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**"MUSEUM MANAGEMENT AND ACCOUNTABILITY: STUDY OF VALUE PRODUCTION PROCESSES (CULTURAL, SOCIAL AND ECONOMIC) IN PUBLIC MUSEUMS. THE EMPIRICAL ANALYSIS: DRAFTING OF THE FIRST ""CAPODIMONTE" MUSEUM ANNUAL REPORT (ACTIVITY REPORT) 2011-2012" (NAPLES)"**

**ABSTRACT**

The increasingly heated debate on the enhancement of the cultural and creative sector as a powerful tool of economic and social development, has several issues and implications. The aim is to instigate a humanistic, sociological and economic framework. The key issue in the assessment of value from a business management perspective is the identification of principles and practices shared by the professional community of curators and conservators on the one hand, and economists and management scholars on the other. There are currently several theoretical approaches and the absence of a unified framework makes the management scholar's work all the more difficult. One approach to sectoral analysis and its strategic management involves an interpretive scenario analysis mapping its boundaries. The aim is to identify features and functions as well as determining its role in the context of the key issues and connections involved in quantitative and qualitative value assessment. This in turn reflects the whole economic ecosystem, causing both the accumulation of cultural capital (tangible and intangible) and economic value. Based on this premise, the museum sector analysis and the search for a strategic model to solve the managerial and operational problems of museums, must address the issue of defining a conceptual framework of the entire cultural sector. The aim is the "real" identification of its complex specificities and, subsequently, the definition of value production processes inherent to institutional functions of the museum. The value generated by the process of exchange with specific communities of stakeholders assumes a multidimensional character: there are several specific types of value, such as monetary and economic, use and trade, scientific and merit-based, public and identity defining, produced for each "community of interlocutors" with which the institution interacts. It seems fundamental, however, to emphasise that like any educational institution, museums cater simultaneously for a diverse set of

stakeholders (and not a single community of users). These include the public sector (the State and its national and peripheral networks), scientific and professional communities, the audience of visitors, sponsors and donors who provide financial support for initiatives, as well as private individuals, companies and businesses that derive an indirect economic benefit from its presence. Thus, specific negotiations occur simultaneously and competitively within several available networks, which determine the conditions and resources for the survival and growth of the institution itself. Actual and potential generated value for the public sector (State, regions, local authorities) is contingent to the museum management institution's ability to protect the "public good" of cultural heritage as a whole. Thus, the concept of museum value with reference to citizens and their representative institutions cannot be determined purely by cost-benefit analysis because it is not a monetary value: it includes diverse intangible components relating to identity, education, quality of life, "merit", which are not quantifiable in monetary terms. With specific reference to sustainability and cost effectiveness (efficacy/effectiveness) as defined by public indicators, the key concept of museums as institutions with objectives of value to the wider community as a whole implies that they are expected to produce measurable results in terms of quality and quantity. Economic and financial issues related to museums require local and regional as well as international and domestic policy makers to implement new management strategies to find financial and business management solutions enabling the museum institution to achieve greater autonomy from the public sector, and to implement innovative product and process strategies to increase the consumption of culture (in "constructive" terms) to attain the best result compatible with these financial objectives. On the other hand, institutions are required to respond to *accountability* requirements, i.e. to "be accountable" for allocative choices both inside and outside the institution. Accounting reports assess management performance as well as the results achieved, and simultaneously, allow the formulation of an opinion on the effectiveness of institutional behaviour, based on data provided by information systems and documents - reports - to assess the achievement of public sector targets. Thus, information systems combined with correct accounting tools provide information essential to the entire cycle of planning/programming and control, and also serve to create a virtuous circuit whereby communication raises social control.

This research aims to assess how the management of museum value production processes, as defined in the literature and by the ministerial proposal for defining unified minimum value enhancement quality thresholds (ministerial decree of December 1, 2006), contributes to the strategic development of museum institutions, by defining the Annual Report as a model of accountability and communication", for the purposes of organising, managing and communicating the outcomes of its activities to the different groups of stakeholders in a responsible manner.

The research process consists of five chapters. In the first part, the first and second chapters provide a conceptual framework for the cultural product to understand the economic and organisational logic, with specific reference to the concepts of "value" and "specificity" fundamental to the interpretation of the strategic problem faced by cultural production and artistic sector" organisations to determine the boundaries and, by extension, the institutions to be appraised. The third chapter assesses the museum as a "public company" through a theoretical framework to describe its nature, institutional structure and autonomous management (Legislative decree No. 368, 1998) for the "Soprintendenza speciale per il Polo museale" [Special Museum Authority], the strategic approach for the renovation of museum management, appraisal procedures related to *accountability* and the

underlying requirement to develop adequate informative responsibility in museums. The second part relates to the empirical analysis, and specifically, chapter four describes the research methodology adopted; chapter five presents the empirical analysis based on the "'Capodimonte" Museum Annual Report (Activity Report) 2011/2012", an *accountability* document/instrument currently representing the state of the art in museum social reporting practice.

Thus, considering two lines of enquiry, namely a theoretical line aimed at defining a conceptual framework of new museum management models or aimed at identifying reference processes for defining value enhancement minimum quality thresholds, and as a second operational line regarding the strategies proposed by institutions operating in the museum sector. The research issues listed are: how can cultural sector management apply methods and techniques developed in the context of national and international theoretical business analysis, and how can it be adapted to meet the requirements of the cultural sector by virtue of its "specificity" and "significance"? To what extent does *the Annual Report* provide an effective tool for the strategic development of museums?

With regard to the first question, the research questions identified some economic-managerial theoretical and methodological approaches addressing the need to consider the uniqueness of products and resources, as well as the nature of production processes assessed, which are "strongly driven by the quest for a balance, which is often unstable, between cultural objectives and orientations and guidelines and economic objectives" [Soda 2001]. In this strong characterization, organisational management specificity, and by extension the range of inherently linked key strategic management approaches polarised by concepts of commitment, resources, products. The second research question is based on the affirmative assumption that *the Annual Report* is instrumental in the implementation of these proposals, by explicit representation of the complexity of managing economic, aesthetic and managerial objectives simultaneously. Furthermore, this document/reporting tool aims to demonstrate how drafting the Annual Report could be instrumental in devising a value system for cultural and economic museum value enhancement by "qualitative value".

The methodological approach used to achieve the objective of the research is qualitative, insofar as by addressing the second research question, the first "'Capodimonte" Museum Annual Report (Activity Report) 2011-2012" (Naples) was drafted.