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THE FIRST STEP TOWARD THE DEVELOPMENT OF ARTISTIC LANGUAGES OF ACCOUNTABILITY

Chiaravalloti, F.

Publication date

2021

Published in

16TH EIASM INTERDISCIPLINARY CONFERENCE ON INTANGIBLES AND INTELLECTUAL CAPITAL

[Link to publication](#)

Citation for published version (APA):

Chiaravalloti, F. (2021). INVESTIGATING THE PRACTICE OF EVALUATION IN PUBLICLY FUNDED ARTS ORGANIZATIONS: THE FIRST STEP TOWARD THE DEVELOPMENT OF ARTISTIC LANGUAGES OF ACCOUNTABILITY. In *16TH EIASM INTERDISCIPLINARY CONFERENCE ON INTANGIBLES AND INTELLECTUAL CAPITAL : SUSTAINABILITY AND INTEGRATED REPORTING, GOVERNANCE AND VALUE CREATION* European Institute for Advanced Studies in Management (EIASM).

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INVESTIGATING THE PRACTICE OF EVALUATION IN PUBLICLY FUNDED ARTS ORGANIZATIONS: THE FIRST STEP TOWARD THE DEVELOPMENT OF ARTISTIC LANGUAGES OF ACCOUNTABILITY

Dr Francesco Chiaravalloti
University of Amsterdam

ABSTRACT

While the academic endeavor to grasp the values of art is neither new nor close to be achieved, the practical need of publicly funded arts organizations to effectively account for the values they create for their different stakeholders is relatively recent but immediately urgent. Despite the instrumental turn in the cultural political debate on the values of art in Europe since the eighties, the creation of artistic value still remains *the raison d'être* of publicly funded arts organizations and one of their primary organizational objectives. The achievement of this objective can only partially – if at all – be evaluated based on quantitative information, which is the governments' favored form of information in current procedures of accountability. In a context of growing pressure for accountability, arts policy and management scholars are challenged to help publicly funded arts organizations by exploring the possibilities offered by performance information which is different *from*, and possibly even alternative *to*, numerical information. In this paper, I show that the artistic, technical and administrative managers of a European, publicly funded opera company use richer information - mainly qualitative, largely unwritten and often tacit - to evaluate artistic performance than the information used in current procedures of accountability. This information, which can be elicited through in-depth interviews and other immersive research techniques inspired by an ethnographic approach, makes only a modest, though well-grounded, contribution to our understanding of the values of specific art forms. However, it makes a substantial, immediately useful contribution to the organizations' practical need to account for artistic performance, by laying the foundations for art-form-specific languages of accountability.

KEYWORDS: Accountability, cultural policy, arts management, interdisciplinary research, performance evaluation, case-based research

1. Introduction

Arts organizations in Europe have traditionally belonged to the public sector, either being directly a branch of it, or being substantially dependent on public funding (Zan 2006). With the introduction of 'New Public Management' (NPM)-oriented reforms, they are thus facing the same growing pressure for accountability as the European public sector in general (Belfiore 2004; Gstraunthaler and Piber 2007; Ter Bogt and Tillema 2010; Zan 2000; Zan et al. 2000) . In NPM-oriented reforms, accountability is associated with a "clear statement of goals" and a "'hard look' at objectives", resulting in the "definition of goals, targets, indicators of success, preferably expressed in quantitative terms" (Hood 1991, 4). Measurable performance indicators are used as "output controls" to decide about resource allocation (Hood 1991, 4). Despite the instrumental turn in the cultural political debate on the values of art in Europe since the eighties (Belfiore 2004; Vestheim 1994; Vuyk 2010), the creation of artistic value is still considered "paramount" among the objectives

of publicly funded arts organizations (Chong 2000, 238). Paradoxically, the recognition of the very nature of publicly funded arts organizations as artistic-mission-driven organizations (Boorsma and Chiaravalloti 2010) makes their accountability duties within the current academic and socio-political context especially challenging. With respect to the academic context, the endeavor of gaining a thorough understanding of artistic values, which is as old as Western civilization (Belfiore and Bennett 2008), is still far from being achieved (Crossick and Kaszynska 2016); let alone the ambition of operationalizing them (Zan 1998; Boorsma and Chiaravalloti 2010). With respect to the socio-political context, under the quantitative paradigm inspired by the business sector and propagated by the 'New Public Management' (Hood 1991) numbers have become governments' favorite form of information in procedures of accountability imposed to organizations of the public sector in general, including publicly funded arts organizations (Lindqvist 2012). While, in general, to evaluate means "to form an opinion of the amount, value or quality of something after thinking about it carefully" (Oxford Advanced Learner's Dictionary 2015), performance evaluation as a means of accountability has largely been reduced to performance measurement, with the process of thinking carefully being replaced by the process of measuring carefully. By considering measurement a necessary precondition for forming opinions, not only about the amount, but also about the value and quality of something, the focus of policy makers has been on finding the 'best' measures of value and quality, instead of understanding the process of forming opinions about value and quality (Nielsen 2003). Despite some early signals of the inadequacy of numerical "artistic-cultural policy indicators [...] as a reliable and valid method of evaluation" (Evans 1997, 179), performance measurement has become the dominant means of governments control of publicly funded arts organizations (Lindqvist 2012; Rius-Ulldemolins and Arostegui 2013). Also, the suggestion to use and promote "such indicators in the focusing, formulation and reformulation of the artistic-cultural policy-making and implementation processes [as] a crucial aid to explicit policy development and wider public debate" (Evans 1997, 179) has been neglected. The evaluation of publicly funded arts organizations has largely followed the opposite pattern, shifting from a "content-oriented" and "contrast-filled" debate aiming at the development of cultural life in individual communities, towards a technocratic, formal instrument of control (Nielsen 2003).

The publicly funded arts sector, whose core values have a different nature to those in business and are consequently hardly quantifiable (Caust 2003), feel an increasing urgency to find other performance information than numerical information to be used in procedures of accountability; performance information that mirrors the reality of artistic work and consequently supports a dialogue "with professional concerns that are crucial and distinctive of these kinds of organizations" (Zan 2002, 93). In this paper I show that this information can be elicited through immersive research techniques inspired by an ethnographic approach, and that it can be used to lay the foundations for art-form-specific languages of accountability. By art-form-specific languages of accountability I mean languages that support a content-based dialogue with funders and other stakeholders about the values created by publicly funded arts organizations. The use of art-form-specific languages of accountability can eventually invert the current trend in the use of performance evaluation within procedures of accountability in the arts and cultural sector, by giving back the central role to the process of thinking carefully and by relativizing the role of the currently dominant process of measuring carefully.

Already the first accounting contribution on the arts and cultural sector (Mautz 1988) invited to spend more time with the managers of publicly funded organizations and to observe how they

evaluate their organizations' performance, what information they use, and how they form a judgment about it in order to discover new ways to evaluate performance. Although the development of Mautz's legacy is considered an essential step towards an understanding of performance evaluation in the arts and cultural sector, Mautz's invitation has remained largely neglected so far (Chiaravalloti 2014).

For my research, which aims at understanding actual practices of evaluation beyond procedures of accountability, I embraced Mautz's invitation. In order to understand How do the managers of a publicly funded art organization evaluate the artistic performance of their organization? What information they use? How do they form a judgment? I conducted 17 in-depth interviews with administrative, artistic, and technical managers of a European, publicly funded national opera company during a period of nine months; I collected a rich variety of accountability-related documentation; and I observed many moments of the organization's life. The richness of qualitative, unwritten and often tacit information about artistic performance emerging from the interviews offers well-grounded insights into the values of the art form which is created and distributed by the investigated organization; that is, opera. In addition, it proves that in-depth interviews are effective in eliciting much richer information about artistic performance than the one used in procedures of accountability, and are thus an adequate first step toward the development of art-form specific languages of accountability; that is, as introduced above, languages that support a "content-oriented", though "contrast-filled", dialogue between publicly funded arts organizations and their funders (Nielsen 2003).

By offering a first in-depth analysis of how a publicly funded arts organization actually practice evaluation, that goes beyond the currently available inventories of procedures used (see for instance Turbide and Laurin 2009), this paper contributes to the field of arts policy and management, where performance evaluation of publicly funded arts organizations is a much debated topic not only in the literature (e.g. Gstraunthaler and Piber 2007; Turbide and Laurin 2009; Boorsma and Chiaravalloti 2010; Chiaravalloti and Piber 2011; Zorloni 2012; Badia and Donato 2013; Chiaravalloti 2014; Hadida 2015; Williams-Burnett and Skinner 2017; Agostino 2018), but also, to an increasing extent, in the practice (e.g. Davies and Heath 2014; Gilmore et al. 2017). In particular, by offering a description of artistic performance and its evaluation grounded in the language used by the interviewed managers, it contributes to recent calls for research on the potential of the use narrative approaches for evaluation and accountability purposes in the arts and cultural sector (Meyrick 2016; Meyrick et al. 2019).

The remainder of this paper is organized as follows. Next section presents the research questions and methods. The third section offers a brief description of the investigated organization and a summary of the case study's results. In the fourth section I discuss the implications of the case study's results from an arts management and policy perspective. Finally, by means of a conclusion I sum up the main contributions of this paper and suggest some avenues for further, interdisciplinary and multi-methods research aiming at developing accountability procedures that are more relevant to publicly funded arts organizations and their stakeholders than the ones currently imposed by governments and other funders.

2. Research questions and methods

2.1. Research questions

Following Mautz's (1988) invitation to observe how managers of not-for-profit arts organizations actually evaluate performance, in order to discover innovative solutions to the problem of accounting for the performance of these organizations - an invitation that has been largely neglected so far (Chiaravalloti 2014) – and considering that artistic performance is the primary dimension of performance of publicly funded arts organizations (Boorsma and Chiaravalloti 2010), the main research question of the case study is:

How do the managers of a publicly funded opera company evaluate the artistic performance of their organization?

By managers I mean all the organization's staff responsible for policy and/or operations (administrative, artistic and technical; see Christiansen and Skærbæk 1997) and in charge of leading teams either on a permanent or on a project (production) basis.

The main research question is further specified through a set of four sub-questions:

1. What are the activities through which information about artistic performance is evaluated?
2. What is the nature of the evaluated information?
3. What *dimensions* and *evaluators* of performance influence the managers' judgment about the artistic performance of their organizations? And, how is this influenced by the individual profile of the managers?
4. What is the impact of procedures of evaluation imposed by the government on the managers' judgment about the artistic performance of their organization? And, how is this influenced by the individual profile of the managers?

Considering the likely inadequacy of accounting procedures and information for the evaluation of artistic objectives (see Zan 1998 and Boorsma and Chiaravalloti 2010), the first two sub-questions aim at extending the investigation of the practice of evaluation to all the activities and information that potentially influence the managers' judgments about artistic performance. The third sub-question embraces Nørreklit's description of arts managers' judgments about their work and the work of their organizations as a process of "making sense of the very reality of things, other persons and oneself" (2011, 286). Consequently, by *dimensions of performance* I mean the content of evaluation – the 'things' – including the different aspects and components as well as the criteria and indicators of performance used to refer to it; by *evaluators of performance* I mean the (groups of) persons – 'other persons and oneself' - whose expectations and opinions are a potential source of information for the managers while forming their judgments on artist performance. In addition, the third sub-question takes into account the assumption made in the literature (Mariani and Zan 2011; Sundström 2011) that the process of sense-making may vary according to the manager's professional and personal profile. This also applies to the fourth sub-question, which addresses the assumed loose coupling in publicly funded arts organizations between procedures of accountability inspired by 'New Public Management'-oriented reforms and the managers' actual evaluation (Zan et al. 2000).

2.2. Data collection

With respect to data collection, a case-based research approach has been chosen because of its suitability for a study of the practice of performance evaluation in its organizational context (Bruns 1989). In particular a case-based approach offers the opportunity to go beyond the merely procedural aspects of the evaluation practice (Scapens 1990; Otley and Berry 1994; Humphrey and Scapens 1996). I have purposively chosen to investigate a European publicly funded opera company which undergoes regular external evaluations of its artistic and supporting processes and results. This organization represents a “typical case” (Liamputtong and Ezzy 2005, 46) of a national publicly funded opera company facing the growing pressure for accountability in Europe. During a period of nine months I conducted 17 in-depth interviews with administrative, artistic, and technical managers of the organization. Most interviews lasted about 1.5 hours. Two interviews lasted only 1 hour because many questions regarding the personal background did not need to be asked, since this information was publicly available due to the public role of the two interviewees. Table 1 gives an overview of the interviews, including date, place and length of each interview as well as, for each interviewee, function and its nature, personal and professional background (experience and education), and the profile of the managers (administrative, artistic, or technical).⁸⁷

The interview questionnaire was developed from accounting literature on the arts (Chiaravalloti 2014) and the research questions presented above. Questions concerning the personal and professional background and responsibilities of the interviewees were asked at the beginning of the interview. The subsequent structure of the questionnaire and the form of the individual questions reflected the need to maximize the space for the discussion of the non-procedural practices of evaluation, as well as the influence of existing procedures on substantive evaluation. This was achieved by asking questions about substantive evaluation before questions about evaluation procedures, and by starting the discussion on each topic with broad questions and finishing with more directive ones. The full interview questionnaire included 97 questions. Depending on the function of the individual interviewee, some questions were adapted or even omitted if superfluous. The latter was the case, for instance, with the questions about the personal background of the artistic director and the chief conductor, as both are already well-known to the public through the media.

The interviews represent the main source of information for this case study, especially with respect to the relevance of different practices of evaluation. Nevertheless, the interviews were complemented by a rich variety of internal and external documents. These have been analyzed in order to verify the completeness and validity of the information relating to the evaluation procedures and the reporting systems provided by the interviewees. Some documents were analyzed before the interviews, some were acquired ad hoc during or after the interviews. The analyzed documents include: policy plans, organograms, description of individual functions within the organization, annual reports, handbooks of the external evaluation procedures, self-evaluation reports for the external evaluation procedures, final reports of the external evaluation commissions, production planning of individual productions, minutes of opera evaluation meetings regarding different individual productions, minutes of technical evaluation of individual productions, employees’ satisfaction study. In addition, many observations were made in the preparatory phase of the case study, and during its execution, in both formal and informal settings (e.g. at lunch in the staff restaurant and at the many full dress-rehearsals attended).

Function	Interview date, place, length	Nature of function	Experience in years at the organization until interview	Experience outside the organization	Higher education	Assigned Profile
Communication Chief	25.3, office, 1:20	Administrative	4,5 in the same function	Administrative (in the arts)	Humanistic/ Administrative	ADM
Production Manager	31.3, office, 1:26	Technical	25 in technical functions	---	---	TECH
Manager of Fundraising & Sponsoring	13.4, office, 1:22	Administrative	0,3 in the same function	Administrative	---	ADM
Assistant of the Managing Director	13.4, office, 1:27	Administrative	5 in the same function	Artistic/ Administrative (in the arts)	Humanistic	ADM
Chief of Artistic Department	22.4, bar terrace, 1:41	Artistic/ Administrative	6 in the same function	Administrative (in the arts)	Humanistic	ART
Chief of Production Management	27.4, foyer, 1:24	Technical	31 in technical functions plus Assistant Director at one production	---	Artistic	TECH
Chief Dramaturge	27.4, foyer, 1:25	Artistic	21 in the same function	Artistic	Humanistic	ART
Planning Chief	28.4, office, 1:37	Administrative	33 in administrative and technical functions	Technical/ Administrative (in the arts)	---	ADM
Finance Chief	28.4, office, 1:20	Administrative	3 in the same function	Administrative	Administrative	ADM
Artistic Director	3.5, office, 0:58	Artistic	23 in the same function	Artistic	Humanistic	ART
Managing Director	3.5, office, 1:21	Administrative	24 in the same function	Administrative	---	ADM
Deputy Director for Education, Participation, Programming	4.5, office, 1:15	Administrative/Artistic	1,5 in the same function	Administration (in the arts)	Artistic	ART
Technical Director	4.5, office, 1:28	Technical/ Administrative	12 years in the same function after having been Production Manager of a Wagner cycle	Technical	Technical	TECH
Orchestra General Manager	6.9, office, 1:30	Artistic/ Administrative	3 in the same function	Artistic/ Administrative (in the arts)	Artistic	ART
Chorus Managing Director	12.9, office, 1:12	Administrative	20 in administrative functions	Administrative	---	ADM
Chief Conductor	18.10, office, 0:58	Artistic	0,1 in the same function after having been Guest Conductor at different productions	Artistic	Artistic	ART
Chorus Artistic Director	12.11, office, 1:22	Artistic	5 in the same function after having been Guest Conductor at one production	Artistic	Humanistic/ Artistic	ART

Table 1: Overview of interviews, interviewees' background, and assigned profile in chronological order (ADM = administrative, ART = artistic, TECH = technical)

2.3. Data analysis

With respect to data analysis, all interviews were recorded, literally transcribed, and then individually analyzed in two phases: firstly, using excel tables, excerpts of each interview were assigned to variables derived from the case study questions. Variables related to the attitude *towards*, and reception *of*, the different evaluation practices helped to complete and countercheck the analysis of the procedural and/or substantive relevance assigned by each interviewee to the different evaluators and dimensions of performance. By *procedural relevance* I mean the relevance for the fulfilment of rules and procedures imposed by external regulatory bodies or by internal management systems. By *substantive relevance* I mean the relevance for forming one's own judgment regardless *of*, but potentially influenced *by*, the rules and procedures imposed by external regulatory bodies or by internal management systems.

Variables related to the internal (organizational) and external (institutional) context have been added since some interviewees explicitly and spontaneously referred to them. The variables used for the analysis of the individual interviews are the following:

1. Profile of the interviewee:
 - a. Position in the organization;
 - b. Responsibility in the organization;
 - c. Experience inside and outside the organization;
 - d. Education;
 - e. Interests;
2. Activities and information of evaluation (procedures and techniques as well as non-procedural activities and information);
3. Evaluators of performance:
 - f. Procedurally relevant inside the organization (e.g. superiors) and outside (stakeholders);
 - b. Substantively relevant inside the organization and outside;
4. Dimensions of performance (nature, object and use of information with respect to production, season, and organization/profile):
 - a. Procedurally relevant;
 - b. Substantively relevant;
5. Attitude towards, and reception of, different practices of evaluation (with respect to activities, information, evaluators and dimensions);
6. Context:
 - a. Internal environment;
 - b. External environment.

Secondly, from the excel table of each individual interview, the story described by each interviewee was reconstructed in written form (in a summary varying in length from 3 to 8 pages). The analysis of

the individual interviews were complemented with an analysis of the internal and external documents mentioned above. Conclusions were then drawn from each interview about how each interviewed manager actually evaluates the artistic performance of his/her organization and about whether, and to what extent, 'New Public Management'-oriented accountability procedures have become embodied in his/her actual judgment of the artistic performance of the organization.

After the analysis of the individual interviews, I assigned each interviewed manager to one of the three groups corresponding to, respectively, the administrative, artistic, or technical profile. For 13 of the 17 managers the assigned profile coincides with the nature of their function as listed in table 1. For the other 4 who have a mixed function (e.g. either administrative/artistic or administrative/technical) the assigned profile is the prevailing one emerging from the analysis of variables 1a-1e. The only manager with an administrative/technical function is the technical director. Despite his administrative role, as deputy director of the venue where the opera company performs, he has a thoroughly technical background. Thus, he has been assigned to the technical profile group. All 3 managers with an administrative/artistic function (the deputy director for education, participation and programming, the chief of the artistic department, the orchestra general manager) have humanities/artistic education. Two of them have artistic experience, as well as administrative experience, and the one with only administrative experience had obtained her administrative experience in the arts sector and at the time of the interview had, amongst other responsibilities, the responsibility for programming guest productions. As programming is a fundamental process within the artistic work of performing arts organizations, she has been assigned, like the other two managers with an administrative/artistic function, to the artistic group of managers. Table 1 also shows the profile assigned to each interviewed manager.

A further step in the analysis was to compile a list of all the types of activities mentioned in the interviews, through which information about the organization's performance and, in particular, about artistic performance is evaluated by the internal and the external stakeholders of the organization. Then the interviews with managers with the same profile (administrative, artistic, or technical) were analyzed separately; at first with respect to the evaluators of performance and then to the dimensions of performance.

With respect to the evaluators of performance, at first I compiled a list of all the evaluators mentioned in the interviews. Then, for each evaluator mentioned, I investigated what kind of relevance (procedural/substantive) is given to him. Since the procedural and/or substantive relevance given by the interviewed managers to the different evaluators of performance can depend on the individual profile, at first I analyzed the evaluators of performance within each of the three groups of managers (administrative, artistic and technical). This allowed me to identify common patterns within each group and to relate possible differences between the individual managers in the group to specific aspects of their personal profiles (education, experience and function). Then, I analyzed the evaluators of performance across the three groups (administrative, artistic and technical). This allowed me to reconsider the role of personal factors against the role of contextual factors related both to the internal and external environments of the organization.

With respect to the dimensions of performance, I first listed all aspects, criteria and indicators of performance which emerged from the interviews and I then grouped them according to different dimensions and sub-dimensions of performance. The second phase of the analysis consisted of an

investigation of the type of relevance (procedural/substantive) the interviewed managers attached to the aspects, criteria and indicators they mentioned and consequently, at an aggregate level, to each (sub-)dimension of performance. Since the procedural and/or substantive relevance which the interviewed managers attached to the different dimensions of performance may depend on the individual profile of the manager, I analyzed the dimensions of performance within each of the three groups of managers with shared personal profiles (administrative, artistic and technical). By doing this, I was able to identify common patterns within each group and to relate possible differences between the individual managers in the group to specific aspects of their personal profiles (education, experience and function). Then, I analyzed the dimensions of performance across the three groups (administrative, artistic and technical). By doing this, I was able to reconsider the role of personal factors against the role of contextual factors related both to the internal and external environments of the organization.

These steps provided me with a thorough picture of the different practices of evaluation of artistic performance in the investigated organization as well as of their relevance in the judgment of the different groups of managers. In particular, they allowed the formulation of some exploratory conclusions about the impact of 'New Public Management'-oriented forms of accountability on the evaluation practice of the organization.

3. Case study

3.1. The organization

In this section I describe the investigated organization's mission, activities and stakeholders, as well as its organizational, legal, and financial structure.

The mission of the opera company at the time of the field research was to develop and perform a wide-ranging opera repertoire with the highest standards, and to broaden support for it. The seasonal programs, based on the *stagione* system (where each production is cast separately and has a brief, but intensive run of performances) included works ranging from baroque to contemporary opera and new commissions, and a mix of new productions, co-productions and revivals. In the year of the field research the opera company offered ca. 100 performances of 7 new productions and 5 revivals for around 120,000 visitors, ca. 35 educational activities for around 2,000 visitors, ca. 35 short performances (not in the main theatre hall of the venue) for around 7,000 visitors, ca. 100 other activities (e.g. special activities for sponsors, live broadcasts) for around 18,000 visitors.

The main stakeholders - both external and internal to the organization - of the opera company were:

External:

- Audience (both existing and new audience);
- Subsidizers (local and national governments and the agencies advising them about subsidy policies);
- Sponsors (one main sponsor, private individuals, businesses and funds);
- National and international orchestras, opera companies and festivals;
- National broadcast service and partner music label;
- Media and press, both traditional (newspapers and specialized magazines) and contemporary (bloggers, glossy magazines);

- The association of the friends of the organization;
- The professional association of opera houses and festivals in Europe;
- Education and talent development partners (from amateur to professional, from primary to secondary schools, from academic to post-academic training);
- Suppliers (in particular of technical services)
- Peers in general (conductors, choruses, soloists, other artists and technicians);

Internal:

- Supervisory board;
- Personnel, both permanent employees and temporary production staff.

At the time of the field research, the investigated national opera company was exclusively a producing organization. This means that a separate organization was in charge of the venue where the opera productions were performed. The separate venue organization was also in charge of the technical organization (e.g. set workshop, props department, lighting department), the costume, wigs and make-up departments, the productions and stage management, the financial department and the human resources department. Also the education, participation and programming department was under the venue organization. Nonetheless, the investigated national opera company had, together with the national dance company, an in-residence status at the venue. This means on the one hand that the opera company mainly performed there; on the other hand that the venue was mainly used by the two national companies: dance and opera. The so-called guest programming of the venue was practically limited to productions invited within special education and participation programs.¹ In addition, the investigated opera company had its own chorus, but did not have its own orchestra and it used to perform with different partner orchestras. Of those partner orchestras, one used to perform in the larger part of the opera productions, gaining a status of orchestra in-residence at the investigated opera company.

The opera company was an independent foundation employing around 95 people with a permanent contract, with 2/3 of them being members of the chorus. It was run by two directors: an artistic director and a managing director. These two directors, together with the artistic director and the managing director of the national dance company, formed the board of directors of the venue. Also the national dance company and the venue were independent foundations employing respectively around 120 and 420 employees. The managing director of the opera company was also the chairman of the board of directors of the venue. The board of directors of the opera company and the board of directors of the venue were formally controlled by two different supervisory boards. Nevertheless, the supervisory board of the venue consisted of two members from the supervisory board of the national opera company and two from the supervisory board of the national dance company. The structure of the boards of directors and of the supervisory boards show how interwoven the opera company and the venue formally were. From the organizational charts of both organizations (fig. 1 and 2) it also emerges how interwoven the two organizations were in producing, performing and distributing opera.

¹ The three legally independent organizations, national opera, national ballet and the venue, have later merged to form, also legally, what was de facto already a single organization.

The annual operating budget of the opera company was around 34.1 million euro, with 25.4 million euro coming from the national government's structural subsidy (plus smaller subsidies and private donations of about 80,000 euro) and around 8.7 million euro own income, consisting of 7.6 million euro revenue from ticket sales, 300,000 euro from sponsoring, 300,000 euro from other, unspecified income sources and 500,000 euro from indirect revenues. Most expenses were related to personnel costs, including both employees and freelancers contracted for the individual productions: around 28 million euro of the 34.1 million euro total budget. The organization's balance sheet as of 31 December of the year of the field research showed a total value of assets of around 18 million euro. The annual operating budget of the venue was 11.4 million euro, with 8 million euro coming from the city government's subsidy. The venue organization's balance sheet as of 31 December of the year of the field research showed a total value of assets of around 26 million euro.

In the next section I describe the practice of evaluation in the organization. From now on, with *the managers of the organization* I refer to all the managers involved in the process of producing, performing and distributing opera in the studied case, regardless of their formal employer: the opera company, the venue, or the orchestra in-residence.

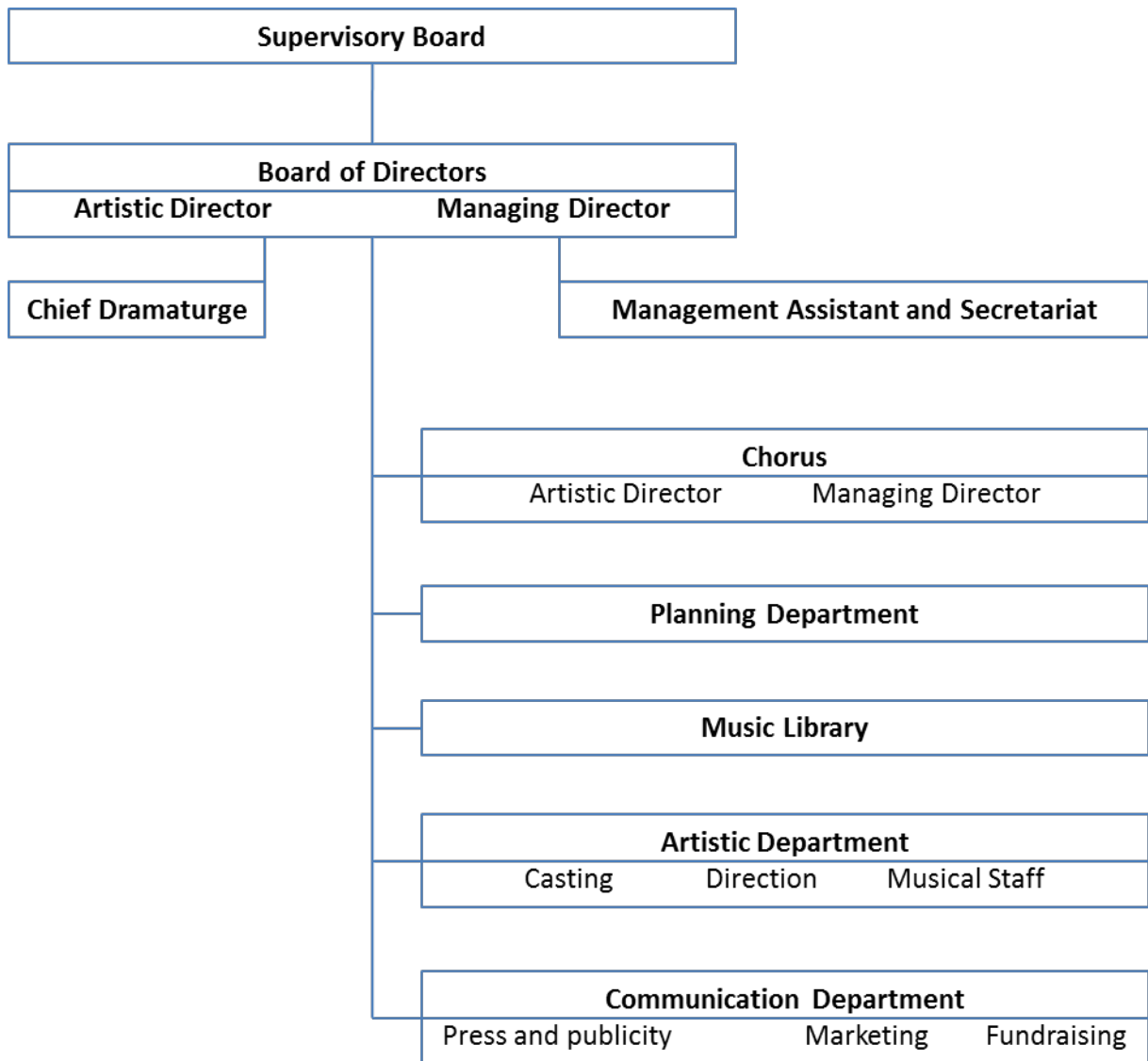


Figure 1: Organizational chart of the opera company

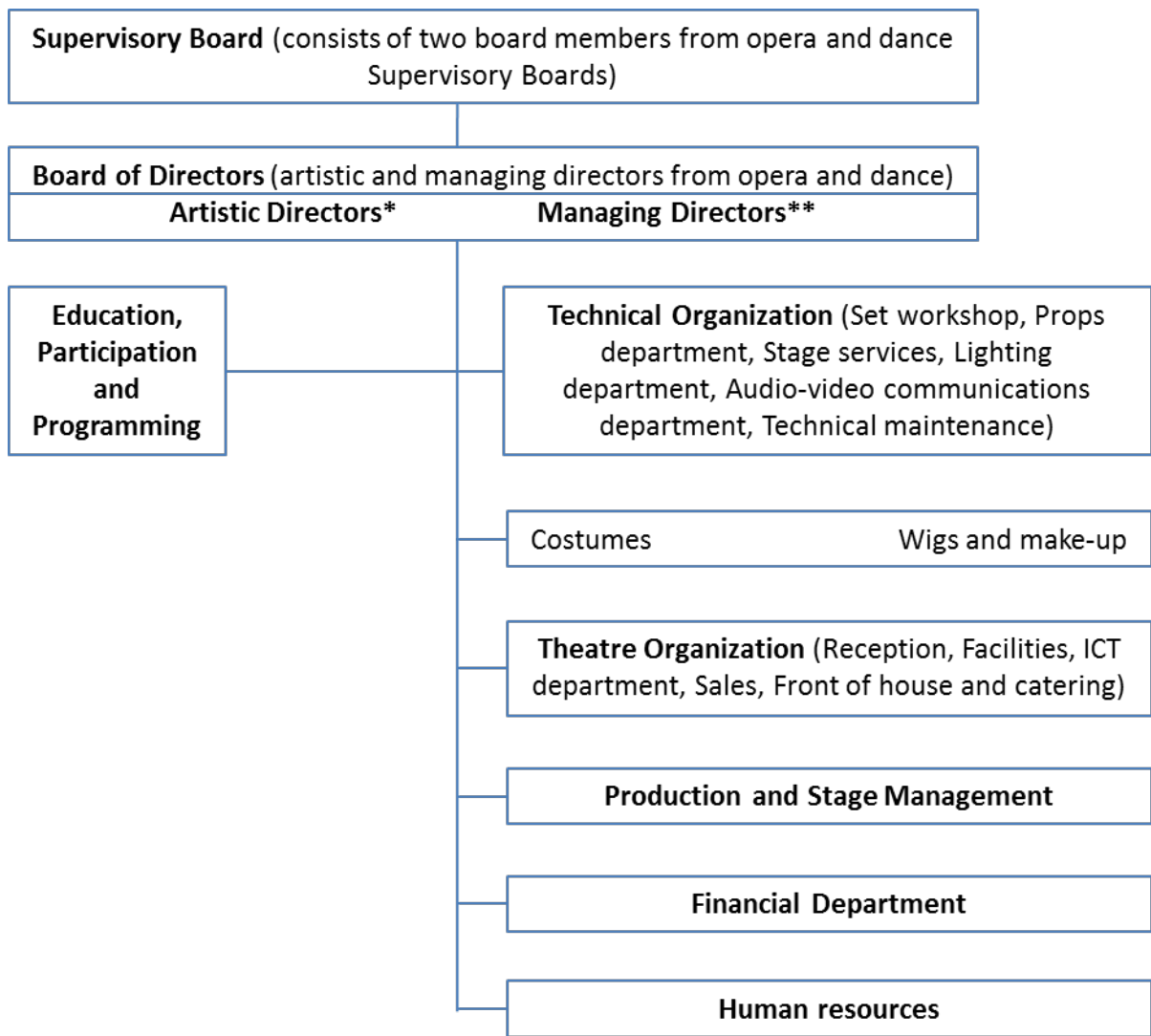


Figure 2: Organizational chart of the venue

(* Both artistic directors are jointly responsible for the artistic quality of the activities.

** While the board is jointly responsible for policymaking and decisions, the managers of all departments report directly to the chairman of the board of directors, that is, the managing director of opera and venue)

3.2. The practice of evaluation

The managers of the investigated organization as well as their subordinates are involved in a large and varied amount of activities in which there is an exchange of information about the organization's performance. The evaluated information relates to four main dimensions of performance: artistic, social, organizational, and financial. The artistic dimension of performance includes three sub-dimensions related to three main artistic processes: programming, production, reception.

The sub-dimension *programming* of the artistic dimension of performance includes three categories: *artistic director*, *program*, and *profile*. The ability of the artistic director to run risks, and his taste and artistic leadership influence the program of a season. For the evaluation of the program the most important criterion is the match between the chosen works and the recruited cast per work. Finally, the programs of the individual seasons influence the profile of the opera. For the evaluation of the profile the most important criteria are its specificity and consistency on a long-term horizon.

The sub-dimension *production* of the artistic dimension of performance includes two categories: *artistic and production team*, and *performance on stage*. The ability of the chorus, orchestra, soloists, stage director and technical staff determines the quality of the performance on stage, which consists of a good match between the overall musical quality of the performance, the clarity and innovativeness of the staging concept, and the fit of the scenery constructed with the stage director's original idea.

The sub-dimension *reception* of the artistic dimension of performance includes two categories: *artistic experience*, and *artistic impact*. The meaningfulness and worthwhileness of the performance, its transformational and educative power, its ability to challenge and surprise the audience, its expressiveness, the magic and breathless aura it creates and its ability to connect performers and audience, influence the impact that the production has on the audience, media, and professional field. In turn, appreciation of the audience, media, and professional field influences the artistic reputation of the organization.

The social dimension of performance relates to the audience development process and includes two categories: *marketing and education*, and *outreach*. The quality of the marketing and education activities (e.g. segmenting the market, targeting the audience, positioning the offer) influences the outreach results of the organization, both in quantitative terms (e.g. box office numbers) and in qualitative terms (e.g. sustainable connection to the audience of the future).

The organizational dimension of performance includes three categories: *processes*, *culture*, and *people*. Good planning, coordination and technical facilities are fundamental for the work processes of the organization, whose culture is characterized by the ability to customize work after listening to the individual ideas of artists, and the ability to create a hierarchy-free dialogue. Finally, the leadership style of the administrative, artistic, and technical managers and the organization's attention to the development of (artistic) talents contribute to the long-term quality of the organization management process.

The financial dimension of performance includes two categories: *expenses*, and *revenues*. On the expenses side, the main evaluation criteria are economy (for example, the ability to keep soloists'

average honorariums low) and efficiency (for example, making good use of subsidies). On the revenues side, the main evaluation criteria are sales revenues and fundraising.

Many of the activities in which performance information is exchanged are procedurally anchored in the work of the organization, according to either internal management systems (e.g. regular meetings with the supervisory board, general management meetings, production-related meetings, annual press conferences) or rules imposed by external regulatory and financing bodies (e.g. meetings with the minister, external evaluation procedures, sector analyses, annual reports). In addition, there are other activities that are not procedurally anchored in the work of the organization, but are naturally embedded in its artistic work (e.g. production-related ad hoc conversations and observations). Through these activities the managers of the organization have the opportunity to make sense of the different dimensions of performance. Table 2 shows which dimensions of performance are covered by which activities of evaluation. In addition, through these activities the managers of the organization have the opportunity to make sense of the opinions and expectations of different evaluators (press, audience, peers, direction, staff and oneself; government, cultural council, auditors/inspectors, sponsors, donors and supervisory board).

Activities of evaluation		Sub-dimensions of artistic performance	Programming	Production	Reception
Internal/external evaluation	Type of activity				
Internal stakeholders	Bi-monthly meetings with supervisory board		x		
	Six-weekly meetings of artistic direction with orchestra general manager		x	x	
	Weekly meetings of chiefs of the artistic department of opera and orchestra			x	
	Monthly meetings of chorus direction with chorus singers committee			x	
	Technical evaluation of individual productions (at the level of the design team and the production team)			x	
	Opera evaluation of individual productions			x	x
	Policy team meetings about individual productions			x	
	Ad hoc conversations and observations during production process and at performances			x	x
External stakeholders	Meetings with ministry representatives		x		
	External evaluation procedure		x	x	
	Annual reports		x	x	x
	Season's presentation to the press		x		

Table 2: Activities of evaluation of artistic performance

In their actual judgment of the artistic performance of their organization, the interviewed managers share a common frame of reference in which the evaluators and dimensions that are central are closely related to the core artistic processes of the organization: opera creation (including programming, production, and reception) and opera distribution (including audience development and outreach activities). Evaluators and dimensions that are related to the supporting processes of the organization (financial and organization management) are largely absent from the common

frame of reference of the interviewed managers. The frame of reference stresses the distinction between core and supporting processes, as displayed by figure 3.

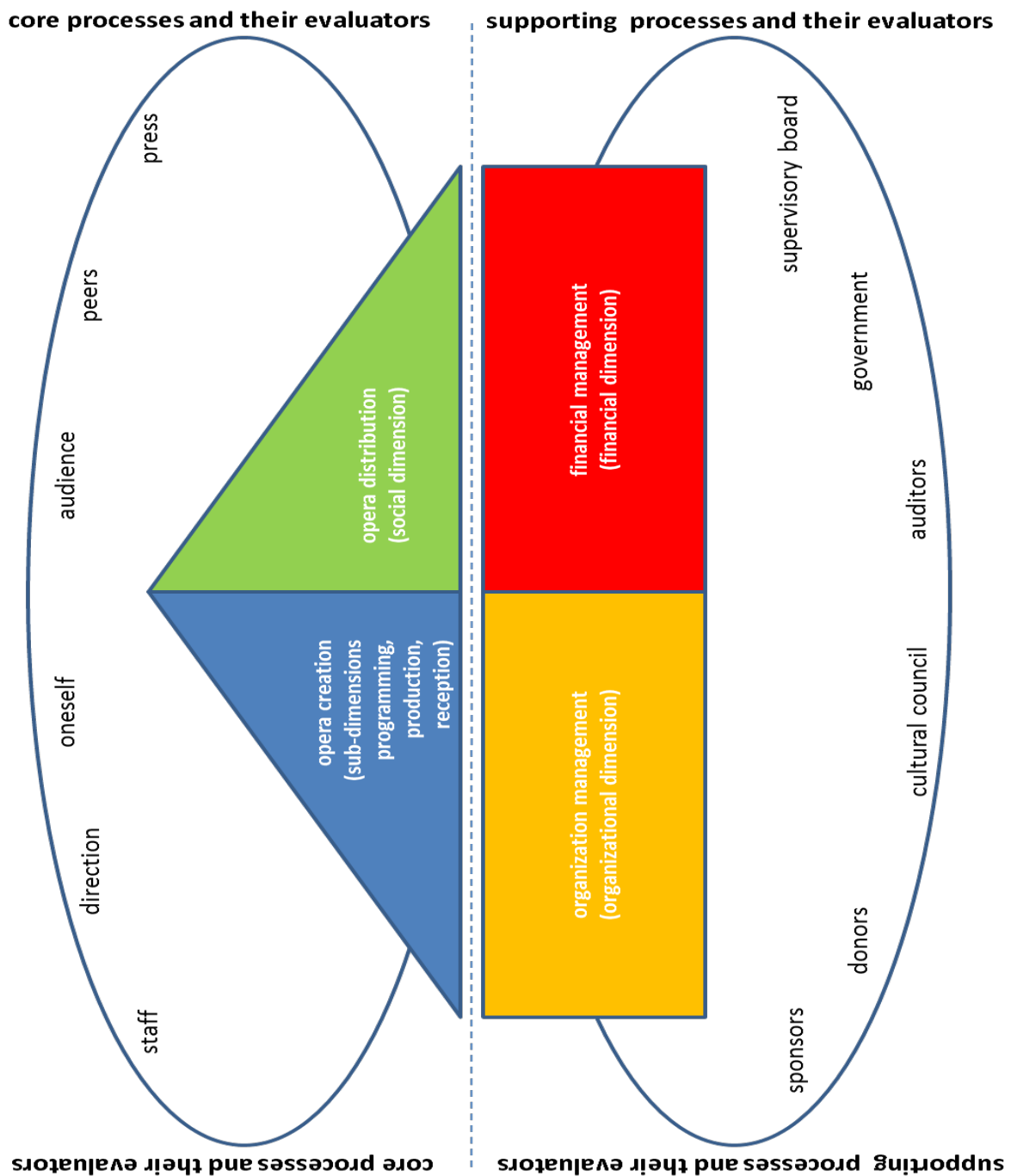


Figure 3: The organization's processes and their evaluators

The common frame of reference of the interviewed managers seems to originate in the nature of work processes in opera rather than in the individual profile of the interviewed managers or in the general context of growing regulatory accountability in which the investigated organization is located, or in a unique organizational culture.

On the one hand, no major differences emerge between the three groups of managers (administrative, artistic, technical) with respect to the relevance given to the opinions and expectations of the various evaluators and to the different dimensions of performance. On the other hand, there seems to be no intrusion of 'New Public Management'-oriented forms of accountability in the managers' judgment of artistic performance, neither with respect to financial accountability, nor to accountability for audience development and outreach activities. The substantive relevance assigned by some managers to the financial dimension of performance seems a result of the enduring trend of budget cuts for culture rather than of the use of financial indicators in the external evaluation procedures. The staff is becoming increasingly conscious of the fact that subsidies are no longer automatic. As a result, financial considerations have become a genuine concern for the managers of the organization. In particular, the growing pressure for more financial accountability, together with the tightening budgets, potentially enhances the natural tensions existing between financial and artistic considerations in decision making about programming and budgeting individual productions. Nevertheless, these tensions do not emerge in the evaluation of the artistic performance.

The substantive relevance given to the opinions and expectations of the audience and to the social dimension of performance, which is related to the audience development and outreach activities, seems to be a natural concern of the artistic staff, including the artistic managers. Audience development and outreach considerations emerge as genuinely embedded in the artistic work of the organization. Although it cannot be excluded that this might be a consequence of the growing pressure for publicly funded arts organizations to take their social role more seriously, there is no evidence for this assumption in the case study. In fact, the social dimension of performance emerges from the interviews with the managers with artistic profile, more than from the interviews with the managers with administrative profile, as closely related to the artistic dimension of performance. On the one hand, artistic managers should in principle be more resistant to the intrusion of non-artistic considerations in their frame of reference. On the other hand, administrative managers are in principle more exposed to the intrusion of non-artistic and, especially, commercial and market-related considerations into their frame of reference because of their largely non-artistic background, and, moreover, because they are the ones who are usually personally involved, on behalf of the organization, in discharging accountability through various procedures of evaluation. Consequently, they should know better than the artistic and technical managers what the statutory and regulatory bodies expect. If there were an intrusion, then it would be likely that more administrative managers (than artistic managers) would assign substantive relevance to the social dimension of performance. From the case study, the opposite emerges.

A possible explanation for the homogeneous response of the three groups of managers (administrative, artistic, technical) might be the fact that, at the time of the interviews, most interviewed managers had been working together in the organization for a very long time, often in the same position (see table 1), and thus they might have developed their own organization's frame of reference. Nevertheless, the clear divide in relevance between the core artistic processes (opera creation and distribution) and the supporting processes (financial and organizational management), which characterizes the frame of reference of the interviewed managers is probably not peculiar to the investigated organization, but also applies to publicly funded opera companies more generally. The homogeneous response of the three groups of managers seems thus to be informed by a frame of reference that may be potentially shared by managers of publicly funded opera companies rather

than only by the managers of the investigated organization, suggesting the possibility of the existence of a specific 'opera rationality' in the cultural sector.

The frame of reference of the interviewed managers for the evaluation of the artistic performance of their organization clarifies the role, and especially the relevance, of procedures and other activities of evaluation within the varied practice of evaluation of the investigated organization. On the one hand, the dimensions of performance relating to the organization's supporting processes (financial and organization management) are extensively covered through procedures of evaluation, both internal (meetings with the supervisory board, general management meetings and production-related meetings, such as the opera evaluation and the technical evaluation, financial reporting) and external (meetings with the minister, external evaluation procedures, annual reports). Nevertheless, these dimensions are not very influential in the managers' judgment about the artistic performance of their organization. Consistent with these findings, the opinions and expectations of those evaluators (such as the government, cultural council, auditors/inspectors, sponsors, donors, supervisory board) who are mainly involved in the supporting processes, but not directly involved in the artistic processes, do not influence the managers' judgment about the artistic performance of the organization. On the other hand, the dimensions of performance relating to the core artistic processes of the organization (artistic creation - including programming, production and reception - and artistic distribution - including audience development) are hardly (or only partially) covered by procedures of evaluation and left largely to activities which are not procedurally relevant, but instead naturally anchored in the artistic work of the organization, such as ad hoc conversations and observations. These dimensions are very influential in the managers' judgment about the artistic performance of the organization.

It is not surprising that information relating to the process of artistic creation influences the managers' judgment about the artistic performance of the organization. But it is surprising that information relating to the process of artistic distribution influences the managers' judgment about artistic performance, especially considering the recurring claims over the last 20 years about performing arts organizations not caring for their audiences; claims that have become institutionalized in the cultural policies of many Western countries. The case study shows that the managers of the organization do care for their audiences. The opinions and expectations of those evaluators (direction, staff and oneself, press, audience, peers) who are involved in the artistic creation and distribution processes influence quite considerably the managers' judgment about the artistic performance of the organization.

In general, the impression arises that existing procedures largely ignore the managers' frames of reference. For instance, the three artistic sub-dimensions of performance (programming, production and reception) are largely absent from both the external and internal procedures of evaluation. This raises doubts about the adequacy of these procedures for evaluating the artistic performance of the organization. In addition, the managers of the organization are skeptical about the usefulness of the procedures of evaluation imposed by regulatory and funding bodies in evaluating the financial dimension of performance. They even doubt that fulfilling financial performance agreements really influences subsidy decisions. Internal procedures of evaluation, despite their sometimes misleading names, as in the case of the 'opera evaluation' (see table 2), are not really aimed at evaluating the qualitative artistic aspects of a production, but rather the organizational ones. The way in which the organizational aspects are discussed in these meetings is useful for the coordination of people and

processes and for the evaluation of the work attitude fit between external production and artistic teams on the one hand, and the permanent staff of the organization on the other hand. These meetings, though largely irrelevant for the managers' judgment about artistic performance, especially with respect to the sub-dimension reception, are relevant for the evaluation of the financial and, above all, the organizational dimension of performance. The substantive evaluation of the artistic dimension of performance and of the qualitative aspects of the social dimension of performance is based mainly on a process of sense-making of those dimensions of performance, and of the opinions and expectations of those evaluators of performance, that are hardly represented in any procedures of evaluation but that are largely represented in the non-procedural activities of evaluation which are embedded in the daily work of the managers of the organization.

The gap between procedures of evaluation and substantive evaluation becomes clear by looking at the evaluation of the experience of a performance, a main category of the sub-dimension reception with a central role in the mission of the organization, where the experience at a performance is considered instrumental to the success of the audience development and outreach efforts of the organization. However, its nature is not evaluated through either internal or external procedures. This might suggest that the managers of the organization do not evaluate 'the experience' of the audience at a performance. But this is not true. The managers of the organization know how to evaluate it, as this quote from the interview with the managing director testifies:

A couple of time I've got that feeling in the theatre, as if there was the highest concentration and everybody had to be touched, maybe in a different way, but definitely touched. Sometimes you really have the feeling that there is an interaction between the stage, the orchestra pit and the hall. And that you know it for sure: everybody is enjoying it. (Managing director)

While the external procedures of evaluation have a mainly ceremonial status; while the internal procedures of evaluation are instrumental to the smooth running of the organization and its finances; the substantive evaluation of the artistic performance and, at least what concerns the more qualitative aspects, the substantive evaluation of the audience development and outreach efforts are organic in nature. In general, while quantitative information, e.g. management accounting information, is fundamental in evaluating and ensuring the stability of supporting processes, the information used to evaluate the core processes is mostly qualitative, unwritten and tacit, as also the chief dramaturge confirms:

The problem is that you obviously [...] can measure things based on sales numbers, percentages, box office. And people write, but they mostly write about negative aspects rather than about positive ones. Thus, if something is fine than you'll get less to hear than when things go wrong [...] But I think, personally, I get more if someone comes to me after a reading or an introduction and says: 'Hey, you've told it so well, and now I understand this piece better' or anything similar. This is also success, a sort of success that you cannot measure, maybe a little part of the whole but an influential one. (Chief dramaturge)

Eventually, procedures of evaluation inspired by 'New Public Management'-oriented forms of accountability seem not to have influenced the way the managers of the organization form their judgments about artistic performance.

4. Discussion

In this section I discuss the implications of the case study's results from the perspectives of managers of publicly funded arts organizations and policy makers. From the discussion, the current systems of evaluation, both the one used by the investigated organization and the one imposed by the government, emerge as inadequate in order to discharge accountability on artistic performance to external stakeholders.

From the investigated case it emerges that artistic performance and the qualitative objectives related to the audience development and outreach processes (e.g. having a sustainable connection to the audience of the future and the ability to understand the audience with respect to their threshold of acceptance for innovation and experimentation) are largely evaluated through an organic form of evaluation. This organic form of evaluation is naturally embedded in the work of the organization and is not covered by internal procedures of evaluation. Internal procedures of evaluation focus more on the performance of the financial and the organization management processes. The case study shows that the organic form of evaluation is often enough for the managers of the organization to form solid judgments about the artistic performance of their organization. The impression is that, in the overall system of evaluation used by the investigated organization, no essential information about the artistic performance gets lost due to the absence of specific evaluation systems. The same cannot be said about audience development and outreach. Long-term qualitative objectives related to the organization's audience development and outreach processes, such as having a sustainable connection to the audience of the future, are not only largely absent from the internal procedures of evaluation, they do not seem to be fully grasped through organic forms of evaluation either. With respect to the evaluation of the audience development and outreach efforts of the organization, the overall system of evaluation used by the investigated organization seems to suffer from the absence of a specific evaluation system.

Considering the importance of audience development and outreach as core processes, not only for funding and regulatory bodies, but also for the organization itself, managers of publicly funded arts organizations might want to search for a way of systematizing the collection and elaboration of performance information about these processes. While such numerical indicators as box-office results are easily available, the main challenge will be to collect information about such qualitative aspects as the ability to understand the audience with respect to their threshold of acceptance for innovation and experimentation. Interesting examples of the collection of information on these qualitative objectives can be found in the arts marketing literature (see for instance Radbourne et al. 2009; 2010).

Apart from conducting audience and market research, an easier, more immediate and less expensive way to collect information might be a different involvement of artistic members of supervisory boards. With respect to the evaluation of artistic performance, the supervisory board of the investigated organization emerged as a largely irrelevant evaluator. It may seem a paradox that this statutory organ of control of the organization has literally nothing to say about the artistic choices of the direction. The supervisory board has to be informed about programming and special initiatives, but it seems as if its members are not even expected to express an opinion on these topics, let alone influence the managers in their judgment about artistic performance. The supervisory board, which is a statutory body that is by definition responsible for controlling the work of the direction of the

organization, is practically excluded from controlling the main value created by the organization: the artistic value.

The reasons why the supervisory board emerges as irrelevant in the evaluation of the core value created by the organization have been not investigated in this research. The members of the supervisory board were not interviewed. Nevertheless, it is surprising that the power to express opinions *on*, and to influence the work *of* the direction, which the supervisory board statutorily has, is not felt at all by the members of the direction and by the other managers of the organization. By looking at the background of the five members of the supervisory board of the opera company at the time of the case study, a possible explanation can be found. Only one member had a background in the opera; he was the artistic director of another important European opera company. The other four members had a strongly economic and financial background and important positions at large corporations or international organizations. On the one hand, it is unlikely that these four members of the supervisory board could have something to say about the artistic ideas of an artistic director of such a high reputation, as the one of the investigated opera. On the other hand, how much can an artistic director of another important European opera company actually know about the opera company for which he is a member of the supervisory board? How present can he really be at the 'supervised' organization, apart from the formal meetings of the supervisory board? The impression is that a supervisory board without actively involved artistic members will only have a ceremonial role within arts organizations. Although big artistic personalities do generally want to go their own way without any intromission, they are generally open to a content-based discussion with peers that know the 'supervised' organization and its artistic processes well. Above all for the long-term objectives related to artistic creation and distribution, such a content-based form of substantive control may be beneficial to publicly funded arts organizations.

However, as long as the most relevant information about artistic performance will remain tacit and unwritten, it is unlikely that this may be used to discharge accountability to external stakeholders. At the same time, as it emerges from the investigated case, although the government would like to be 'in control' of the artistic performance of the organization, the imposed procedures of accountability are completely unable to evaluate it. It seems that they end up being 'in control' of nothing, which is not an unknown phenomenon.

The hyper activism of governments in imposing always more, and always new, procedures of evaluation to publicly funded organizations, is one of the most common symptoms of the purposive or, at least, uncritical adoption of the 'New Public Management' rationale by both neoliberal and new labor governments in Europe. Power found a name for this symptom more than twenty years ago: "the audit explosion" (Power 1994). Through "rituals of verification", governments want to show to the public that they are 'in control' of the organizations and of the projects that they finance. Asking organizations and project managers for formal accountability through a varied range of procedures of evaluation, governments actually aim at discharging their own accountability to the public; especially, to the voters. This may be, for instance, accountability for enhancing funding for a sector while cutting budgets for another one. Fundamental in this system is not what the evaluations say, but that they are continuously done at all.

The organization that I investigated, for instance, had to undertake two time-consuming and costly procedures of evaluation within a couple of years. Every new government wanted to conduct its

own evaluation. Nevertheless, these procedures assumed a purely ceremonial role, not only with respect to the evaluation of the artistic performance of the organization, but also with respect to the evaluation of the financial performance. The managers of the organizations doubt whether the government's decisions are influenced by these evaluations. If the government wants to cut the funds for the organization, this will happen even if the organization has over performed financially; let alone artistically! To paraphrase Power, these procedures are 'rituals of evaluation' that are completely decoupled from the substantive evaluation as practiced in the organization. Without a previous, deep understanding of the practice of evaluation in organizations, the procedures imposed by governments are likely to remain irrelevant, as they say nothing about the actual performance of the organizations they want to be 'in control' of. As a consequence, governments will eventually remain 'out of control' of the organizations they fund.

External procedures of evaluation that mirror the reality of the work in arts organizations have a higher chance of assuming substantive relevance for the organizations' managers and staff, than external procedures that are entirely decoupled from the internal practices of evaluation. The latter is the case with the organization I investigated. There, external procedures are in the best case only procedurally relevant; that is, the boxes are ticked because they have to be ticked. However, the actual judgment of the managers of the organization about performance - and, especially, about the artistic performance - is not influenced at all by the external procedures. This is true with respect to the role of the different dimensions of performance that external procedures intend to cover, as well as to the role of evaluators that certain stakeholders of the organization are assumed to have according to those procedures. For instance, the audience has a fundamental role in the managers' judgment about artistic performance. Nevertheless, the opinions of the audience are absent from the external procedures imposed by the government. This is consistent with the finding that the evaluation of the reception process, which is again fundamental in the managers' judgment about artistic performance and where the audience has a dominant role, is not covered by any evaluation criteria of the external evaluation procedures or, more generally, in the annual discharging of accountability of the organization to the government. Also, accountability to the government for audience development and outreach activities, which are central in recent cultural policies, is discharged through numerical indicators that are not able to cover the richness and the largely qualitative nature of these objectives (e.g. the ability to understand the audience with respect to their threshold of acceptance for innovation and experimentation, or the ability to create and maintain high expectations in the audience). A considerable amount of substantive information gets lost through the form of information which is used in procedures that are inspired by 'New Public Management'-oriented forms of accountability: written and, if possible, numerical. On the contrary, as emerged from the investigated case, most of the substantively relevant information about the performance of the core processes of arts organizations (artistic creation and distribution) is qualitative, mainly unwritten, and often tacit.

The current systems of evaluation used by, respectively, the investigated organization and the government are thus both largely inadequate to discharge accountability to external stakeholders on artistic performance and on the performance of the audience development and outreach processes. The nature of the information used emerges as a main critical factor for the development of more relevant procedures of accountability.

5. Conclusion

In general, this case study contributes to a deep understanding of how different practices of evaluation impact, and are impacted by, the nature of work in organizations and the institutional settings in which they operate. A deep understanding of the actual practice of evaluation in individual organizations and sub-sectors of the publicly funded arts sector is a precondition for the development of performance evaluation and accountability procedures that reflect the organizational and institutional reality in which these organizations operate (Roberts and Scapens 1985). In the spirit of Wicks and Freeman's new pragmatic approach (1998)², the understanding of the practice of evaluation is not an endeavor to be pursued for its own sake. The final purpose is to suggest and (possibly) develop new systems of evaluation and accountability which would be useful for those involved in the individual organizations and for their wider communities.

As emerged from the previous discussion, the nature of the information used to account for artistic performance and the performance of the audience development and outreach processes emerges as a main critical factor for the development of more relevant procedures of evaluation and accountability in the publicly funded arts sector. According to Zan, for a relationship of accountability to work it is necessary to have information that represents the *something* for which *someone* is made accountable (Zan 2006, 6-7). Providing publicly funded arts organizations with such information is a challenge that should not be left to mainstream economic and managerial practitioners and researchers. This challenge should be embraced within the scope of a new pragmatic approach to performance evaluation in the arts. This means that a deep understanding of the practice of evaluation is only a first, though necessary, step towards the formulation of contextually useful solutions for the different kinds of organizations within the publicly funded arts sector (see also Scapens 2006).

The completion of this first step is still far from being reached. In fact, the process of understanding the practice of evaluation in publicly funded arts organizations is just at the beginning. As early as 1988 Mautz invited researchers to observe how managers of not-for-profit arts and cultural organizations actually evaluate performance and how they form their judgments about it, in order to discover innovative solutions to the problem of accounting for the performance of these organizations (see Chiaravalloti 2014). Only in the second decade of the 21st century has Mautz's invitation been finally embraced by researchers (apart from this paper, see Sundström 2011; Gstraunthaler and Piber 2012). At this initial stage it is difficult to say how much research will be necessary before a satisfactory understanding of the practice of evaluation in publicly funded arts organizations will be reached; that is, an understanding that underpins the development of new performance evaluation systems that are useful for the organizations and communities that are supposed to use them. What can be said at this stage is that much more research should focus on gaining a deep understanding of the practice of evaluation in the publicly funded arts sector before any meaningful suggestions about the use (or nonuse) of performance evaluation systems can be made for individual organizations and their wider communities.

Nonetheless, suggestions for a possible second step can be formulated based on the insights gained from this case study. The case study shows how the performance of the core processes of publicly

² See Chiaravalloti and Piber (2011) for an application of Wicks and Freeman's new pragmatic approach to arts management research.

funded arts organizations, i.e. artistic creation and distribution, is evaluated by the managers through information that is largely qualitative, mainly unwritten and often tacit. This is exactly the opposite of the kind of information favored by 'New Public Management'-oriented forms of accountability: quantitative and, at least, written. Considering that the pressure for accountability to external stakeholders is unlikely to diminish in the near future, publicly funded arts organizations are in need of finding effective ways to explain their value to external stakeholders. Translating the qualitative, unwritten and tacit information about the performance of the core processes into a form that is adequate to discharge accountability to external stakeholders is an urgent challenge. Quantitative indicators are not desirable, due to their inclination to standardize these highly complex and strongly contextual dimensions of performance. However, a richer and deeper language of accountability for artistic objectives is both possible and desirable in order to support a content-oriented dialogue between the organizations and their external environment.

For this scope, an important role is left to the humanistic side of arts management research (Sicca 1997). While concepts from management and policy studies can help to define the nature of the information used to evaluate artistic performance, it is unlikely that they will provide a language of accountability that is able to explain the substantive aspects and criteria used for artistic evaluation. This is the task of humanities. If the arts world justifiably refuses to discuss its value only in the economic terms provided by the dominant language of industry and business, then it should be a task for arts-related disciplines to offer arts organizations a richer and deeper language to support a content-oriented dialogue about their organizational performance with the external environment. Against the background of the current public debate on the societal relevance of the humanities (Belfiore 2015), this challenge can be considered even more urgent. For instance, in the case of opera, considering the centrality of the reception process in evaluating the artistic performance of publicly funded opera companies, research is needed on how opera-related disciplines can contribute to a language that the organizations can use to account for the artistic experiences that they induce in their audiences. Systematic literature reviews of the academic literature in the specific artistic discipline offer a useful method for exploiting existing knowledge. In-depth interviews with all those involved in the processes of programming, production and reception of arts, as well as their distribution, offer the possibility of eliciting not only unwritten but also tacit ways of explaining and making sense of artistic performance.

When the potential offered by systematic literature reviews and in-depth interviews for the identification of a new language of accountability for artistic performance has been exploited, action research could be used to test the contextual usefulness of the developed language for publicly funded arts organizations. By doing so it should be possible to say whether the new language could help such organizations to account for the primary value which they contribute to society; that is, artistic value.

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