid.).

2.2.2.1. Institutional Work

The final concept to be introduced is institutional work, which is defined as “the purposive action of individuals and organizations aimed at creating, maintaining and disrupting institutions” (Lawrence and Suddaby, 2006, p. 215). Building upon the processes leading to institutional entrepreneurship described in the previous section, institutional work encompasses the processes for which institutional logics are being dealt with, which ultimately can lead to institutional entrepreneurship or institutional tensions.

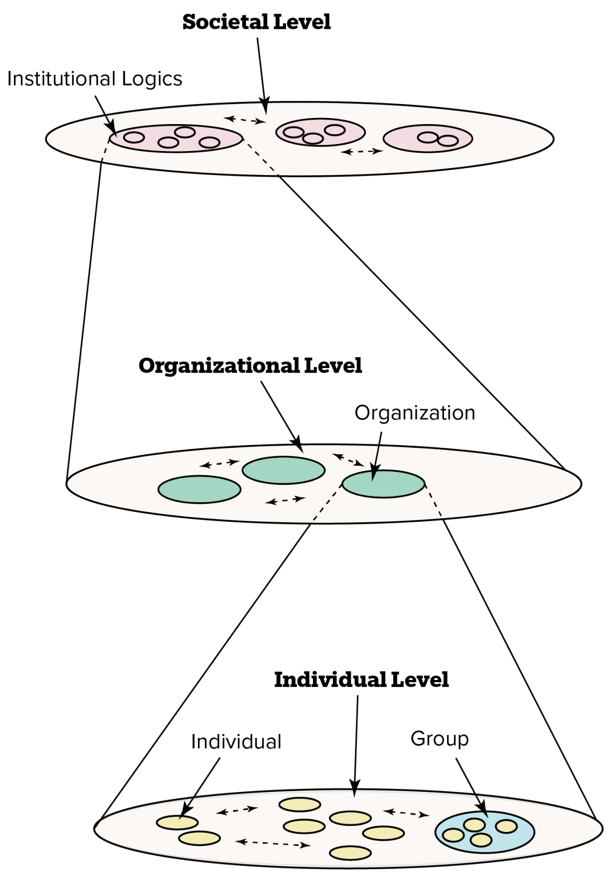
2.3. Research Model

This study will contribute to the field of social entrepreneurship with a particular focus on impact measurement. Through the theoretical lens of institutional logics and institutional entrepreneurship, it will seek to bridge the gap in the literature related to the ambiguity of social enterprises in their engagement in impact measurement. Specifically, through the study of two social circus organizations, and by applying the aforementioned theoretical framework, I, therefore seek to answer the following research question: *How do multilevel institutional work and impact measurement interact with each other?*

Sub-questions:

1) *Why are social circuses engaging in impact measurement?*
2) *How are social circuses using impact measurement in relation to institutional work?*

The theoretical framework below will be used for understanding the multilevel nature of organizations addressed in this paper.



Theoretical framework adapted from (Sandhu, 2018, p. 3).

This paper thus holds a three folded purpose; a theoretical, empirical, and practical presented below. In the discussion in Chapter 7, the implications of these three purposes will be unfolded.

Theoretical Purpose: Unfolding the process of implementing impact measurement through the theoretical framework of institutional logics and entrepreneurship. Provide new insights into the field of social entrepreneurship and impact measurement through the use of theoretical frameworks of institutional logics and institutional entrepreneurship.

Empirical Purpose: To disclose the multilevel process of engaging in impact measurement of the two social circus organizations.

Practical Purpose: Provide organizations, similar to ones studied, insights into the process, and possibilities of engaging in impact measurement.

3. Methodology

The following chapter will present the philosophical underpinnings of the research, and thus introduce the research strategy, and the practical techniques applied. The research design connects the research approach to the methodology and methods for data collection and empirical analysis. First, I seek to disclose the research approach for this study through a discussion of the positivistic and social constructivist perspectives, and the advantages of investigating my research question through case studies. Secondly, the research context and case selection practices will be presented. The data collection practices will then be outlined, and the validity and reliability of these will be discussed. Finally, I will unfold my research process, put forward the data analysis strategies, and discuss the limitations and challenges of this study.

3.1. Research Approach

To understand how the research is designed and carried out, an introduction to the research approach is required. The research approach sets out to define the belief system that guides action and defines how the research is carried out. The research approach includes the ontological, epistemological, and methodological premises of the research, which address the nature of reality and knowledge and, finally, how to gain knowledge of the world. I aim to suggest that these approaches should not always be thought of as opposing and mutually exclusive. Instead, I argue that in making a conscious choice of approach, researchers choose what kind of data becomes available, and thus, how the data can be useful. In this way, different approaches provide different insights into research.

3.1.1. Methodological Implications of Impact measurement

Ontology and epistemology are two different approaches to research philosophy and points respectively to the nature of reality and the nature of knowledge. In addressing the ontological underpinning of the research, this section reflects upon the interpretation by an individual in terms of what constitutes reality (Eriksson and Kovalainen, 2016). While impact measurement can be argued to be positivistic by nature, as it aims to make generalizable and objective truths based on data (Nicholls, 2009; Lall, 2017), I aim to investigate the interaction between impact measurement and institutional work. Thus, the debate is much more one of social constructivism, rather than one of positivism. In this way, this study is "ontologically committed to the concept of 'emergence' - that is, the belief that new entities and powers emerge from the complex interplay between mechanisms and entities located and operating at different and irreducible levels of reality" (Reed et al., 2011, p. 431). Thereby, social constructivism allows this study to focus on the process of engaging in impact measurement and the mapping of tensions that are at stake and thus focus on the complexity of the processes rather than investigating the quality of measurement techniques.

In continuing to discuss the epistemology of the study, this section considers the nature and acquisition of knowledge. These define how findings are legitimized as "knowledge" and what the limitations of that knowledge are (Eriksson and Kovalainen, 2016). Again, simply put, positivism can be described as relying on empirical evidence and as independent from social actors, whereas social constructivism relies on learning through social interaction. In order to gain knowledge, positivism aims to be objective, while social constructivism seeks to be subjective. In this way, positivism presents a more systematic and mechanical approach to knowledge, whereas social constructivism is more concerned with understanding knowledge as dynamically and socially emergent (Armstrong, 2013). Again, social constructivism will allow this study to explore the particularities and the inter-relational dynamics inherent in the research question.

However, while social constructivism allows one to see complexity and nuance, it also complicates the process of drawing generalizable conclusions (Brier, 2005), as its ontology and epistemology continuously encourage us to explore the totality of each case. To accommodate this tendency, qualitative methods, such as case studies, can be advantageously applied in order to focus on meanings rather than facts (Yin, 2009).

This section aimed to point out that while impact measurement tends to be understood as positivistic, social constructivism and qualitative methods can likewise advantageously be applied in the exploration of the complexity of institutional work in social circuses. As the following will depict, measurement tools in social circuses are complex and cannot be easily translated and interpreted. This interpretation requires dialogue, and that dialogue resolves in institutional work. In this way, impact measurement is the vehicle for discussion and thus becomes the vehicle for institutional work.

3.2. Case Study Approach

Based on the previous chapter, this section will present the methods applied in order to answer the research question. As the study focuses on how social circus organizations over time have acted when engaging in impact measurement, both as actors and organizations, a qualitative and inductive methodology has been applied (Edmondson and Mcmanus, 2007). The research takes its point of departure in case studies of two social circus organizations with a theoretical focus on institutional logics. Inspired by Eisenhardt and Graebner (2007), I will work inductively by developing theory based on studying the relationships and patterns among the cases selected. Two case studies of two social circuses were carried out in order to compare and detect phenomena from the research context (Yin, 2009). The study of the two cases allowed for the detection of emerging conceptual insights within the field (Brown and Eisenhardt, 1997).

In order to investigate the incorporation processes of impact measurement to the activities of the social circuses, the case study will have a longitudinal component. This longitudinal perspective allows going in-depth with "how certain conditions changed over time?" (Yin, 2009, p. 49).

3.3. Case Selection

This section will contextualize the research in the emerging worldwide social circus scene and present the case selection process and the selection criteria used.

3.3.1. Research Context

To understand the research context of social circus organizations, I will initially define social circus. I will then present how I identified a group of potential cases, and finally, how I selected the two organizations studied.

3.3.1.1. Social Circus

Social Circus is by authors Bessone (2017) and Montaruli et al. (2013) described as projects providing circus activities as a medium to work with at-risk groups. Thus, social circus is defined as a "way of approaching social problems derived from an innovative fusion between circus arts and social intervention" (Montaruli et al., 2013, p. 30). The ambition of social circus projects is not to train people to become professional artists. Rather, the goal is to achieve personal and community development (Bessone, 2017). To reach this goal, circus disciplines are used in order to enhance the level of confidence and trust with one another, and thus provide the participants with competencies that can be used in their everyday life (Bessone, 2017; Dubois et al., 2014). Social Circus organizations, therefore, combine the practices known from the circus world as a medium to make social interventions and ultimately cause social change.

3.3.1.2. The Pool of Potential Cases

The pool of potential cases consists of members of social circus network Caravan Circus Network (Members | Caravan Circus Network", 2020), an Erasmus funded organization working with the development of the social circus sector ("About us | Caravan Circus Network", 2020). Furthermore, the list of social circuses listed by Cirque du Soleil's organization for social circus, Cirque de Monde, has been included ("Social Circus Map - Cirque du Soleil", 2020). Finally, I have carried out desktop research of social circuses around Europe with an explicit social entrepreneurial profile. A total of 116 cases have been registered in a spreadsheet, where information of organizations is listed based on information available on their respective websites. See Appendix 1 for the list of organizations. The list consists of organizations targeting beneficiaries through social circus. Organizations working primarily with youth circus and hobby-based circuses have not been investigated.

3.3.1.3. Survey

Going through the websites of the social circuses, information about their engagement in impact measurement and their organizational form was inadequate for the case selection process. Therefore, I set forward to conduct a survey to get a more comprehensive foundation to base my case selection practice upon and to gain a deeper insight into the cases studied and to gather information and an overview of the research context. A survey consisting of 33 questions related to organizational behavior was sent out to the 116 organizations mentioned above. The survey can be found in Appendix 2. A total of 34 organizations, equivalent with 29% of the respondents, replied to the survey. The responses can be found in Appendix 3.

The survey questions were a combination of open-ended questions, multiple-choice questions, and numeric answers. They consisted of four distinctive focuses: 1) Organizational Structure, 2) Team, 3) Activities and Income Sources 4) Evaluation and Measurement. For the final question, the respondents were asked to write down their biggest current organizational challenges. With this question, I deliberately tried to carry forward an inductive research design to look for patterns in the research context worth taking into account.

3.3.1.4. Case Selection Process

Inspired by (Yin, 2009), I developed four selection criteria in order to figure out which cases to study. The case selection process is illustrated below.

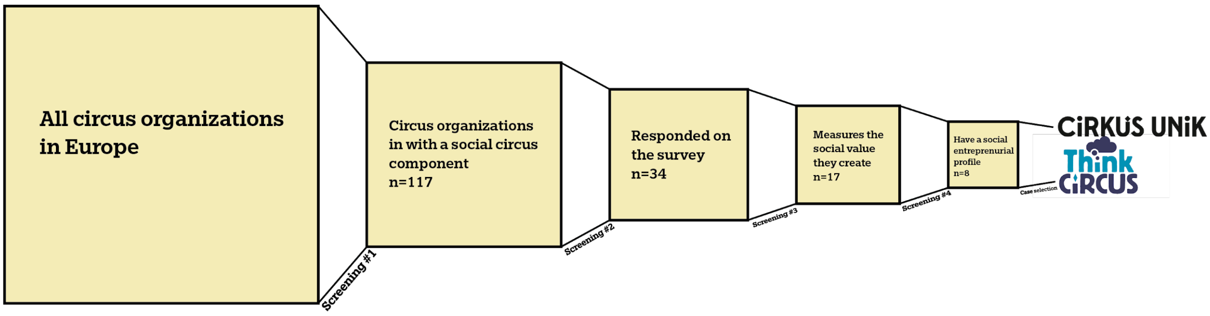


Figure 1: Case Selection Process

- Screening 1: Should be a circus organization working with a social circus component. This screening consists of the 117 organizations who received the survey.
- Screening 2: Should be one of the respondents of the survey (n 34).
- Screening 3: Should be engaged with measuring the social impact they create (n 17).
- Screening 4: Have a social entrepreneurial profile (n 8).
- Case selection: Agreed to participate in the study (n 2).

The case selection practice is thus based on theoretical sampling (Eisenhardt, 1989) since the cases were chosen based on their engagement in impact measurement. This case selection strategy has been applied as the study seeks to investigate the process of developing and implementing impact measurement in two social circus organizations. The aim of the case selection is, therefore, not to represent the entire research context but rather to focus on processes evident in these two cases.

3.4. Data Sources

The following section seeks to map the various sources of data used for this study. Using a combination of multiple data sources is a widespread practice for case studies (Eisenhardt, 1989). Multiple sources of data help to see if there is convergence or divergence in the phenomena investigated through the process of triangulation (Edmondson and Mcmanus, 2007). In the table below, the list of empirical data is summarized.

Table 1: List of Empirical Data		
Survey	Online survey of 33 questions sent out to 116 social circus organizations, with 34 respondens.	
	Cirkus Unik	Think Cirkus
Interviews conducted	7 interviews CEO and founder Elin Lütke duration 15 min to 2,5 hours pr. interview (Appendix 4-9) 1 interview with Jailton Carneiro co-founder Duration 30 min (Appendix 10)	1 online interview Length 1 hour with CEO and Founder Kat Borrowdale (Appendix 11)
Observational Studies	3 circus sessions at various locations duration 1-2 hours each (Appendix 12)	N/A → see limitations section
Document Analysis	4 annual reports 2016-2019 Appendix 13 1 report of spare time and cultural activities offers in Gothenburg (Appendix 14)	Business Plan for 2019 Appendix 15
Field Notes	From the entire visit	N/A - See limitations
Survey	Answers of 33 questions in survey	Answers of 33 questions in survey

3.4.1. Interviews

This study includes multiple interviews in various forms. First and foremost, I have carried out semi-structured in-depth interviews with the founders of each organization. Since this study holds inductive research design, in-depth interviews provide the opportunity to understand the background and provide a contextual perspective (Saunders et al., 2015) to the processes leading to, and working with, impact measurement. Case studies interviews are seen as a vital form of data collection (Yin, 2009). The interviews of this study followed a semi-structured format and were based on an interview guide developed for each interview.

The interview guides can be found in Appendix 16-17. All the interviews have been recorded and transcribed. The transcripts can be found in Appendix 4-11.

3.4.2. Direct Observations

Using direct observations provides additional information on the use of - in this instance - measurement techniques (Yin, 2009). Throughout these sessions, observations and impressions were recorded in both digital and handwritten field notes. A limitation of the observational studies is that they were carried out by only one researcher because having multiple observers can increase reliability (Yin, 2009). While Yin (2009) suggests using photographs to enrich the study, the circumstances of the direct observations for this study did not allow for taking photos or filming, as I did not have the permission from the parents of the children being observed.

3.4.3. Field Notes

Field notes have been a vital tool in this research process. As implied by Phillippi and Lauderdale (2018), taking field notes provides the researcher with the opportunity to write down reflections while observing or conducting interviews. Making field notes also offers the advantage of documenting non-verbal impressions, such as atmospheres and moods, when doing observations studies. Moreover, the process of conducting field notes initiated the preliminary coding. All aspects for which field notes contribute to the qualitative research process (ibid.).

3.4.4. Secondary Data

Since the case study includes a longitudinal perspective, archival material and documents are important sources of information, to back-up the interview material. This secondary data is useful in comparison with the primary data and makes it possible to triangulate the findings (Sanders et al., 2015).

3.5. Data Analysis

The data analysis strategy will be based on the “Process of Building Theory from Case Study Research” by Eisenhardt (1989). Here the author splits the analysis part into a within-case and cross-case analysis. In the following, the two parts will be unpacked, and finally, the code strategies will be laid out.

3.5.1. Within Case Analysis

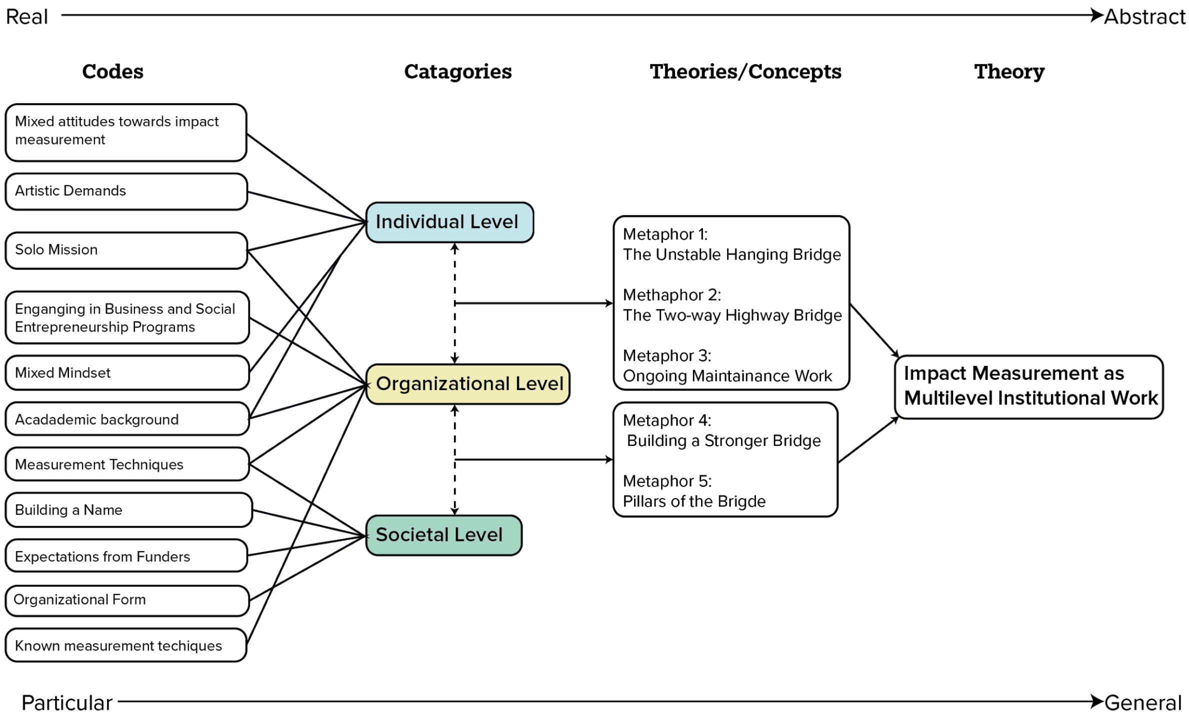
The within-case analysis "involves detailed case study write-ups for each site" (Eisenhardt, 1989, p. 540), and aims to get in-depth knowledge and overview of each distinctive case. With the within-case analysis I seek to unfold the process of organizational development in the two cases, and through the interviews and the supplementing data gathered, provide a historical overview.

3.5.2. Cross Case Analysis

The cross-case analysis is concerned with the dynamics and the relationships among the data collected. This part of the analysis aims to look "at the data in many divergent ways" (Eisenhardt, 1989, p. 540), and from there, "understand the why of what is happening" (ibid.). Since this cross-case analysis only involves two cases, the analysis will have a comparative approach, providing new insights into the phenomena detected by holding the two sets of data against each other. In the cross-case analysis, some of the emergent theories presented earlier will be weaved in an iterative manner.

3.5.3. Coding Strategies

The data is coded through the use of the software NVivo 12. Here, an iterative code strategy was used. First longitudinal codes were applied for each case and were generated by clustering the events into the different years the events occurred. Thus, a timeline of the two organizations was created. Secondly, descriptive codes were added for each such as 'partnership with Reach for Change' and 'having a mixed mindset'. These codes were then categorized in themes such as 'expectations from funders' 'artistic demands' and 'organizational form' following the logic of going from the real to the more abstract (Saldaña, 2016). These categories were then used to create cross-case patterns, which were then used as inputs for the cross-case analysis. Below the coding strategy is unfolded with inspiration from Saldaña (2016).



Model 1: Coding Strategy adapted from Saldaña (2016), p. 9.

3.6. Testing the Quality of this Study

In line with Yin (2009), this section seeks to assess the quality of the study by looking at the tactics employed in the research design and the execution of the study. Yin (2009) advocates for testing the quality of the empirical social research methods by examining the constructed validity, internal and external validity, and, finally, the reliability of the study. These will be explored in the following sections.

3.6.1. Construct Validity

Constructed validity is explained by "identifying correct operational measures for the concepts being studied" (Yin, 2009, p. 40). Yin (2009) recommends tactics to enhance the constructed validity. The first tactic is to use multiple sources of evidence. As mentioned earlier, multiple sources, through the triangulation principle, have been to carry out this study, enhancing the construct validity.

The second tactic presented by Yin (2009) is establishing a chain of evidence. Throughout the study, I have explored the steps carried out in each section to increase the coherence throughout the entire study and thus enable the reader to trace the research steps back and forth in each direction.

3.6.2. Internal Validity

Internal validity is described as "seeking to establish a causal relationship, whereby certain conditions are believed to lead to other conditions, as distinguished spurious relationships" (Yin, 2009, p. 40). Thus, the internal validity is important in the analysis, since it stresses the need for coherence between empirical data, the analysis and the conclusion made. Triangulation has been employed to enhance the internal validity by using multiple sources of methods (interview, document analysis, observational studies) and using multiple data sources by studying two organizations (Miles & Huberman, 1994).

3.6.3. External Validity

External validity is defined as defining the field to which findings can be generalized (Yin, 2009). As this study consists of two case studies, the purpose is not to follow the replication logic, but rather to perform an analytical generalization applicable to social enterprises. Going back to the social constructivist stance of this study, the aim of this study is not to claim an unambiguous truth but rather to disclose the process of how meanings are constructed, in this case, when social circus organizations are engaging in impact measurement.

3.6.4. Reliability

Reliability is concerned with the operation of the study, for example, whether the data collection procedures can be repeated by others, and achieve the same outcome (Yin, 2009). To enhance the reliability of the study, I have written case study protocols for each of the case studies and thus generated a detailed overview of the procedures used. Furthermore, all the data generated from each study have been stored in a case study database, and the process has been written down in the research diary throughout the study.

3.7. Research Process

The processes of carrying out this study have been an iterative process of going backward and forward between the different steps of the research. This movement has been indicated by Eisenhardt (1989). Throughout the study, I have kept a daily research diary in order to keep track of changes and alterations. The diary provided an overview of why changes occurred and how the alteration study would be manifested. As acknowledged by Eisenhardt (1989), the research question shifted multiple times doing the process, as well as learnings from the pilot study were used to modify the case study protocol. The process was furthermore shaped by the knowledge I acquired from the literature and theory, which cause alterations to the interview guides and case protocols throughout the data collection. The opportunity of having a non-rigid way of carrying out a study is further commented by Eisenhard, who states that "a key feature of theory-building case research is the freedom to make adjustments during the collection process" (1989, p. 539). The process can be summarized in the figure adapted from (Edmondson and Mcmanus, 2007, p. 1174), illustrating the research process as an iterative cyclic learning journey.

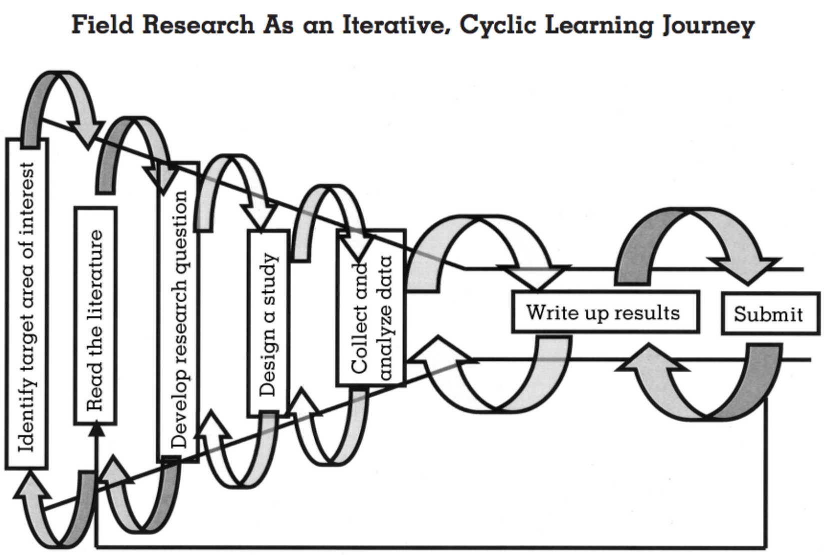


Figure: Field Research As an Iterative, Cyclic Learning Journey (Edmondson and Mcmanus, 2007, p. 1174).

The research process was further complicated as several changes had to be made to the research design due to the COVID-19 crisis, which forced several of the organizations, who originally had agreed to participate, to withdraw themselves from the project.

3.8. Limitations

I intended to carry forward a multiple case study by studying two organizations who measured the social value they created with two who did not. The four organizations were selected in order to make two matched pairs based on their geographic locations, as they were spread across Europe. Due to COVID-19, three of the organizations I intended to study were forced to cancel. Therefore, I had to rethink how to gain access to other organizations, and whom to contact. Instead of focusing on both organizations that did and did not engage in impact measurement, I shifted focus towards focusing only on organizations that were engaged in impact measurement. The new and limited research conditions, therefore, narrowed my research focus, where I instead contacted the remaining organizations on my list of organizations who engaged in impact measurement and managed to set up a new case study. Below is the original list of organizations contacted, as well as a list of the organizations contacted after the COVID-19 outbreak.

	List of case before the COVID-19 crisis	List of cases contacted after the COVID-19 crisis
Case 1	Cirkus Unik (SE) - Location: Scandinavia Do they measure the value they create?: Yes	Cirkus Unik (SE) - Location: Scandinavia Do they measure the value they create?: Yes
Case 2	Cirkus Tværs (DK) Location: Scandinavia Do they measure the value they create?: Yes	Sirkus Smirkus (FI) Location: Scandinavia Do they measure the value they create?: Yes
Case 3	Organised Kaos (UK) Location: Wales Do they measure the value they create?: Yes	Sorin Sirkus (FI) Location: Scandinavia Do they measure the value they create?: Yes
Case 4	Cirkus Eruption (UK) Location: Wales Do they measure the value they create?: No	Think Circus (UK) Location: Scotland Do they measure the value they create?: Yes

The study is, therefore, limited to consist of two cases, which Eisenhardt (1989) points out to limit the generation of theory. However, Flyvbjerg (2006) acknowledges the potential of scientific development based on single case studies, with what he explains as the "force of the example" (p. 228). Furthermore, I initially set out to visit all the organizations in person and to do observational studies of the practices as well as speak with the participants and employees. Due to the COVID-19 situation, the data collection process was limited to skype-interviews and the gathering of organizational documents. However, the quality and rich nature of the documents provided by Think Circus ultimately provides an adequate base for analyzing the cases on equal terms.

4. Within-Case Analysis

This chapter seeks to develop an in-depth understanding of processes engaging in impact measurement in the two social circuses Cirkus Unik from Sweden and Think Circus from Scotland. In order to answer the research question on how multilevel institutional work and impact measurement interact with each other, this chapter will investigate why the two social circuses engage in impact measurement and, secondly, how they are using the measurements in relation to institutional work. In order to provide an overview of the existence of the two circuses, the chapter will begin by presenting the major events in the history of each organization by drawing on archive material and interviews.

4.1. Cirkus Unik

Cirkus Unik is a social circus organization from Gothenburg, founded in 2015 by the couple Elin Lütke and Jailton Carneiro. They are using the circus as a medium for increasing self-esteem, cooperation, and inclusion among kids between the ages of seven and twelve from different socio-economic cultures (Appendix 5).

4.1.1. The Rise of Cirkus Unik

Lutke is originally from Sweden but grew up in Sao Paulo, Brazil. During her bachelor's studies, she joined a local circus project, where she learned circus and performing skills. One of the instructors was Carneiro. He was introduced to the circus industry at the age of 12 through a social circus project in [insert name of city], Brazil. "Here [Carneiro] trained as a circus artist, and eventually started to teach circus to other children in the project. By the age of [insert], Jaliton was recruited by Cirque du Soleil as an aerial artist. He toured around the world with the biggest circus in the world for nine years ("Jailton Carneiro – Cirkus Unik", 2020).

After the couple had their first child, they decided to settle down in Gothenburg, Sweden. Here Carneiro started working as a pilates instructor and started teaching acrobatics and circus courses at the local performance art school, while Lütke was finishing her master's degree in Global Studies from the University of Gothenburg ("Elin Lütke – Cirkus Unik", 2020). With the administrative help of Lütke, Carneiro started up a circus school. He began teaching two circus classes for children in the center of Gothenburg as a tuition-based private recreational activity (Appendix 4).

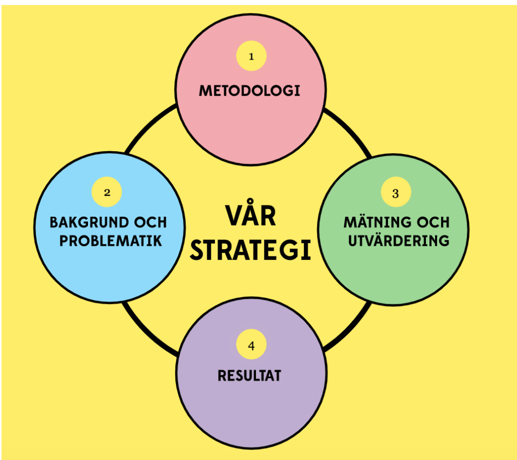
At the beginning of 2015, the two founders started to expand on the idea of creating a social circus. At this time, many shootings were happening in the neighborhood Biskopsgarden in Gothenburg. Motivated by the wish to counter the violence and inspired by their previous work in the favelas of Sao Paulo, Lütke and Carneiro saw their chance to use the assistance from Carneiro's former co-workers from Cirque du Soleil, to arrange a small 'secret' performance and workshop in Biskopsgarden. Lütke contacted a staff member from the municipality to help her to get in contact with the local kids. They had no idea how many people were going to show up, but when the day came, more and more people showed up to see the performances (Appendix 4). After the show, they started to collect a list of the children who would be interested in beginning in a circus school. In the autumn of 2015, they started their first social groups in two of the troubled neighborhoods in Gothenburg, Angred, and Biskopsgården (Appendix 13: Årsrapport, 2016).

4.1.2. Connecting with Others

By the middle of 2015, Lütke was recommended by a friend, who was already a part of the program, to apply for Reach for Change (Appendix 4). Reach for Change is an international non-profit organization offering development programs for social entrepreneurs. Social entrepreneurs accepted into the Reach For Change program receive funding, capacity building, and network development to scale their initiatives ("About us Reach for Change", 2020). In 2015, Lütke began to apply for Reach for Change. Throughout the application process, applicants have to pass several phases of selection. For Lütke, this process led to a thorough development process of Cirkus Unik. "First, I sent the idea, and I received many questions, like 20. I took a long time, maybe two weeks, answering the questions. But I was not thinking I was losing time. I was developing. They were so well-done the questions, I was already developing my business model without knowing. I really took time to reflect a lot" (Appendix 7).

The application process turned out to be an excessive affair. During this, Lütke had to answer multiple questions to pass through the next phase of the application process. With these questions, Lütke started organizing what she referred to as the social business encompassing thought on problem identification, methodology, results, and measurement techniques, ultimately leading her to the feeling of being an expert of her idea (Appendix 4).

The application process forced her to spend a lot of time and resources discovering the problems they wanted to create a solution for. She describes how this process led her to become aware of the target group and how they should direct their attention. In the process of narrowing down the target group, she describes how it felt like she was limiting her possibilities, but in fact, being precise enables growth, as she reflects. “Because then you are precise in your marketing, you are precise in how you are going to find the fundings, and then you have a plan. And all the time, they [Reach for Change] were helping us to have a plan” (Appendix 7). In the sessions with Reach for Change, Lütke identified the problems Cirkus Unik intended to solve, with their work at the societal, group, and individual level. See Appendix 13: Årsrapport 2016 for ‘Bakgrund och Problematik, p. 5, and ‘Idé och Strategi’ p. 6’. Furthermore, the process of being a part of Reach for Change made Lütke realize the need for coherence between problem, methodology, measurement technique, and results. “Coherence. That was the focus of the work, coherence between the problem, the result, the method, and the measurement” (Appendix 7). This coherency was transformed into the model below, which has been an explicit part of their strategy since the beginning (Appendix 13). Translated: 1) Methodology, 2) Background and Problem 3) Measurement and Evaluation, and 4) Results.



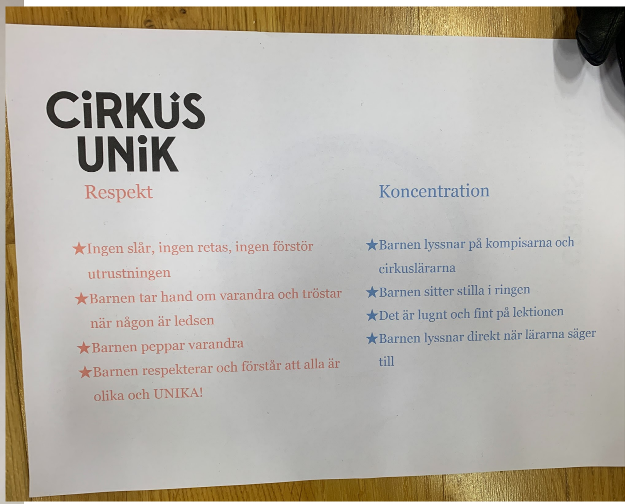
Lütke explains her experience of being a part of the Reach for Change program without Carneiro. “My brain was burning all the time. It was so difficult, but again so challenging and exciting. Jailton was not a part of it. I knew that it was not his thing. I always came back and told him a bit, but I knew it was my journey” (Appendix 7). In this way, Lütke took the entrepreneurial role upon her to explore and clarify their mission and the methods for reaching that goal, and thus translate the new knowledge and procedures from Reach for Change into courses of action for Cirkus Unik.

Alongside applying for Reach for Change, the two founders were accepted to Brewhouse Incubator, an incubator for creative and cultural startups in Gothenburg ("Brewhouse | Vi brygger kultur", 2020). Here they received education in topics related to how to start up a business and met up with other startups for weekly meetings sharing their experiences and knowledge.

4.1.3. Engaging in Impact Measurements

From the beginning of 2017, and through the Reach for Change program, Cirkus Unik started to incorporate measurement procedures, to be able to document the results they were creating. Advised by Reach for Change, they started incorporating the Coopersmith test (Appendix 5). Coopersmith or the Self-Esteem Inventory is one of the most common measurement tools to self-measure self-esteem (Potard, 2017). “It is like you have to go through 60 questions for each kid. It was crazy. We did 315 interviews with the kids” (Appendix 5).

Instead, they started to work on developing their method. To help develop the new measuring methodology, Lütke flew in the board member Monica Picavéa, a social entrepreneur from Brazil, who now runs an organization helping social entrepreneurs achieve social impact ("Monica Picavéa – Cirkus Unik", 2020). Through interviews with their stakeholders, such as the pedagogs in the after-school activities or the children and their parents, Picavéa and Lütke came up with the ‘’Value Wheel’. The tool is used at the end of each session, where children and teachers evaluate the lesson of the day. For each of the groups, two main challenges out of five themes are identified, with the themes being: cooperation, respect, concentration, equality, and self-esteem. Over the period of 10-12 sessions, represented by the rings in the model, the progression can be monitored. In addition, they also send out an evaluation survey to the parents.

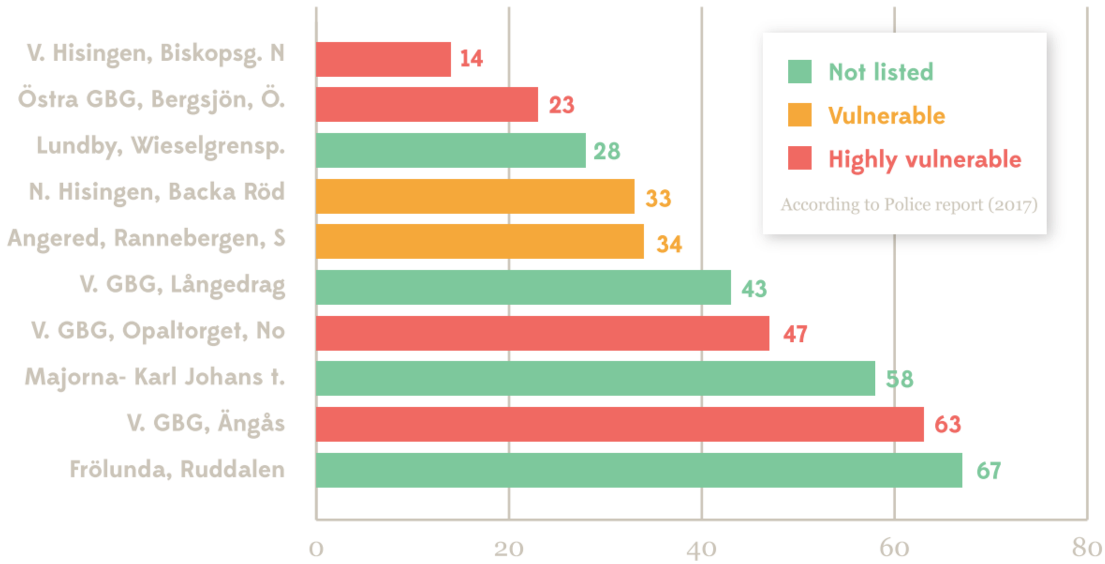


The pictures above show how the ‘value wheel’ was used in one of their sessions (Appendix 12). Not only does this tool work as a measurement tool, but also as a tool for the teachers to initiate dialogue with and among the children. The children are presented with a language to describe what it takes, in this case, to have respect for each other and how to stay concentrated throughout the session. After observing several lessons, it was evident how this measurement tool is a fully integrated part of each session (Appendix 12, Observational studies 1-4).

Cirkus Unik is moreover incorporating the methodology internally among their team. “The methodology that we are using with the kids, we are using among the staff as well in order not to be comparing ourselves to one another. We have issues with low self-esteem in the group, and we have to deal with that. So, working with the children, we become aware of things that are useful for us internally.” (Appendix 7).

After being a part of Reach for Change, Cirkus Unik set forward to re-identify the problems they attended to solve. In 2019, Cirkus Unik initiated the idea of creating a report mapping out the recreational activities of sports and arts in the area of Gothenburg. This report was aimed at DELMOS, the Swedish delegation against segregation ("Om oss - Delmos", 2020)., as a way to put a societal focus on the link between the level of criminality and vulnerability in an area, in contrast to the number of recreational activities of sports and arts in the areas (Appendix 7).

Based upon an analysis of the situation in ten different areas of Gothenburg, the report aimed to showcase the need for and the importance of spare time activities and recreational areas. "Cirkus Unik proposes this research to Delmos because we believe, and there are studies that prove, that recreational activities of sports and arts positively affect the development of children and promote a positive action against segregation" (Cirkus Unik: Mapping and Needs Analysis of accessibility of recreational opportunities for kids at grade 1-3 in 10 different areas of Gothenburg). With this report, Cirkus Unik identified all the spare time activities and recreational areas for children in grades 1-3 in each area and compared the data with police reports listing the level of criminality in each area. These data were then compared with income levels and the number of immigrants in order to identify the level of vulnerability in each area. The table below showcases the number of activities in each area compared with the level of vulnerability in each of the areas.



(Appendix 14, p. 29).

With this table, Cirkus Unik wanted to build the foundation for large contracts and collaboration with DELMOS. "But when we returned with the research report DELMOS was downscaling due to the political crisis [in Sweden red.]. They just said we don't have money for segregation anymore. It was tough going from talking about long term investments, and suddenly segregation wasn't important anymore" (Appendix 8). The report, therefore, did not initiate the intended new contracts with DELMOS.

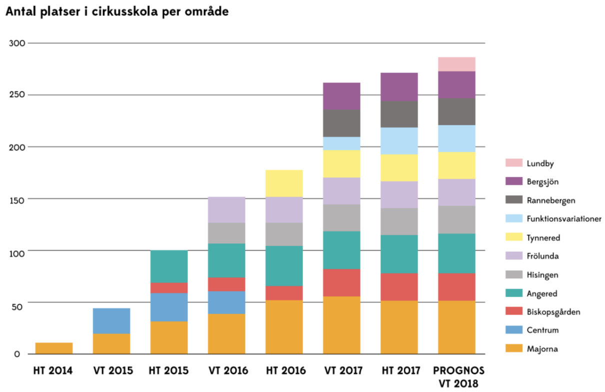
To sum up, being a part of Reach for Change led Cirkus Unik to engage in impact measurement and making it an explicit part of their strategy from the beginning. They started by using the formal measurement technique of Coopersmith model for measuring growth in self-esteem. However, this model did not work with the organization in practice. They, therefore, created their own technique for measuring impact. Finally, they began to redefine the problems they wanted to solve through the creation of the report for DELMOS. With this report, they sought to encompass the context for which they intended to create impact. This process is summarised in the model below, adapted from (Ebrahim and Rangan, 2014).

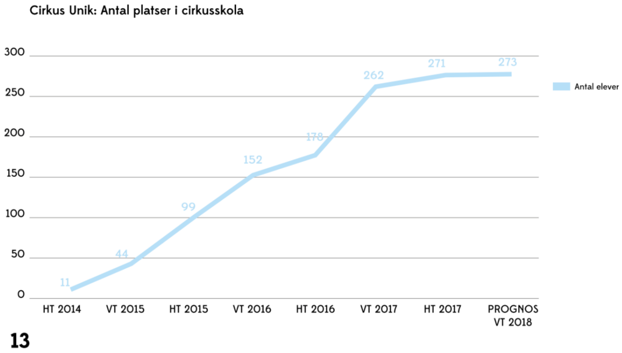
Table 2: Logic Model: Cirkus Unik: Adapted from (Ebrahim and Rangan, 2014)

Inputs →	Activities →	Outputs →	Outcomes →	Impacts →
Funds: Reach for Change Earned Income Kulturskolan + Municipality of Gothenburg	12 weeks social circus programs Performances Single day workshops	Number of children being a part of the programs Number of participants to the workshops and audience to performances	Results: Growth in terms of self-esteem, corporation and inclusion over the duration of the 12 weeks.	In progress: How the number of cultural and physical activities affects the level of crime in neighborhoods.

4.1.4. Balancing Different Needs

In the period from 2016 to 2018, when they were accepted for the Reach for Change program, Cirkus Unik scaled increasingly. The tables below depict how the number of students attending their circus school increased from 44 at the beginning of 2015 to 152 the year after, and to 271 at the end of 2017 (Appendix 13).





Circus Unik had to hire more staff due to the increasing number of students attending their circus school (Appendix 4). Initially, they aimed to hire teachers with a circus background, but eventually, they experienced these to be unqualified in terms of working with children. Consequently, they had to rethink their hiring strategy and went on to hire and train former students from Carneiro's circus class in the local performing arts school. Here, they hired Elvira and Carolina as independent consultants, working as both artists and circus pedagogues. However, despite the extended staffing, they could not follow the high demand. "We got to the point where we could not grow anymore, and it was our limit with HR we had. We did not want to anymore. Working with the children was enough" (Appendix 4). Moreover, after developing the report for Delmos, Circus Unik found themself struggling with internal problems. The team, now consisting of the two founders, the two circus pedagogues, and an administrative worker, were lacking clarity in terms of the responsibilities of their respective roles. They, therefore, hired a co-leadership coach to resolve the tensions within the group. In these sessions, it became evident that for some of the team members, the artistic work had been neglected for too long, and therefore required increased attention (Appendix 9).

Carneiro recalls this period. "When Cirkus Unik started to get bigger, I didn't have much time to develop the lessons. In order to invest more time in the kids and the classes, I decided to minimize and cancel all the activities and all the small performances I was doing. So, I started to do full time with the kids. Suddenly, I started to get tired and didn't know why. There was something that was missing, and then I found out it was my training. To be on stage, to perform, I thought I was ready to stop, to retire, but I wasn't. I still wanted to perform." (Appendix 10). Carneiro similarly recalls how returning to work on their individual act meant that he experienced his motivation and energy coming back. "Then we decided to go back to training, and suddenly new acts came (...) We created new shows that we are performing now. I got my energy back, and I got my motivation back, now I know I am still ready to be active and to train, to be on the stage, that's me. I was just thinking of the kids, but in a way, I forgot myself.” (Appendix 10). As a part of the process, they set forth to enhance the artistic ambitions and pursue selling more shows.

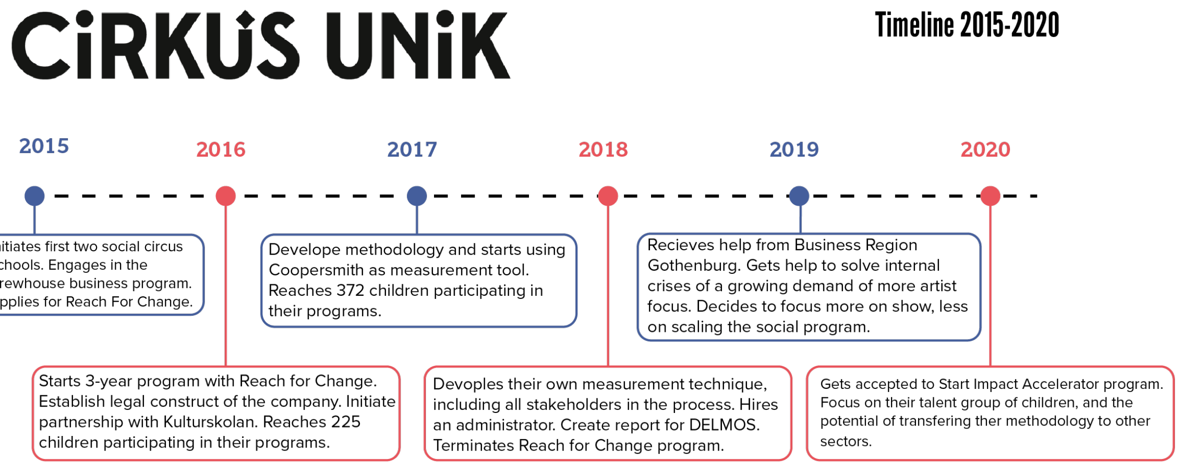
4.1.5. Current State and Future Outlook

Trying out different measurement tools, and eventually creating their own, Cirkus Unik now has incorporated coherent measurement techniques to their practices and their organization. Lütke describes how their methodology and the impact measurement results have helped Cirkus Unik establish a name in the public sector, which serves as their primary customers. Lütke believes that the results they have been able to present, have made them well-known in the public sector and Gothenburg (Appendix 9).

Lütke has been contacted by local football clubs wishing to adapt the methodology of Cirkus Unik. This contact has made Lütke realize the possibility of transferring their methodology to other sectors. “This is exactly what I would like to do right now to reach other adults working with kids, so we could reach even more kids with our methodology aiming to increase self-esteem, corporation, and inclusion.” (Appendix 9). Therefore, Lütke now intends to map out potential fields where their methodology is applicable. These could encompass other circus organizations, but moreover, Lütke highlights the potential of transferring their methodology into other sports groups (ibid.).

4.1.6. Timeline Cirkus Unik

The model below showcases the key activities of Cirkus Unik in the period from 2015-2020.



Model 2: Timeline Cirkus Unik 2015-2020

4.2. Think Circus

Think Circus is a social circus organization based in Edinburgh, Scotland. Think Circus was founded in 2016 by Kat Borrowdale, who wanted to offer training programs "designed to improve participants' physical health, build their self-confidence, connect them to their communities, and improve their mental health and wellbeing" (Appendix 15, Think Circus, Business Plan 2019).

4.2.1. The Rise of Think Circus

Borrowdale discovered circus during her university studies. She had previously been involved in drama and other performance arts. From 2013 and onwards, she was a staff member at one of Scotland's biggest youth circus initiatives, the Commonwealth Youth Circus (Appendix 11). Being involved in this project, Borrowdale realized the side effects and potential of circus in increasing self-esteem ("Management of Think Circus – Think Circus", 2020). However, the fundings ran out after a year, and the participants separated and formed individual companies. One of these companies was Think Circus, which started to offer its services from the beginning of 2017. In the beginning, they were mainly running short-term projects, performances, and one-day workshops across the city, but slowly they engaged in more long-term activities. In 2018, the company changed its legal form from a limited company to a Community Interest Company (Appendix 11). In 2019, Think Circus received funding from a part of the Scottish Government's Social Entrepreneurs Fund ("Youth scheme teaching circus skills rolls up for £25k share of social funding", 2020), providing financial support for one year.

4.2.2. Connecting with Others

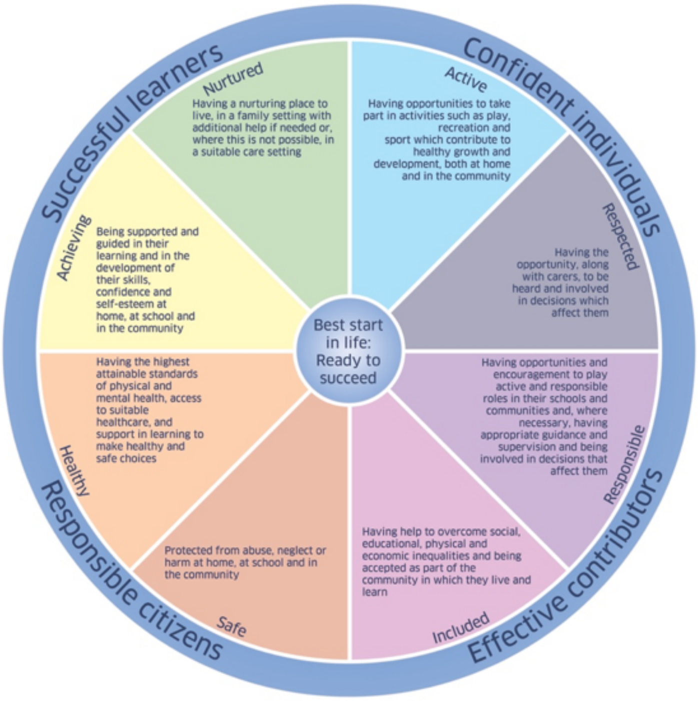
From the beginning, the founder, Kat, was running the company from home and only met up with the other staff members when they were out to perform. As a response to feeling isolated and alone in the management part, Borrowdale decided to become a part of the co-working space called Tribe Porty. This place did not just offer her an office, but also ran business courses relevant to her position. Through Tribe Porty, she became part of a female entrepreneurship program for women called Tribe Women. At this program, they had basic business training and also discussed issues like work/life balance. "I have to decide what my life looks like and how it interacts with the business. How much do I allow myself for my personal training? How much time do I allow for running activities and how much do I allow for like meeting people and managing and pulling together a team and really changing the role" (Appendix 11).

At the same time, Borrowdale was applying for the School for Social Entrepreneurs Scotland, which is a part of an international network of schools around the UK, Canada, and India ("About the School for Social Entrepreneurs", 2020). However, the application process was comprehensive. "They didn't tell me how long the process was. So, every time they would say, OK, so now you are going to have an application. Great. Next, you're going to have an interview. Then you are going to pitch to a panel every time. I was like, oh, this is the final stage. And then there would be another stage. And I didn't realize that they were whittling down from the really big group" (Appendix 11).

In December 2019, Borrowdale finally got accepted to the school and considered it to be the best thing happening to her business. But the training also made her realize limits in terms of how she will use the training she receives. "There are definitely parts of the training, where I am like Right, well, that's not my approach. I don't want to fall into just being a salesperson. I don't want to have a smooth marketing approach. I don't want to be doing these things that like beatie or Amazon are trying to try and upsell to people. I want to be honest" (Appendix 11). Being a part of the program, therefore, made Borrowdale "decide where my lines are" (ibid.).

4.2.3. Engaging in Impact Measurements

Strategies for measuring the impact is an explicit part of Think Circus's business plan (Appendix 15). Ever since starting Think Circus, Borrowdale has tried to implement different kinds of formal and informal measurement techniques to their practices. Going through the business plan of Think Circus, the SHANARRI indicators proposed by the Scottish Government has been pointed to as the reference point of their activities and evaluation of them.



“We use the SHANARRI indicators system to assess the well-being of our participants and seek to have a positive influence especially in the areas of Health, Achieving and being Active” (Appendix 15, Think Circus Business Plan, 2019, p. 6). “I was really interested when I found that measurement, so I created our version that states what we think we do” (Appendix 11). Thus, she modified the model given by the Scottish Government in order to make it fit her organization.

When evaluating their practices, Think Circus talks about both the hard and the soft outcomes. The hard outcomes are related to what can easily be observed and measured, such as the number of participants and retention rate. In contrast, soft measures refer to more complex elements such as self-perception of change (Appendix 15). In these terms, the ‘soft outcomes’ are not quantifiable. “I suppose it's difficult to ask about confidence and well-being because I'm not sure how. I think confidence is a difficult thing to measure.” (Appendix 11).

Through the organization Circus Works, an umbrella organization for all youth circuses in the UK, Borrowdale got introduced to PLAY tools, where she attended a workshop with the creator of the tool, Dr. Dean Kriellaars. The purpose of the PLAY tools is to measure the development of children's Physical Literacy and is a personal assessment tool for children age seven and up ("Introduction to PLAY Tools with Dr. Dean Kriellaars", 2020). “I was so excited to see what they were doing because I knew that we needed some more rigorous methods. I was looking for something internationally recognized. I was looking for something that could put names to a lot of the physical skills that we were developing" (Appendix 11). Even though Borrowdale found the play tools both applicable and useful for her organization to measure, they have not started using them yet (ibid.). Borrowdale has further carried out other measurement techniques such as entry and exit surveys, the use of the well-being star, check-ins with groups, and informal evaluations. However, for now, no consistent set of measurement practices have been carried out (ibid.).

To sum up, from the beginning Borrowdale and Think Circus have intended to engage impact measurement. To do so, they have tried out different measurement techniques, both suggested by the Scottish Government and the organization Circus Works, as well as techniques she has found herself. However, for now, Think Circus has not found a coherent approach for measuring the impact they create. The current state of their use of impact measurement is summarised in the table below, adapted from (Ebrahim and Rangan, 2014).

Table 3: Logic Model: Think Circus: Adapted from (Ebrahim and Rangan, 2014)

Inputs	Activities	Outputs	Outcomes	Impacts
Funds Tuition	Yearly classes Performances Single day workshops	Number of children being a part of the programs Number of participants to the workshops and audience to performances	In progress: : Growth in terms of self-esteem, confidence, physical literacy	n/a

4.2.4. Balancing Different Needs

Think Circus recognizes the value of engaging in impact measurement but sometimes experiences it challenging to balance it with the other dimensions of their organizational work. For one, Borrowdale describes how she experienced measurement as being in opposition to connecting with the children. "We started to realize that the focus actually can't be on measuring too much at this stage, because we're still trying to build a bond within the group. So, it has taken the focus away from the measurements I've had. In the beginning, I was like, no, we have to measure all these things. And now the reality is that it's a bit more complicated than that. The most important thing is to have a real bond with the kids" (Appendix 11). In this case, incorporating measurement practices becomes on behalf of bonding with the children.

Secondly, Think Circus experiences the increasing need for funding parties. "Funders are really appreciating us taking these measures, but I also think that the majority of funders would like us to do a lot more, immersive studies with people, have a lot of data on the families we are engaging with possibly more than I feel comfortable asking. They would like to know the income of the families, for example. I don't want to ask them, but I would be happy if people would volunteer with that information" (Appendix 11). This statement indicates that Borrowdale and Think Circus find it challenging to meet the expectations of fundings parties without compromising her integrity in terms of the kind of data she feels comfortable gathering.

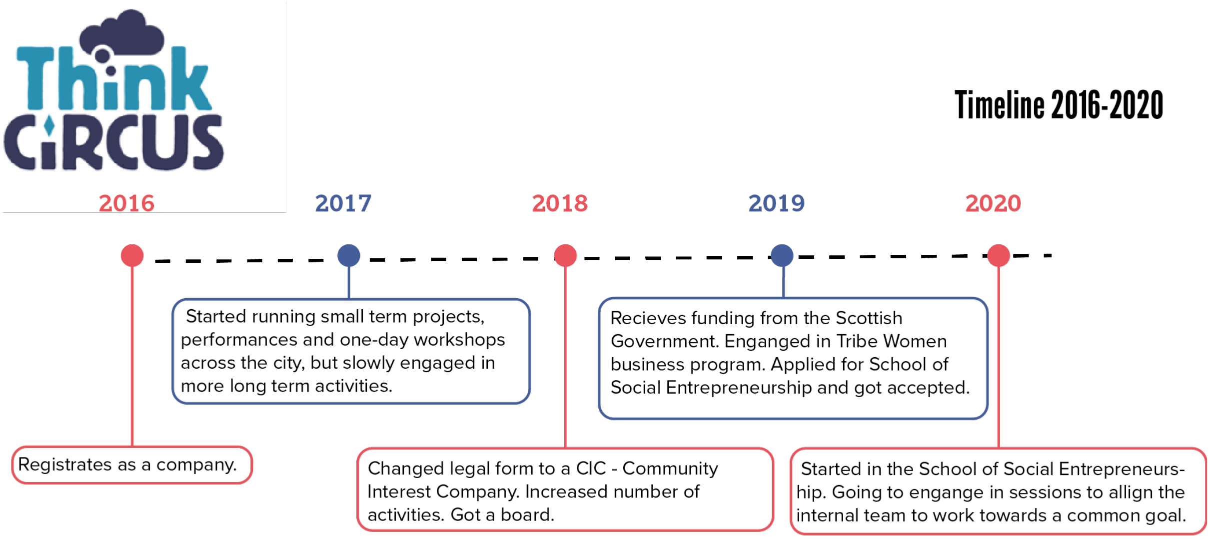
Thirdly, Borrowdale points out how the staff has responded differently to the usage of these measurement techniques. "My administrator loves data, and she would do measurements all the time. Similarly, one of my circus tutors thinks it is brilliant, as she loves doing anything that can improve the quality of the sessions. However, I have another tutor that finds it really distracting, he values us doing it, and he does understand why we are doing it, but there is just a different frame of mind. It is like, and now we are doing this part, we could be training, why aren't we training" (Appendix 11). She further points out how her staff members have different takes on why it is important and how it benefits the organization to be incorporating these measurement techniques. "They may see the benefits as being getting funding for future projects, as opposed to doing it in order to know whether our programs have the desired effect. Because otherwise, we should probably adjust our programs" (Appendix 11).

4.2.5. Current State and Future Outlook

Currently, Think Circus is about to host an internal value session with all of the staff members. Borrowdale describes how she, with the sessions, seeks to find a common goal that everyone can agree on, making the staff consider and discuss whether they are "trying to make amazing circus performances, or trying to give people something that makes them feel better"(Appendix 11). Finally, she explains how she wishes to prove "how the module of social entrepreneurship can work for circus, [and] to prove that they can make a sustainable business model and get enough bookings" (ibid.).

4.2.6. Timeline Think Circus

The model below summarizes the main activities for Think Circus in the period from 2016-2020.



Model 3: Timeline Think Circus 2016-2020

4.3. Partial Conclusion

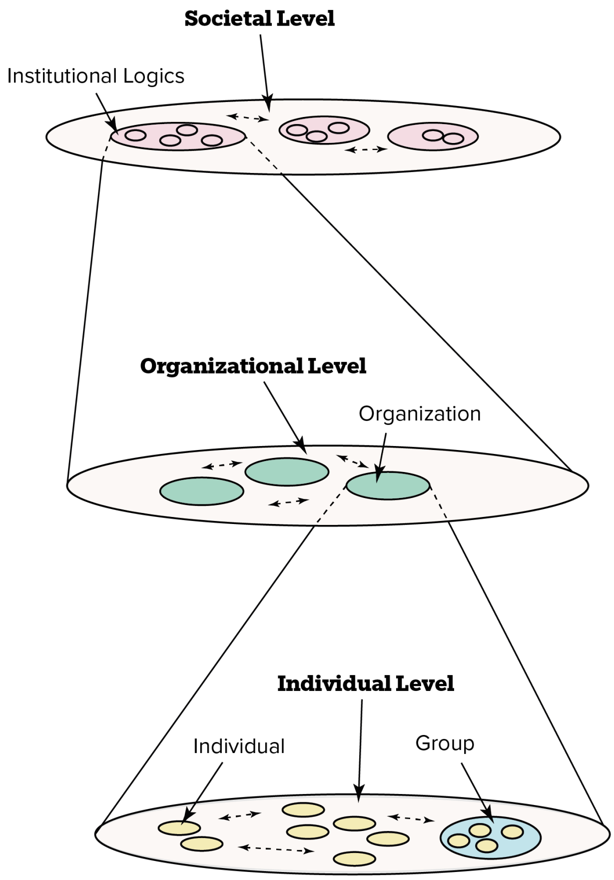
The previous analysis has depicted the history of the formation of Cirkus Unik and Think Circus and described how processes of impact measurement were initiated through inspiration and collaboration with other actors. The analysis then continued to describe the actual implementation of impact measurement and how different needs were catered to in the continuous process of implementing impact measurements. Finally, the outlook for the two organizations was presented. The table below summarizes the within-case analysis findings, which will be the foundation for the following cross-case analysis. The cross-case analysis will examine the similarities and differences between the two circuses. The analysis will continue to illuminate how multilevel institutional work and impact measurement interact in the two circuses.

Table 4: Summary of the Two Organizations Cirkus Unik and Think Circus

	Cirkus Unik	**Think Circus**
Location	Gothenburg, Sweden	Edinburgh, Scotland
Founded in year	2015	2017
Legal Form	Consolidation of an Association and a Limited Company	Community Interest Company CIC
Founder(s)	Elin Lütke Jailton Carneiro	Kat Borrowdale
Numbers of employees	5 Full time 2 Part time 7 Volunteers	1 Full time 7 Part time 1 Volunteer
Business and social entrepreneurial programs	Brewhouse business accelerator 2015-2016 Reach for Change 2016-2019 Business Region Gothenburg 2019	Tribe Porty Tribe Women (Business programs) School for Social Entrepreneurship 2019 - ongoing
Income sources	Private Companies and funds: 3% Earned Income: 10% Municipality: 50% Governmental grants: 30%	Private Companies and funds: 52% Earned Income: 20% Municipality: 0% Governmental grants: 28%
Impact Measurement Tools	Started with Coopersmith changed to self developed model: Value Wheel + survey for parents	Multiple tools: Wellbeing star, Play Tools, SHANARRI indicators, entry-exit surveys, informal evaluations.
Impact Measurement Tools and Result included on their website?	Yes - Whole section devoted to methodology, measurement and results.	No

5. Cross-case Analysis

The following cross-case analysis seeks to detect similarities and differences between Cirkus Unik and Think Circus, building upon the findings from the within-case analysis in the previous chapter. This cross-case analysis provides a deeper insight into why social circuses are engaging in impact measurement and understand what kind of institutional work is carried out in this process. First, I will identify three ideal logics apparent in the two cases being the social-, commercial- and artistic logic. To gain a deeper insight into this process, I will use a multilevel framework to identify the institutional work in coping with the identified institutional logics between the 1) Individual-level, 2) Organization-level, and 3) Societal-level, following the model below:



Theoretical framework adapted from Sandhu (2018, p. 3).

5.1. A Mix of Institutional Logics

Following the pattern matching technique (Reay and Jones, 2016), I wish to elaborate on three distinctive well-known ideal types of institutional logics and explore how they appear in these two cases. The three identified ideal types of logics; artistic, social mission, and business, will hereafter be used as input for the further analysis of why these two social circuses are engaging impact measurement and what kind of institutional work that is carried out to understand the identified multiple logics.

5.1.1. Social Logic

The first logic associated with the two social circus organizations is the social logic since both of the organizations have a and works towards an explicit social mission. This logic is visible when looking at the mission and visions material for both organizations.

Table: Vision and Mission

	Vision	Mission
Cirkus Unik	We want to create a world where all children have equal opportunities to grow and develop despite different social, economic and cultural backgrounds.	Our mission is to give all children the opportunity for personal development with self-esteem and group cooperation in the foreground, with a new circus as a tool and to be a platform for integration into society.
Think Circus	Think Circus's vision is to create a healthier, happier society of confident learners.	We foster healthy attitudes to learning and build resilience in young people, and equip more people to be active in their everyday lives. As a Community Interest Company, we use our profits to deliver sessions to schools and youth groups in disadvantaged areas free of charge and alleviate mental health issues, improve life chances and improve health through non-competitive physical activity.

Source: Appendix 14 and Appendix 15.

Reading through these statements, it is evident how both organizations emphasize the social mission they are seeking to carry out. A central part of the social logic is the degree to which organizations are working towards a social mission (Agrawal & Hockerts, 2019).

5.1.2. Commercial Logic

The second logic associated with the two organizations is the commercial logic. Both organizations operate with a legal format with for-profit ambitions, and they furthermore rely on earned income. The business plans and annual reports can be seen as manifestations and practices of both organizations' commercial logic. For Think Circus, reaching financial goals is listed as one of their top achievements in their business plan 2019, as “a deliberate focus on increasing our sales and marketing in 2019 has already paid off, with our performance exceeding projected sales targets for the first quarter and on track to do so throughout the year” (Appendix 15, p. 4). For Cirkus Unik, financial growth is seen as a means to do good, “we are proud of our financial development because it means that many more children have had a better life, that we have grown as an organization and have been able to offer more jobs, hire more consultants, create more projects and more” (Appendix 13, p. 41).

5.1.3. Artistic Logic

Apparent for both organizations are how they are both engaging in - and deriving from - a desire to perform and create performances. Carneiro from Circus Unik holds a long career as a professional artist from Cirque du Soleil and expresses a desire to be more engaged in developing and performing circus performances. Similarly, Borrowdale from Think Circus understands performances as a core part of their offers. These logics can be identified as artistic logics, since “arts organizations (...) are dominated by a strong artistic logic related to their artistic objectives” (Amans et al., 2015, p. 48). A circus without a show is simply not a circus.

5.2. Institutional Work at the Individual level

With this micro-level analysis, I aim to depict the institutional work of the individual actors as they manage different logics apparent for the organization, focusing on the implementation and usage of impact measurement.

Both Borrowdale from Think Circus and Lütke from Cirkus Unik research, develop, and implement the practices of impact measurement. Apparent for both Lütke and Borrowdale is how they both as founders, have a university background. Lütke holds a master's degree in Global Studies, and Borrowdale holds a degree in English Literature and has a Diploma in

Physical Theatre Practise ("The Beginning – Think Circus", 2020). In addition to being circus performers and instructors, both are therefore also familiar with academic writing and the process of carrying out research. They are furthermore the ones in charge of implementing impact measurement activities to their organizations. In the following quote, Lütke explains how the process at Reach For Change went on, as she started to develop their methodology. “My brain was burning all the time. It was so difficult but again so challenging and exciting. Carneiro was not a part of this. I knew that it was not his thing. I always came back and told a bit, but it was not his thing. I knew it was my journey“ (Appendix 7).

Findings from the within-case analysis in the sections relating to balancing the different needs showed how both organizations experienced tensions related to the artistic ambitions within the organizations. For instance, Borrowdale expresses how “I have to decide what my life looks like and how it interacts with the business. (...) how much do I allow myself for my personal training” (Appendix 11). On the individual level, Borrowdale from Think Circus had to decide how to comprehend and balance the multiple logics she is facing when running her organization. Also, within the group, Borrowdale finds the need to align the internal goal of the organization, asking whether they are “trying to make amazing circus performances, or are we trying to give people something that makes them feel better?” (Appendix 11). A statement that again underlines the two contrasting logics being the social logic and the artistic logic. In order to manage this tension, she sets forward to carry out a value session with her staff.

Cirkus Unik faced further challenges when hiring circus artists as pedagogues since they did not have what she expressed as ‘eye of the child’. Instead of being driven by the social mission, they were focusing on their artistic careers. Here lies the tension between the social logic and the artistic logic. After experiencing working with artists, Cirkus Unik chose to change their recruitment strategy to focus on hiring people with other skills than just the artistic ones, such as social and teaching skills.

For Cirkus Unik, the tension related to artistic logic manifested itself after a period of participatory growth. Being a part of Reach for Change made the organization put a lot of focus on the pedagogical part of their activities (Appendix 9). The main focus was, therefore, on enhancing their social impact, but this was consequently at the expense of their artistic and creative work. As a result, Carneiro cut down on his training and artistic ambitions, which ultimately made him feel unmotivated. With their change of focus towards prioritizing the artistic part more, and allocating more time for their personal training and working with the performing arts, made the internal motivation grow (Appendix 10). Nevertheless, again, this prioritization then came at the expense of a decreased number of groups, meaning a lower degree of impact, and a decrease of income as well (Appendix 10). Hence, giving more space for the artistic logic, came with the sacrifice of the social- and the commercial logic.

Following the framework of logic multiplicity within organizations as presented by Besharov and Smith (2014) in chapter two, one can argue how the logics in Cirkus Unik, in the beginning, were dominated by the social logic with the artistic logic being peripheral. However, the social logic became contested, due to an increased desire among the members to pursue the artistic logic. This tension was addressed within the organization, and the two logics ended up being aligned. In this way, multiple logics came to be the core of the organization. Moreover, due to the increased alignment, they were able to reinforce organizational action, similar to what Besharov and Smith (2014) imply. The process mentioned above is, arguably, moreover an expression of well-managed institutional work.

To conclude, both organizations are facing multiple logics at the individual level. First of all, both funders, due to their engagement in the different programs, are exposed to contesting logics. The institutional work required of the founders is to process the inputs and translate them back into their organization. As both Borrowdale and Lütke hold a university degree, they are well-suited for doing so, being familiar with academic research and analysis. Secondly, in order to maintain internal motivation in these social circuses, creating room for the artistic logic is required. By making this translation, Lütke and Borrowdale carried out institutional work in the act of translating the requirements of the outside world and their respective logics to their staff.

5.3. Institutional Work at Organizational-level

This section seeks to encapture patterns detected in the two circuses as organizations. Moreover, it seeks to detect how the organizations are structured and how this affects their processes of engaging in impact measurement. Both organizations apply and become a part of both business and social entrepreneurial programs where they are exposed to new practices and ways of operating, which can be fundamentally different from what they are used to.

Being a part of different business programs made them face multiple new logics. For Borrowdale at Think Circus, this created a tension towards the new practices of these logics; “I've definitely been in a few training sessions, where I have just felt like I don't want to have a smooth marketing approach. I don't want to be doing these things that like beatie or like, Amazon is doing to try and upsell to people. I want to be honest. So I think it's been very useful for me just to decide where my lines are” (Appendix). Thus, she is opposing the practices from the commercial logic presented at these business programs.

Both organizations faced long application processes when applying for their social entrepreneurship programs and had to meet many requirements to fulfill each step of the process. These protracted processes made it apparent that it was required for the organizations to fulfill the requirements in order to become a part of the organizations. Lütke explains how it is a long process. There are many processes, and I thought this could be really powerful. With all the questions, I organized the social business. I need to understand what the problem is. What are the results? What is the method? And how am I going to measure it?” (Appendix 4). With these application processes, the organizations were Introduced to accountability practices and the commercial logic of both generating and measuring the impact they create.

In order to study the coherence between the social mission and the impact measurement tools applied, I first wish to examine the relationship between the problems they identify, and how they seek to measure the impact they create. Furthermore, I will explore and compare how the two organizations are using the results internally.

Cirkus Unik has found a method to measure the impact they create that is coherent with their social mission.

Problem →	Methodology →	Measurement Techniques →	Results →
Self-esteem and cooperation in segregated areas for children age 7-12	12 weeks circus programs	Tool that measures self-esteem and cooperation + survey from parents as an integrated part of their practice	Progress in these parameters during the 12 week process including statements from the parents

This model arguably explains how there is a low degree of tensions related to these new practices. Through their process with Reach for Change, they were introduced to the measurement practice as a requirement, and to a specific Coopersmith tool for measuring self-esteem. Instead, they started developing their own methodology through the involvement of multiple stakeholders and came up with a tool coherent with their social mission and daily practices. In this way, the process can be seen as institutional entrepreneurship, because they were able to bridge multiple institutional logics concerned with impact measurement in how they were using the tools. Here, the structural overlap between the different logics did not resolve tensions but rather created the opportunity to combine the associated practices in a new way. Their methodology makes it possible to combine the practices associated with the ‘artistic logics’ of training and performing, with the ‘social logics’ of enhancing the well-being among the beneficiaries, while systematically tracking the progress following the commercial logic practices.

In contrast, Think Circus has not found a coherent way of engaging in impact measurement, they are still in the process of finding the right tools that work coherently with their social mission.

Problem →	Methodology →	Measurement Techniques →	Results →
Increase the health and wellbeing of children in deprived areas	Circus as creative exercise to increase well being Half year social programs in deprived areas	PLAY tools - Physical literacy (in progress) Wellbeing-star (in progress) Entry exit surveys (ongoing) Informal evaluations (ongoing)	Qualitative data from their past programs

Borrowdale explains how “I suppose it's difficult to ask about confidence and well-being because I'm not sure how much I think confidence is a complicated thing to measure. In general, it's not necessarily a qualitative thing“ (Appendix 11). Comparing their process with Cirkus Unik, they are only at the beginning of a social entrepreneurship program, whereas Cirkus Unik just finished a three-year program with Reach for Change. Think Circus acknowledges the need for using measuring techniques and is currently in the process of trying out multiple measurement techniques. However, for now, they are experiencing friction in balancing the different logics and practices associated with these logics. They experience how using these tools neglects their focus on building sustainable social relations with the children.

Think Circus is still internally unaligned in terms of why and for which reasons they are engaging in impact measurement. Borrowdale elaborates "I think everyone understands why we are doing it, but they may see the benefits as being getting funding for future projects, as opposed to it being a benefit for us, and we need to find a way that we can know whether what we are doing is working, and otherwise we should probably change it. Knowing exactly where we are trying to go really helps" (Appendix 11). This statement further indicates Borrowdale's desire to create coherence between what they aim to achieve, how they seek to measure it, and how they internally wish to use the results. Taken from the outlook of Think Circus from the previous chapter, they now face an institutional challenge in balancing the different logics and associated practices in order to create this coherence.

Evident for both organizations are the challenge that arises when in regards to scaling their organizations. The notion of scaling is in the commercial logic related to the ambition of profit maximization and enhancing the position on the market (Agrawal and Hockerts, 2019). Both organizations explicitly showcase how they intend to grow and scale their businesses. Think Circus showcases in their Business Plan 2019 how they seek to enhance their earned income with 75% from 2019 to 2020. Also, in the timetable and milestones section, they point out how they wish to scale their operations by increasing the number of circus workshops, social projects, and performances (Think Business, 2019). When discussing the scaling, Borrowdale says, "There is a stage, and there is a size where we can be useful, and we can do things that we are proud of. Like for me, I would never want to run a circus that is in every city in Scotland" (Appendix 11). In these terms, the financial growth is understood as being able to operate in a way they find appropriate.

As found in the within-case analysis, Cirkus Unik met their maximum in terms of how much they were able to scale, where they in 2016-2017 explicitly were pointing out how much they expected to scale in the annual report terms of the number of participants. In 2018, they rather indicated to keep the number of participants at the same level. Being a part of Reach for Change made Lütke and Cirkus Unik prioritize scaling to increase their social impact. "I was very focused on developing the methodology to reach the social impact that I wanted, so we were very much focused on the pedagogical organization. When we finalized the partnership with the Reach for Change, we felt other opportunities to be freer" (Appendix 9). In this sense, the scaling ambitions were related to an increase of the social impact making the social logic the dominant one and thus making the artist logic peripheral. Being a part of Reach for Change, further enhanced this prioritization in the organization, ultimately leading to the tension as mentioned earlier within the group in regard to the suppressed artistic logic. After they finished being a part of Reach for Change, they lowered the centrality of the social logic, since they felt free in terms of what opportunities to pursue next.

In conclusion, being a part of the different business and social entrepreneurship programs on the organization level introduced the two social circuses to new practices of both the commercial- and social logic, with impact measurement being one of them. It is evident that not having coherence between the social mission and the impact measurement tools can cause tensions for the social circuses in terms of internal alignment.

5.4. Institutional Work at the Societal level

The following section of the cross-case analysis will depict how the context and the associated logics affect the two social circuses and how the two organizations, in turn, attempt to create societal change. Both organizations are deliberately trying to change the societal perception of circus using impact measurement as a means to prove how circus works. Following the logic of Ebrahim and Rangan (2014), the legitimization process of Think Circus lies in going from measuring outputs, such as the number of participants, to measuring the outcome and calculating the impact. “People don't know how to quantify the benefit of circus (...). You are stuck telling people how many people participate, which doesn't mean anything. It doesn't tell you anything about the benefits or the impact it has on someone. I wanted to prove that we could have these transformative effects. But also, I just refused to run any more short-term projects,” Borrowdale explains (Appendix 11). This quote indicates how Think Circus is aware of the requirements they need to fulfill in order to legitimize their work.

Think Circus changed to a business model and focused on long-term projects in order to generate data to prove their social impact, but also to be able to connect more with the children. Borrowdale explains how “they [funders, ed.] are really appreciating us taking these measures, but I also think that the majority of founders would like us to do a lot more, immersive studies with people and have a lot of data on the families that we are engaging, possibly more than I feel comfortable asking. They would like to know the income of the families. I don't want to ask. I would be happy if people would volunteer with that information” (Appendix 11). This statement indicates a tension between the need for data in contrast to Borrowdale's willingness to ask personal information from the beneficiaries in order to collect that data. This dilemma creates a tension between the social logic and the 'commercial' logic that she needs to balance without losing her integrity. This way, the multiple logics provide a contested environment for action, since it puts the organization in a position to deal with the conflicting rationalities of the two logics.

For Cirkus Unik, being able to present these results helped them to build a positive reputation among the public sector. Lütke describes how their methodology and impact measurement made Cirkus Unik known in the city and how it created awareness in the public sector (Appendix 11). With their work with the rapport "Mapping and Needs Analysis of accessibility of recreational opportunities for kids at grade 1-3 in 10 different areas of Gothenburg" (Appendix 14) they further pointed out the potential causal link between crime level, and by that reinforcing how their results can lead to impact. Following the logic of Ebrahim and Rangan (2014), Cirkus Unik is in the progress of enhancing their way of creating impact. According to Cirkus Unik, being able to legitimize their work has made it possible to build a sound reputation in the public sector in Gothenburg.

Based on the two individual country reports of 'A map of social enterprises and their eco-systems Europe', I seek to compare Sweden and the UK. The two reports were published in 2014, and thus some elements may have been further developed since. However, based on this comparison, I wish to analyze the contextual influence of Think Circus and Cirkus Unik. The two different ecosystems related to social entrepreneurship in Sweden and the UK are shown in the table below.

Table 5: Comparison of the ecosystem related to social entrepreneurship in Sweden and the UK

	Sweden	UK
Definition(s) and concepts	No distinct definition, but closely associated with work integration social enterprises (WISEs). Lack of broader definitions for other types of social enterprises.	Clear definition from the UK Government of Social Enterprise as "a business with primarily social objectives whose surpluses are principally reinvested for that purpose in the business or in the community, rather than being driven by the need to maximise profit for shareholders and owners". (European Union, 2014b, p. i)

Policy and legal framework	No distinct legal form designed for social enterprises.	High prioritization on the national agenda since 2001. Distinct Legal format as: Community Interest Company (CIC)
Public support and initiatives	Public initiatives and support are mainly focused towards WISEs	Large variety and amount different publicly funded support schemes designed toward social enterprises. This includes Social Enterprises UK and School for Social Entrepreneurs.
Network and mutual support mechanism	Some	Large network.
Marks, labels and certification systems	None	The Social Enterprise Mark Company making a certification scheme for social enterprises in the UK.
Scale and Characteristics	Difficult to count due to lack of a clear definition. 300 WISEs.	Estimate: 9,500 - 71,000 social enterprises in 2012.

Adapted from (European Union, 2014a; European Union, 2014b)

Comparing the contextual setting for social entrepreneurship in Sweden and the UK, it is clear how the UK holds a way stronger culture for social entrepreneurship, including both policy and legal frameworks, public support, and network. Also, in the magnitude of the scale of organizational social entrepreneurship in each country, it is clear how it makes up a larger part in the UK.

From the within-case analysis, it can be seen how it was, per se, not expected by the municipality and the other stakeholders of Cirkus Unik to engage in impact measurement. Rather, they were first movers since none of the similar organizations, such as Kulturskolan, were engaging in impact measurement (Appendix 9). “[The Municipality] was always super impressed with our results with our engagement results and performance (...)” (ibid.). It was primarily through the program of Reach for Change the need for measurements became apparent. For Think Circus, the situation is entirely the opposite since they expected to be able to provide results of the impact they create from their funders, as Borrowdale explains: “funders are really appreciative of us taking these measures, but I also think that the majority of funders would like us to do a lot more” (Appendix 11). Whereas Lütke suggested the Coopersmith measurement technique for measuring self-esteem among the participants, Borrowdale has been introduced to several other measurement tools. Based on the within-analysis, Think Circus faced higher expectations from stakeholders and funders in terms of the data which they had to present, compared to Cirkus Unik. It can thus be deduced how the practices associated with the social logic from a societal perspective have different impacts on the two organizations.

To conclude, both of the organizations are acknowledging - and using - impact measurement as a means to legitimize their operations in the context they are a part of. The results of using impact measurement have led Cirkus Unik to improve their reputation in the public sector. Meanwhile, Think Circus experiences challenges in matching the expectations from funders with their abilities to measure the social value they create. When comparing the different contextual ecosystems for social entrepreneurship, it is evident how there in the UK is a larger culture and associated practices compared to Sweden. This observation can explain why Think Circus expresses a larger urge to quantify their results, compared to Cirkus Unik. Instead, Cirkus Unik is creating new practices in their context since they are first movers in terms of measuring the impact they create.

5.5. Partial Conclusion

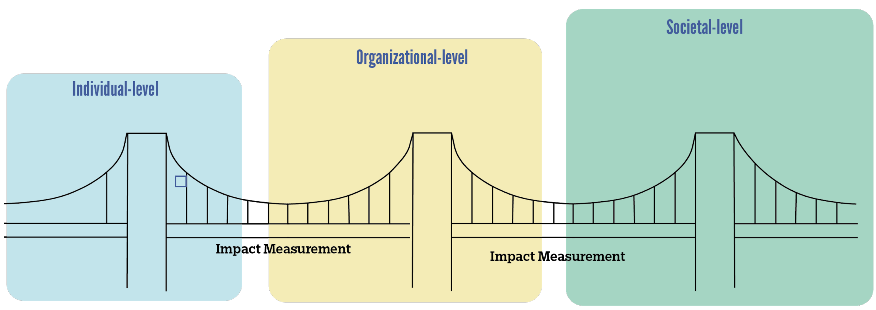
This cross-case analysis showcased how the two social circuses face multiple logics which have different meanings at the individual, the organizational, and societal level. These different logics, identified as the social-, commercial- and artistic-logic, create both tensions and cases of institutional entrepreneurship. However, the multiplicity of their nature requires institutional work to emphasize the balancing of logics. Thus, founders such as Borrowdale and Lütke become responsible for translating and dealing with different logics. At the societal level, the analysis showed how impact measurement can serve as a means to legitimize the practices of the organizations. Finally, the study of the ecosystem for social entrepreneurship implied how the UK holds a stronger history and institutional practices for social entrepreneurship and hence, has greater expectations towards the usage of impact measurements. In this way, Think Cirkus experienced greater outside pressure to engage in impact measurement. However, in the case of Sweden, fewer expectations and standardized ways of working with impact measurement meant that Cirkus Unik did not experience outside pressure. Instead, they were introduced to impact measurement through the Reach for Change program. As a result, they experienced more public attraction and excitement towards their methodology.

6. Theorizing

Inspired by Galunic and Eisenhardt (2001), I will, in the forthcoming chapter, create metaphors of how the process of implementing impact measurement can be seen based on findings from the within- and cross-case analysis. Furthermore, this chapter seeks to compare the results against existing literature and enfold both the similarities and conflicting tendencies (Eisenhardt, 1989). Whereas the cross-case analysis focused on institutional work at each level, the following chapter will disclose the interrelation between the different levels, as presented by Uhrenholdt Madsen and Boch Waldorff (2019).

6.1. The Bridge Metaphor

This theorization chapter will be based on the central metaphor of understanding the relationship between impact measurement and institutional work as a bridge, creating passages between the individual-, organizational, and societal-level. Firstly, a bridge is defined as “a structure that is built over a river, road, or railway to allow people and vehicles to cross from one side to the other” ("BRIDGE | meaning in the Cambridge English Dictionary", 2020). In this way, the main purpose of a bridge is to connect and create a passage between two separate sides. Secondly, a vital part of any bridge is the degree of stability it holds. For centuries, increasing the stability of bridges has been the main goal for construction engineers. In the absence of stability, the passage becomes risky, and it loses its main function, ultimately all there is left is a hanging bridge moving wherever the wind is carrying it. Through the bridge's narrative, I wish to elaborate on my findings of how multilevel institutional work and impact measurement interact through this metaphor. I have constructed five metaphors that each point to essential elements to build and maintain a stable ‘bridge’ capable of providing passage. Concerning institutional work, these bridges can be understood as connecting the three levels of individual, organizational, and societal logics. The bridges are divided into two categories, where one refers to the motion between individual- to organizational-level and between organizational- and societal-level.



6.1.1. Between the Individual and Organizational Level

The first part of this chapter will elaborate upon the findings on how impact measurement affects the relationship between the individuals in an organization and the organizations. Following the bridge metaphor, this section seeks to emphasize factors that enhance the stability of the bridge and factors that strengthen the passage between the individuals and the organizations, and how they use impact measurement in an organization encompassing multiple logics, entails ongoing institutional work. The three metaphors presented are 'The Unstable Hanging Bridge', 'The Two-way Highway Bridge', and 'Ongoing Maintenance Work'.

6.1.1.1. Metaphor 1: The Unstable Hanging Bridge

With the metaphor, I will argue how having low coherence between the social mission and the impact measurement tool in the relationship between the individual- and the organizational level creates instability. This finding is pictured by the unstable hanging bridge, which might facilitate passage; however, it does not facilitate a clear passage. Furthermore, this metaphor indicates how a high degree of balance and effort is required to cross the bridge. This observation points to the importance of well-balanced management when combining the multiple logics at play in the organization. Thus, this metaphor elaborates on the finding from the cross-case analysis, which emphasizes how the absence of coherence between the social mission and the measurement tool, led to tensions between the individual and organizational level, and how this enhances the amount of institutional work.

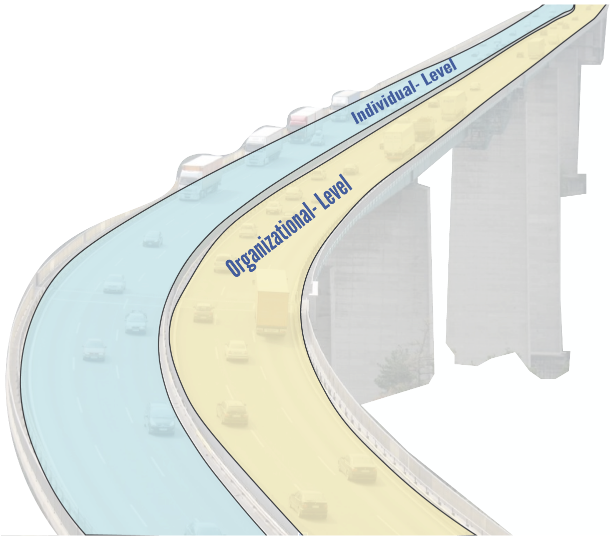
In the case study of Think Circus, it was evident how both Borrowdale and other employees felt that the use of impact measurement tools at times was applied at the expense of

creating social value with the participants (Appendix 11). Furthermore, there was not an internal alignment in terms of how they should use the results of these measurements, besides an overall acceptance of it being a means to attract funding (ibid.).
Based on the analysis, it was clear how Borrowdale, due to her education and participation in the School of Social Entrepreneurship, had the social position to transfer the institutional practice of impact measurement into Think Circus. Despite Borrowdale's social position, she has not managed to create a vision for how impact measurement can become what refers to as a divergent change (Battilana et al., 2009). Moreover, she has not mobilized the individuals in the organization.

The findings above furthermore correlates with the findings of (Ebrahim and Rangan, 2014) stressing the importance of having an operational mission, agreed upon by all members. This mission should specify the activities that are based on achieving the set mission, accompanied by measurement tools measuring those activities. They state how "All too often, social sector organizations seek to measure, or take credit for, impacts that extend well beyond the scale and scope of what they do. As a result, they risk either exposing themselves to permanent failure or being taken to task for impacts they cannot realistically achieve" (Ebrahim and Rangan, 2014, p. 134). Again, we are reminded how preciseness and clear structures are crucial in order to avoid failure and unachievable goals within the organization.

From this point, it can be argued that Think Circus had good intentions in terms of the potential of using impact measurement. Nonetheless, they have not reached a point of internal alignment and consistent practices concerning what and when to measure and how the results should be used. Conversely, Think Cirkus has tried to incorporate multiple measurement techniques without corresponding it with an overall mission, which has led to tensions within the organization. Going back to the metaphor of the unstable hanging bridge, incorporating impact measurement tools without defining an operational mission reduces the stability, enabling the transfer of knowledge between the individuals and the organization generated by the use of impact measurement.

6.1.1.2. Metaphor 2: Two-level Highway Bridge



With the metaphor, I seek to illustrate how a two-way highway bridge enables the movement of value back and forth from the individual level to the organizational level. Moreover, it illustrates the strength which a highway bridge demonstrates. This strength should be understood as processes and the sharing of knowledge running smoothly along the highway, representing a less vulnerable strategy from outside obstructions.

How Cirkus Unik is using impact measurement in their work can be used as an example of the benefits of targeting measurement tools to the particular organization and their set mission. As implied in the earlier chapters, Cirkus Unik chose to discontinue using the known method of the Coopersmith technique, and instead develop their own model for measuring impact. Using the Coopersmith technique can be seen as a one-way passage, since the technique led to the creation of data, but failed to provide value for the staff members. Creating the Value Wheel, however, demonstrated institutional work that enabled value creation to flow in both directions between the individual and organizational levels, as illustrated by the two-way highway bridge.

The correlates with the findings of Molecke and Pinkse (2017) that depicted how social enterprises who dared to let go of the standards and rules of established methodologies in terms of impact measurement, "were able to dissect and repurpose existing ideas about social impact to create new ideas of social impact and evaluation that better fit their specific business and context" (p. 566). As organizations include stakeholders in developing and using impact measurement tools, they enhance the flexibility of the organizational social entrepreneurship behavior (Kannampuzha and Hockerts, 2019).

Whereas authors such as Molecke and Pinkse (2017) are worried about the tensions devolving from the ambiguity of measuring social impact, the case of Cirkus Unik indicates the opposite. Here, the coherence between the technique and social mission helped to manage the ambiguity related to impact measurement. Thereby, the metaphor of the two-way highway bridge is useful to showcase the power of how a coherent use of impact measurement tools can create meaning on both the individual and the organizational level, and in between them. It furthermore correlates with Ebrahim and Rangan (2014) findings, emphasizing the benefits of having an operational mission aligned with the measurement tools used to measure the activities carried out to achieve the operational mission. Building upon the first metaphor, coherency leads to enhanced stability of the construction.

6.1.1.3. Metaphor 3: Ongoing Maintenance Work

With the third metaphor, I aim to illustrate the need for making the engagement in impact measurement, i.e., the institutional work, targeting a continuous revision process. The language of ongoing bridge maintenance illustrates this. In this way, I suggest that the practices of impact measurement should be continuously evaluated and revised, as the practices should be able to resist changing conditions. Similarly, a bridge needs to be able to handle changing weather conditions and must also be able to withstand a high level of wear. The men in the photo indicate the work that actors have to carry out so the bridge can be functioning and mediating traffic uninterrupted at all times.

In referring to the institutional work, and the maintenance hereof, I refer to the continuous management of converging logics as presented previously. The within- and cross-case analysis showed how both organizations encountered multiple logics. The friction between the divergent logics both leads to tensions e.g., with Carneiro feeling unmotivated by the lack of emphasis on the artistic logic, but also to the creation of new organizational practices, for example, the creation of the Value Wheel.

Tracey et al. (2011) frame the management of conflicting logics as a process of 'bridging' by institutional entrepreneurs, and in this process, creates a new organizational form. Following this logic, reconciling the artistic logic associated with the social logic inherent from practice from social entrepreneurship creates a new organizational form of social circus. The frictions which arose from these distinct logics provided the opportunity for innovation in the incorporation of an unfamiliar logic (Johansen and Waldorff, 2015). This opportunity was apparent in the development of the Value Wheel as a measurement technique that positively affected the circus practices.

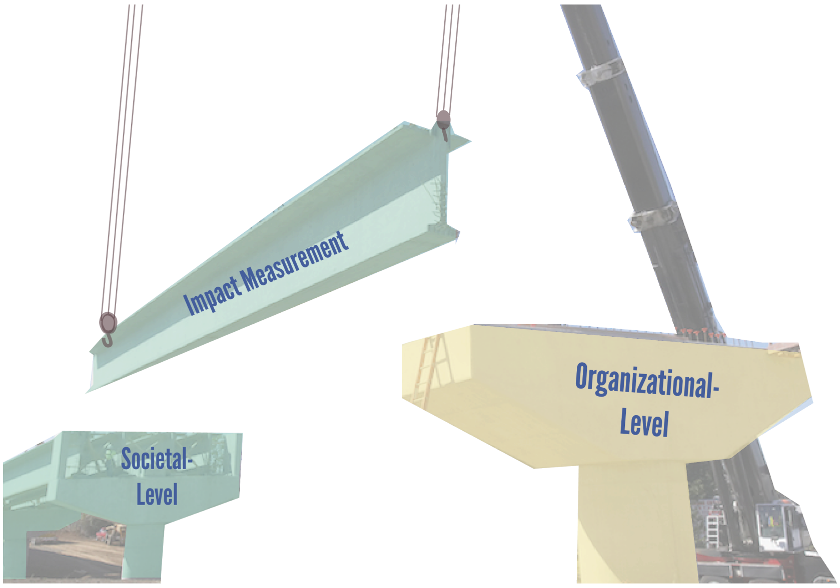
In other situations, it was apparent that the logics were more competing than peacefully coexisting. As indicated in the analysis, a long period in which Cirkus Unik mainly focused on enhancing the social impact caused internal issues. The period caused what Johansen and Waldorff (2015) refer to as a 'paradoxical situation' where the friction between the two logics forced them to act, thus making Cirkus Unik prioritize their performance-related activities more in order to keep Carneiro motivated. This paradoxical situation indicates how social logic was the dominant logic in the two organizations, which differs from studies of other performing arts organizations, demonstrating how the artistic logic is typically dominating logic (Knardal, 2019). Drawing on the model of the process of institutional entrepreneurship by Battilana et al. (2009) shows how the process of mobilizing allies is an ongoing process, for the emergence of institutional entrepreneurship.

In conclusion, this study shows how managing multiple logics in hybrid organizations, such as those studied, is an ongoing process of institutional work. This argument is illustrated by the metaphor of a bridge's ongoing maintenance work carried out by construction workers, in which institutional work is equivalent to permanent maintenance.

6.1.2. Between the Organizational and Societal Level

The second part of this chapter seeks to elaborate upon the findings on how the engagement in impact measurement is carried out in the relation between the organization and the surrounding society. Following the bridge metaphor, I will argue how impact measurement can be used as a tool to legitimize the practices and thus be used to build a stronger bridge between the organization and society. Furthermore, I seek to include how the ecosystem for social entrepreneurship creates the fundament for any of the before mentioned bridges. The two metaphors presented are 'Building a Stronger Bridge' and 'Pillars of the Bridge'.

6.1.2.1. Metaphor 4: Building a Stronger Bridge



The fourth metaphor is presented to depict how impact measurement enhances the legitimacy of the organizational form of social circus in the surrounding society, hence improving the strength of the relationship between the organization and society. Thus, metaphor is concerned with the construction work carried out to enhance the bridge's strength and stability. From the analysis, I found a positive relationship between the usage of impact measurement tools and the perception of the organization among the society. Think Circus was selected among three other circuses due to their approach and methodology, which helped them build a name in the public sector.

I will draw upon Tracey et al. (2011) to address the relationship between the organization and the surrounding society. Their case analysis found that enhancing the relationship with the stakeholders helped legitimize their organizational form by connecting with the macro-level discourse. This process was similarly the case for Cirkus Unik, as Lütke expresses how "the municipality was always super impressed with our results with our engagement, and results (...). This is why our name is quite stable now, and we are more known in the city, especially with the public sector" (Appendix 11).

In this example, the organizational form is the form of social circus, and the macro-level discussion is related to the accountability of social impact, which impact measurement entails (Ebrahim and Rangan, 2014). Following Lall (2017), seeing impact measurement as an instrument to legitimize the activities of an organization, the purpose of impact measurement is to prove, as opposed to improving, social value. However, I have not found evidence for the two purposes being ultimately exclusive, as shown in the case of Cirkus Unik, who simultaneously use impact measurement to prove and improve, and the ambitions from Think Circus to improve their practices.

This way, connecting the metaphor to the case studies shows how impact measurement enhances recognition in the surrounding society, thus enhancing the strength and stability of the bridge connecting the organization to the outside world. However, a limitation to this finding is how the potential of legitimizing social circus as an organizational form through impact measurement is only studied from the perspective of two organizations. For further research, it is necessary to turn to the institutional perspective, and thus approach it from the opposite side of the bridge.

6.1.2.2. Metaphor 5: Pillars of the Bridge

The fifth metaphor points to the concrete pillars of a bridge, representing the foundation of the bridge. The concrete pillars are some of the most challenging and complicated parts to construct. The construction of these concrete pillars is based on the conditions on sight and the technologies available. Here I argue that the quality of a country's infrastructure for social entrepreneurship can be illustrated by the concrete pillars of a bridge, as the infrastructure similarly decides how social enterprises can thrive.

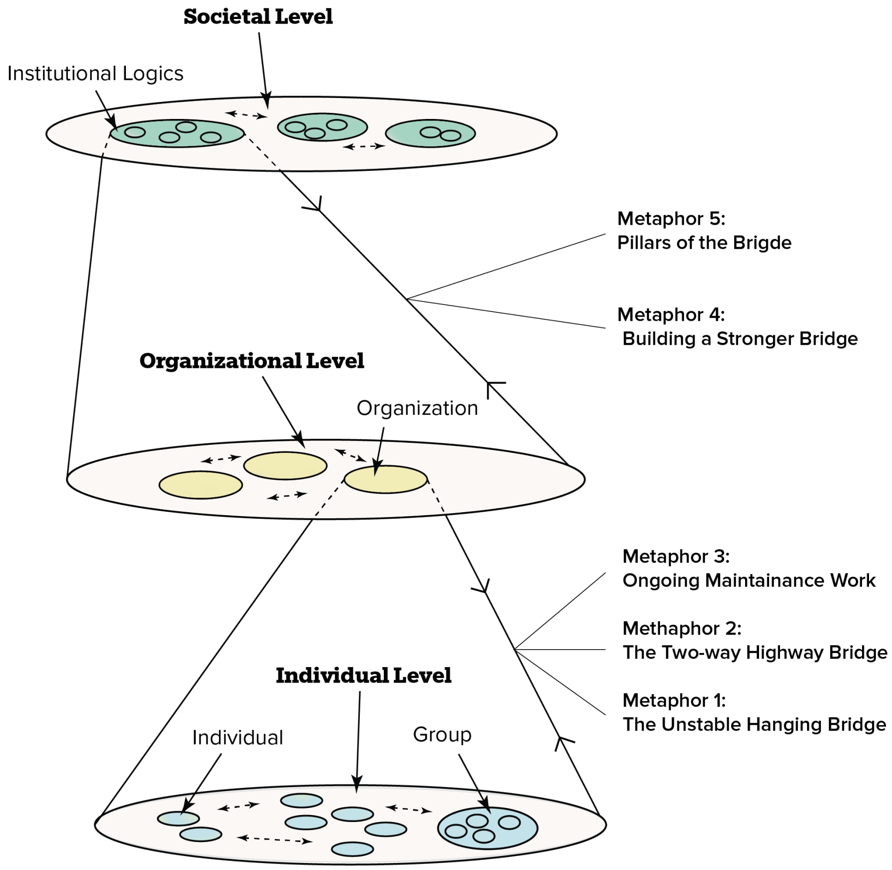
From the within- and cross-case analysis of the two social circuses, it was evident that the ecosystem for social entrepreneurship played an essential role in operating their organization and incorporating impact measurement tools. For example, with public support systems, such as the School for Social Entrepreneurs, supporting Think Circus with education and training, and private initiatives, such as Reach for Change supporting Cirkus Unik with both training and funding, had a positive impact on both organizations. Furthermore, as Think Circus receives public funding through the Scottish Government's Social Entrepreneurship Fund ("Youth scheme teaching circus skills rolls up for £25k share of social funding", 2020), it indicates the favorable impact ecosystem for social entrepreneurship had for their organization.

These findings lead to the question of what impact the condition of the relationship between social entrepreneurship and the institutional environment has for organizations such as the ones studied. This focus has been neglected in social entrepreneurship research (Roundy, 2017). Both Reach for Change and the School of Social Entrepreneurship offered support in terms of distinct knowledge related to organizational social entrepreneurship; they could not get at business programs. This finding correlates with the findings of Casasnovas and Bruno (2013), which indicates how social entrepreneurship programs offer tailored knowledge that cannot be obtained through regular entrepreneurship programs.

Roundy (2017) argues that the effects of the ecosystem for social entrepreneurship is generally understood as lacking empirical examination. Conversely, I found that in the case of Think Circus, an expanded infrastructure for social entrepreneurship in the UK led to enhanced expectations towards the degree of which the founder was expected to measure. These high expectations were ultimately leading Borrowdale to measure without a clear purpose, thus not being able to meet the outside expectations.

6.2. Partial Conclusion

Through the metaphor of a bridge, this theorizing chapter presented five distinct metaphors linked to impact measurement. The overall argument of this chapter entails how impact measurement requires multilevel institutional work, and how the potential of connecting the individual and organization-level and enhances the connection to society. The first two the metaphors of the unstable hanging bridge and the two-way highway bridge showcased how a lack of coherence between the social mission and the measurement tool reduces the stability of the bridge, and thus hinders the connection between the individuals and the organization, whereas coherency can lead to increased stability. Next, the third metaphor of ongoing maintenance, indicates how managing multiple institutional logics should be an ongoing process in order for institutional entrepreneurship to thrive. The second part points to the interrelation between the organizational- and societal-level. Depicted through the metaphor of building a stronger bridge, the chapter continues to underline how impact measurement can work to legitimize the practices and thus be used to build a stronger bridge between the organization and society. Finally, the last metaphor of seeing the social entrepreneurial ecosystem as the fundamental pillars of the bridge points to the process of connecting the organization to society. It emphasizes how both organizations benefit from these systems. To summarize, all the metaphors indicate how engaging in impact measurement entails multilevel institutional work and thus emphasizes the potential and complexity of engaging in impact measurement. The model below summarizes the findings.



Model 4: Overview of the five metaphors related to impact measurement

7. Discussion

With this discussion, I wish to discuss the empirical, theoretical, and practical implications of the study. The chapter will begin by examining the implications of the combination of the institutional logics and institutional entrepreneurship for the empirical findings. Next, I will discuss the theoretical implications of how the findings affect current research of impact measurement and social entrepreneurship, and institutional logics in general, and discuss the implications for further research. Finally, I wish to unfold the practical implications - e.g., how other social circuses can use the findings of this study in their organizations and discuss other relevant topics to investigate in the practical field of social circus and for social enterprises in general.

7.1. Empirical Implications

The interpretative and explorative nature of this thesis opens up for exciting opportunities for further research. While the findings are based on an in-depth analysis of two social circus organizations, a longitudinal study of the two organizations would arguably make it possible to analyze the long-term evolution of the findings further. This argument was put forward by Gillett et al. (2018) in their longitudinal study of tensions in a hybrid collaboration. Another way to empirically elaborate on the findings is to incorporate more cases, which would give the possibility to create more generalizable results (Eisenhardt, 1989), following the replication logic (Eisenhardt and Graebner, 2007; Yin, 2009). This way, further research could represent the entire sector of social circus organizations in their process of engaging in impact measurement, and alternatively to encompass other organizations who demonstrate organizational social entrepreneurial behavior.

Institutional logics and the institutional perspective have been used as the theoretical framework to disclose the multilevel process of engaging in impact measurement in the two social circus organizations. This perspective gives rise to the study of the complexity of institutional work, which these organizations must constantly undergo to navigate between these logics. As stated by Thornton et al. (2012) "institutional logics perspective provides an overarching meta-theory that can contribute to wider scholarly interest in practice by emphasizing the embeddedness of individuals in society and institutional fields and providing a theoretical architecture that makes contributions to knowledge more visible" (p. 180). Using this perspective thus includes a focus towards process and provides a multilevel contextual framework, encompassing both the individual-, organizational- and societal-level (Thornton et al., 2012; Friedland and Alford, 1991; Ocasio and Thornton, 2008).

This thesis is based on empirical research conducted at the individual and organizational levels. As mentioned in the theorization chapter, for further research, it would be relevant to include an inter-organizational study. An example of this is the research by Agrawal and Hockerts (2019), who study the "inter-organizational relationship between the impact of investing and the investee social enterprises" (p. 21). To include the perspective from the institutional field, in which the social circus organizations are embedded, would make it possible to elaborate on the findings concerning the incorporation of impact measurement seen from the point of view of the one receiving and evaluating the results of impact measurement.

Finally, to understand the impact of social entrepreneurship ecosystems, further research should be carried out, as "the creation of entrepreneurial ecosystems and social entrepreneurship represents activities at the confluence of economics and society and overlap in the expectation that moving forward, they will be critical to economic development and wealth creation" (Roundy, 2017, p. 22). This research could arguably help investigate the causal link between indicators, like the one presented in (European Union 2014b; European Union 2014b). Indicators such as policy and legal framework, public support initiatives, mutual support mechanisms, and how well this correlates with organizational social entrepreneurship, hence, disclosing the quality of the construction of pillars of the bridge.

7.2. Theoretical Implications

This section will discuss the theoretical implications of the study. Firstly, I wish to disclose how the findings contribute to impact measurement, while secondly, I will unfold how the findings contribute to the institutional logic and institutional entrepreneurship perspective. Finally, a discussion on how the findings impact current research on social entrepreneurship literature will be unfolded.

The findings of this study contribute to impact measurement literature by unfolding the multilevel process of incorporating impact measurement into an organization. The main contribution of this study is that impact measurement is institutional work. The ambiguous character of impact measurement (Molecke and Pinkse, 2017), forces organizations to carry out multilevel institutional work, by both translating the practices to the individual level, but also by creating a conversation to the outside world. In this way, impact measurement can be seen as a tool to build bridges. The performative character of impact measurement is, therefore, at least equally important as its accounting contribution. Impact measurement can, in this sense, be linked to the process of institutional entrepreneurship, by being what Battilana et al. (2009) describe as a divergent change. Thus, impact measurement studies should be less concerned about numbers, and instead, focus on how those numbers are obtained and used. In this way, the subjective part of measurement becomes the center of attention. Thus, the distinction between impact measurement as a means to either prove or to improve (Lall, 2017; Nicholls, 2009) becomes irrelevant due to the multi-character of institutional work. The findings correlate with Ebrahim and Rangan (2014), who point to the need for coherence between impact measurement tools and the operational mission. In contrast to the study of Molecke and Pinkse (2017), which argued how impact measurement could lead to frictions in social enterprises, this study shows how, if carried out properly, impact measurement can lead to internal alignment in the organization. This study, therefore, calls for academia to embrace seeing impact measurement as institutional work in addressing the ambiguity of the nature of impact measurement.

The theoretical lens of institutional logics and institutional entrepreneurship contributes by including the complexity of the process of incorporating impact measurement tools in organizations. Further, it highlights the potentials seen from a multilevel perspective. Using these theoretical perspectives for further research, can help encounter the ambiguity of impact measurement, as described by Molecke and Pinkse (2017). Previous literature on social entrepreneurship has “used institutional logics to theorize the social entrepreneurship field and to differentiate it from commercial entrepreneurship” (Agrawal and Hockerts, 2019, p. 17). This study, however, focuses on the multilevel assessment of the institutional work to comprehend the multiple logics that the two case-study organizations face at the individual, organizational, and societal levels. This analysis, therefore, responds to the point made by Tracey et al. (2011), who understands institutional entrepreneurship as a multilevel process, where all levels are interrelated and can only be understood through interconnection.

The findings of this study show how the two social circus organizations experienced friction between the institutional logics at both the individual, organizational, and societal level, and the institutional work carried out at each level. Furthermore, the six metaphors highlight the interrelation between the different levels. This study, therefore, contributes to the field of social entrepreneurship by increasing the use of the institutional logics and institutional entrepreneurship as a theoretical framework, to reflect on the multilevel processes and the institutional work carried out at, and in between, the different levels in the case of two social enterprises. The findings thereby stress the need to consider social entrepreneurship as a process (Kannampuzha and Hockerts, 2019; Mair and Martí, 2006), studying this process from an institutional entrepreneurship perspective. Thus, this study points to the potential of investigating other organizational social entrepreneurship cases through the theoretical lens of institutional logics and institutional entrepreneurship.

7.3. Practical Implications

This last section will elaborate on how the findings of this study can be useful for other social circuses and other organizations engaged in social entrepreneurship. The analysis shows how impact measurement initiates a conversation with the outside world, but also points to the inherent amount of multilevel institutional work the processes of engaging in measuring social impact entails. With the proposed metaphors, I aim to provide other social circuses or other hybrid organizations working in the social field with a multilevel insight into how impact measurement can both benefit and lead to tensions within their organizations. While I do not attempt to provide a fixed method for implementing impact measurement successfully, I attempt, through the metaphors, to point to five essential elements that should be considered and managed in the process.

This study provides insight into the potential of combining multiple logics into their organization, and also stress the enhanced amount of institutional work this gives rise to. The analysis highlights the potential of combining social circus with the field of social entrepreneurship. It moreover points to the prospects of engaging in programs facilitating new knowledge for managerial improvements. On a practical level, it became evident how aligning the social mission with the measurement technique helps build stability both internally in the organization and the conversation with the outside world.

Thereby, the study is an example of an early study of a social circus from the organizational perspective. It combines organizational social entrepreneurship and the acknowledgment of social circus as a new organizational form, encompassing contradicting logics. Following the notion of institutional entrepreneurs, actors "create a whole new system of meaning that ties the functioning of disparate sets of institutions together" (Garud et al., 2002, p. 196). With this study, I argue how social circus can be seen as a new organizational form, combining the artistic, commercial, and social logic. This insight can provide practitioners with a language and framework for understanding the tensions within their organizations.

Furthermore, it would arguably be interesting to track if an increased number of social circus organizations are incorporating impact measurement into their activities. From institutional entrepreneurship with the creation of new organizational forms (Tracey et al., 2011) to ultimately result in mimetic isomorphism (DiMaggio & Powell, 1983 as cited in Tracey et al., 2011) in the organizational field, making all social circuses engage in impact measurement, and incorporating in organizational social entrepreneurship behavior.

On the organizational level, scholars have criticized how the need for more and more impact measurement can lead organizations to be distracted and to redraw resources for measurements, which could have been used to improve their operations (Gugerty, 2018). Indications of distractions were found in this study in the case of Think Circus, who, due to outside pressure, tried to apply multiple ways of gathering data, which, as for now, have not resolved in gathering data used to improve the organization. Ultimately, with the findings of this study, I wish to encourage social entrepreneurs to take a step back before - and when - engaging in impact measurement. Inspired by Gugerty (2018), they should, therefore, ask themselves why they want to engage in impact measurement, how they ensure that the impact measurement techniques correlate to their social mission, what it is they want to measure and finally, how they wish to benefit from the results. Moreover, the study has shown that it can be useful to reach out and engage in programs that facilitate learnings on social entrepreneurship and impact measurement to translate societal expectations into activities that work in practice.

8. Conclusion

This study was set out to answer the research question: How do multilevel institutional work and impact measurement interact with each other? In order to investigate this question, two sub-questions were developed: Why are social circuses engaging in impact measurement, and how are social circuses using impact measurement in relation to institutional work?

The thesis began by providing an overview of the theoretical framework, consisting of the institutional logics supplemented with the institutional entrepreneurship perspective, followed by an overview of recent literature on social entrepreneurship and impact measurement. A review of the recent literature indicated an inherent ambiguity of impact measurement (Molecke and Pinkse, 2017). I, therefore, set forward to address this ambiguity through this theoretical lens. Institutional logic and institutional entrepreneurship have before been used to address the hybrid nature of social entrepreneurship (Tracey et al., 2011; Agrawal and Hockerts, 2019), but this theoretical framework has not been used to study the use of impact measurement. This study, therefore, aimed to fulfill this gap. Chapter three presented the methodological considerations, including the phase of selection practices, data collection, analysis format, and explanation of the research process and its limitations. Inspired by Eisenhardt (1989) I carried out a case study approach, which initially should have consisted of at least four cases; however, due to the COVID-19 crisis, it ended up consisting of two cases.

Subsequently, chapter four presented the findings from the two individual within-case studies. The rich nature of the description of Cirkus Unik and Think Circus provided a comprehensive insight into the two different processes of incorporating impact measurement. These findings were then general findings when compared in chapter five in the cross-case analysis. They are clustering the processes of institutional work carried out at the individual, organizational, and societal levels. Through the metaphor of a bridge, chapter six introduced five metaphors, constructed to encapsulate the findings from the within- and cross-case analysis. These metaphors focused on the interaction between the different levels when engaging in impact measurement.

In chapter seven, the empirical, theoretical, and practical implications of the study were illuminated, and directions for further research were presented. Here, I argued how the institutional logics perspective enables a focus on the processes and multilevel contextual framework, which includes both the individual-, organizational- and societal-level of impact measurement. This study's theoretical findings contribute to impact measurement literature by unfolding the multilevel process of incorporating impact measurement into an organization and argues that impact measurement is equivalent to institutional work. Finally, the findings of this study enabled the following practical recommendations for other social circuses or other hybrid organizations working in the social field. While I acknowledge the extensive benefits of impact measurements, they should always be implemented with consideration to the social mission and the internal logics and resources. This way, I do not attempt to provide a fixed method for implementing impact measurement; however, through the metaphors, I point to five essential elements that should be considered and managed in the institutional work which make up impact measurement.

Based on the observations mentioned above, it can, therefore, be argued that impact measurement resolves in institutional work due to its multiple nature, which forces a dialogue between the individual-, organizational- and societal-level. Despite the limitations and ambiguities, I hope that this research can be part of initiating a debate on how impact measurement can be seen as divergent change potentially leading to institutional entrepreneurship, and thus provides renewed insight to its contested nature.

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9. Appendix

- Appendix 1 - List of Social Circus Organizations in Europe
- Appendix 2 - Survey Social Circus Organizations
- Appendix 3 - Responses Survey
- Appendix 4 - Transcription of Interview 1, Elin Lütke, Cirkus Unik, date: 24/2-2020
- Appendix 5 - Transcription of Interview 2, Elin Lütke, Cirkus Unik, date: 24/2-2020
- Appendix 6 - Transcription of Interview 3, Elin Lütke, Cirkus Unik, date: 24/2-2020
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- Appendix 8 - Transcription of Interview 5, Elin Lütke, Cirkus Unik, date: 25/2-2020
- Appendix 9 - Transcription of Interview 6, Elin Lütke, Cirkus Unik, date: 22/4-2020
- Appendix 10 -Transcription of Interview, Jailton Carneiro, Cirkus Unik date: 22/4-2020
- Appendix 11 - Transcript of Interview, Kat Borrowdale, Think Circus date: 24/3-2020
- Appendix 12 - Observational studies Cirkus Unik: 24-25/2-2020
- Appendix 13 - Annual Reports Cirkus Unik 2016-2019
- Appendix 14 - Rapport DELMOS Cirkus Unik 2019
- Appendix 15 - Business Plan Think Circus 2019
- Appendix 16 - Interview Guide - Cirkus Unik
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