

**Paper submitted to the
12th International conference of the International Society for Third Sector Research,
Ersta Sköndal University College
Stockholm, Sweden
June 28 - July 1, 2016**

**Theory of Change and cognitive legitimacy: the experience of Civil Society
Organizations in Curitiba – Brazil**

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Abstract

The objective of this paper is to shed some light in the development of Theory of Change of local Civil Society Organizations and if it has the potential to increase their cognitive dimension of legitimacy. Cognitive legitimacy is based on the kind of support that the audience provides to the organization, either active or passive, being knowledge-based rather than interest or judgment-based, and it is relevant for social organization as it is linked with financial support and social results. As Theory of Change (ToC) is a methodology based on a reflexive and dialogical process, the hypothesis is that the development of ToC can improve the capacity of the organization to attain cognitive legitimacy. In order to analyze this, organizations that participated in an institutional development project in Curitiba-Brazil in 2015 responded a survey with open questions. The analysis conducted was qualitative and comprehended connecting the responses provided by the organizations with the theory regarding cognitive legitimacy. In conclusion, the research reveals a deep connection between the reflexive development of ToC and the increase of cognitive legitimacy of local CSOs, as ToC is used according to the strategies brought by Suchman (1995) to gain, maintain or repair this dimension of legitimacy. The research ought to be expanded in order to reach the organizations' stakeholders.

Key words: Theory of Change; cognitive legitimacy.

Introduction

In the past years, several factors have led to deep criticisms regarding Civil Society Organizations (CSOs) in Brazil. Questionings were related to their transparency, accountability and legitimacy. Researches have shown that the dimensions of legitimacy that predominate in CSOs in Brazil are pragmatic and moral, which are based on the response to the demands of stakeholders and encourage the adaptation of CSOs to externally set standards (Krieger & Andion, 2014). In order to strengthen democracy and foster the needed pluralism for a vivid civil society, CSOs should consider focusing on the cognitive dimension of legitimacy, influencing the external environment in the construction of meanings for their existence and conceiving their own conventions (Suchman, 1995).

Due this lack of trust and to a necessity to better understand the social impact, evaluation became a relevant topic for the field and one methodology that started to be implemented to understand impact trajectories and efficacy was the development of the theory of change of

organizations, programmes and projects (Woolcock, 2009; Vogel, 2012). Theory of Change (ToC) is the attempt of mapping the logical sequence of action and long term expected impact of an organization, based on a deep critical thinking process, involving the contextual conditions and making explicit the assumptions regarding how and why the sequence of change will happen (Stern et al, 2012). As it is based on a critical thinking about the context, assumptions and on a profound understanding of the long term changes expected, it is possible to assume that the development of a ToC can strengthen the cognitive legitimacy dimension of a CSO.

In 2015, an institutional development project for CSOs in Curitiba, Brazil, supported 10 organizations to develop their theories of change. The project lasted for 6 months and involved the development of ToCs of these organizations as a strategy to understand and increase their impact. Having a qualitative approach and using the responses of a survey with open questions as data, the aim of this paper (still in a very early stage of the research) is to comprehend what are the benefits raised by the development of the ToC of these organizations and if it contributed to strengthen their cognitive dimension of legitimacy. The results point that there is a connection between the development of a ToC and the use of the strategies that reinforce the cognitive dimension of legitimacy of these CSOs.

This paper is organized in 6 sessions. After the introduction, it brings the theory behind the cognitive dimension of legitimacy and the main strategies to achieve this legitimacy (considered the hardest to attain). Later, it intends to develop an analysis of Theory of Change as a methodology for the social sector. As not much regarding ToC has been discussed academically, the paper focuses on reports and documents developed by international organizations (as World Bank, UNICEF, and Asia Foundation) and universities' centers (as The Justice and Security Research Programme of the London School of Economics). After presenting the methodology, the paper follows by presenting the main results of the field research. It concludes with the analysis of the interconnection of ToC and the cognitive dimension of legitimacy and final considerations.

The cognitive dimension of legitimacy

In the past years, several factors have led to deep criticisms regarding Civil Society Organizations (CSOs) in Brazil. Questionings were related to their transparency, accountability and legitimacy. Legitimacy is understood as a generalized perception that an organization has the right to exist and to act in a society, having its actions judged as appropriate within a normative systems, based on justifications for its social and political action (Krieger & Andion, 2014). Legitimacy, as a social construct, is a key element for organizational survival (Meyer & Rowan, 1977; Zucker, 1987; Zimmerman & Zeitz, 2002). For civil society organizations that act on social support with external resources, it is even more necessary (Krieger & Andion, 2014). Brown (1998, p. 35) states that "legitimate status is a *sine qua non* for easy access to resources, unrestricted access to markets, and long term survival".

Suchman (1995) developed a founding theory for legitimacy, condensing both institutional and strategic approaches (it is considered a social construct, but at the same time the organization can develop strategies that will have impact on the generalized perception). For the author, there are three dimensions of legitimacy: pragmatic, moral and cognitive. Pragmatic legitimacy rests mainly on the self-interest of immediate audiences and it can embrace broader relations that affect the well-being of the audiences. Moral legitimacy reflects a normative evaluation of the organization and its activities, based on a socially built value system. Cognitive legitimacy is based on the kind of support that the

audience provides to the organization, either active or passive, being knowledge-based rather than interest or judgment-based (Aldrich & Fiol, 1994).

Apparently, for CSOs, the dimension of legitimacy that would prevail is the moral one. Nonetheless, as mentioned before, due to several corruption scandals in Brazil involving governments and CSOs, and also due the instrumentalist relations that predominate in society, it is hard to consider the moral dimension of legitimacy as sufficient for organizational survival and development. Because of this, the focus of this paper rests on the cognitive dimension.

Suchman acknowledges two variants of cognitive legitimacy: one based on comprehensibility and another based on taken-for-grantedness. Legitimacy based on taken-for-grantedness is a sort of legitimacy that is not rendered with questions, the right to exist and to act in society is undoubted and unquestioned. When taken-for-granted, “institutions do not only render disorder manageable, they actually transform it into a set of intersubjective ‘givens’ that submerge the possibility of dissent” (Suchman, 1995, p. 583). It is the most powerful source of legitimacy, because alternatives become unthinkable and the support provided is considered continual, but it is almost impossible to be attained by an organization.

The support provided to legitimacy based on comprehensibility, on the other hand, is episodic and transitory. The comprehensibility is needed because the social world is seen as a “chaotic cognitive environment, in which participants must struggle to arrange their experiences into coherent, understandable accounts” (Suchman, 1995, p. 582). For Scott and Lyman (1968, p. 46), an account is “a statement made by a social actor to explain unanticipated or untoward behavior”. As it depends on knowledge, the actions that matter for cognitive legitimacy based on comprehensibility are the ones that can simplify or help understand decision-making, contributing to solve problems.

Cognitive legitimacy based on comprehensibility “stems mainly from the availability of cultural models that furnish plausible explanations for the organization and its endeavors” (Suchman, 1995, p. 582). It derives, then, “from internalizing a belief system designed by professionals and scientists where knowledge is specified and codified”. As this belief system is internalized, it can become taken for granted (Scott, 1994).

Some researches show positive correlation between cognitive legitimacy and a) resources attraction (Deeds; Mang & Frandsen, 2004) b) stakeholder support (Choi & Shepherd, 2005); and c) increased organizational results (Suarez; Prado-Román & Prado-Román, 2014).

Amongst all dimensions of legitimacy (pragmatic, moral and cognitive), the cognitive one is considered to be the most powerful. Also, it is the most difficult to obtain and manipulate. Suchman (1995) identifies strategies that can be taken in three different situations by organizations: strategies to gain legitimacy from start, to maintain legitimacy when it has already been obtained and to repair legitimacy when it was lost. Each dimension of legitimacy requires different strategies when facing these situations, but the paper focus rests on the cognitive one. These following strategies are all presented by Suchman (1995):

1. Strategies to gain cognitive legitimacy:
 - a) Conforming to established models or standards (through mimetic isomorphism). I.e.: organizations often pursue professionalization, linking their activities to external definitions of authority and competence.
 - b) To select among environments, by conforming to detailed formal requirements. Centrally institutionalized sectors provide the most favorable environments for

organizations that conform to prevailing standards and the freest environments are the ones with less institutional support, and also the best opportunity to promote unconventional alternatives.

c) For some organizations, to conform or select environments will not be enough to acquire cognitive legitimacy, they will have to manipulate them. This happens mostly to innovators, who have to intervene in the cultural environment in order to develop specific bases of support, they must be proactive in promulgating new explanations of social reality, in a collective mobilization. This collective mobilization, within cognitive legitimacy, has two possibilities: a) popularization (by explicating new cultural formulations, continually articulating stories which illustrate its reality, by lobby, advocacy, advertising, litigation, scientific research, etc.); or b) standardization (promoting taken-for-grantedness by encouraging isomorphism).

2. Strategies to maintain cognitive legitimacy:

a) To perceive emerging cognitive understandings, by questioning others' taken for granted assumptions.

b) To protect accomplishments, by constructing and maintaining ties and strong interaction between the organization and its stakeholders:

Frequent and intense interaction creates dense webs of meaning that can resist, survive, and repair disruptions and individual strands of understanding. Consequently, the more tightly interconnected an environment becomes, the more likely is that institutions and beliefs will approach the homeostatic ideal (Suchman, 1995, p. 597).

3. Strategies to repair cognitive legitimacy:

a) If cognitive legitimacy has been lost and if managers cannot devise an account that eliminates moral responsibility, the only way to preserve some legitimacy is by explaining. This explanation must be made in a way to preserve a supportive worldview.

Box 1 – Strategies to gain, maintain or repair cognitive legitimacy

Cognitive Legitimacy		
Gain	Maintain	Repair
Conform to models a) Mimic standards b) Formalize operations c) Professionalize operations Select labels a) Seek certification Institutionalize a) Persist b) Popularize new models c) Standardize new models	Monitor outlooks a) Consult doubters Project assumptions a) Police simplicity a) Speak matter-of-fact a) Stockpile interconnections	Explain

Source: Suchman, 1995, p. 600.

Previous research shows that the dimensions of legitimacy that predominate in CSOs in Brazil are pragmatic and moral, which are based on the response to the demands of stakeholders and encourage the adaptation of CSOs to externally set standards (Krieger & Andion, 2014). In order to achieve cognitive legitimacy, these institutions started to perform mimetic isomorphism, especially regarding professionalization – acting accordingly to the patterns established by most donors and corporate foundations and institutes – which also impoverishes the social field, as most organizations follow the patterns established by the donors, decreasing plurality (Krieger & Andion, 2014).

In order to strengthen democracy and foster the needed pluralism for a vivid civil society, CSOs ought to consider focusing on the other strategies of cognitive legitimacy, as influencing the external environment in the construction of meanings for their existence, questioning taken-for-granted assumptions, strengthening ties and interconnections and explaining. The focus of this paper is to verify the hypothesis that the development of a Theory of Change enable CSOs to act according to these strategies, therefore, improving cognitive legitimacy.

Theory of Change

Internationally, Theory of Change (ToC) has become a central methodology for developing the logics of a specific institution, program or project, and it helps understanding impact trajectories and efficacy (Woolcock, 2009; Vogel, 2012). According to Eyben et al. (2008), there is a current vogue of managing for pre-determined results to achieve greater accountability that privileges linear cause-and-effect thinking, albeit a good ToC does not assume simple linear cause-and-effect relationships; it shows complex relationships by using boxes and arrows that link back to earlier—or ahead to later—parts of the theory or change (Imas & Rist, 2009).

ToC is the attempt of mapping the logical sequence of action/intervention and long term expected social impact of an organization, based on a deep critical thinking process, involving the contextual conditions and making explicit the assumptions regarding how and why the sequence of change will happen (Stern et al, 2012). ToC emerged as an evaluation tool for projects, but, as it emphasizes the need of establishing what will be evaluated in the future prior to the start of the program, it supports program developing and decision making. In recent years its relevance has grown, becoming “an ongoing process of reflection to explore change and how it happens – and what that means for the part we play in a particular context, sector and/or group of people” (James 2011 apud Valters 2015, p.3).

Still there are few academic research that have the development of ToC as objects. So, it is necessary to access handbooks of international organizations to understand more about the methodology. The handbooks used here will be the ones developed by The Justice and Security Research Programme of the London School of Economics for The Asia Foundation (Valters, 2014), the UK Department of International Development (Vogel, 2012), the World Bank (Imas & Rist, 2009) and the UNICEF (Rogers, 2014). As there are some different approaches on ToC development and requirements, this paper will focus on its core characteristics and the requisites that unify the methodology, which are presented below.

Some of the handbooks (as World Bank and UNICEF) present ToC as a product that represents how an intervention is expected to lead to desired results or of how an organization is expected to achieve results, identifying the underlying assumptions. For them, ToC represents a tool that maps the intervention and the series of results that contribute to achieving the final intended impacts. For others (as UK Department of International Development and The Asia Foundation), ToC

assumes a broader perspective. For these institutions, it will also map how intervention will lead to change, but the process is more relevant than the product itself, because it stimulates the reflexive thinking and dialogue about development, fostering contextualization and deep continuous learning.

Usually, the concepts that are involved in a ToC are the sequence of inputs, activities, outputs, outcomes and impact; the comprehension of the context in which this change takes place; the main problems to be solved and their causes; the assumptions that lie behind the actions and sequencing; and the evidences that demonstrate that such development is plausible. To Rogers (2014), the development of a ToC should always begin with a situation analysis to identify the problems that the interventions are seeking to address, their causes and consequences, so the actions are working towards solving or interfering in the roots of the right problems for that specific context.

Although it reminds the rationale behind the logical framework, ToC is viewed as a methodology (not as a tool) and as a more flexible thinking process. In theory, according to Valters (2014, p. 6) “there is no reason why the two processes cannot be used at the same time”, for Imas & Rist (2009), for example, the representation of a ToC can be a logical framework. But in practice, to design a ToC within the structure of a logical framework minimizes the potential of theory of change, as the logical framework works more as a control tool than as a process-orientated and learning approach (Valters, 2015).

The development of a ToC can be useful for different perspectives. The World Bank emphasizes its relevance for evaluation purposes, but other usages are becoming more relevant for the methodology. According to Rogers (2014) and Valters (2015), these can involve strategic planning and project development (to identify the current situation/context, the intended situation and what needs to be done to move from one to the other), communication (as to communicate goals to funders and to communicate with community), accountability (to act and report according to the established plan and working towards the intended change) and learning (within the organization specially, as it raises the assumptions, it encompasses context analysis and promotes ongoing reflexive processes).

Valters (2014, p. 4) brings some testimonies about the implementation of ToC that exemplify some of the benefits of the methodology:

Tom Parks, The Asia Foundation’s former Regional Director for Governance and Conflict, has argued that “Theories of Change help the Asia Foundation think more critically about how power shapes aid and maintains the status quo.” Research by CARE into a range of peacebuilding Theories of Change has highlighted how they can clarify project logic and tackle inadequate assumptions, identify the gaps between local and national level changes and emphasize the need for conflict analysis and enhance conflict sensitivity.

Some authors also bring some concerns and problems related to the development of ToCs: teams and organizations can be selective about the assumptions they want to reveal, not fully problematizing the context or the intervention (Valters, 2014); it can lead to a linear and teleological thinking, as if all the outcomes could be predicted beforehand and not analyzing side-effects outside of the linearity (Valters, 2014); sometimes they are developed only as a requirement for fundraising and organizations or projects do not enroll on a reflexive and critical process regarding their action (Vogel, 2012); or, even if not developed by top-down requirements, Theory of Change can be developed by organizations as an isomorphism strategy, which could also result in process that does not lead to reflection or learning.

To conclude this part, we would like to emphasize on the principles of a Theory of Change approach, as brought by Valters (2015). For the author, it is more relevant for organizations to consider ToC as an approach than as a product, because it follows these principles:

1) Focus on process: the analysis held by the institution (including their expected outcomes, relevant interventions and assumptions) must become an ongoing process. Theory of Change should become a thinking method for organizations and social projects.

2) Prioritize learning: as a process, the Theory of Change will have to be tested several times, to check if there is potential on the linearity, if there is something that is left behind, if the assumptions are correct, if the intervention is what was needed in the social context, etc. By this, it is possible to structure an experiential learning, “which seeks to build ‘learning objectives into the cycle of project design, implementation, completion, and evaluation’. In doing so, the process of articulating Theories of Change has been shown to encourage ‘philosophical learning’” (Valters, 2015, p. 8).

3) Be locally led: Valters (2015) brings the dangers of a top down approach on the development of Theory of Change, which usually results in not including local stakeholders nor beneficiaries in the process. The author emphasizes the relevance of bringing these public to the discussion, in order to build a more realistic Theory of Change and to engage the relevant publics in the intended transformation.

4) Think compass, not map: social organizations and projects work in very complex environments, in which social contexts are always in flux and problems and solutions emerge. Theory of Change must acknowledge this and provide a compass that points the direction of where the organization wants to go, not necessarily providing all the answers for this needed adaptation, even less serving as a barrier for adaptation.

As it is based on a critical thinking about the context, on assumptions and on a profound understanding of the long term changes expected, in connecting Theory of Change with legitimacy theories it is possible to assume that the development of ToC can strengthen the cognitive legitimacy dimension of a CSO, based on comprehensibility. This is the hypothesis that the current paper is working towards shedding some light on.

Methodology

In 2015, *Projeto Legado* (Legacy Project), an institutional development project for CSOs in Curitiba, Brazil, supported 10 organizations to develop their theories of change. These 10 organizations were selected by a board to be part of Projeto Legado in 2015 (the project has yearly editions) and most of them have local action and act on different causes, as showed in Box 2.

The project lasted for 6 months and involved the development of theory of changes of these organizations as a strategy for them to understand and increase their impact (amongst several other capacity building activities). In this context, the project acted as a facilitator and knowledge provider, but the responsible for developing the ToC were the organizations themselves. It is important to have in mind that these organizations did not have an option as to develop or not their theories of change. Yet, they could decide to what extent they would engage in the process, if they would involve other actors (as mainly two people of each organization attended the meetings of the project), and how to use the methodology as a learning experience.

The facilitators of the process consider that the principles presented by Valters (2015) – of focusing on the process; prioritizing learning; being locally led and thinking compass – were

followed. The project lasted 6 months and some organizations were still developing their ToCs at the end of the project. Besides, the facilitators delivered field research workshops to incentive and provide basic knowledge for the organizations to learn on their own.

Box 2 – Organizations that composed the research universe

Organization number	Cause
1	The organization works proposing a new model for recycling in apartment complexes in Curitiba and Metropolitan Region.
2	It works with social inclusion of children and adolescents via sport (tennis specifically), in Curitiba.
3	Shelter for abandoned, mistreated or abused children and teenagers, in Curitiba.
4	Professionalization for low income adolescents and adults and family support, in a specific neighborhood in Curitiba.
5	It as project that works with social inclusion via photography lessons, in Curitiba and Metropolitan Region.
6	Develops projects toward education for empowerment in schools in Curitiba, other states and it is expanding to other countries in Latin America.
7	Organization works as a shelter and professionalization center for the homeless in Curitiba and Metropolitan Region.
8	Organization that provides excellence education for high potential students coming from low income families. Started in Curitiba and expanded to other 7 cities in Brazil.
9	Support for the “Young Apprentice” public policy, being responsible for the learning part of the policy implementation.
10	Works towards diminishing extreme poverty, which includes mobilizing several volunteers to build emergency houses. It works in Curitiba and Metropolitan Region, but it is part of an international organization that embraces several countries in Latin America.

Having a qualitative approach and using the response from surveys with open questions as data, the aim of this paper is to comprehend the benefits brought by the development of the ToC of these organizations (if any) and if it contributed to strengthen their cognitive dimension of legitimacy. For this, the responses of the organizations were analyzed according to the characteristics of cognitive dimension legitimacy and to the different strategies that can be used to gain, maintain or repair it (Suchman, 1995). This is a preliminary version of the research.

Main results: the development of Theory of Change in practice

Out of the ten organizations that answered the open survey conducted for the research, it was only possible to use nine of the responses. One of them (organization n. 3) had to be discarded for the analysis presented below because, by the answers, it was possible to notice that this organization did not understand the concept of ToC, and, therefore, did not apply the methodology. According to the project responsible, this happened because the person who was attending the projects’ meetings was fired in the middle of the project and the knowledge previously built was not maintained within the organization (within the project methodology, the ToC is one of the first subjects approached).

Apart from this organization, all the others considered useful to develop their Theory of Change for their organizations. And this usefulness was related to several reasons, as to guide the work of the institution to generate even more social impact; to provide alignment for all the projects that before had different objectives; to define the objectives of the institution; to bring people together and inspire them to act; to evaluate the assumptions behind the daily action and to innovate, according to these quotes:

This reflection process allowed us to find a very important direction, since there were various programs and projects being developed simultaneously, but there was nothing amongst these programs that bound them to the same goal. It was as if each program was autonomous. This made it difficult even to present the organizations to third parties, or potential partners, because our goals were ill-defined, much less we knew about the impact we were actually performing or which we wanted to achieve (Organization n. 4).

Another determinant factor is to pass this forward to the whole team. Having the team as a participant in the definition of this "higher place" we want to achieve is also a key fact to make us realize that this path makes sense for everyone and it does make a difference (Organization n. 5).

It has been useful for us to nominate more easily what we were trying to understand; and to identify confusing situations and reaffirm for ourselves and the board that we are in a new moment of the institution, supported by the construction of our Theory of Change, which requires us to collect concise data, evaluate and study, and finally, innovate in methodology for the expansion of intended impact (Organization n. 8).

Seven out of the nine organizations promoted other moments to reflect on and discuss about their Theories of Change (extra to the meetings that took place inside the project, which only allowed one or two persons from each organization) and also involved other people in the development of their ToCs, including teams, beneficiaries and volunteers. These extra activities and involvement demonstrate that the process was locally led, according to Valters (2015), having positive impact on the benefits obtained by the organizations:

Initially we began discussing the ToC inside the project's meeting, but after we presented it at a meeting not only with the team, but with the beneficiaries. And we could see that the changes we are promoting are really good (Organization n. 7).

The first time we used the Theory of Change was in the meetings of the project. However, this was led to other instances and areas of the organization and it is currently being used in what we call "Priority Projects". These are interdisciplinary projects in which we set up a committee consisting of 4 or 5 directors from different areas, to work with some of the organization's needs (Organization n. 10).

We took some of the learnings of the project meetings for the team to understand the changes that were being formed, so they could collaborate in this process. Despite the fact that our team is formed by volunteers, they believe a lot in the cause and always bring relevant ideas and solutions, which proves that if the Theory of Change remained in the "management", there would be many flaws in the design of the theory (Organization n. 5).

The development of the ToC made seven organizations get involved in other learning activities, especially regarding research within and outside the organization. It is possible to say that, for these organizations, the reflexive process was responsible for creating a learning culture, mentioned by Valters (2015) as one of the main principles regarding ToC development:

The researches used during the training period were carried out within the institution's files, because there was a need to reflect on our role and activities. After the closure of the project, we are taking time to visit other similar institutions, and we are also visiting entities that refer beneficiaries to us, in order to assess their level of satisfaction with the work developed and to understand the structural dynamics and the changes that might affect the institution's activities. Listening to alumni was also improved, and they inform us with what have changed in their lives after the passage at the institution (it is questioned whether they are working, for how long, if they are happy with what they do, if they moved residence, their plans for the future etc.) (Organization n. 4).

Yes, we validated the Theory of Change with several conversations and created a Minimum Viable Product (MVP) that was the launch of an online store offering the sale of the products that were the results of workshops with young people. We needed to check that the products would sell, and we saw that in a week many people were interested, but we needed lots of advertising and physical sales stores, which made us seek partnerships with stores for distribution (Organization n. 5).

We updated the follow-up form for our former students and it gained the contribution of the reflection on our Theory of Change, which resulted in the definition of indicators to be collected. We also held a focus group with students and graduates, discussing about the perceived impact of the program; the understanding of the term Change Agent (our principle), and the forms of involvement with the institution desired by members. After this activity, students summarized the responses and presented for everyone. The questions and students' productions served as inputs for understanding the Theory of Change that we are building (Organization n. 8).

Eight of the organizations related changes in their activities, projects or objectives, motivated by the process of developing the Theory of Change. These included clarifying objectives and starting new activities to achieve them, creating new projects related to the organizations and to the benefits for beneficiaries and starting new possibilities for fundraising.

The Theory of Change allowed us to find a common goal followed by all programs and to develop activities with more assurance. No activity has been extinguished, rather it was created the project Common House, which is linked to environmental education and permeates all programs. The Theory of Change made possible to reflect on the institutional objectives and by this the institution is gaining more credibility and new opportunities for partnerships and visibility are emerging (Organization n. 4).

It led us to change some practices and improve others. We inserted other activities and reviewed the purpose of the institution: it was just to take homeless from the streets and it rose to professionalize them and show them a new perspective on life. And with that we will deliver to society former homeless people that are more conscious about what they want and we are also feeling more certain about our results (Organization n. 7).

Yes many things have changed, work processes, guidelines for teachers and staff, improvement of the care provided, data logging, review of strategic objectives, composition of the fiscal and governing board, change in organization management. Certainly it gave us more security and clarity of what we want to achieve (Organization n. 9).

Only one of the organizations mentioned efforts on using the ToC for evaluation purposes.

It led us to question more about which indicators we were using to assess whether our Theory of Change was right and we almost did not perform this sort of evaluation with quantitative or qualitative indicators. Therefore, today, we are focusing efforts and always look for these indicators in our activities and register them for later evaluation (Organization n. 10).

These testimonials show that the Theory of Change has been used by these organizations as a compass, not necessarily as a road map. They are all the time checking towards which direction they are going and adapting their actions in order to perform better in that specific direction.

Besides the changes promoted by the organizations, they also mentioned to be using their theories of change to be able to better explain the organization (their activities, projects, objectives and long term impacts). Amongst the several uses, six of them mentioned using the knowledge provided by the ToC to improve fundraising and relationship with partners; three mentioned to be using to explain the organization and its objectives to beneficiaries; two mentioned to be using it to improve the relationship with the board; to improve trainings for the team and to apply for awards:

We have a structured presentation for lectures and talks with potential sponsors and investors. With the participation in the project, we entirely edited the presentation based on our Theory of Change (Organization n. 2).

We used our Theory of Change to demonstrate our projects to another acceleration process that we were attending (Organization n. 6).

When the institution reflects on its activities and seeks to formulate its Theory of Change, automatically this reflection is internalized and becomes part of all activities, consciously or unconsciously. The theory of change is enabling greater internal participation of the advisers, who have now a better understanding of the role of the institution. There was a significant improvement in the presentation of written and spoken proposals in fundraising and we are creating a database that allows easily measurement of what is being developed, and it helps leverage the potential of the institution (Organization n. 5).

To provide training for staff, aligning relevant information for our technical report; the Theory of Change of the institution became a case study at the post-graduation of Social Entrepreneurship at FAE. From this presentation to this class, there have been expressions of interest from potential donors and supporters. We used the Theory of Change to apply for two awards (Visionaris UBS Award and Social Entrepreneurship Award 2016) and for another fundraising program (Organization n. 9).

The experiences shared by the CSOs show that the process of developing the ToC of a specific organization brings benefits for the organizations in very different aspects, as better relations with the boards, improved fundraising activities, better alignment of projects and targeted objectives and impact. The benefits were not the same for all organization. As the development was locally led, each organization engaged differently in the process, and the benefits varied according to their level of engagement and also according to their specific necessities. The objective of the following section is to evaluate if there is any relation of these strategies, benefits and new processes with cognitive legitimacy.

Theory of Change and cognitive legitimacy

As mentioned, cognitive legitimacy is related to the kind of support that is given to the organization and it is knowledge-based instead of interest or judgment-based. The comprehensibility is necessary because, as the world is a chaotic environment, the ones who strive for legitimacy must arrange their experiences into understandable accounts. For this, the actions that matter are the ones that can simplify decision-making.

Several of the experiences provided by the organizations that were part of Projeto Legado in 2015 show that the development of their Theories of Change went accordingly to the principles of cognitive legitimacy:

a) They are using the knowledge generated by the ToC development to get more internal and external support (from current partners, donors, board members, volunteers, beneficiaries and the staff itself);

b) It helped them to organize the rationale of the organizations' activities and ultimate goals in a way that they could understand (which helped to explain it to others as well);

c) They used the process to make decisions regarding organizational objectives and projects, and it is contributing to strategic planning.

The strategies used by the organizations can also be aligned to the strategies appointed by Suchman (1995) to gain, maintain or repair cognitive legitimacy:

1. Gaining cognitive legitimacy

a) Conforming to established models or standards: Although developing ToC can be considered mimetism or isomorphism, in the strategies mentioned by the organizations, the experiences did not mention activities to conform to established models or standards. Instead, they were used to change the perspective of different stakeholders.

b) Selecting among environments, by conforming to detailed formal requirements: two examples were related to the strategy of selecting among environments. The first of them was the experience of one of the organizations that the ToC development became a case study for a post-graduation in social entrepreneurship, in what regards social impact. And the other one is related to the organizations that are using their ToCs to apply for awards and other acceleration initiatives. Also, the participation in Projeto Legado itself can be considered a selection among environments, but this is not the object of this paper.

c) Manipulating environments, by promulgating new explanations of social reality: Some of the organizations showed that they are using Theory of Change to manipulate their environments from within (changing the internal environment of the organizations) and also to build cultural explanations for their actions, communicating with clients, potential new donors, beneficiaries, volunteers and the team. Others feel they are part of a broader social change and that they need to be part of this transformation, creating new cultural models:

The current focus of our strategy, from the understanding of our moment while program, is to restructure and innovate in leadership training and social engagement among students of the final cycles of the program, in this case, undergraduate and graduate students, as well as to develop a campaign of sponsorship as part of the development of the "pay it forward" culture (organization n.8).

The Theory of Change is one of the tools we improve every day because our goal is quite complex, as it involves changing the culture of our target audience and long term strategies depend on the "good will" of governments and companies who earn a lot of money with the poor and corrupt management process of waste. We realize that a revolution is inevitable in this area and we feel part of this story (organization n. 1)

2. Strategies to maintain cognitive legitimacy:

a) To perceive emerging cognitive understandings, questioning others' taken for granted assumptions: one organization mentioned that it enabled them to question their own assumptions and the assumptions inside the organization.

b) To protect accomplishments, by constructing and maintaining ties and strong interaction between the organization and its stakeholders: it seems that this strategy was the one most used with the development of ToC. Most of the experiences related raise how the process has approximated them from board members and other external stakeholders:

Yes we use the basis of our Theory of Change every time we speak and present the organization, as in meetings with young apprentices and their parents, with our team, with the new board, with new and old partners (organization n.9).

3. Strategies to repair cognitive legitimacy:

a) To explain: although the organizations did not mention any situation in which they had lost their legitimacy and were trying to repair it, all of them are using Theory of Change to explain the organization and their endeavors to general public. So, if necessary, the comprehension of their ToCs would become a differential at this moment.

Even if it was not the objective of this paper and it is not possible to confirm this in numbers, it is impressive the number of organizations that appointed that the development of the organizations' Theories of Action has supported them in accessing new resources. Most of organizations mentioned how they have developed new proposals, how they are contacting new partners and involving other stakeholders through the development of their ToC.

Final considerations

The objective of this paper was to verify if the development of Theory of Change of Civil Society Organizations has the potential to increase their cognitive dimension of legitimacy and the benefits this process can bring to local organizations. Legitimacy is understood as a generalized perception that an organization has the right to exist and to act in a society, having its actions judged as appropriate within a normative systems, based on justifications for its social and political action (Krieger & Andion, 2014). Previous researches have shown that the dimensions legitimacy most followed by CSOs is pragmatic and moral, and, inside the cognitive dimension, they have focus on practicing isomorphism regarding professionalism (mostly pressured by donors).

Cognitive legitimacy is based on the kind of support that the audience provides to the organization, either active or passive, being knowledge-based rather than interest or judgment-based (Aldrich & Fiol, 1994). Also, it has a strong relation with accessing resources and increasing results, and it can be achieved by comprehensibility. Some of the strategies to gain, maintain or repair cognitive legitimacy based on comprehensibility is to promote new cultural values (selecting or manipulating environments); to protect accomplishments and to strengthen interconnections; and to explain.

As Theory of Change (ToC) is a methodology based on a reflexive and dialogical process regarding the alignment/compass of activities and long term impact of a social organizations, in which the organizations must make assumptions and beliefs explicit, the hypothesis is that the development of ToC can improve the capacity of the organization to attain cognitive legitimacy. In order to analyze this, 10 organizations that participated in an institutional development project in Curitiba-Brazil in

2015 responded a survey with open questions. The analysis conducted was qualitative and comprehended connecting the responses provided by the organizations with the theory regarding cognitive legitimacy and strategies.

The results show that most organization see benefits in developing their ToCs. They involved other stakeholders (as volunteers and beneficiaries) in the process and it helped them to change their activities, goals or even to be more certain about their projects. It became a learning experience as they started researching and involving other stakeholders. They used the ToC as input to strategic planning, to build new fundraising projects, to involve alumni, to bring new partners and to defend their priorities in meetings with the boards.

By this, it is possible to evaluate the development of ToC as a process that corroborates with the definition of cognitive legitimacy: it is used to achieve more internal and external support; it helped the organization to understand, organize and explain its rationale of existence; and to improve decision making process. Regarding the strategies related to gain, maintain or repair cognitive legitimacy, the responses show that the organizations are using ToC development to support the selection and manipulation of environments; to protect accomplishments and construct/improve interconnections and to explain.

In conclusion, the paper reveals a deep connection between the reflexive development of ToC and the cognitive legitimacy of local CSOs. Further research can explore the differences on the benefits and the processes conducted by each organization (in order to verify if there is a relation between the paths of the process and the benefits gained); by conducting a broader research it would possible to analyze the legitimacy of each organization and if the ToC development actually contributes to all of the dimensions, not only the cognitive one; and, related to previous research, it would be relevant for the field to analyze if there is connection between the development of the ToC of local organizations, the expansion of cognitive legitimacy and their capacity to access resources and to increase results.

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