



MEASURING & DEMONSTRATING IMPACT

Vision Zero Cancer / Testbed Sweden Workshop



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AGENDA



- 09.00 – 09.10** Introduction
- 09.10 – 09.40** Accounting for impact
- 09.40 – 09.55** Activity I
- 09.55 – 10.15** Discussion I
- 10.15 – 10.30** Break
- 10.30 – 11.00** Measuring & demonstrating impact
- 11.00 – 11.20** Activity II
- 11.20 – 11.45** Discussion II
- 11.45 – 12.00** Outro



ACCOUNTING FOR IMPACT

Vision Zero Cancer / Testbed Sweden Workshop

Professor Lukas Goretzki

DEVELOPMENTS IN THE SOCIAL SECTOR

- Increasing demands for transparency about ...
 - fundraising
 - spending
 - achievements with entrusted resources
 - governance
- Performance-based public funding
- Mantra of “impact”

How prominent is the
term *impact* within VZC?

Impact relates to “the positive and negative, primary and secondary long-term effects produced by a development intervention, directly or indirectly, intended and unintended”

(Ebrahim, 2019, p. 15)

ACCOUNTING FOR IMPACT

Many organisations measure their impact and disclose the results on their websites, in dedicated impact reports, or as part of their annual reports

Increasing importance of accounting in mission-driven organisations

WHAT DO WE MEAN BY ACCOUNTING

Structured and methodical practice of systematically tracking, quantifying, reporting/demonstrating the progress toward achieving the missions and objectives of an organization. It serves as the “language of accountability”, enabling mission-driven organizations to demonstrate the transformative power of their actions.



NOTE 2. Funds raised

Donations recognized in the statement of financial activities

	2020	2019
The general public		
Legacies	84,619	124,415
Other donations	190,189	146,460
Companies		
The Swedish Postcode Lottery	21,000	18,700
Other donations	14,136	8,006
Total	309,944	297,581

Donations not recognized in the statement of financial activities

	2020	2019
Funds raised (estimated amounts - not recorded)		
Advertising and publicity	192,500	37,400
Total	192,500	37,400

The basis for estimated amounts has been broadened compared with the previous year and covers various types of adverts in 2020. In addition to advertising donations, the Swedish Childhood Cancer Fund has also received various kinds of discounts that reduce the organisation's costs.

Grants recognised as income

	2020	2019
Funds raised (private grants)		
Other organisations:		
The Swedish Postcode Lottery	2,200	1,217
Total	2,200	1,217

Accounting as a representation device ...

... and a tool for drawing a picture of an organization's past, present & future



ACCOUNTING AS AN EMPOWERING DEVICE

Accounting creates “a quite particular visibility in the organisation, making things visible that otherwise would not be. (...)”

Hopwood (1990)

... it facilitates communication and “by communicating reality, we *construct* reality”

(Hines, 1988)

Accounting is an engine “involved in luring actors into doing new things by their ability to inspire them to ask new questions and to see new opportunities

(Revellino & Mouritsen, 2015)

ACCOUNTING FOR IMPACT

Increased public interest in accounting for impact

- Transparency
- Responsibility & accountability
- Directing behavior & informing decisions
- Coordination in inter-organizational relationships & networks
- Legitimacy
- Trust

NUMBERS' "AURA" OF OBJECTIVITY AND RIGOUR ...

"Numbers produce facts!"

"Numbers don't lie!"

"Numbers are objective!"

NUMBERS' "AURA" OF OBJECTIVITY AND RIGOUR ...

"How are we to account for the current prestige and power of quantitative methods? The usual answer is that quantification is seen as desirable [...] as a result of its successes in the study of nature" (Porter, 1995)

Trust in Numbers

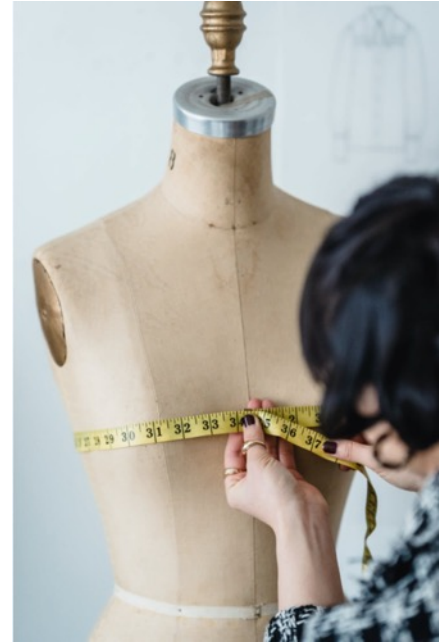
The Pursuit of
Objectivity in Science
and Public Life

Theodore
M. Porter

NEW EDITION

... AND THEIR ROLE IN EVALUATION ...

“What gets measured gets done and you get what you measure”

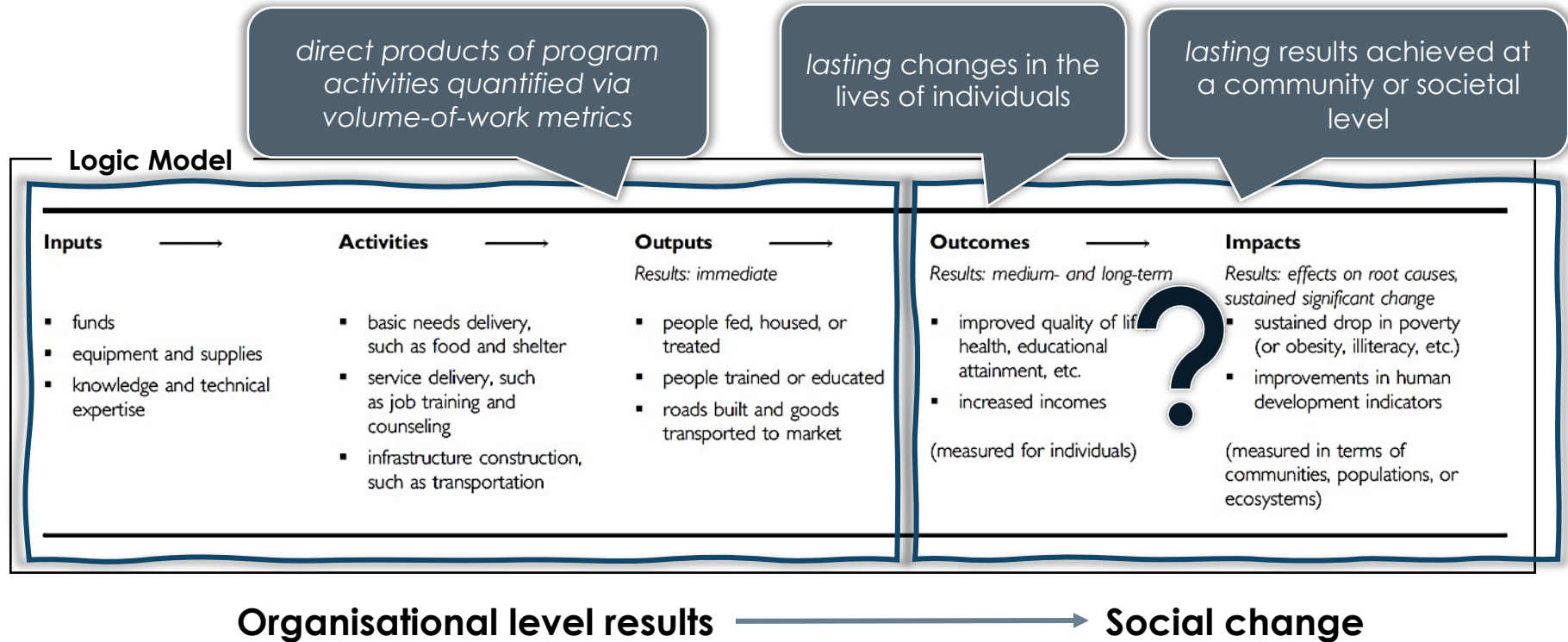


... AND PERSUASION

“I think one part around donors is they like numbers. [...] They want to know how many individuals and how many participants, and what are the numbers that programme is going to potentially change behaviour [...]

So [funding] applications, we're very clear here are the numbers because we know that's what [they] want to see". (Manager NGO)

ACCOUNTING FOR SOCIAL PERFORMANCE

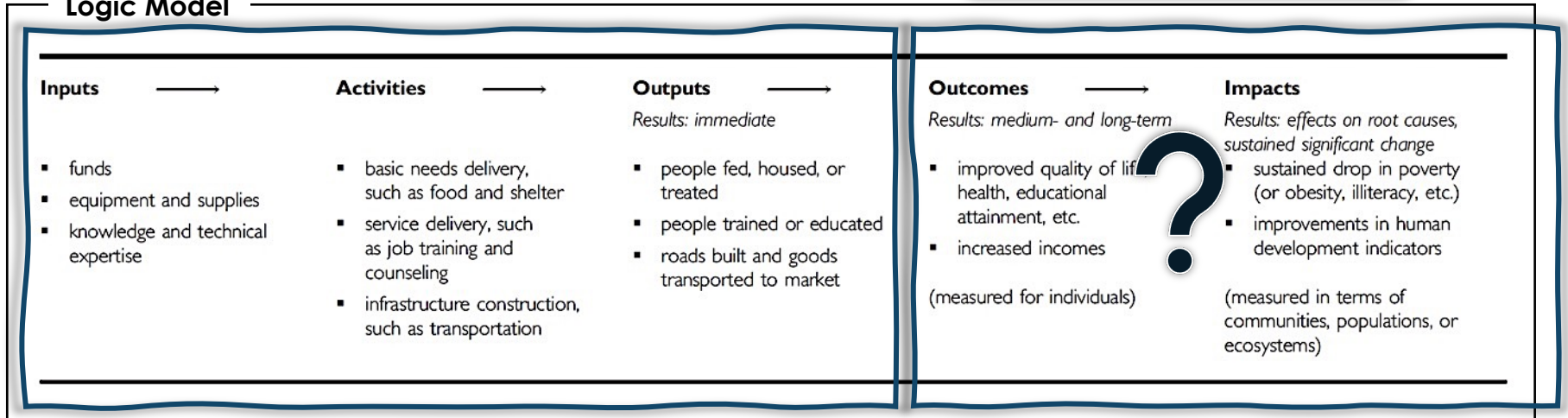


ACCOUNTING FOR SOCIAL PERFORMANCE

“But does that actually work for all organizations?”

“Organizations should be able to demonstrate results in solving societal problems far down the logic chain”

Logic Model



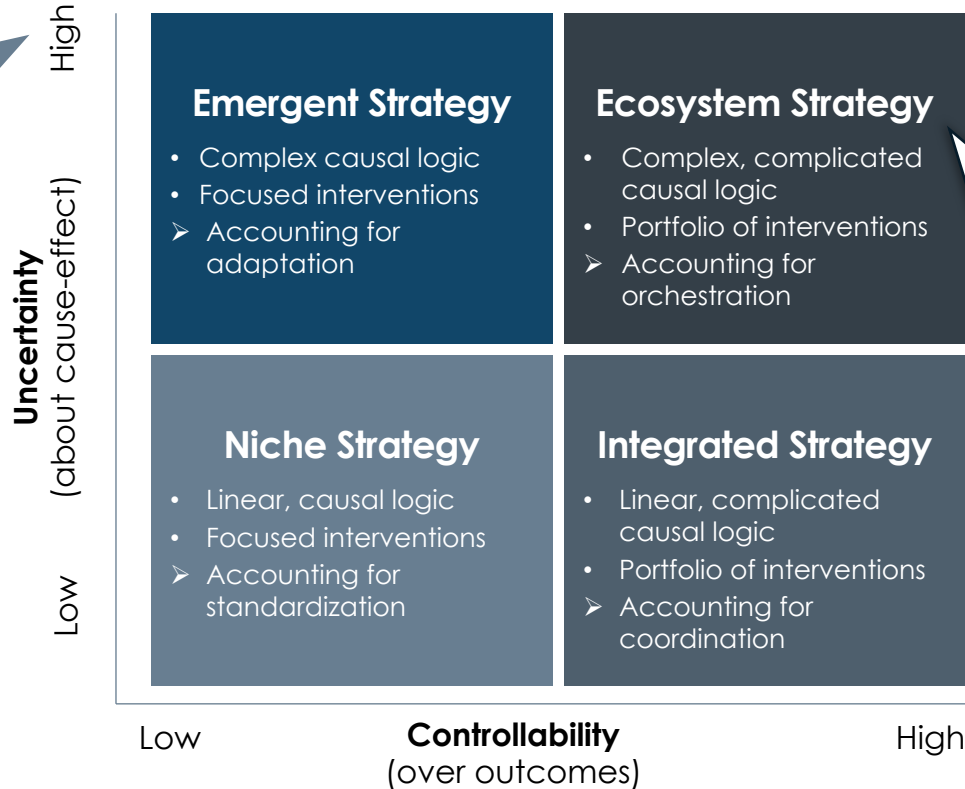
Organisational level results



Social change

ACCOUNTING FOR SOCIAL PERFORMANCE – LINKING MEASUREMENT TO ORGANISATIONAL STRATEGY

Risk of using oversimplified models for program evaluation

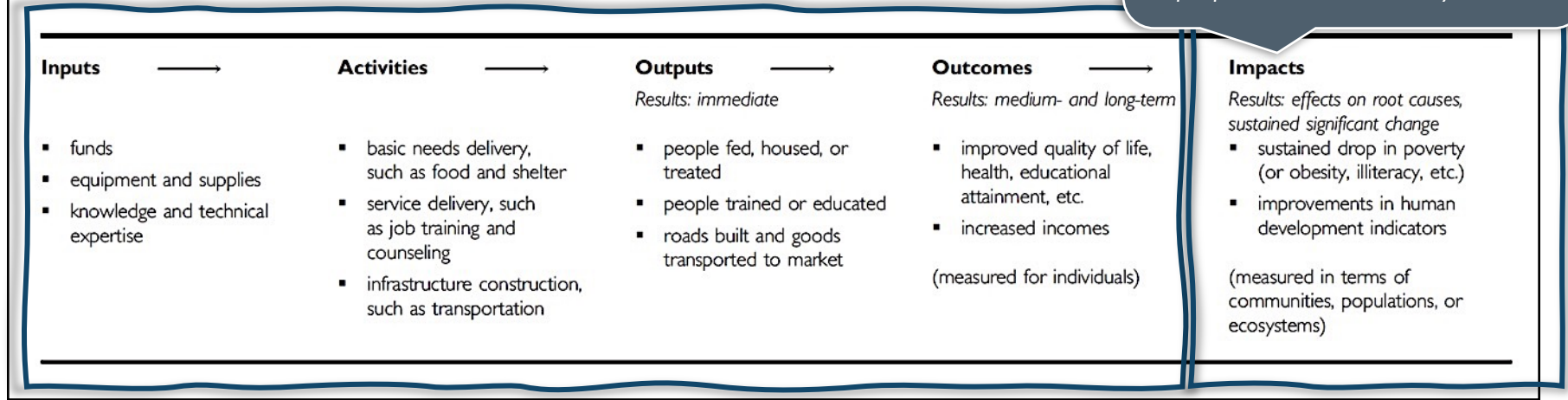


“With few exceptions, most organizations will not be able to exert such control [...] when their work requires complex theories of change.”

ACCOUNTING FOR SOCIAL PERFORMANCE

impact manifests over time and is best measured at the level of communities, populations or ecosystems

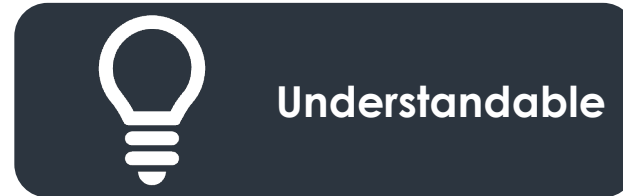
Logic Model



Organizations operating “in a niche should measure their outputs, and sometimes their outcomes, within that niche” (p. 136)

“Funders that operate higher up in the ecosystem should measure impacts at a societal level” (p. 136)

ACCOUNTING FOR SOCIAL PERFORMANCE – CRITERIA FOR “GOOD” MEASURES



CHALLENGES WITH IMPACT MEASUREMENT AND REPORTING

- Challenge to produce high-quality measures
 - “Impact” as omnipresent but ambiguous notion of non-financial performance
 - subject to demands from multiple stakeholders
- Is impact a “hembig”? (Yang et al. 2021) – Hegemonic, ambiguous, big concept
 - “scientific concept characterised by its broad scope and ambiguous meanings, which at the same time and somewhat paradoxically, through its dominance crowds out other less fashionable concepts or prevents the development of a more precise terminology” (Alvesson and Sandberg, 2020, p. 3)?
- Discussion about the meaningfulness of impact reports

**“Disclosure, disclosure everywhere,
We shout with all our might;
Disclosure, disclosure everywhere,
nor any change in sight.”**

(Dillard & Vinnari, 2019; referring to sustainability reporting)



IMPACT REPORTING AND THE RISK OF "DECOUPLING" ...

“decoupling enables organizations to maintain standardized, legitimating, formal structures, while their activities vary in response to practical considerations.”

(Meyer & Rowan, 1977)

... IMPRESSION MANAGEMENT ...

organisations disclose information in ways that operate to manage the perceptions of their stakeholders and to win a favorable impression from others

... AND MEASUREMENT FIXATION

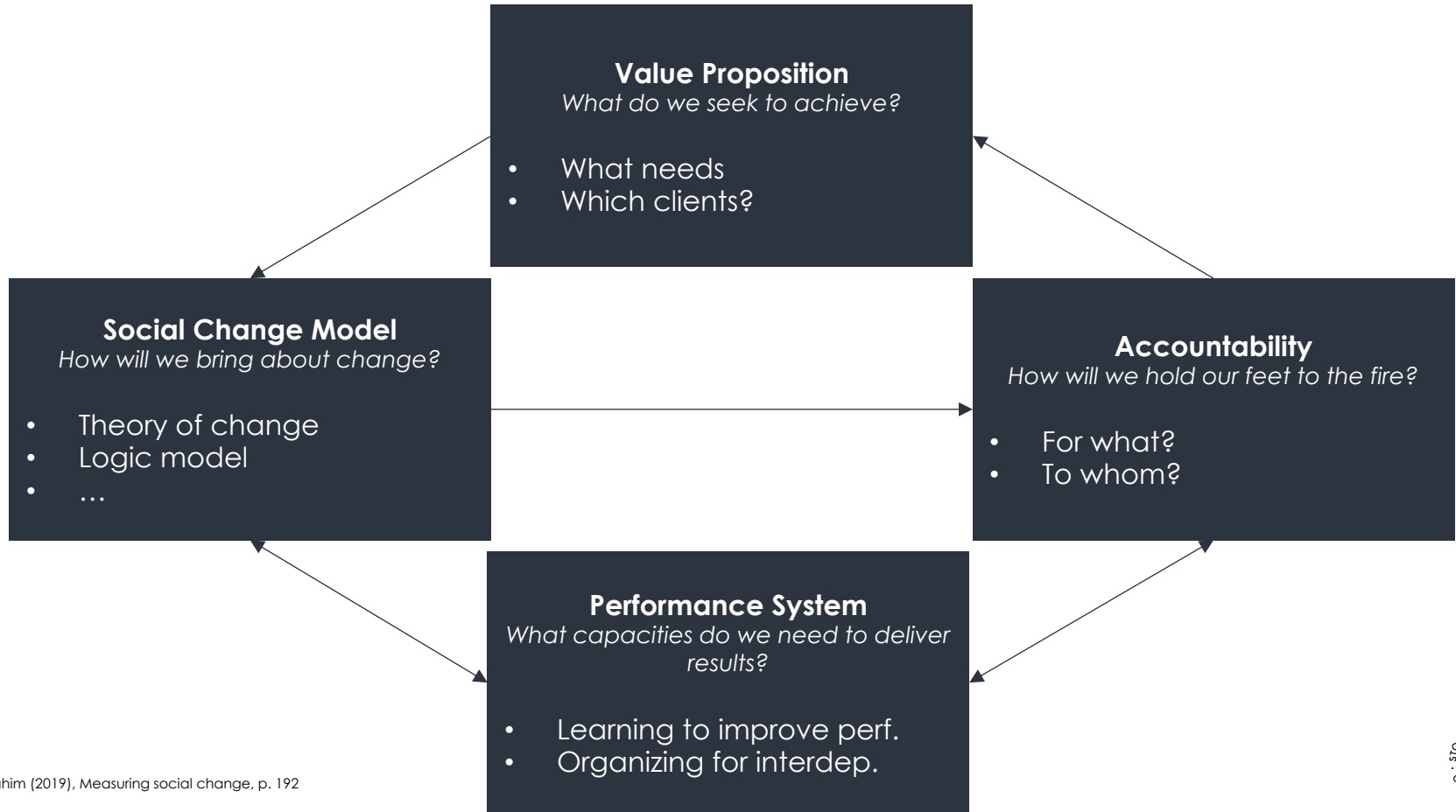


"Today, organizations of all kinds are ruled by the belief that the path to success is quantifying human performance, publicizing the results [...] we've gone from measuring performance to fixating on measuring itself. The result is a tyranny of metrics that threatens the quality of our lives and most important institutions."

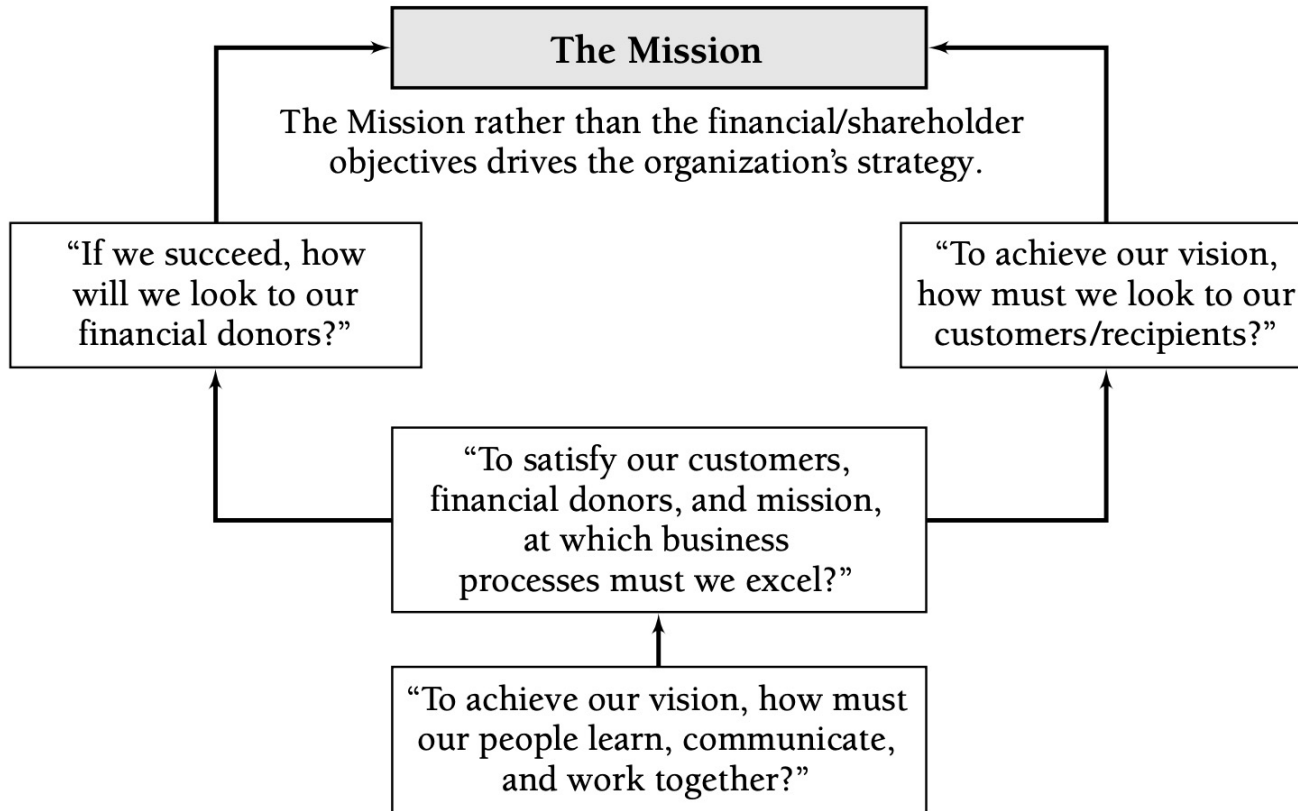
CURRENT TRENDS AROUND IMPACT MEASUREMENT

- From post-program evaluation to more mid-course correction & learning:
Combining measures that help to refine and improve short-term initiatives while keeping sight of the long-term goals
- More timely and forward-looking approach to working with information that enables ongoing improvement
- More formal practices associated with strategic planning

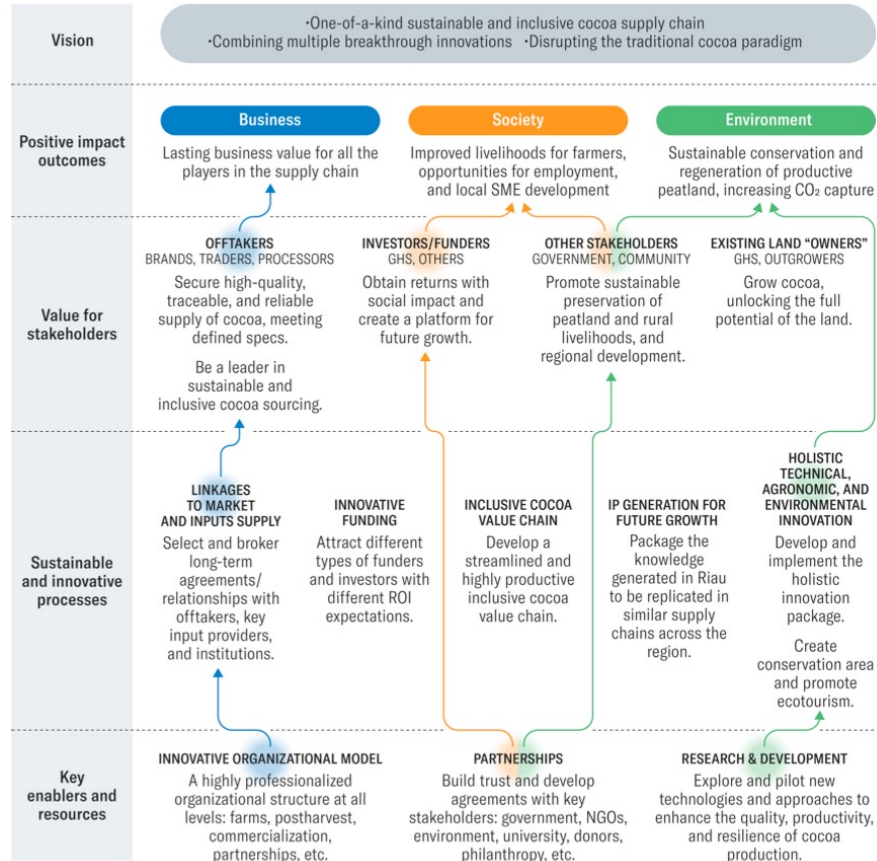
LINKING IMPACT MEASUREMENT TO STRATEGY



LINKING IMPACT MEASUREMENT TO STRATEGY



LINKING IMPACT MEASUREMENT TO STRATEGY



ACCOUNTING AS THE “LANGUAGE OF ACCOUNTABILITY”

ACCOUNTING FOR IMPACT – ACCOUNTABILITY

Accountability

Being 'held responsible' by others & 'taking responsibility' for oneself

Upward accountability

Funders, regulators,
governments

Downward accountability

Beneficiaries, indirectly
impacted communities
and regions

Internal accountability

Organizational identity
(internal responsibility for
mission-led goals)

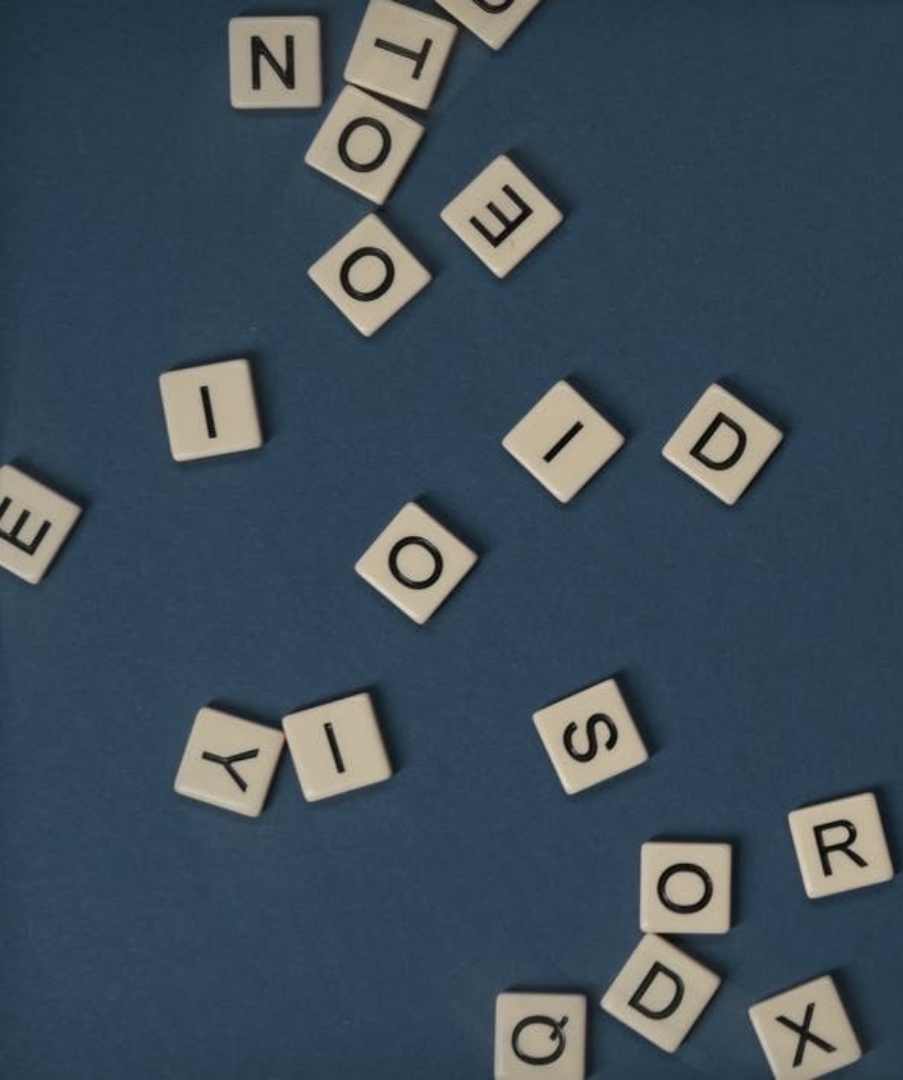
Usual reporting focus

➤ How to balance different modes of accountability through impact measurement?

A top-down view of a meeting around a wooden table. Several people are seated around the table, with their hands and arms visible. There are two laptops open, one on the left and one on the right. A notebook with handwritten notes is in the bottom center. A small potted plant is on the table. The background is a plain wall.

Activity I

What role does/can/should impact measurement play at VZC/Testbed and who is it for?



THANK

YOU

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