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# Performance Evaluation Practices in a European Publicly Funded Opera Company: The 'objects' of accountability

**WORK IN PROGRESS!!!**

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## **1. Introduction**

Performing arts in Europe, despite of their legal forms, have been traditionally funded by local and national governments. Due to the introduction of New Public Management (NPM) oriented reforms, publicly funded performing arts have 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).

In NPM oriented reforms, accountability is associated with "clear statement of goals" and "hard look' at objectives", which result in the "definition of goals, targets, indicators of success, preferably expressed in quantitative terms, especially for professional services" (Hood, 1991, p. 4). Considering that the primary objective of publicly funded performing arts organizations is the creation of artistic value (Boorsma and Chiaravalloti, 2010), the NPM focus on explicit standards and measures of success has also affected the discourse on the evaluation of artistic results. This has shifted from a contextual, "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).

Generally, evaluation is the process of forming as well as explaining a judgment on the amount, quality or value of somebody or something. From a management accounting perspective, in individual organizations "evaluation occurs when feedback about the system's current level of performance is compared to the planned level so that any discrepancies can be identified and corrective action prescribed" (Atkinson et al. 2004, p. 283). Information about the level of performance of individual organizations is also required by external stakeholders: profitability in the case of profit-seeking enterprises, efficiency and effectiveness of service delivery in the case of governments and non-profit organizations (Atkinson et al. 2004, p. 17). Feedback about the system's current level of performance is usually provided to managers and employees through management accounting information. This comprises both financial and nonfinancial information, in contrast with financial accounting reports, which are meant to communicate economic information to external stakeholders (Atkinson et al. 2004, p. 3-4).

The core artistic value created by publicly funded performing arts for their key stakeholders (customers, community, professional field) is - next to the number of presented productions and the amount of reached audience per production - the nature, intensity, and relevance of the artistic experiences offered to the public. These are subjective, intangible and hard to operationalize (see Boorsma and Chiaravalloti, 2010). We wonder thus whether management accounting information, which is mainly quantitative, still plays a role in the evaluation of artistic results conducted by managers of publicly funded performing arts organizations, and what alternative sources of information they use to form and explain their judgment about the quality of the artistic results

achieved by their organizations. In other words, we are interested in managers' "representation of performance", which is considered a "critical issue in the process of 'managerialisation'" of the arts sector promoted by NPM oriented reforms (Zan, 2000, p. 432).

So far, arts management research has focused on *how* evaluation of artistic results *should be done* and not on understanding *how* evaluation of artistic results *is actually done*. In other words, arts management research has focused on *how* managers of arts organizations *should represent* performance and not on *how* they *actually represent* performance. In-depth understanding of actual evaluation practices in individual contexts is a prerequisite for suggesting changes or improvements that can serve the involved individuals, organizations, and communities (see Chiaravalloti and Piber, 2011).

Among other publicly funded arts organizations, opera companies - that is, performing arts organizations whose main activity is the production and performance of lyric drama - represent a particularly interesting object of study from the organizational point of view, since they are the most complex form of performing arts and require a very big and diversified staff and structure in order to work properly. In addition, they are relevant in the cultural political debate since they are given, compared with other organizations in the arts sector, a dramatic financial weight in arts and culture funding through local and national governments in most European countries.

As in other organizations, both profit-seeking, non-profit, and public ones, managers of publicly funded opera companies<sup>1</sup> are responsible both to the organization's staff and to the external stakeholders of the organization. With respect to the evaluation of the artistic value created by their organizations, they have thus to face potential tensions arising between regulatory and folk institutions of accountability (Ezzamel et al. 2007) more than their subordinates. Regulatory institutions of accountability are "those introduced by organizations requirements under recent legislation to legitimate themselves within their field", while folk institutions of accountability are "how organizational actors legitimate themselves with each other in the enactment of their everyday activities" (Ezzamel et al. 2007, p. 150).

Ezzamel et al. distinguish between "objects" and "rationalities" of accountability (2007, p. 159). The objects of accountabilities refer to the question, to whom is one accountable? The rationalities of accountability refer to the question, for what is one accountable? Both questions need to be answered in order to understand the practice of evaluation. In this article we concentrate on the *objects* of accountability in the investigated opera company, by answering the following two questions:

*Who is accountable to whom for the artistic value created?*

*Who feels accountable to whom for the artistic value created?*

These two questions give insight into two different groups of *objects* of accountability, that we call here respectively the formal and informal reference groups of the interviewed managers with respect to the evaluation of the artistic value created by the organization.

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<sup>1</sup>In this article, with managers of publicly funded opera companies we mean all the organization's staff responsible for policy and/or operations (artistic, administrative, and technical), in charge of leading teams either on a permanent or on a project (production) basis.

In general, this article makes a contribution to the scarce accounting literature on the arts (Mariani and Zan, 2011). More specifically, through the adoption of a case-based research approach, our contribution addresses the need of more in-depth investigations of the complexity of contextual factors for the practice of performance evaluation in the arts (Chiaravalloti and Piber, 2011). Finally, by addressing “the representation of performance” (Zan, 2000, p. 432), we make a contribution to the literature on multiple forms of accountability on an issue that is critical within the context of current NPM-oriented reforms.

In the next section of this paper, we identify the main themes related to the practice of evaluation in the arts sector in general and in opera companies in particular emerging from accounting literature on the arts. Then, by elaborating on these themes with the aid of literature on multiple forms of accountability, we build an analytical framework that informs the analysis of our case study. In the empirical section of this paper, at first we explain the methodology used; then we briefly describe the investigated opera company, and we analyze the data; finally, we present the results of the case study. The paper finishes with a discussion and conclusion section where we reflect on the main implications of our findings for both theory and practice.

## 2. Analytical Framework

In this article we want to understand who are the formal and the informal reference groups of the interviewed managers with respect to the evaluation of the artistic value created by the organization.

With *formal reference groups* we mean:

*(groups of) persons a manager has the duty to work for and/or to inform about (the results of) his own work and/or the work of the organization according to rules and procedures imposed by external regulatory bodies or by internal management systems and/or*

*(groups of) persons whose judgments about (the results of) the manager’s work and/or of the work of the organization have a statutory role according to rules and procedures imposed by external regulatory bodies or by internal management systems.*

With *informal reference groups* we mean:

*(groups of) persons a manager considers co-producers and/or recipients of (the results of) his own work and/or the work of the organization, regardless of rules and procedures imposed by external regulatory bodies or by internal management systems and/or*

*(groups of) persons whose opinions about (the results of) the manager’s work and/or of the work of the organization are central for the manager in the process of forming as well as explaining his own judgment about the value created by him and by the organization, regardless of rules and procedures imposed by external regulatory bodies or by internal management systems.<sup>2</sup>*

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<sup>2</sup>Reference groups can be formal, informal, or both formal and informal. If we consider for example a Chief Executive Officer and a Chief Financial Officer of a Business Company, the Chief Executive Officer is a person that the Chief Financial Officer has the duty to inform about the results of his own work and whose evaluation of the work of the Chief Financial

The reference groups tell us whose opinions and judgments about the artistic value created by the organization are relevant for the managers of the organization. The formal and/or informal relevance given by the interviewed managers to the opinions and judgments expressed by the different reference groups might depend on personal or contextual factors.

Accounting literature on the arts suggests that regulatory forms of accountability, arising from the financial pressure in the external environment, threaten the folk ones (Christiansen and Skærbæk, 1997; Rentschler and Potter, 1996). Performance criteria adopted by regulatory and funding bodies are disconnected from the artistic work forming the *raison d'être* of publicly funded arts organizations (Rentschler and Potter, 1996). This causes tension between folk and regulatory forms of accountability. According to the literature, management staff, facing directly the tension between regulations imposed by funding bodies on the one hand, and the artistic practice on the other hand, try to minimize the effects of the external threat on the core artistic processes in two ways: by creating an administrative buffer to provide a relative freedom to the artistic staff (Zan, 1998); by filling the numerical accounts required by external stakeholders with detailed stories of the organizational context to diminish the risk of misuse and misunderstanding of measurements by regulatory and funding bodies (Sundström, 2011).

Problematic co-existence between multiple forms of accountability (A) is underpinned by literature on multiple forms of accountability in similar sectors (for instance education):

- Organizations react against external pressure for accountability by setting up new organizational arrangements in order to protect the core values of teaching from the intrusion of economic principles (Broadbent et al., 1996, 1998; Laughlin 1996)
- Regulatory accountability is not used to change the decision making process (Ezzamel et al., 2007)

#### *Influence of personal and professional background on evaluation*

Christiansen and Skærbæk (1997) show how different professional backgrounds lead to different ways of thinking. Building upon the concept of budget games, they analyze the 15-year process of implementation of a new management control system, which combines an accounting system and a planning and budget system, at the Royal Danish Theatre. Through their case, they demonstrate not only how the logic of “highly trained employees motivated by their professional standards”, such as theatre professionals, differs from the logic of accountants, but also how logics differ amongst different groups of professionals within the same theatre organization, even within artistic staff, such as between designers and stage performers.

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Officer is formally expressed in annual appraisal meetings according to an employment contract. The Chief Executive Officer is thus a formal reference person for the Chief Financial Officer. At the same time, a charismatic and experienced Chief Executive Officer might be a person whose opinions about the work of the Chief Financial Officer are central for the Chief Financial Officer in the process of forming as well as explaining his own judgment about his own value, regardless of the fact that the formal evaluation by the Chief Executive Officer can determine the career of the Chief Financial Officer within the Business Company. The Chief Executive Officer would be in this case also an informal reference person for the Chief Financial Officer.

Mariani and Zan (2011) relate the professional differences to the way employees construct their meaning of performance. They affirm that one reason for the scarce amount of research on accounting and the arts is “the idiosyncratic nature of the business under consideration, wherein art and accounting professionals make sense of performance in a very dissimilar way (much like the cognitive gap dividing accounting managers and musicians is wider than the one separating health care accounting managers and physicians)”. (Mariani and Zan, 2011, p. 141).

The literature acknowledges the difference of values between different professions. Although there is no explicit reference to the role of logics in the adoption of accountability forms in Christiansen and Skærbæk’s analysis (1997), it is plausible that the different logics would influence the way employees construct their meaning of performance. This assumption is shared by Mariani and Zan (2011). If accountants and artists attach different meanings to the evaluation of arts (Mariani and Zan, 2011), then it is plausible that these two groups use two different forms of accountability. Regulatory forms of accountability, promoted and pushed by New Public Management reforms and based on financial and market information are expected to be dominant in the ways of giving account of administrative staff of arts organizations. Artistic staff is likely to keep working with folk forms of accountability, based on the set of values shared within the arts field.

Accounting literature on the arts suggests the influence of personal and professional background on adopted form of accountability and meaning given to performance evaluation (B). This personal element does not play a relevant role in the recent literature on multiple forms of accountability in education. This might be explained through the interest of this literature on institutional aspects rather than on agency ones (see for instance Ezzamel et al., 2007). We think that the personal background and the position in an organization might potentially influence both the adoption and/or acceptance of a certain form of accountability as well as the reference groups managers feel accountable to.

### *Role of audience within artistic processes and their evaluation*

The last aspect emerging from the reviewed literature on accounting and the arts, is the role of the audience in artistic processes and, thus, potentially, also in their evaluation.

In his detailed analysis of Pompeii from a management perspective, Zan (2002) finds a “close interconnection between research and marketing orientation” (p. 95-97) with respect to the organization of many successful temporary exhibitions. The professional logic of curatorship and the managerial logic of marketing, which are commonly assumed as strongly juxtaposed, seem to act in the same direction here. The high appeal of these exhibitions to a wide audience – some attracted more than 1 million visitors - is according to Zan rather the result of research activities done by archeology scholars than of the application of sophisticated marketing instruments.

With respect to the performing arts, it is again Nørreklit’s analysis of Kasper Holten’s speech from 28 September 2005 that offers an important insight into the centrality of audience in the thoughts of performing artists and in the processes of performing arts organizations: “[...] the driving strategy in

Kasper's directing is starting from where the listeners are and telling a story which communicates a world of ideas which the parties involved must come to share" (Nørreklit, 2011, p. 282).

Both Zan (2002) and Nørreklit (2011) note how audiences are integrated in the artistic processes. Behind Zan's finding with respect to Pompeii's successful temporary exhibitions there might be an assumption that the interest of the users of an exhibition is already present in the core process of curating and is not the result of the intervention of marketing specialists. **[SHIFT TO ANALYTICAL FRAMEWORK]** Nørreklit is more explicit with respect to the role of audiences in the artistic processes: They are the addressees of the directing work and the success of a performance will thus also depend on their reaction. This partially contradicts the New Public Management rhetoric of the need for more market orientation in the public sector, which, in the publicly funded arts sector, has often the tone of a critique toward artists for their presumed disconnection with contemporary audiences. While it is plausible that arts organizations are not yet able to exploit the potential of market and marketing, it cannot be generally argued that this originates in a lack of care of artists for their audience. An investigation of the role of audience in the accountability for artistic results can thus offer new insights also into the relations between artists and organizations on the one hand, and their (potential) audiences on the other hand. **[SHIFT TO ANALYTICAL FRAMEWORK]**

The fact that artists feel accountable to audience (C) finds similarities in the literature on multiple forms of accountability in education field:

- Organizations' members feel accountable to a varied range of stakeholders. These are not always the economic principals, but also the addressees of the offered "service" (Ezzamel et al. 2007; Laughlin, 1996)

"Accounts are the explanations we offer each other as we go about our everyday lives" (Munro, 2011, p. 7).

For instance, if regulatory and statutory bodies emerge as both formal and informal reference groups, this might be seen as evidence for the integration of formal rules and procedures with the artistic processes of the organization: The opinions and judgments expressed by regulatory and statutory bodies would be relevant for the managers' opinions and judgments about the value created by the organization. On the contrary, if regulatory and statutory bodies emerge as purely formal reference groups, while other (groups of) persons emerge as informal reference groups, this might be seen as evidence for the separation between formal rules and procedures and the artistic processes of the organization: The opinions and judgments expressed by regulatory and statutory bodies would be irrelevant for the managers' opinions and judgments about the value created by the organization; they would only be relevant for the formal fulfilment of criteria included in rules and procedures.

The overlap or divide between formal and informal reference groups might depend on the personal profile of the interviewed managers and/or on the general context in which the organization operates. By linking the different reference groups to the personal profile of the interviewed managers, and by taking into account the general context in which the organization operates, it is

possible to investigate to what extent personal education and experience, function within the organization, and regulatory pressure explain the formal, informal, or both formal and informal relevance given by the interviewed managers to the opinions and judgments expressed by the different reference groups. Shared formal and/or informal reference groups across the three groups of managers with administrative, artistic, and technical profile might be seen as evidence for a strong organizational identity deriving either from a shared attitude to work or from a shared commitment *to*, or aversion *towards* the implementation of regulatory and statutory standards in the artistic processes. If regulatory and statutory bodies do not impose rules and procedures, then the strong organizational identity would probably be dependent on a work attitude characteristic of the organization and/or of the opera world. The experience of the individual managers should be able to explain this occurrence. Shared formal and/or informal reference groups *within* the individual managers groups but not *across* the three manager groups, might be evidence for tensions between different departments of the organization. The general personal profile (function, higher education, and experience) together with the focus of regulatory and statutory evaluation procedures (for instance, on educational projects, or on fundraising activities) should be able to explain this occurrence.

### 3. Methodology

For our research, which aims at gaining the first insights into a largely unexplored field, case studies are considered the most adequate research approach (Gill and Johnson 2002, p. 157). Among the specific advantages that case-based research has in management accounting research, Humphrey and Scapens (1996) see this approach as a vehicle for challenging existing, as well as for developing new, accounting theories, which is in accordance with the nature and the nature of our research: "The difficulty of measuring activities and the ambiguity of performance assessment in the performing arts sector provides a great opportunity to reflect on how accounting tools and concepts may continuously change their level of relevance and implementation in similar contexts" (Mariani and Zan, 2011, p. 141). In his claim for the explanatory potential of case studies, Scapens sums up very incisively the advantages of a case-based approach to management accounting research:

In comparison with the more traditional forms of accounting research, it is important to recognize that case studies are concerned with explanation, rather than prediction. [...] Management accounting research will be greatly strengthened if case studies focus on explanation and theoretical generalization. They will provide clearer understandings of management accounting practice and help both managers and accountants to work out their problems on a day-to-day basis. They may also act as a stimulus for resolving problems which have remained below the surface. Case study methods themselves will not provide the answers to such problems, but they should provide practitioners with a deeper and richer understanding of the social context in which they work and make them aware of the problems, and the possibilities for solution. (Scapens 1990, p. 278-279)

Our research question is a "how" question (Yin 2003, p. 5-7). According to Yin (2003, p. 5) "how" questions are primarily explanatory in nature. In the case of "how" questions which focus on contemporary events and where the investigator has little control over relevant behaviors, Yin



suggests the adoption of a case study research methodology. While we are specifically focusing on a contemporary phenomenon in this study, some doubts could arise concerning the extent of the control that the investigator will have over actual behavioral events (Gill and Johnson 2002). Since the main part of our data come from individual in-depth-interviews and written documents, we have had neither a participatory nor an explicitly observatory role in the project. The only potential sort of control on the behavior of organizational actors could emerge during the interviews. We have thoroughly considered this issue and formulated the interview questions in order to minimize any leading effect, focusing at first on the meaning given to the very concept of artistic results and evaluation by each individual interviewee. We distinguish, at least at the level of data gathering, two possible levels of meaning: the common meaning given to artistic success within the organization and the artistic community, and the individual meaning given to artistic success by the individual interviewee. While in general these two perspectives may overlap with, and influence each other in a not thoroughly visible way, it is just the wide and ethnographic idea of accounts as “the explanations we offer each other as we go about our everyday lives” (Munro 2011, p. 7) that helps us to elicit both perspectives on success from the same interviewee. While the general perspective can be obtained by asking questions like “what makes an opera successful?”, the individual perspective is elicited by asking questions such as “how do you know you’ve contributed to a successful production?”. This second type of questions forces the interviewee to give his/her own opinion on which factors he/she considers while evaluating artistic results (his/her own results, in the example question). In addition, the answer throws the first light on different forms of accountability and their relevance: which kind of information is collected and used, how, from whom? After understanding the meaning given to artistic results, (the *what* question) it is possible to systematically investigate the way of giving account of it (the *how* question) by asking at first questions about the reporting systems – and comparing the answers with the internal and external documents made available to the researchers – and then about the opportunities managers have to talk about the performance of their organization with different stakeholders in less formal situation (e.g. at an after-première reception, on the floor). An important aspect is here to gain an understanding of *who* is giving account to *whom*, the latter being potentially not only formal principals but also actual reference persons. By doing this a general picture of personal and interpersonal activities arises through which the managing staff form a judgment on how their organization is performing. This is finally what we mean when we position our research as a study of performance evaluation in the arts.

According to the structure explained above, the interviews finally contained 97 questions grouped as follows:

#### PERSONAL AND PROFESSIONAL BACKGROUND OF THE INTERVIEWEE

What is the interviewee’s general personal background and position in the organization with respect to the responsibility on artistic policy?

#### DIMENSIONS OF ACCOUNTABILITY & REFERENCE GROUPS

Which factors are considered while evaluating artistic results and how is the evaluation of artistic results related to the evaluation of the general organizational performance (institutional point of view/ personal point of view)? Who feels accountable to whom?

#### ACCOUNTING SYSTEMS & HOW THEY ARE USED

Who reports to whom? What activities are performed in order to report on artistic results? What kind of information is gathered in order to report on artistic results? How is this information gathered? How is this information used? By whom?

#### SYSTEMS OF ACCOUNTABILITY & HOW THEY ARE PERCEIVED

What are the differences in the ways of reporting to the different stakeholders?  
What kind of evaluation and reporting approach is considered appropriate?

We have conducted 17 in-depth interviews with management staff (artistic, administrative, technical). In average, each interview took 1,5 hours. The shortest interview took 1 hour, the longest about 2 hours. The interviews have been conducted between March 2011 and October 2011. Depending on the function of the management staff interviewed, some questions were slightly adapted or even omitted if superfluous. In addition, internal and government documents have been analyzed. Some of them were available already in Summer 2010, some have been required ad hoc after the interviews.

The individual interviews have been recorded, transcribed (see Appendix A.T.1 to A.T.17), and then analyzed in two phases: at first, by means of a excel tables, excerpts of each interview have been assigned to the variables derived from the sub-research questions emerging from the analytical framework (see figure 2).

1. Staff background
  - a. Position in the organization
  - b. Responsibility in the organization
  - c. Experience (Inside the organization, Outside the organization)
  - d. Education
  - e. Interests
2. Reference groups
  - a. Formal (Inside the organization – Superiors, Outside the organization - Stakeholders)
  - b. Informal (Inside the organization, Outside the organization)
3. Systems of accountability
  - a. Formal (Procedures and techniques, Object of information, Use of information)
  - b. Informal (Activities, Dimensions of accountability, Use of information)
4. Attitude towards/Perception of accountability systems
  - a. Formal (Procedures and techniques, Object of information, Use of information)
  - b. Informal (Activities, Dimensions of accountability, Use of information)
5. Context
  - a. Internal environment
  - b. External environment

*Figure 2: variables used for the analysis of the individual interviews*

Secondly, from each excel table referring to the respective interview, the story of the interview has been reconstructed according to the sequence of the sub-research questions, in order to give, per interview, an answer to the main research question (see Appendix A.A.1 to A.A.17).

In the analysis of the interviews (section 4.3) the analysis of the individual interviews (see Appendix A.A.1 to A.A.17) are used together with the internal and governmental documents.

#### **4. The objects of accountability: a case study**

##### **4.1 The organization**

Here we briefly describe the organization's mission and stakeholders, the organization's legal and financial structure, the organizational chart and the main business processes of the organization (administrative, artistic, and technical) and, finally, the responsibilities of the interviewed managers.

##### **4.2 Profile of interviewees**

Figure 3 sums up function, experience and education of each interviewed manager (for details see the section *Personal Background* of the analyses of the individual interviews in Appendix A.A.1 to A.A.17).

Considering the functions of the individual managers interviewed, seven of them have a purely administrative function (Managing Director, Assistant of the Managing Director, Communication Chief, Manager Fundraising & Sponsoring, Finance Chief, Planning Chief, Chorus Managing Director), four have a purely artistic function (Artistic Director, Chief Conductor, Chief Dramaturge, Chorus Artistic Director), and two have a purely technical function (Chief of Production Management, Production Manager). In addition, the functions of some managers cover two of the main areas mentioned above (administrative, artistic, technical). Three of them have a partially administrative and partially artistic function (Chief of Artistic Department, Orchestra General Manager, Deputy Director, Education, Participation and Programming), and one of them has a partially administrative and partially technical function (Technical Director) (see Figure 4).

All the seven managers with purely administrative functions have administrative experience inside or outside the arts sector, regardless of having got a higher education and of the nature of their higher education (humanistic and/or administrative). Only the Assistant of the Managing Director has also experience in artistic functions: At the beginning of her carrier she worked as a dramaturge, before being managing director of a dance company, interim manager of a network of cultural organizations, and, finally, joining the organization in her current role. As a whole, the seven administrative managers have a consistent administrative background.

The four managers with purely artistic functions have experience in artistic functions also outside the organization and got a humanistic and/or artistic higher education. As a whole, the four artistic managers have a consistent artistic background.

The three managers with partially administrative and partially artistic functions got either an artistic or a humanistic higher education. All of them have administrative experience in the arts sector outside the organization, two of them have artistic experience too. Considering that the manager with no artistic experience (Deputy Director, Education, Participation and Programming) got an

artistic higher education, these three managers have, despite their partially administrative and partially artistic functions, a background that tends to be rather artistic than administrative.

The two managers with purely technical functions have both a very long technical experience within the organization, respectively 25 and 31 years. The Chief of Production Management has also been assistant director at one production and got an artistic higher education. Nevertheless, 31 years at the organization in technical functions make his background, like the background of his colleague, a strongly technical one.

The only manager with a partially administrative and partially technical function is the Technical Director. His main administrative task is being a member of the Statutory Direction of the venue. For the rest, he is responsible for the venue building and all the technique used and created for opera and ballet productions. Having been educated as a construction engineer and having worked for 25 years in the construction industry before joining the organization, as a whole his personal background is to be considered rather technical than administrative.

To sum up, by taking into account experience and higher education, the five functional groups identified above (administrative, artistic, technical, administrative/artistic, administrative/technical; see Figure 4) can be reduced to three groups reflecting the general personal background of the interviewed managers: administrative, artistic, and technical (see Figure 5 and 6). These three groups are used to analyze the interviews with respect to the reference groups of the interviewees, their evaluation practices and their attitudes toward evaluation practices. In this way, it is possible to identify common patterns within the individual groups. When no common pattern emerges within a group, the analysis proceeds by comparing the individual personal backgrounds across the groups and by taking into account contextual factors.

Table 1: Overview of interviewees

Function	Nature of function	Experience in years at the organization until individual interview (between March and October 2011)	Experience outside the organization	Higher education
Managing Director	Administrative	24 in the same function	Administrative	---
Communication Chief	Administrative	4,5 in the same function	Administrative (in the arts)	Humanistic/Administrative
Manager Fundraising & Sponsoring	Administrative	0,3 in the same function	Administrative	---
Assistant of the Managing Director	Administrative	5 in the same function	Artistic/ Administrative (in the arts)	Humanistic
Planning Chief	Administrative	33 in administrative and technical functions	Technical/ Administrative (in the arts)	---
Finance Chief	Administrative	3 in the same function	Administrative	Administrative
Deputy Director, Education, Participation and Programming	Administrative/Artistic	1,5 in the same function	Administration (in the arts)	Artistic
Chorus Managing Director	Administrative	20 in administrative functions	Administrative	---
Production Manager	Technical	25 in technical functions	---	---
Chief of Production Management	Technical	31 in technical functions plus Assistant Director at one production	---	Artistic
Technical Director	Technical/Administrative	12 years in the same function after having been Production Manager of a Wagner cycle	Technical	Technical
Chief of Artistic Department	Artistic/Administrative	6 in the same function	Administrative (in the arts)/ Artistic	Humanistic
Chief Dramaturge	Artistic	21 in the same function	Artistic	Humanistic
Artistic Director	Artistic	23 in the same function	Artistic	Humanistic
Orchestra General Manager	Artistic/Administrative	3 in the same function	Artistic/ Administrative (in the arts)	Artistic
Chorus Artistic Director	Artistic	5 in the same function after having been Guest Conductor at one production	Artistic	Humanistic/Artistic
Chief Conductor	Artistic	0,1 in the same function after having been Guest Conductor at different productions	Artistic	Artistic

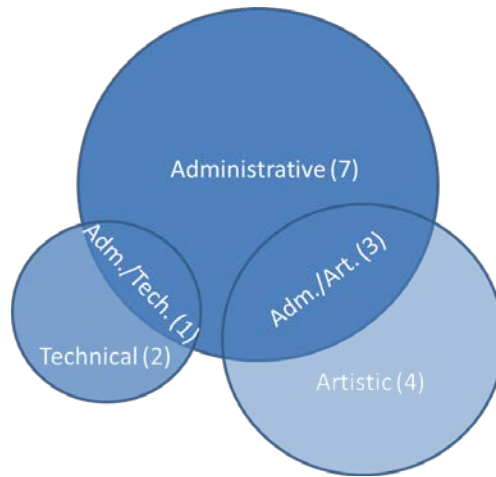


Figure 4: Function of interviewees

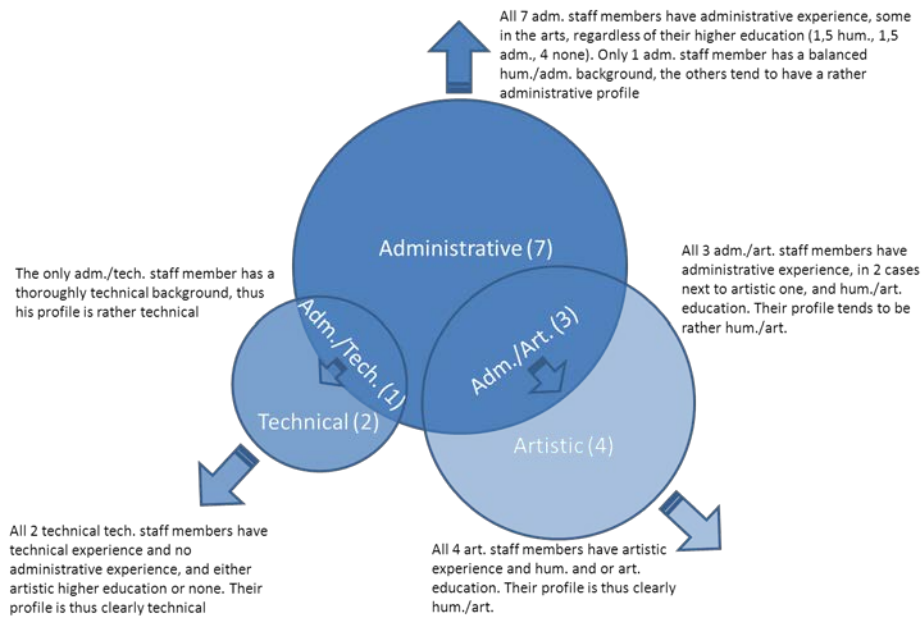


Figure 5: Function and personal/professional background of interviewees



Figure 6: General profile of interviewees for analysis

### 4.3 Reference groups

The reference groups tell us whose opinions and judgments about the artistic value created by the organization are relevant for the managers of the organization. The formal and/or informal relevance given by the interviewed managers to the opinions and judgments expressed by the different reference groups might depend on personal or contextual factors. Thus, at first we analyse the reference groups within each of the three groups of managers with shared personal profiles (administrative, artistic and technical). This allows us to identify common patterns within each group and to relate possible differences between individual managers of the group to specific aspects of the personal profile (education, experience and function) and/or specific contextual aspects. Then, we analyse the reference groups across the three groups of managers with shared personal profiles (administrative, artistic and technical). This allows us to reconsider the role of personal factors against the role of contextual factors related both to the internal and to the external environment of the organization. At the end of this section we will sum up the main implications of our findings for the understanding of the practice of evaluation in the organization. The main implications of our findings for the understanding of performance evaluation practices in performing arts organizations in general will be presented in the discussion and conclusion section of this paper.

The analysis of the reference groups within each of the three groups of managers will be introduced by a table showing an overview of the reference groups of the managers of the respective group, as emerged from the interviews. In the first column of the tables the reference groups are divided in two groups, as emerged from the analysis of the reference groups of all the 17 interviewed managers:

- reference groups that have a very limited role in the evaluation of artistic processes and their results, both formally and informally;
- reference groups that have an important role in the evaluation of artistic processes and their results, either formally or informally.

The reference groups with a very limited role are: government, cultural council, funders, auditors/inspectors, sponsors, donors and supervisory board. The reference groups with an important role are: press, audience, peers, direction, staff and oneself. Within each category, the reference groups are ordered according to their place in the external or internal environment of the organization, as we have seen in the description of the stakeholders structure of the organization (section 4.2). Amongst the reference groups with a very limited role in the evaluation of artistic processes and their results, six belong to the external environment (government, cultural council, funders, auditors/inspectors, sponsors, donors) and only one to the internal environment of the organization (the supervisory board). Amongst the reference groups with an important role in the evaluation of artistic processes and their results, three belong to the external environment (press, audience and peers) and three to the internal environment of the organization (direction, staff and oneself). Table 2 shows how many of the 17 interviewed managers mentioned these reference groups as formally (F) and/or informally (I) relevant for the evaluation of the artistic value created by the organization<sup>3</sup>:

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<sup>3</sup> In this table and in the following ones in this section, the bold number represents, for each reference group, the highest number of occurrences between formal and informal ones.

<i>Reference Groups</i>	<i>Total Managers (17)</i>
Government	<b>5F/2I</b>
Cultural Council	<b>1F</b>
Funders	<b>3F</b>
Auditors/Inspectors	<b>3F</b>
Sponsors	<b>4F/1I</b>
Donors	<b>1F</b>
Supervisory Board	<b>5F/2I</b>
Press	<b>1F/13I</b>
Audience	<b>9F/13I</b>
Peers	<b>2F/12I</b>
Direction	<b>16F/15I</b>
Staff	<b>5F/16I</b>
Oneself	<b>14I</b>

*Table 2: Summary of the reference groups of the interviewed managers*



*Reference groups of managers with administrative profile*

The group of managers with an administrative profile includes Managing Director, Assistant of Managing Director, Communication Chief, Manager Fundraising and Sponsoring, Finance Chief, Planning Chief and Chorus Managing Director. Table 3 shows their reference groups, both formal (F) and informal (I), as emerged from the interviews.

<i>Managers</i>	Managing Director	Assistant of Managing Director	Communication Chief	Manager Fundraising and Sponsoring	Finance Chief	Planning Chief	Chorus Managing Director	Total Administrative Managers (7)
<i>Reference Groups</i>								
Government	F		F		F			<b>3F</b>
Cultural Council	F							<b>1F</b>
Funders				F				<b>1F</b>
Auditors/Inspectors					F			<b>1F</b>
Sponsors			F	F				<b>2F</b>
Donors				F				<b>1F</b>
Supervisory Board	F				F/I			<b>2F/1I</b>
Press		I	F/I	I	I		I	<b>1F/5I</b>
Audience	I	F/I	F/I	I	F/I		I	<b>3F/5I</b>
Peers	I	I	I	F/I			I	<b>1F/5I</b>
Direction	I	F/I	F/I	F/I	F/I	F/I	F/I	<b>6F/7I</b>
Staff	I	F/I	I	I	I	I	I	<b>1F/7I</b>
Oneself	I		I	I		I		<b>4I</b>

*Table 3: Reference groups of managers with administrative profile*

From this figure it emerges that regulatory bodies such as the Ministry of Education, Culture and Science, the local and national Cultural Councils, and even statutory bodies such as the Supervisory Board play a purely formal role for Managing Director, Communication Chief and Finance Chief. If we look especially at the evaluation of artistic processes and their results, only Communication Chief explicitly assigns a role to politicians. Being spokesman of the organization, for him it is relevant what politicians think of the organization and, specifically, of the two directors, Artistic Director and Managing Director. Nevertheless, the opinions of politicians do not influence his own opinion, as he clearly explains:

“For my work it’s obviously important to know what the external environment thinks about my directors. Thus, what politicians, media, and sponsors think of them. Theoretically, this doesn’t have anything to do with what I personally think of them. [...] Because I think that I can do my job so professionally that I can have a personal opinion and propagate a different one. For me it’s obvious, my task is to present my organization and my directors in the best possible way to the external environment”.

One of the tasks of Communication Chief is to set up and coordinate communication campaigns targeting the different stakeholders of the organization. As we have seen in section 4.2, the government is a fundamental stakeholder of the organization. Communication Chief has thus to take into account the opinions of politicians if he wants to set up an effective communication campaign targeting, amongst other stakeholders, the government. The specifications of his function assign a

central role to the opinions and judgments of politicians, which are thus formally relevant for him. Nevertheless, the Communication Chief forms his own judgment about the value of his directors, including the Artistic Director, regardless of the opinions of politicians. It is the opinions and judgments of artistic staff, peers, international press and audience – and not of politicians – which are informally relevant for him.

The interview with the Managing Director reinforces the impression that regulatory and statutory bodies hardly have a voice in the evaluation of artistic processes and their results and that, if they have a role, it is purely formal in the sense that it doesn't influence the managers with respect to the process of forming as well as explaining their own judgments about the artistic value created by the organization. Formal and informal reference groups of the Managing Director are clearly separated. Formally, the Managing Director has to report internally to the Supervisory Board and externally to the Ministry of Education, Culture and Science. In addition, the national and local Cultural Councils are important formal reference groups for her, since they advise the respective governments about which organizations should get subsidies and why. The informal reference groups related to the artistic work of the organization have nothing to do with the formal reference groups. Internally, oneself, the Artistic Director and in general the whole artistic and technical staff are the key reference groups of the Managing Director. Their opinions are central for the Managing Director in the process of forming as well as explaining her own judgment about the value created by her and by the organization. Externally, the audience are the core reference group of the Managing Director when judging artistic aspects. Her peers, such as managers of other organizations and public administrators, are important in providing feedback which she uses to improve her own work as a Managing Director. The divide between formal and informal reference groups can be explained by the work attitude of the Managing Director over her whole career. She emphasizes that, also before starting at the organization, the core of her work would be to provide support to creatives. This attitude also characterizes her 24 year experience as Managing Director of the organization. At the same time, as she likes to say herself, her function at the organization implies that she is practically "responsible for everything apart from artistic choices". In this sense she accepts both the coexistence *of* and the distinction *between* the necessity for the organization to be formally accountable on administrative issues to regulatory bodies (Supervisory Board, Ministry of Education, Culture and Science, local and national Cultural Councils), and the necessity of leaving the evaluation of the artistic value created by the organization in the hands of those involved in the artistic creation (artistic and technical staff) and reception (audience and peers)<sup>4</sup>.

In general, other reference groups than regulatory and statutory bodies are relevant for the managers with administrative profile, in most cases both formally and informally. These are audience, peers, and press as reference groups outside the organization and oneself, staff, and the direction as reference groups inside the organization. For the Assistant of the Managing Director, for instance, direction, staff and audience are both formal and informal reference groups. She has to

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<sup>4</sup> In this paper, with formal responsibility we mean the duty to do a certain work and to deliver the results of this work to certain (groups of) persons. With formal accountability we mean the duty to inform certain (groups of) persons about (the results of) this work. The (groups of) persons one works for can be different from the ones he has to inform about (the results of) the work. With respect to accountability, formal reference groups hold one accountable in an explicit way, while informal reference groups are the ones one regards as important even though they do not require accountability and have no role in the formal systems of accountability.

report to the direction (and obviously to the Managing Director), which is thus a formal reference group for her. At the same time she considers the opinion of the direction as the most influential amongst those of other staff members in making sense of the quality of her own work. The direction is thus also an informal reference group for her. She sees the organization as formally responsible towards the employees. In this sense, she and the organization have to work for the employees too, who are thus a formal reference group. At the same time she considers the opinions of the employees, as experts, essential in evaluating the artistic success of the organization in general and of the individual productions in particular. The staff is thus also an informal reference group for her. The audience are central in the policy of the organization, and are thus a formal reference group. At the same time their opinions about the artistic value created by the organization are central for the Assistant of the Managing Director in the process of forming a judgment about organizational success. The audience are thus also an informal reference group for her.

In the case of the Chorus Managing Director there is overlap between formal and informal reference groups too, although the higher relevance of the latter becomes evident if we look at the richness and variety within her individual informal reference groups. For instance, while formally the Chorus Managing Director only has to report to the Managing Director, informally all colleagues of the direction and many staff members are important for her to make sense of the artistic value created by the organization. The ones she works directly with (chorus singers, Chorus Artistic Director, orchestra conductors and stage directors of the individual productions, Artistic Director, Chief of Artistic Department and Planning Chief) are the most influential for her. With respect to the external environment, the Chorus Managing Director has little formal responsibility and gives external reference groups no formal relevance. Nevertheless, press, audience and the opera scene in general are central for her in forming a judgment about the artistic value created by the organization, and are thus important informal reference groups. Press and audience (regular and new) are fundamental voices in the evaluation of the artistic work of the organization. The opera scene (national and international) is a benchmark of the artistic contribution of the organization, since opera productions have to add to the national supply of opera, and the general artistic profile of the organization has to be recognizable also at international level.

To sum up, regulatory and statutory bodies have a limited role in the practice of evaluation of the managers with administrative profile. Their role is largely formal and does not influence the managers with administrative profile in their process of forming as well as explaining their own judgment about the artistic value created by the organization. The informal irrelevance of regulatory and statutory bodies for the practice of evaluation of the managers with an administrative profile becomes evident if compared to the relevance of other informal reference groups, inside and outside the organization. Self-opinion - by definition only informally relevant - has a primary role for the managers with an administrative profile in their process of forming a judgment about the artistic value created by the organization. Nevertheless, considering that we focus on the evaluation of artistic aspects, it is not surprising that some administrative managers (Assistant of Managing Director, Finance Chief, Chorus Managing Director) base their judgments more on ideas of colleagues with artistic profile (within the reference groups staff and direction) than on their own. Also the opinions of most staff members – apart from the direction – and of peers and press are mainly informally relevant, since their role is not anchored in rules and procedures. Finally, the opinions and judgments of the audience are informally relevant, as they are considered fundamental by the managers with administrative profile in order to form their own judgment about the artistic

value created by the organization. Considering the administrative profile of the managers, the informal relevance given to the audience's opinions and judgments might be a consequence of their market orientation, as the importance of the customer is one of the main dogmas within current business education and is a largely shared attitude amongst administrators in the public and not-for-profit sector. By comparing the reference groups of the managers with administrative profile with the reference groups of the managers with, respectively, artistic and technical profile, at the end of this section we will be able to elaborate further on this proposition.

*Reference groups of managers with artistic profile*

The group of managers with artistic profile includes Artistic Director, Chief Conductor, Chief Dramaturge, Chorus Artistic Director, Chief of Artistic Department, Orchestra General Manager, and Deputy Director, Education, Participation and Programming. Table 4 shows their reference groups, both formal (F) and informal (I), as emerged from the interviews.

<i>Managers</i>	Artistic Director	Chief Conductor*	Chief Dramaturge	Chorus Artistic Director	Chief of Artistic Department	Orchestra General Manager*	Deputy Director, Education, Participation and Programming	Total Artistic Managers (7)
<i>Reference Groups</i>								
Government						F*/I*	I	1F/2I
Cultural Council								
Funders					F		F	2F
Auditors/Inspectors								
Sponsors						F*	F	2F
Donors								
Supervisory Board	F					F*/I*	F	3F/1I
Press	I	I	I	I		I	I	6I
Audience	F/I	I	F/I	I		F*/I	F/I	4F/6I
Peers	I	I	I		I	F*/I	I	1F/6I
Direction	F	F/I	F/I	F/I	F	F/I	F/I	7F/5I
Staff	I	I	F/I	F/I		I	I	2F/6I
Oneself	I	I	I	I	I	I	I	7I

*Table 4: Reference groups of managers with artistic profile (\* = members or reference groups of the orchestra-in-residence as a separate organization)*

From this figure it emerges that for managers with artistic profile regulatory and statutory bodies hardly play a role in the evaluation of artistic processes and their results. They generally play a formal role for managers who are either members of the Direction (e.g. the Artistic Director) or have functions that are partially administrative (e.g. the Orchestra General Manager and the Deputy Director, Education, Participation and Programming). For instance, the Artistic Director has to present the season's program to the Supervisory Board but needs neither to discuss and negotiate it with the board members, nor to take into account their opinion on the artistic choices made. The duty to inform the Supervisory Board is thus purely formal.

A different, and not only formal role, is given to the government by the Deputy Director, Education, Participation and Programming and by the Orchestra General Manager. The Deputy Director, Education, Participation and Programming gives the government an informal role in the evaluation of artistic processes and their results when she explicitly mentions government's funding decisions as an indicator of the artistic value created by the organization. The government's funding decisions are central for her in the process of forming a judgment about the artistic value created by the organization. The Orchestra General Manager gives the government a facilitating role when he admits that the freedom to experiment with new, contemporary interpretations of opera, which is a main characteristic of the organization, is possible thanks to the positive attitude of the government towards the artistic profile of the organization. For him the government is in this way a sort of co-producer of the artistic work of the organization. According to our definitions of formal and

reference groups formulated at the beginning of this section, the government is, thus, both for the Deputy Director, Education, Participation and Programming and for the Orchestra General Manager, an informal reference group.

Since Deputy Director, Education, Participation and Programming and Orchestra General Manager are the only two managers with artistic profile giving the government a role in the evaluation of artistic processes and their results, we look now at specific aspects of their personal profiles (education, experience and function) in search for possible explanations. The Orchestra General Manager unifies in one person the responsibilities of a managing and an artistic director. He is responsible both for the organizational and the artistic aspects of the orchestra-in-residence and leads all its departments from a personal, financial, and artistic perspective. As a consequence, meeting with the Ministry to agree on the number of opera productions the orchestra has to collaborate on during a season is part of his work just like meeting with the direction of the opera organization to discuss on-going productions. The Orchestra General Manager works on a daily basis with and within a network of formal and informal as well as internal and external reference groups. Some can be seen as typical reference groups of a managing director, like government or supervisory board. Some can be seen as typical reference groups of an artistic director, like peers, audience and press. The function of the General Manager necessarily brings all these reference groups together, which can explain the presence of the government within his natural frame of reference.

The situation is apparently different for the Deputy Director, Education, Participation and Programming, who has a more artistic responsibility, which includes programming of guest productions with a focus on education and participation activities, and programming of education and participation initiatives. Although she has no formal contact with the government, she seems to accept genuinely the regulatory context in which operas operate. If an opera company continues to get subsidies, than it has to mean that this opera company is good, also from the artistic point of view. Since her function does not include formal contact with the government, an explanation might be found in her experience and higher education. Since receiving a conservatory education as a musician, she has never worked as a musician. Before becoming responsible for the programming of educational activities in performing arts organizations, she held various administrative functions in an important conservatory. One possible explanation of her genuine acceptance of the regulatory context in which operas operate could thus be the influence of her administrative experience on her personal frame of reference, an influence that, in the course of her career, could have become stronger than the one coming from the artistic education received but which was never transformed into a career as a performing-artist. Nevertheless, this interpretation is not supported by the findings from the interviews with the managers with administrative profile. None of the interviewed managers with administrative profile considers the government as an informal reference group for the evaluation of artistic processes and their results. Another possible explanation might be offered by the analysis of contextual factors. The actual focus of the last external evaluation of the organization in 2010 was on education and participation activities, as emerges from the interview with the Chorus Managing Director. Deputy Director, Education, Participation and Programming was appointed in October 2009. It is thus plausible that she was appointed to strengthen (the visibility of) the education and participation efforts of the organization before the external commission came to visit and evaluate the organization. The evaluation criteria were already known at the end of 2009, when the Visitation Protocol Performing Arts 2009 was distributed to the involved performing arts

organizations, and the topic of education and participation was already central in the general debate about the future of the arts and cultural sector. It is thus plausible that the organization recruited a person who shared the necessity of more commitment of the organization to education and participation activities, as expected by the government. In this sense, Deputy Director, Education, Participation and Programming's genuine acceptance of the judgment of the government as an indicator of artistic quality can be interpreted as an intrusion of a regulatory criterion into the practice of evaluation of the organization. In this case, the intrusion is made possible by recruiting someone who shares, at least with respect to her own tasks and responsibilities, the government's criteria for granting subsidies to performing arts organizations.

Apart from Deputy Director, Education, Participation and Programming and Orchestra General Manager, for managers with artistic profile other reference groups than regulatory and statutory bodies are in general relevant, formally and/or informally. These are direction, staff and oneself as reference groups inside the organization and peers, audience and press as reference groups outside the organization. For instance, the Chief Dramaturge has, formally, to report to the Artistic Director – which is quite obvious since the Chief Dramaturge is the main artistic advisor to the Artistic Director – and to the Managing Director who are thus formal reference groups for him. At the same time, the Artistic Director is also the one, together with the Managing Director, whom the Chief Dramaturge asks for feedback and whose opinion influences his judgment of his own work. They are thus an informal reference group for him. The Chief Dramaturge also has to give external lectures as part of his job. He is thus formally in charge of interacting with the audience and the general public, who are formal reference groups for him. At the same time, he finds it important that opera as an art form continues to be relevant to the general public. Audience and public are natural recipients of the results of the artistic work of an opera company and, thus, informal reference groups for him.

Formal reference groups have a very limited relevance for the Chorus Artistic Director. Formally, the superiors of the Chorus Artistic Director are the Managing Director and the Artistic Director, but, as he likes to state, he doesn't "report to them", he "collaborate[s] with [them]". More than as formal reference persons, the two members of the direction are thus seen above all as co-producers of the work of the Chorus Artistic Director and, thus, are informal reference persons. With respect to his formal reference groups, the Chorus Artistic Director also has to meet on a formal basis with a chorus committee representing the interests of all chorus singers. This happens once a month. The overall picture of the informal reference groups for the Chorus Artistic Director, especially the ones inside the organization, is much richer. These include Chief Conductor, Artistic Director and Managing Director, designers, stage directors, guest conductors, Chief of Artistic Department and the chorus singers. The Chorus singers are very influential opinion in the judgment forming of the Chorus Artistic Director since, as he says,

"As a whole, the chorus can really be considered an artistic, a great artistic conscience of the company".

Also the Chief Conductor has practically no formal reference groups apart from his formal superiors<sup>5</sup>: Artistic Director and Managing Director. The role of the Artistic Director in the work of the Chief Conductor becomes evident from the relevance assigned by the Chief Conductor to the opinions of the Artistic Director. The Artistic Director is important for the Chief Conductor because

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<sup>5</sup> At the time of the interview. Later he has become himself a member of the direction.

the opinions of the Artistic Director influence the Chief Conductor in the process of forming judgements about the artistic value created by himself and by the organization, and not because the Artistic Director is the formal superior of the Chief Conductor. In this sense, the Artistic Director is more a peer than a superior, and a co-producer of the artistic work with the Chief Conductor rather than someone the Chief Conductor has to work for. He is thus more relevant as an informal than as a formal reference person for the Chief Conductor. Other informal reference groups of the Chief Conductor are, in order of relevance, the other artistic managers of the organization (Chief of Artistic Department, Chorus Artistic Director, Chorus Masters and Concert Masters) and the artistic staff in general, the audience and the press, as he explains here with respect to the evaluation of an individual production:

“First, we would say, we would judge ourselves and say: "Well, ok, apart from what's being said by the critic and the public, or the box office, are we content with the result? Are we actually convinced that this is a valuable - a good thing or not?" This could be kind of contradictory at times, that outside it could be a big success and inside we wouldn't be maybe similarly convinced about it. You see what I mean? So [...] first it's us, then it's of course the public every night, you see if there's a response or not. And then in the end - or, further - there could be a..., there's of course an echo of the media, [...] - but these three are kind of independent”.

Another fundamental reference group for the Chief Conductor is oneself, which is by definition an informal reference group. Self-opinion is particularly important for him in forming every kind of judgment about the quality of his own artistic work and, in general, of the artistic value created by the organization. Referring to the most important opinion in judging his own work and the work of the Artistic Director and of other colleagues, the Chief Conductor says:

"I trust my ears [...] Well, it does not mean I'm the most important person in the theatre, it does mean I'm the one I trust most. I trust my ears, my instincts. And then if other people say different things - fine. But, you know? I start always with my point of view".

To sum up, regulatory and statutory bodies have a very limited relevance for the practice of evaluation of the managers with an artistic profile. More generally, the informal reference groups are more important than the formal ones for the evaluation of the artistic value created by the organization. In the case of the Chief Conductor, whose function is purely artistic, formal reference groups play practically no role at all in the artistic evaluation. Together with the relevance of the opinions of the artistic staff, peers and press, which is not anchored in rules and procedures, self-opinion is central for all the interviewed managers with an artistic profile. Although the frame of reference for the evaluation of the artistic value created by the organization is influenced by the artistic experts of the organizations itself, the individual is finally the one who sees and listens to the opera productions and forms a judgment on them. Finally, for the managers with artistic profile the audience is a fundamental reference group, both formally and informally. Apart from the Chief of Artistic Department, whose closed circle of informal reference groups only includes oneself and peers - both inside and outside the organization – all other managers assign a high importance to the judgments and opinions of the audience. The audience is not only a group the organization has the duty to work for, as the government requests, they are also the natural recipients of the results of the artistic processes of the organization - programming and producing. The centrality of the



audience in the artistic processes of the organization seems not to be the consequence of the general pressure for more market orientation in the publicly funded arts sector, but a natural concern of the artistic staff - including the artistic managers - of the organization.

*Reference groups of managers with technical profile*

The group of managers with technical profile includes Technical Director, Chief of Production Management, and Production Manager. Table 5 shows their reference groups, both formal (F) and informal (I), as emerged from the interviews.

<i>Managers</i>	Technical Director	Chief of Production Management	Production Manager	Total Technical Managers (3)
<i>Reference Groups</i>				
Government	F			<b>1F</b>
Cultural Council				
Funders				
Auditors/Inspectors	F	F		<b>2F</b>
Sponsors			I	<b>1I</b>
Donors				
Supervisory Board				
Press	I	I		<b>2I</b>
Audience	F/I		F/I	<b>2F/2I</b>
Peers			I	<b>1I</b>
Direction	F/I	F/I	F/I	<b>3F/3I</b>
Staff	I	F/I	F/I	<b>2F/3I</b>
Oneself	I	I	I	<b>3I</b>

*Table 5: Reference groups of managers with technical profile*

From this figure it emerges that for managers with technical profile, regulatory and statutory bodies hardly play a role in the evaluation of the artistic processes and their results. The government plays a formal role only for the Technical Director, the only manager with technical profile who has, being member of the direction, a partially administrative function. He considers the organization formally accountable to the government and formally responsible towards the audience, since the main statutory objectives are in a way dictated by the government, and audience outreach is one of these objectives. According to him, the organization has thus the duty to work for the audience and to inform the government about (the results of) this work. Given our definitions, the government and audience are thus considered formal reference groups by the Technical Director. Anyway, the government, together with the supervisory board, plays no role for the managers with technical profile in their process of forming as well as explaining a judgment about the artistic value created by the organization and by themselves.

For the managers with technical profile other reference groups than regulatory and statutory bodies are in general relevant, formally and/or informally. A difference compared to their colleagues with administrative and artistic profile is a more accentuated focus on reference groups inside the organization. The three managers with technical profile share oneself, staff, and the direction as reference groups. Although there is no apparent contradiction between formal and informal reference groups inside the organization, if we look in detail we notice that the (groups of) colleagues that influence the three managers with technical profile in their process of forming as well as explaining a judgment about the artistic value created by the organization and by themselves, and that are thus informal reference groups, are many more than the ones they have

formally to report to. For instance, for the Technical Director, his own staff and all the colleagues that use the work of the technical department, including the Artistic Director, influence his process of forming a judgment about the value of his own contribution. The opinions of the Artistic Director, of the technical staff and of the individual production teams (director, stage designer, costumes designer etc.), are fundamental for the Technical Director in order to form a judgment about the individual productions. With respect to the individual productions, he also actively seeks the opinions of those members of his staff who do not have the opportunity to see the performance from the theatre hall, but only experience the production process from backstage. Finally, the opinions of the whole organization's staff influence the Technical Director in his process of forming a judgment about the quality of the work of the Artistic Director.

The main reference groups of the Chief of Production Management are also inside the organization, with the artistic and production staff assuming the most influential role for him. The Chief of Production Management has the duty to inform the direction and the policy team (which includes Artistic Director, Managing Director, Chief of Artistic Department, Technical Director, Costumes Director, and production managers) about (the results of) his work and (the results of) the work of his staff. Direction and policy team are thus formal reference groups for him. Above all he sees the directors of the individual productions as the recipients of his work, and thus as an important informal reference group. The satisfaction of a director is for him an indicator of how well he has worked at a production. The Artistic Director's opinion is the most important for the Chief of Production Management to determine whether he's doing a good job in the organization in general. The Artistic Director is thus also an informal reference person for the Chief of Production Management. Nevertheless, it is self-evaluation, whose relevance is by definition informal, the most important for the Chief of Production Management. One's own standards and opinions are the main references for the evaluation of a production and of one's own work. The ability to judge the quality of one's own work comes from one's own experience. The 31 years' experience of the Chief of Production Management in technical functions within the organization may explain this attitude. The impression that the frame of reference of the Chief of Production Management is prevalently inside the organization is reinforced by the fact that he consciously limits his frame of reference both by assigning high relevance to internal reference groups and by explicitly excluding the external ones. On the one hand, for the Chief of Production Management, his department, the production management team, is the best evaluator of itself. On the other hand, also when he mentions that the international press influences success in the opera world, he stresses that the opinion of the press is influential for opera fans and not for his own process of forming judgments about the artistic value created by the organization. The press has thus for him clearly a secondary role as an informal reference group. The internal frame of reference cannot be disturbed by external intrusion, as the following quote from the interview with the Chief of Production Management testifies with respect to work style and customs within the organization:

“Once we were sitting for lunch, we were with the director, the designer and the production manager, and we were speaking about our work, about how the rehearsal had gone. Someone came and sat with us, someone who was pretty new in the organization and who was working on the production. And he said loud: ‘I can’t believe you talk about work at lunch!’ We looked at him and said: ‘You’re new here. Sorry, but we keep on doing it. If you don’t like it, go and sit somewhere else’. That was typical, the guy didn’t stay very long with us. But that’s how we are.”

While the audience is not an important reference group for the Chief of Production Management, Technical Director and Production Manager assign them a high relevance both as a formal and as an informal reference group. For instance, when speaking about the current policy of the organization, the Production Manager sees the organization as formally responsible to the audience. The organization has the duty to create value for audience and community, which are thus formal reference groups for the Production Manager. At the same time, within the organization there is a lot of thinking about how the audience has been educated by the organization and how the audience has grown together with the organization and its Artistic Director. Also in explaining what makes opera companies and productions successful, the audience is the first to be mentioned, as it is the case when the Production Manager is asked about how he judges his own work. Thus he sees the audience both as a natural recipient of the results of the work of the organization and as a group whose opinion influences the Production Manager in his process of forming judgments about the value created by the organization. According to our definitions of formal and informal reference groups, the audience are thus also a relevant informal reference group for the Production Manager.

To sum up, regulatory and statutory bodies are hardly relevant for the practice of evaluation of the managers with technical profile. Self-opinion and the opinion of the staff are central for managers with technical profile in their process of forming as well as explaining a judgment about the artistic value created by the organization. This suggests a strongly embedded frame of reference in the internal environment of the organization. Apart from the important role of the audience for two of the three managers with technical profile, peers outside the organization are important only for the Production Manager, and the opinion of the press is considered as a legitimate, expert voice for the evaluation of the artistic value created by the organization only by the Technical Director. The focus on the internal organization might be explained by the nature of the work of technical staff and managers. They are mainly concerned with the practical aspects of the production process and they have to, literally, produce physical, material artefacts (technique and decoration) to be used by the artistic team of the individual productions. In this sense they are a sort of suppliers to the artistic managers who use and judge their work, which would explain the dominance of internal reference groups in their frame of reference. By comparing the reference groups of the managers with technical profile with the reference groups of the managers with, respectively, administrative and artistic profile, below we will be able to elaborate further on this proposition.

### Cross analysis and conclusions

Table 6 shows the number of occurrences of the reference groups, both formal (F) and informal (I), in the interviews with the three groups of managers with, respectively, administrative, artistic, and technical profile.

<i>Group of Managers</i> <i>Reference Groups</i>	Managers with Administrative Profile (7)	Managers with Artistic Profile (7)	Managers with Technical Profile (3)	Total Managers (17)	Total per Group of Reference Groups
Government	<b>3F</b>	<b>1F/2I</b>	<b>1F</b>	<b>5F/2I</b>	<b>22F/5I</b>
Cultural Council	<b>1F</b>			<b>1F</b>	
Funders	<b>1F</b>	<b>2F</b>		<b>3F</b>	
Auditors/Inspectors	<b>1F</b>		<b>2F</b>	<b>3F</b>	
Sponsors	<b>2F</b>	<b>2F</b>	<b>1I</b>	<b>4F/1I</b>	
Donors	<b>1F</b>			<b>1F</b>	
Supervisory Board	<b>2F/1I</b>	<b>3F/1I</b>		<b>5F/2I</b>	
Press	<b>1F/5I</b>	<b>6I</b>	<b>2I</b>	<b>1F/13I</b>	<b>33F/83I</b>
Audience	<b>3F/5I</b>	<b>4F/6I</b>	<b>2F/2I</b>	<b>9F/13I</b>	
Peers	<b>1F/5I</b>	<b>1F/6I</b>	<b>1I</b>	<b>2F/12I</b>	
Direction	<b>6F/7I</b>	<b>7F/5I</b>	<b>3F/3I</b>	<b>16F/15I</b>	
Staff	<b>1F/7I</b>	<b>2F/6I</b>	<b>2F/3I</b>	<b>5F/16I</b>	
Oneself	<b>4I</b>	<b>7I</b>	<b>3I</b>	<b>14I</b>	
<i>Total Reference Groups</i>	<b>23F/34I</b>	<b>22F/39I</b>	<b>10F/15I</b>	<b>55F/88I</b>	

Table 6: Reference groups of the three groups of managers

As anticipated in the introduction of this section, our analysis shows that the reference groups of the interviewed managers are clearly divided in 2 groups:

- reference groups that have a very limited role in the evaluation of artistic processes and their results, both formally and informally;
- reference groups that have an important role in the evaluation of artistic processes and their results, either formally or informally.

What is particularly interesting is that the reference groups with a very limited role in the evaluation of artistic processes and their results, if mentioned, are mostly assigned formal relevance, while the reference groups with an important role are mainly assigned informal reference. With respect to the reference groups with a very limited role in the evaluation of artistic processes and their results, the relation between *formal* and *informal* reference groups mentioned in the interviews is 4.4 to 1 (22F/5I). The picture changes completely if we look at the reference groups that have an important role in the evaluation of artistic processes and their results. In this case, the relation between *formal* and *informal* reference groups mentioned in the interviews is 1 to 2.5 (33F/83I).

For our understanding of the practice of evaluation in the organization, this means that, if a reference group has an important role in the evaluation of artistic processes and their results, than this role is mainly informal. The opinion of the natural co-producers and recipients of the artistic work of the organization are far more important for the process of forming and explaining

judgments about the artistic value created by the organization than the opinions of the groups of persons the organization has the duty to work for or to inform about (the results of) the artistic work of the organization.

By looking at the individual reference groups within the two groups distinguished above (reference groups with a very limited role and reference groups with an important role in the evaluation of artistic processes and their results) we see how the relevance of the reference groups for the practice of evaluation of the artistic value created by the organization depends on the involvement of the reference groups in the artistic processes of the organization and not on the fact that they are internal or external stakeholders of the organization (see section 4.2).

The reference groups with a limited role are: government, cultural council, funders, auditors/inspectors, sponsors, donors and supervisory board. From the perspective of the interviewed managers, these groups are not involved in the core artistic processes of the organization but only in the supporting ones. At least in two cases this is not completely obvious. Government and Cultural Councils use formal evaluations of artistic aspects of the organizational performance in order to legitimate their funding decisions. Nevertheless, they do not seem to influence the managers of the organization in their process of forming as well as explaining judgments about the artistic value created by the organization. This can be interpreted as a sign of a separation between the regulatory systems of accountability for artistic results and the ones actually used in the organization. The Supervisory Board is also considered irrelevant with respect to the evaluation of the artistic value created by the organization. It may seem a paradox that this organ of statutory 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 process of forming as well as explaining judgments about the artistic value created by the organization. The Supervisory Board, 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 one.

The reference groups with an important role are: press, audience, peers, direction, staff and oneself. The Direction, the organization's staff in general and the individual managers (oneself) are involved in two core artistic processes: programming and production. Peers, audience and press are involved in another process that emerges as a core artistic process from the interviews: reception<sup>6</sup>. Considering programming, production and reception as integral processes of the artistic work of the organization, we have an explanation for the clear divide between reference groups – the ones with a very limited role and the ones with an important role in the evaluation of artistic processes and their results - emerged from the interviews. Reference groups that are involved in the artistic processes – programming, production and reception – have consequently an important role in the evaluation of these processes and their results. Reference groups that are not involved in the artistic processes, but only in the supporting ones, have consequently a very limited role in the evaluation of artistic processes and their results.

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<sup>6</sup> The importance of reception as an integral part of artistic creation is acknowledged in some arts-specific disciplines, such as performance and theatre studies, but not in musicology. With respect to arts management literature, reception is considered as an integral part of artistic creation by arts marketing scholars whose work is influenced by pragmatic aesthetics.

As noticed above, the reference groups with an important role in the evaluation of artistic processes and their results are mainly assigned informal relevance. Only the direction is given the same high relevance both formally and informally. The interviewed managers are either members of the direction, or their superiors are members of the direction. The formal relation is thus obvious. The informal relevance can be explained by a general trust of the interviewed managers in the work and the authority of the direction and, with respect to the artistic work of the organization, especially in the work and the authority of the Artistic Director.

Together with the direction, the organization's staff and oneself are important reference groups inside the organization, but both mainly on an informal basis. While staff is important for all the interviewed managers - except one - across the three groups, self-opinion is very important for all managers with artistic and technical profile, but not for all managers with administrative profile. Considering our focus on artistic processes and their results, it is plausible that administrative managers rely on the opinion of artistic managers to evaluate the artistic value created by the organization. Technical managers and artistic managers are the creators of the artistic product. The technical managers supply tangible techniques and decoration to the artistic managers and their teams, who use them to create the final intangible artistic value, the opera performance. Technical and artistic managers are experienced *with* and involved *in* the production of opera performances. They are continuously busy with the evaluation of what they are doing and have thus developed personal, and individual, standards to evaluate the results. As the following quote from the interview with the Chief of Artistic Department testifies, having *strong personal opinions* on artistic choices seems a necessary condition to work in an artistic function in the opera world:

“You are just expected to pursue your own line”.

This might also be an explanation for the fact that all the interviewed managers with artistic profile, who are all responsible for artistic choices, see self-opinion as fundamental. For managers with an administrative profile working in a purely administrative function (e.g. the Finance Chief) this is not the case, since they are not responsible for any artistic decisions. In this case it is legitimate to embrace the opinions of the artistic staff in order to form one's own judgment on artistic matters.

While the reference groups related to programming and production (direction, staff and oneself) are equally relevant for the managers of the three groups, the reference groups related to reception (peers, audience and press) are slightly less relevant for the managers with technical profile. In practice the technical department works for the artistic department, since the technique and decoration they create are used by the artistic teams of the individual productions. In this sense, the natural recipients of the work of the technical managers and their departments are inside (artistic teams) rather than outside the organization (audience etc.). This explains why the frame of reference of the technical managers has a focus on the internal organization.

Amongst the relevant reference groups outside the organization, audience is important for all the three groups of managers. The assumption that the informal relevance given to the audience's opinions and judgments might be a consequence of external pressure for more market orientation, as we had assumed in the analysis of the reference groups of the managers with administrative profile, is not confirmed by the cross-analysis. The audience is not only a group the organization has the duty to work for, as the government requests, they are the natural recipients of the results of the core artistic processes of the organization, which are completely in the hands of the organization

(i.e. programming and production). Being involved in the reception of the artistic work for the organization, it is logical that their evaluation influences managers in their process of forming as well as explaining judgments about the artistic value created by the organization. Thus, the centrality of the audience in the artistic processes of the organization seems thus not to be the consequence of the general pressure for more market orientation in the publicly funded arts sector, but a natural concern of the artistic staff - including the artistic managers - of the organization, as the following quote from the interview with the Chief Dramaturge clearly summarizes. Asked about how he knows he has done a good job, the Chief Dramaturge answers:

“Through the audience I think, again. Obviously, that’s difficult, ‘cause I think that we makers have to be some steps further than the audience, and we have to forecast and predict things - new talents, new developments – to demand more from the audience than an audience self would dare to. You’d better present difficult things in a popular, interesting, appealing dress than only things that the audience knows and like to see. I think, if we say: ‘Go and see the performance, the performance is good and they go along with us, then I know we’ve been good”.

Through the cross-analysis of the reference groups of the interviewed managers no particular difference emerges between the managers with, respectively, administrative, artistic and technical profile. The few exceptions have been explained either through specific aspects of the personal profile, such as the function of the individual manager, or contextual ones, such as the specific focus of an external evaluation procedure. The homogeneous distribution of the relevance given to the reference groups across the three groups of managers shows that belonging to the organization implies sharing a common frame of reference with respect to the evaluation of the artistic value created by the organization. Since, at the time of the interviews, many managers had worked at the organization for a very long time and often in the same position (see table 1), it is difficult to understand whether the common frame of reference originates in the organization itself or in the opera world in general. Anyway, although regulatory and statutory bodies are excluded from the shared frame of reference, there is no evidence that this is the result of a barrier created by the organization’s members as a reaction against the external pressure for more formal accountability. As evidenced above, the common frame of reference seems to be related to the nature of artistic processes and their results. If someone is naturally involved in the artistic processes (programming, production, reception) then he is considered an important evaluator of the artistic value created by the organization, regardless of the rules and procedures imposed by regulatory bodies or by internal management systems. If someone is not naturally involved in the artistic processes, than he is not considered an important evaluator of the artistic value created by the organization, even if his role as evaluator is formalized in rules and procedures imposed by regulatory bodies or by internal management systems.

In general, while there seems to be no intrusion of the opinions of regulatory and statutory bodies in the process of forming and explaining judgments about the artistic value created by the organization, there seems to be no special aversion against the role of regulatory and statutory bodies. They just seem to be absent from the actual practice of evaluation of artistic processes and their results in the organization, even though the organization has recently undergone two formal external evaluation procedures where artistic aspects formally played an important role. The reference groups of the Chief Conductor exemplifies these findings in a most effective way, and he



also exemplifies the prevailing relevance of informal against formal reference groups. His function at the time of the interview was purely artistic. The only reference groups he mentions are the ones involved in the artistic processes: direction, staff and oneself; press, audience and peers. Apart from the fact that the Artistic Director is, at the time of the interview, his superior, and thus also a formal reference group for the Chief Conductor, all the six groups are for him, above all, informally relevant. All other reference groups, i.e. the ones that are not involved in the artistic process, are practically absent in his practice of evaluation of the artistic processes and their results.

The fact that the opinions of the important reference groups (e.g. oneself and audience) are relevant for the artistic work of the organization in a mainly informal way, might be related to the nature of the information exchanged in order to form judgments about the artistic value created by an opera company and the ways this information is exchanged. These two aspects are analysed in the following section, where we will also be able to deepen our understanding of the influence of formal evaluation procedures, such as the periodic external evaluations, and the evaluation criteria they impose, on the practice of evaluation of artistic processes and their results in the organization.

## **5. Discussion and conclusion**

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