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Chiaravalloti, F.; Vuyk, K.

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Francesco Chiaravalloti*

University of Amsterdam, Netherlands

Kees Vuyk

Utrecht University, Netherlands

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*Corresponding author. Address your correspondence to:

Francesco Chiaravalloti,

University of Amsterdam

Faculty of Humanities

Oude Turfmarkt 141 | Room 1.04 | 1012 GC Amsterdam | The Netherlands

T +31 20 525 3845 | f.chiaravalloti@uva.nl | <http://home.medewerker.uva.nl/f.chiaravalloti>

Redirecting research on the impact of 'New Public Management'-oriented cultural policies: A contribution from literature on accountability in education

Abstract

The objective of this paper is to show how our understanding of the effects of the introduction of 'New Public Management'-oriented reforms in the arts and cultural sector can benefit from an approach that stimulates empirical research and goes beyond the mainly speculative and ideological discussion that has characterized cultural policy research on this topic so far. Empirical research on accountability in education - a sector that shares many characteristics (professional staff, public funding, etc.) with the arts and cultural sector – shows that nowadays, after the introduction of NPM-oriented reforms, different forms of accountability coexist and compete within schools and universities as a result of organisational processes of colonisation and resistance, and of individual reactions to the new developments. The literature on accountability in education can thus offer a fertile initial framework for the study of the actual impact of NPM-oriented reforms on the arts and cultural sector, at the level of communities, organizations, and individuals.

Keywords

Accounting, arts and cultural sector, neoliberalism, performance evaluation, performance measurement and management

Introduction

The arts sector in Europe has traditionally been funded by local and national governments. Due to the introduction of 'New Public Management' (NPM)-oriented reforms, the publicly funded arts sector has recently faced the same growing pressure for accountability and for the introduction of business practices as the public sector in general, both in Europe (Belfiore 2004, Gstraunthaler and Piber 2007, Ter Bogt and Tillema 2010, Zan 2000, Zan et al. 2000), Australia (Caust 2003), and Canada (Oakes et al. 1998, Townley 2002). As Ter Bogt et al. state:

'Despite major initial criticism, it can be concluded that during the past 25 to 30 years NPM has become clearly integrated into the public sector and the thinking

about the public sector. Even in government sectors where traditionally the emphasis on accounting instruments and management methods from business administration may have been minor, the influence of the NPM approach can often be observed' (Ter Bogt et al. 2010, p. 243).

One of the doctrinal components of NPM is the application of explicit standards and measures of performance as an essential component of accountability (Hood 1991). The study of accountability and performance evaluation is thus relevant for an understanding of the impact of NPM-oriented reforms on the arts and cultural sector.

According to cultural policy research, in the publicly funded arts sector the NPM doctrine shows its effects for instance in a shift in the discourse on evaluation of artistic quality from a contextual, 'content-oriented' and 'contrast-filled' (Nielsen 2003) topic of discussion about the development of cultural life in individual communities into a technocratic, formal instrument of control (Evans 2000, Caust 2003, Nielsen 2003, Belfiore 2004). Nevertheless, empirical underpinning of similar effects of the introduction of NPM-oriented accountability systems and reforms in the arts and cultural sector is largely absent in the cultural policy literature.

In the meantime, the influence of the NPM doctrine has also reached performance evaluation research in the arts, where the usefulness of performance indicators and performance management systems has been prevalently taken for granted. In the field of arts management, performance evaluation research so far has been instrumental, trying to 'find generally valid approaches to the evaluation of artistic outcome. In most cases, this is done without having tried to understand previously why and how individual organizations and their communities practice evaluation' (Chiaravalloti and Piber 2011, p. 262). The focus has been on technical aspects of evaluation, while scarce interest has been shown for the context in which evaluation is practiced and the possible consequences of introducing evaluation systems for the arts world. An analogous situation to the one we can find in contemporary performance evaluation research in the arts was already noted in 1985 by Roberts and Scapens within accounting research. In their seminal article *Accounting Systems and Systems of Accountability – Understanding Accounting Practices in Their Organisational Contexts*, they argued that 'the only way to understand accounting practice is through an understanding of the organizational reality which is the context of accounting, and which is

the reality that the accounting systems are designed to account for' (Roberts and Scapens 1985, p. 444). Their article marked the beginning of an academic debate on multiple forms of accountability in, amongst others, public and non-profit organizations. The research focus shifted from the technical aspects of accounting rules and procedures to the analysis of how these shape organizational life, and the research approaches shifted from speculative to empirical.

Nowadays, about 30 years after Roberts and Scapens's paper in *Accounting, Organizations and Society* the arts and cultural sector faces the challenge they described: to understand how accountability systems, and consequently performance evaluation systems as one of the most spread techniques of accountability, shape artistic and cultural life. Our aim in this paper is to make a beginning with this process of understanding. As not much cultural policy research as well as arts management research on this topic (see Chiaravalloti and Piber 2011, Chiaravalloti 2014) has been done with the focus and approach proposed and stimulated by Roberts and Scapens, we approach this subject by a detour. We compare the way cultural policy researchers have discussed the introduction of NPM-oriented reforms in the arts and cultural sector with the way accounting researchers have discussed the different forms of accountability coexisting and competing in organisations as a consequence of the introduction of NPM-oriented accountability systems. In particular, we analyse the discussion on multiple forms of accountability in a sector that in many respects has similar characteristics as the arts and cultural sector, i.e. the education sector.

In the education sector, the consequences of the introduction of accountability and performance evaluation systems originating in NPM doctrines have been researched for a long time and continue to be under scrutiny. In a recent essay in *Critical Inquiry* with the provocative title 'If you are so smart, why are you under surveillance?', Lorenz describes from an historical and philosophical point of view how New Public Management ideas and practices have invaded universities and what damages they have caused:

'[...] the economic NPM definition of education ignores the most important aspects of the education process and therefore poses a fundamental threat to education itself' (Lorenz 2012, p. 600).

In the same year, one of the most recent contributions by Scapens, this time together with Ter Bogt (Ter Bogt and Scapens 2012), critically analyses the effects of performance measurement in universities on the behaviour of individual researchers. Considering the richness of accountability literature on education appeared between the publication of Roberts and Scapens' article in 1985 and Ter Bogt and Scapens' article in 2012, cultural policy research could definitely learn from such a mature theoretical body.

The education sector presents important similarities to the arts and cultural sector indeed: the core processes (respectively teaching and creating art and culture) are in the hands of professional staff educated according to norms that are widely shared in the respective fields as result of developments often dating back far in the past (Christiansen and Skærbæk 1997, Zan et al. 2000); the outcome of both organizations is intangible in nature and there is no appropriate moment in time to evaluate it, since the effects of teaching and of experiencing arts and culture are manifested also – if not prevalently - in the long term (Zan 1998); both the education and the arts and cultural sectors have traditionally belonged to the public sector and have felt the pressure of New Public Management reforms in the past 20 years (Mariani and Zan 2011; Zan et al. 2000).

We assume that the analysis of the literature on multiple forms of accountability in the education sector can thus offer a fertile initial framework to stimulate empirical research on the impact of NPM-oriented accountability systems and reforms in general on the arts and cultural sector at the level of communities, organizations, and individuals.

The remainder of this paper unfolds as follows. In the first section we present the current state of the debate on the introduction of NPM-oriented reforms, and especially of accountability and performance evaluation systems in the arts and cultural sector as conducted in cultural policy literature. In the second section we review the academic discussion on different forms of accountability, focusing on studies set in the education sector. In the third section we discuss the main implications of the literature on accountability in education for the study of the effects of NPM-oriented reforms on the arts and cultural sector. By means of a conclusion, we suggest some avenues for further empirical research that is able to redirect the study of the actual impact of NPM-oriented cultural policies.

I New Public Management, accountability and performance evaluation from a cultural policy research perspective

The cultural sector has been rather late in being confronted with NPM. Only in the nineties of the last century, governments all over Europe started to implement principles and methods of NPM in their cultural policies. First in the UK, next in other countries of Northwest Europe and latest in some countries of the Mediterranean world issues like transparency, accountability, performance indicators, auditing, and agentification make their entry in cultural policy documents and consequentially in the administration of cultural organizations (Evans 1997, Belfiore 2004, Uldemolins and Arostegui 2013).

The first reactions to this development were prudently positive. Commenting on the American situation, which at the time was not very different from the one in the UK, Wyszomirski (1993) remarks that, although due to 'ingrained attitudes' the new measurements that come with NPM are 'often greeted with scepticism', one may notice that 'cultural organizations and public arts agencies are recognizing the utility of reliable information and insightful analysis' (p. 8). In Britain Peter Evans (1997) sets himself to the task of elaborating a set of performance indicators that local authorities could use in evaluating their cultural policies. Evans is aware of the restrictions of these indicators:

'As reliable and valid method of evaluation, artistic-cultural policy indicators are inadequate' (Evans 1997, p. 179).

Nonetheless he concludes that 'the use and promotion of such indicators in the focusing, formulation and reformulation of the artistic-cultural policy-making and implementation processes remains a crucial aid to explicit policy development' (p. 179).

In the years that follow academic comments on the introduction of NPM in cultural policy become quickly more critical. Graeme Evans (2000)¹ points to the fact that the focus on measurement proper of NPM leads to an unhealthy obsession with output instead of outcome. Using the output-oriented performance indicators that have become common in the performing arts he shows that in this atmosphere numbers of productions and visitors are declining while ticket prices are rising. This development, Evans argues, undermines the

¹ Not to be confused with Peter Evans (1997), just quoted.

status of the arts as merit goods, that is, as goods that are worthy of public support. The effects of the arts should be measured by their outcome - i.e. their contribution to public debate and democratic citizenship - instead of their output. Outcome is however, as Evans reminds us, hard to measure and therefore does not fit in the framework of NPM.

Evans' argument is embraced by Caust (2003). She warns against the tendency to press the arts in the corset of economic thinking. Talking about arts as 'investments' that should produce a 'return' as well as setting 'objectives' for cultural policy that arts organizations are expected to achieve is according to Caust potentially damaging for the arts world. These approaches make the arts 'a means to an end, rather than the end itself' (p. 61). What gets lost in this managerial approach is the 'unique value of art as a tool for interpreting the world in which we live and as a means for providing transformational experiences' (p. 61).

Nielsen (2003) considers these developments from a philosophical stance, focusing on the growing popularity of 'quality' in cultural policy discourses. This seemingly neutral term, a goal nobody would object to, has become the flag under which NPM has established an ever-stronger regime of evaluation and quality control in the public sector, including the publicly funded arts. This regime, Nielsen states, serves hardly any real needs, it functions as a secular ritual, through which administrators demonstrate their power:

'These evaluations are basically a disciplining mechanism that formally, but potentially also in practice, ensures central government's continued control over the tasks it has delegated to decentralised levels' (Nielsen 2003, p. 240).

It is particularly this disciplining aspect that Nielsen considers dangerous for the cultural sector, whose basic social task he designates with words like 'enlightenment' and 'cultural pluralism', which mean the opposite of disciplining. If the cultural sector does not want to lose its social relevance, then it should endeavour to 'recapture the debate on quality from the ritual arbitrariness of administrative logic and make sense of it in a cultural-political perspective' (p. 241). In this perspective the quality of the arts depends on 'whether it represents a relevant and challenging way of dealing with the conflicts and ambivalences of contemporary society' (p. 245).

Belfiore makes a connection between the rise of NPM and what she calls 'the instrumental turn' in cultural policy. She adopts Vestheim's definition of instrumental turn as the

tendency 'to use cultural ventures and cultural investments as a means or instrument to attain goals in other than cultural areas' (cited in Belfiore 2007, p. 184). Under the influence of NPM, governments and their cultural agents have in the last decades of the twentieth century searched for performance indicators to measure the impact of the arts. In this search instrumental effects have been valued more than intrinsic effects, while the last are notoriously difficult to measure. The general uncertainty about the value of the arts (as of everything of value in general) generated by postmodern philosophy also fostered this instrumental turn. Typical examples of instrumental uses of the arts that emerged from the search for performance indicators to measure the impact of arts are the use of the arts in combating social exclusion and as a tool for city-marketing. Indeed, some in the arts world welcomed this instrumental turn because it could give a new legitimacy to the arts and the government's subsidies to support them. Belfiore however warns that this strategy may turn out to be a 'politics of extinction' (p. 200) as what is expected from the arts in this instrumental cultural politics is overstretched and can only lead to disappointment.

In a later contribution to this debate Belfiore reminds us of what she calls 'the performance paradox': 'measures such as the imposition of targets, performance management, evidence-based policy-making.... – a whole range of measures introduced with the aim to improve *transparency* and *accountability* in the public sector – might have resulted, in reality, in more bullshit being produced and injected in public discourses around policies for the cultural sector' (Belfiore 2009, p. 352), 'bullshit' being defined as 'lack of connection to a concern with the truth' and 'indifference to how things really are' (p. 347).

A more abstract discussion of the topic raised by Belfiore (2007) is presented by Gray (2007). According to Gray both the instrumentalisation of cultural policy and the rise of NPM are consequences of an underlying movement, which he labels as 'commodification', characterised by a shift from 'use-value' to 'exchange-value' (p. 210), which generally speaking means that things are no longer valued by their intrinsic quality but by what they are worth on the market. According to Gray, due to some structural weaknesses cultural policies have great difficulty to respond to this shift. Emphasizing the instrumental benefits of the arts, introducing managerial techniques and embracing ideas from NPM, are different ways in which cultural policy makers and arts organizations have tried to cope with this difficulty. Gray stresses that the variations that exist between different political systems in

the way they give form to this struggle, indicates that ‘there is no single explanation that can account for policy choice in all cases’ (p. 212). But this does not imply that the cultural sector has much liberty in coping with the commodification tendency.

What these criticisms of the introduction of NPM-oriented arts and cultural policies have in common is that they regard NPM as something foreign, an intruder coming from a different universe, that of economics and the corporate world. This universe is characterized by an accounting-based language that has little in common with the language of arts and culture. As a consequence, performance evaluation systems based on the language of this universe don’t tell very much about the value of the arts. From this, some researchers have drawn the conclusion that the academic world should follow a different path to demonstrate the value of arts for society, for instance by using methods from the humanities like showing historical developments and analysing philosophical arguments (Belfiore and Bennett 2008, Vuyk 2010). Other researchers do not denounce completely the idea that the arts world can account for its effectiveness through accountability systems and have been working on developing sets of performance indicators and data collections that represent what is happening in the arts more closely than the numbers and figures on which NPM-based systems normally focus (Van den Hoogen 2010, 2013, Walmsley 2012).

Recently Mangset et al. (2012) have reported on a quite different approach to investigate what the introduction of NPM has meant for arts and cultural organisations. They have interviewed artists working in both a theatre company and a symphony orchestra in Norway, asking them whether they are bothered or actually hampered by the use of NPM oriented accountability systems that have been implemented in their organizations by their main funder, the government. In the light of the literature reviewed in this section it is remarkable that only very few respondents in Mangset et al. ‘s research expressed their discomfort with the new NPM-oriented systems.

More generally, looking back at the reviewed cultural policy literature on the introduction of NPM-oriented reforms in the arts and cultural sector, we can conclude that, with the exception of the research by Mangset et al. (2012), most contributions remain on a theoretical level. They speculate about the possible consequences – positive or negative – of NPM for the arts sector, they warn us against unwanted effects and point to potential ways to avoid these, but they tell us very little about what actually happens when NPM

enters the arts and cultural world. Is it just that it introduces methods that come from outside this world? If this is the case, why not adopt these methods as complementary to the customary evaluation methods? Or are there actual problems emerging from the coexistence of these two different universes, the economic and accounting-based on the one hand, and the artistic and content-based on the other hand? If so, at what level are these problems emerging: at the level of communities, organizations or individuals?

The suggestion that NPM might be harmful is not underpinned by empirical evidence. What is missing is research that demonstrates what has happened or is happening in the arts world as a consequence of the developments that are connected with NPM. Even advocates of NPM-related policy measurements like Evans (1997) and Van den Hoogen (2013) don't present numbers, figures or facts that tell us something about how NPM in the practice of cultural policy making works.

The voices of the arts organisations and of the people working there are largely absent in the discussion. There is a need for more research that enters the arts and cultural sector and talks with the people working there in order to get a clear sight of what the introduction of NPM means for the everyday working conditions in arts and cultural organisations, how artists and arts administrators experience the pressure from NPM and how they value the changes it has brought about. This kind of research requires a different type of theory than those offered by cultural policy researchers: a theory about the concurrence and the competition between different forms of management in general, and of accountability in particular. After all NPM, when entering the arts and cultural sector, did not enter a dark area. The arts and cultural sector has been for a long time already a fully developed sector of society, one that may not have been the most systematic according to an economic rationality, but that also was not fully irrational and unaccountable. With respect to accountability and performance evaluation, NPM-inspired measurements did not simply introduce order where there was none, but they invaded and tried to replace an existing one. This raises the question how these two orders go together. This perspective has been taken in some research on multiple forms of accountability in the education sector, to which the next section is devoted.

II Multiple forms of accountability in the education sector

In the last three decades the accounting research community has shown a growing interest in the multiple forms of accountability coexisting and competing within organisations. This development originates in Roberts and Scapens's suggestion to shift the focus of accounting research from the *accounting systems*, that is, the abstract, designed bodies of accounting rules and procedures, to the *systems of accountability*, that is, the way in which accounting systems are embodied in the practices of different actors at different times under different circumstances (Roberts and Scapens 1985). At the time of their article accounting research had been characterized by the assumption that a designed accounting system would deterministically prescribe what people actually do, and had thus focused on improving the efficiency of the systems. Roberts and Scapens claim that only by studying accounting practice it is possible to understand in which way the embodiment of accounting systems shapes organisational life. More specifically, they are interested in understanding how the use of accounting information shapes different patterns of accountability - which they define as 'the giving and demanding of reasons for conduct' (Robert and Scapens 1985, p. 447) - in organisations.

Subsequently, Roberts developed a distinction between hierarchical - or individualizing - and socializing forms of accountability (1991, 1996). Hierarchical accountability is formal and based on the assumption that accounting is 'a neutral set of techniques which passively and objectively record and represent the results of organizational activity' (Roberts 1991, p. 355). This form of accountability considers producers and processes as purely instrumental to the achievement of objectives such as profit and return on capital (Roberts 1991). Socializing forms of accountability emerge in informal moments and spaces such as after-work parties and office corridors. By sharing and building 'common interpretations of one's world of work [...] not only is the official version of organizational reality penetrated and reinterpreted, but also it is the basis for a diffuse set of loyalties and ties, of enmity as well as friendship, that socialize and humanize the experience of work' (Roberts 1991, p. 362). Roberts' distinction originates in his concern for the separation in contemporary forms of accountability between morality and ethics on the one hand, and strategy on the other hand:

'Formal, hierarchical accountability, in which accounting information plays a central role, is exclusively preoccupied with the strategic or instrumental consequences of action. Broader ethical concerns are thereby privatized, or live out a precarious existence in the informal spaces of the organization. From a critical perspective the effect of this separation is to release instrumental or strategic action from any possible ethical constraint or restraint. But it can also be argued that such unrestrained instrumentalism is paradoxically damaging to itself in the ways that it weakens the capacity for collective action. Both within and beyond organisations there is an urgent need to bring the instrumental and moral dimensions of accountability back into relation with each other' (Roberts 1996, p. 40).

Consequently, Roberts' later research does not focus specifically on finding out what characterises different forms of accountability, and how they have emerged and developed with or against each other, but on the effect of the assumed separation between moral and instrumental dimensions of accountability on specific aspects of governance (Roberts 2001) and on the suggestion of new forms of accountability (Roberts 2009).

While Roberts's work developed within the for-profit sector, research of other scholars focused on the public and non-profit sector. A distinction between the development of the debate on multiple forms of accountability in the for-profit sector on the one hand, and in the public and non-profit sector on the other hand, is offered by Yang and Scapens (2009). In their study of the interaction between moral and regulatory accountability mechanisms and how these create contradictions in the perception and construction of probity in a Chinese municipal government, they provide a representative review of literature on the mechanisms through which multiple accountabilities are rendered. They refer to multiple accountabilities as a 'a situation where different modes of accountabilities co-exist; they complement each other but also compete for dominance, shaping the development of the organisational process, e.g., its discourse, relationships, cognition and responsibilities' (p. 1-2). Yang and Scapens notice how the main body of literature on different forms of accountability, concentrating on 'the divide between formality and informality and between the system world and life world' (p. 3-4), has developed in the public and non-profit sector as these have been increasingly under pressure to achieve efficiency, economy, and

effectiveness. The separation and the competition between the new accounting-based accountability and the old profession-based accountability in the public and non-profit sector appear to the authors more acute than in the private and for-profit sector. In the for-profit sector, profession-based nonfinancial performance is only relevant if it leads to accounting-based financial performance.

In their distinction between moral and regulatory accountabilities, Yang and Scapens (2009) seem to indirectly refer to the distinction between folk and regulatory institutions of accountability made by Ezzamel et al. (2007) in their study of the impact of the implementation of Local Management of Schools in the UK on different discourses of accountability in the British education field. Regulatory institutions of accountability are 'those introduced by organisations requirements under recent legislation to legitimate themselves within their field', and folk institutions of accountability are the ones 'organizational actors [use to] legitimate themselves with each other in the enactment of their everyday activities' (Ezzamel et al. 2007, p. 150). In their study Ezzamel et al. (2007) conclude that school staff, forced to respond to the regulatory institutions of accountability promoted by the introduction of Local Management of Schools, 'struggled to disentangle the "rational" or "legitimate" notions of their accountability from the folk, tacit or private institutional norms to which they have held themselves accountable in the past' (p. 150). Ezzamel et al. (2007) note how financial dimensions of accountability end up being 'the key rationale for the explanations of conduct, even when informants were discussing seemingly non-financial or 'folk-based' institutions of accountability' (p. 150).

Ezzamel et al.'s evidence for a merge between accountability forms partially differs from Laughlin's (1996) findings in a study that also took school reforms induced by the introduction of NPM as illustration. Challenging the economic theory of contracting based on the relationship between principals and agents (Broadbent et al. 1996), Laughlin defines three forms of accountability: 'First is where "accounts" are designed to satisfy the formal requirements of economic "principals", where contracts rather than trust predominate. Second is where "accounts" are designed to satisfy the informal requirements of economic "principals", where there is high trust in the "agents" to act in interests of "principals." [...] A third form of "accounts" [...] exists in relation to satisfying the needs of "higher principals"'

(Laughlin 1996, p. 241-242).² Higher principals can be for instance professional bodies or the personal conscience of an individual agent. They represent deeply seated values and principles, 'similar to religious beliefs' (Laughlin 1996, p. 232), that guide agents' work even in absence of formal controls by means of a 'clear hierarchical view about what is important and central and what is more secondary' (Laughlin 1996, p. 235). As a paradigm case, Laughlin describes the situation of the Church of England, where, in his words, the higher principal is God: Whatever an economic principal, such as the Diocesan Board of Finance, might want, the clergy is accountable to the higher principal, God, and 'no administrator could dare to impose any alternative "account" which might conflict with this' (Laughlin 1996, p. 236). Laughlin's main point is that in certain situations, where the conduct required by the wishes of the economic principals clashes with the value system of the higher principals, the demands of the higher principals should have priority and be followed. Laughlin illustrates his structure of accountability relationships by giving, amongst others, the example of schools where New Public Management reforms are being implemented. Based on evidence from a broad study, he suggests that schools set up new organisational arrangements in order to protect the core values of teaching from the intrusion of economic principles (Laughlin 1996). These findings were confirmed in a later study undertaken by Broadbent, Kerry and Laughlin (2001), which investigated the reactions of GP practices in Britain to 'accounting and finance focused changes' (p. 565) in the nineties of the last century. This research leads to the conclusion that 'if changes are not ones that are acceptable to the interpretive schemes of GP practices either internal or external absorption processes and practices will occur to try to avoid this influence and so protect core normative values and neuter the changes' (p. 582). The authors comment:

'From a societal viewpoint such a position appears to be a huge waste of energy'
(Broadbent et al. 2001).

From their research, however, not only processes of resistance emerge as a possible reaction to changes. Broadbent et al. (2001) also mention another possible reaction, which shows great similarity to the merging processes Ezzamel et al. (2007) have described. Broadbent

² In a previous article focusing on financial accountability in the Church of England (Laughlin, 1990), Laughlin had labeled the first two forms of accountability as "Contractual" and "Communal": "'Contractual' refers to a more formal context resulting in written forms of recording and defining expectations. 'Communal' encompasses the less formal context and less structured expressions of these expectations" (p. 97).

e.a. call these, with a reference to Habermas (1984, 1987), processes of 'colonisation' (i.e. of the professional world by values that are foreign to the values proper to the profession, p. 582).

Reflecting on three case studies in further education, Oakes and Berry (2009) elaborate on the concept of colonisation. They distinguish three forms of colonisation: coercive, instrumental and discursive. 'Coercive colonisation occurs where intentions of controllers are realised through enforced practices', resulting in two ideal types of responses, between which actual behaviour may vary: 'mock obedience' and 'real obedience'. Instrumental colonisation occurs 'where intentions of the controllers may be largely realised through techniques such as incentives, persuasion, bribery and propaganda.' Typical responses here are: devious compliance ('although support is voiced and instructions are enacted, changes to interpretive schemes are unlikely') and dialogic compliance ('changes to interpretive schemes are accepted and instructions are enacted and realised, elicited by bribes and incentives.') In the case of discursive colonisation 'change starts through processes of social discourse, [and] colonisation is accepted by most actors'. This process may however take a pathological course, when social discourse is not completely open: 'The discursive agreement of the majority could involve a false consciousness which repressed a very small minority' (Oakes and Berry 2009, p. 373-274). This description of different types of colonisation and the reactions to it still leaves the possibility of absolute resistance and a complete lack of co-operation open.

The most recent contribution to the understanding of the effects of NPM-oriented reforms in the education sector comes from Ter Bogt and Scapens (2012), who published the findings of an investigation that attempted to demonstrate what effects the transition to more quantitative measurement systems in universities have on the faculties of two Accounting and Finance groups of two universities, one in the UK and one in the Netherlands. The researchers used both quantitative and qualitative research methods. Long interviews with a selected number of faculty and group sessions with the interviewees discussing the reports made after the interviews, were supplemented by questionnaires sent to all the non-professorial staff. From the results three things become clear. Firstly, although the new performance measurement systems were meant to make judgments more objective and less subjective, they are not experienced as less subjective 'the main effect being to relocate the

subjectivities within the system rather than reduce them' (p. 484). Secondly, as this new subjectivity is experienced at a greater distance from those subjected to measurement, it creates uncertainty and anxiety. In the old systems you knew the person who gave you a negative (or positive) judgment, in the new systems these subjectivities are faceless. Thirdly, this uncertainty evokes a tendency to play safe:

'While the pressure that judgmental performance measurement systems place on academic staff can lead to an increase in research output, it can encourage researchers to play safe and look for the easier publication that probably make only marginal contributions to the research literature. Undertaking research projects that could potentially have a major impact on developments in the field may be considered too risky' (p. 485).

To sum up the results of this section, we can conclude that the literature on accountability has been successful in understanding the consequences of the introduction of NPM-oriented reforms in schools and universities. By building on conceptual contributions through extensive empirical research on the behaviour of organisations and of their members in reaction to the introduction of new forms of regulatory accountability, this literature shows that the range of possible effects reaches from processes of colonisation or absorption, to processes of resistance, to individual reactions of insecurity and stress and a resulting inclination to avoid risks and play safe.

In the next section, we discuss the main implications of the literature on accountability in education for the study of the effects of NPM-oriented accountability systems and reforms on the arts and cultural sector.

III Discussion

As we have seen in section one of this paper, cultural policy literature offers neither empirical evidence of the effects of the growing pressure for regulatory accountability in the arts and cultural sector nor a consistent theoretical framework that may inspire empirical research on this topic and on the impact of NPM-oriented reforms in general. What is missing in the cultural policy discussion is the voice of the actors of the arts and cultural sector, at the level of communities, organisations and individuals. As we have concluded above, cultural policy research should enter the field and investigate the practice of the arts

and cultural sector in order to understand what the introduction of NPM-oriented reforms means for the communities, the organisations and the individuals that are addressed by cultural policies. Are everyday working conditions in arts and cultural organisations different as a consequence of the growing dominance of NPM-related doctrines? How do artists and arts administrators experience the pressure for more regulatory accountability? How do they value the changes NPM has brought about and how they negotiate new arrangements in their organizations?

Due to the important similarities between the arts and cultural sector and the education sector mentioned in the introduction of this paper, the contribution of the accountability literature focusing on the effects of the introduction of NPM-oriented policies on the education sector can contribute to the study of similar phenomena in the arts and cultural sector. From our comparison the question emerges, whether the processes that the accounting researchers observed in the education sector are also occurring, or can be expected to occur in the near future, within the arts and cultural sector. What could we expect to happen within the arts and cultural sector as a consequence of the introduction of new NPM-oriented accountability and performance evaluation systems? And, even more fundamentally, how could we study the current effects of these and other NPM-oriented reforms?

If we speculate about these questions, some possible answers might look plausible based on the results of the review of accountability literature in education. At first, Laughlin's work about principals and higher principals might suggest that art organizations would develop a conscious strategy of resistance to any intrusion from the external environment. Regulatory forms of accountability would then be relegated to specific officers and departments so that, while the administrative managers would account to the economic principals of the organisation, the artistic staff would only account for the artistic processes and their results to what they regard as higher principals: the artistic community and the art itself.

Regulatory and folk forms of accountability would then be separated in arts and cultural organisation. Publicly funded arts and cultural organizations have been often criticized for a lack of financial control and rigor (see for instance Mouritsen and Skærbæk 1995). As a consequence, in the last years they have been the object of growing pressure for more regulatory accountability, within the general 'audit explosion' (Power 1994, Belfiore 2004)

resulting from the introduction of NPM- oriented reforms. But this form of accountability is largely based on standardized procedures, check lists, and comparable information about organizations' results, a set of techniques that strongly diverge from the intrinsic properties of the artistic and cultural processes they should help to account for. Publicly funded arts and cultural organisations might thus likely look at this form of accountability as an end in itself, and might charge some members of the management staff with all tasks related to giving account to regulatory and funding bodies, with the aim of leaving the core processes of the organization free from interference with the regulatory form of evaluation, since the accounting-based information given to the external stakeholders is considered anyway irrelevant for content-based core processes of the organization. Artistic processes are possibly evaluated according to other conventions and/or unwritten rules shared within the artistic profession and not thoroughly accessible to external parties (Chiaravalloti and Piber 2011), what Ezzamel et al. (2007) would call folk forms of accountability,

A second, alternative effect that we might expect to observe in arts and cultural organisations is not so much a conscious strategy but a more or less unconscious reaction to the intrusion of regulatory forms of accountability within existing folk forms of accountability. Using Habermas, Broadbent has called it 'colonisation': the new regulatory forms become dominant and alter the folk forms to such an extent that they become more and more influenced by the regulatory forms and finally lose their independence (Broadbent et al. 2001). In the education sector this process is most clearly brought to light by Ezzamel et al. (2007). Oaks and Berry (2009) have replicated the findings of Ezzamel et al. and elaborated them by distinguishing six different forms, which the colonisation process might take. These are, as we have seen above: real obedience and mock obedience, dialogic compliance and devious compliance, discursive colonization and its pathological counterpart. We might thus assume that also in arts and cultural organizations the financial dimension imposed by regulatory forms of accountability might enter the folk way of accounting for artistic and cultural results, based on long valued professional standards and practiced in mostly informal settings. This colonisation would then cause uncertainty about the old values and induce a tendency to reduce these to numbers that can easily be accounted on. Cultural policy researchers have shown awareness of these tendencies, however without offering empirical evidence that they are actually affecting art and cultural organisations (Evans 2000, Caust 2003, Nielsen 2003, Belfiore 2007, 2009). Whether arts and

cultural organisations are in fact trying to resist to external pressure for more regulatory accountability, and how regulatory dimensions of accountability have entered the folk way of accounting for artistic and cultural results, are thus open questions.

A third potential effect of the transition to more quantitative measurement systems we might expect to see in arts and cultural organisations facing the growing pressure for more regulatory accountability from governments can be derived from Ter Bogt and Scapens' findings (2012). This effect includes both an organisational strategy and an individual reaction. On the organisational level we might expect that arts and cultural organisations would follow the same strategy as many researchers in Ter Bogt and Scapens' study did: to play safe. When it is not sure which accountability system is in force and to what achievements the organisation will be held accountable for, arts and cultural organisations will follow a course that minimises the risks of being evaluated negatively. This raises the question whether this effect, while in the short term helpful in avoiding negative evaluations, in the long run would undermine the existential foundation of arts and cultural organisations and the political legitimization of governments' support for arts and culture. On the individual level we might expect that the new quantitative measurement systems would cause uncertainty. Ter Bogt and Scapens related this uncertainty to the uncertainty about *who* is evaluating within the frame of these seemingly objective systems. Thinking of Laughlin's distinction between economic and higher principals, one might also interpret this uncertainty as the uncertainty about to whom one has to obey or what rule one has to follow.

To stay at the level of individuals, although Roberts and Scapens referred to the embodiment of rules and procedures through different actors in suggesting a shift from the study of accounting systems to the study of systems of accountability, and although Laughlin explicitly referred to the importance of the values and principles of individual agents in guiding their work even in absence of formal controls while defining economic and higher principals, empirical research on accountability in education does not pay much attention to the role of individuals. The role of individuals is studied in their behaviour as a group, implicitly favouring the importance of shared values systems within a certain group of professionals, rather than the specific individual motivation to act in a certain way. This seems to imply the favouring of an institutional view against an agency view. This becomes

evident in Ezzamel et al. (2007), who explicitly refer to forms of accountability as ‘institutions of accountability’. But it is also implicit in Laughlin’s work, which seems to suggest that staff in similar functions share the same set of values and consequently feel accountable to the same principals. Whether and to what extent acceptance or resistance of imposed forms of accountability may depend not only on the regulatory context or on folk institutions of accountability, but also on the personal attitude of individual managers, is a question that, though legitimate in our opinion, does not emerge at all from the literature on accountability in education.

Conclusion

As in the education sector, which has formed our frame of reference here, empirical research is necessary to find out whether and to what extent effects that have occurred in the education sector as a consequence of the introduction of NPM-oriented accountability systems do also take place in the arts and cultural sector, where organisations are subjected to the same kind of measures and are confronted with regulatory forms of accountability that are distinct and deviate from the folk forms of accountability that they have always practiced and valued. This research should also reveal whether these effects are negative or positive, damaging or profitable for the arts and cultural sector, at the level of communities, organisations and individuals.

With respect to communities, the risk to play safe for arts and cultural organisations should be taken very seriously by policy makers. An arts and cultural sector that always plays safe would by definition devalue itself. Politicians should be conscious that the accountability systems they impose might lead to a play-safe behaviour of arts and cultural organisations, leading the sector to a sort of cerebral death. Longitudinal studies can give in-depth insights in this potential development.

With respect to organisations, it is important to understand which kind of organisational arrangements, such as colonisation or resistance, emerge as a consequence of the pressure for more regulatory accountability. The investigation of the different forms of accountability in use in the individual organizations – for instance regulatory versus folk forms of accountability, or accountability forms pulled by economic principals versus the ones pulled

by higher principals - offers a major access to the understanding of organisations' behaviour. Case-based research and, in general, in-depth qualitative research are adequate methodologies to pursue this scope.

With respect to individuals, it is important to question the generally accepted assumption in the reviewed literature that institutional forces are the main factor determining certain organisational arrangements. In a field where the role of the individual artist is often fundamental in determining success and failure, it is questionable whether the individual actor with his own personal background and motivation, cannot play at least as important a role as the shared professional values. Apart from the investigation of value systems shared within certain professions and fields, it is important to understand the personal value system of individual managers of arts and cultural organisations and how this influences the final organisational arrangement created to react to the introduction of regulatory forms of accountability and of the NPM-oriented reforms of the arts and cultural sector. For this scope, both methodological and ethical challenges are to be faced. Scholars, who want to keep research lively and relevant, should resist against the temptation of playing safe and take this challenge with courage and enthusiasm. The reward of their efforts might turn out not to be immediately tangible, but definitely valuable.

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