# From preservation to entertainment: accounting for the transformation of participation in Italian state museums

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## Introduction

The dual function of museums as places for entertainment and preservation is a long-standing topic and has continued to inspire much ground-breaking research (Taxén, 2004; Gilmore and Rentschler, 2002; Falk, 2016). Historically, a museum's role was to preserve its collections, establish itself as an authority on its material and artefacts and, ultimately, act as a mediator between a culture of excellence and the general public. Over the years, museums have been transforming (and are required to transform) their model, moving from a position of authority, which is centred on their collections, to a participatory configuration (Welsh, 2005; Giaccardi, 2012; Bonet and Négrier, 2018), which positions the visitor at the centre of the process. The drive behind cultural participation goes beyond merely increasing visitor numbers and museums are now being pressured into reappraising the relationship with their visitors, moving from passively "being there" to engaging with them more actively and interactively (Unesco, 2012; Bonet and Négrier, 2018; Crossick, 2018).

The importance of cultural participation is a well-established subject matter and the available literature includes several case studies on participatory initiatives within museums (e.g. Taxén, 2004; Gilmore and Rentschler, 2002; Hume, 2011). In addition, museums are also considering the new opportunities offered by digital media and technologies to fulfil their participatory function, exploiting the online environment alongside their traditional physical sites. Studies have shown that videogames, virtual tours and social media are powerful tools for increasing participation online without users visiting the museum in person (Smørdal et al., 2014; Rubino et al., 2015; Waller and Waller, 2019), while online engagement stimulates curiosity about the "real" museum, leading to "traditional" onsite museum visits (Stogner, 2011). Digital media can extend cultural participation to everyone from any place, a process that has occurred in other sectors such as tourism (Jeacle and Carter, 2011). The importance of digital media and technologies in cultural participation has recently renewed the academic debate on this topic (e.g. Mihelj et al., 2019) and this field has also been examined through several practitioners' reports, such as the UK governmental report on Digital Culture (2018).

A transformation of this kind raises new challenges concerning accounting practices. The expectation is that their accounting procedures will help museum directors to identify and implement appropriate management actions that reflect the museum's revised line of action of engaging more closely with their public and becoming more participatory in their operations. The Italian central government has introduced a set of reforms to transform museums from institutes of preservation to seats of

entertainment and the country's autonomous[1] state museums, the focus of our study, have been subjected to the effects of this policy. The autonomous state museums have been asked to account for their actions by introducing a progressive set of performance measures to determine whether, or not, they have or can establish the kind of cultural participation that stimulates the entertainment side of a museum, moving beyond its purely educational facet.

Within this context, the purpose of this study was to investigate the evolution of performance measures in Italian state museums, alongside the evolution of their role from preservation institutes to entertainment sites, remodelling themselves as participatory museums of the digital era. Additionally, this work also highlights the implications of accounting on the entertainment-educational role of museums.

The study commenced in 2013, before the Italian government introduced its main reform on cultural participation in 2014, and involved tracking the process whereby cultural participation became institutional practice, a configuration achieved through the application of performance measures. In so doing, with this study, we are responding to the call for more investigation into accounting within the cultural field (Jeacle 2012; Jeacle and Miller, 2016; Jeacle, 2017; Lapsley and Rekers, 2017), with a particular focus on the extent to which accounting supports the quantification of entertainment. This study contributes to the literature on performance measures in cultural institutions through its focus on the challenges that arise from implementing Performance Measurement Systems (PMSs) in cultural institutions, which are endeavouring to balance their role of providing enjoyment and entertainment with that of being educators. In addition, by examining seven years' worth of accounting history on cultural participation in Italian state museums (from 2013 to 2019), this study contributes to accounting history research and is also connected to research on the rationale behind the expansion of accounting in the cultural field.

The article is structured as follows. The study first presents the current literature on the evolution of museums from an authoritative model, concentrating on preservation, to a participatory model, whereby they promote their entertainment side. The research methodology is presented in following section, alongside the setting of the research and a description of the data sources. The results are presented in next, following the timeline of Italy's museum reforms. The paper closes with a discussion on the results and the several conclusions that are drawn from the study.

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[1] The Italian Autonomous State Museums provide the empirical setting for this study, and in the rest of the paper, the word "museum" refers to this specific category of museums.

**Museums: from preservation to entertainment in the digital era**

According to ICOM[2] (2007), a museum is "a non-profit, permanent institution in the service of society and its development, open to the public, which acquires, conserves, researches, communicates and exhibits the tangible and intangible heritage of humanity and its environment, for the purposes of education, study and enjoyment". This definition highlights the importance of a museum's public as well as how critical it is for museums to offer services for educating and entertaining the public. The definition above is the result of an international debate between experts and policy-makers, which opened up a worldwide appeal for museums to move towards a more participative role (Bonet and Négrier, 2018), where users and the entertainment of these users are a central element in a museum's strategy.

Nevertheless, we must not forget that museums have traditionally directed their efforts towards preservation. To understand the deep transformation at the core of the new direction, it is helpful to go back to the origins, and to what is generally acknowledged as Italy's first museum, the future Musei Capitolini of Rome. This "first" museum dates to 1471, when Pope Sixtus IV donated a collection of bronzes to the city of Rome. The bronzes were housed in an historical palace, thereby creating somewhere to conserve both these pieces and other donated collections, as well as a place where part of the artwork could be put on display. For centuries, museums had the function of preserving art objects no longer in use but considered of value, and of providing a testimony to the historical and artistic excellence of places, people and actions. This concept of a museum was not user-centric, as the centre stage was reserved for its collections, their symbolic value and, above all, their preservation, something that often led to hiding items away rather than exhibiting them. Museums were places of study for elite groups instead of places for the general public.

The change away from this elitist model originated in the United States, with the Cleveland Museum of Art (1916). Built on grandiose lines with beautiful and welcoming architectural features, its attention to the wider public was new, denoting a shift from a place for the few to a place for the many. Even in this new guise, museums and their curators still had the authoritative role of acting as interpreters of the collections for the general public. Although the "common man on the street" was the new target for museums, visitors were still thought of as passive onlookers and their "education" was the backbone of their function. The issue of the public possibly finding the museum boring was of secondary importance and often disregarded. The real turnabout towards participation occurred in the 2000s, when the ICOM finally published and promoted its definition of a museum, placing

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[2] ICOM is a public interest organisation created by and for museum professionals in 1946, and currently with more than 35,000 members from 136 countries engaged in analysing and solving the issues faced by museums worldwide. ICOM is committed to the research, conservation, continuation and communication to society of the world's natural and cultural heritage, present and future, tangible and intangible.

"enjoyment" on the same footing as the two seminal pillars of education and study.

In 2007, therefore, ICOM explicitly recognised the importance for museums to also provide entertainment and enjoyment. While entertainment has been defined as "the experience one goes through while being exposed to the media (Vorderer et al.,, 2004, p. 391), "at the core of the entertainment experience there is a 'pleasant' experiential state that we term enjoyment, which includes physiological, cognitive, and affective components". (Vorderer et al., 2004 p. 393). This definition clearly highlights the fact that enjoyment is at the core of the entertainment experience, a position never considered before in the conceptualisation of museums.

The museums' new function has been associated with increasing requests for them to move from an authoritative to a participatory model (Rentschler and Potter, 1996; Gilmore and Rentschler, 2002; Unesco, 2012; Bonet and Négrier, 2018), where entertainment is placed among a museum's core purposes. This participatory kind of transformation, centred on entertainment, radically affects a museum's vision and mission, its management operations and its accountability practices. While the idea of placing the user at the centre of the thought process and/or operations is a well-established concept in other businesses, it is a new venture for museums (Rentschler, 2007), although this transformational change has recently been accelerated by the digital revolution (Miheli et al., 2019). Digital technologies in the museum field consist of a collection of onsite tools, such as virtual reality or augmented reality, more general online tools, such as social media, virtual tours and other online channels. Online and onsite digital technologies both provide a wonderful opportunity to reshape the visitors' experience, potentially helping museums to fulfil their entertainment mission (Stogner, 2011; Smørdal et al., 2014; Rubino et al., 2015; Waller and Waller, 2019). Wikipedia is the new dictionary and TripAdvisor and Booking.com are the new guidebooks (Su and Teng, 2018) for travel - and pre-travel - information and arrangements. Within this context, several studies have focused on the role, opportunities and risks of digital technology for museums, but a very few have tackled how the entertainment side can be measured in the digital era of museums.


**Accounting for the museums' conversion to entertainment**

In combination, the museums' new purpose of providing entertainment and the digital revolution are having a significant effect on museum management and, in this setting, the role of accounting has evolved, a process already encountered in other sectors, such as tourism (Jeacle and Carter, 2011). In the past, accounting was carried out mainly for external (statutory) accountability purposes (Carnegie and Wolnizer, 1996; Biondi and Lapsley; 2014). It was used to account to government, sponsors or other stakeholders for the use of resources or the value of cultural heritage. This traditional accounting

format received its share of attention in the New Public Management (NPM) surge of the late 1980s and early 1990s (Lapsley, 2009; Arnaboldi et al., 2015). However, differently from other public organisations in the NPM age, the cultural sector was under more pressure to offer its users an efficient rather than an effective service (Hellstrom and Lapsley, 2016), a point that started to emerge at around the time ICOM published its re-definition of a museum. This updated definition gave museums a new role in society, but it also increased its accounting burden, as museums were now expected to analyse their users, the visitor-museum relationship and the museum's capacity to fulfil its entertainment function.

Following this transformation to the museum's role, researchers have recently started to analyse museum accounting and accountability practices. Several studies have focused on financial accountability in this sector, underlining the difficulties of setting a value for heritage assets within financial statements and annual reports (Ellwood and Greenwood, 2016; Woon et al., 2019). Another debate is also taking place on the subject of management accounting, with several studies focusing on the difficulty of setting effective metrics for intangible museum outputs. The outcome was to propose the simplest and most quantifiable items as metrics, first and foremost visitor numbers (Bishop and Brand, 2003; Guccio, 2018). Other studies have broadened the panel of metrics to include social and economic performance, which were then tested through questionnaires sent to museum managers and through secondary sources (Camarero et al., 2011; del Barrio and Herrero, 2014). Other studies have examined the topic of measuring visitor experience, preparing and testing surveys in the attempt to understand what visitors learn from their visits and also whether the experience is one they enjoyed (Legget, 2006; Yocco et al., 2009; Ferilli et al., 2017; Thomson and Chatterjee, 2015).

All these previous pieces of research are valuable technically and highlight the new and critical dimension of accounting for the new role of museums as providers of entertainment. They are, however, less articulate about the micro-organisational dynamics of introducing innovative practices that can account for cultural participation and entertainment. This study investigates the evolution of performance measures in Italian state museums, alongside the evolution of their role from preservation institutes to entertainment sites. This was the period when museums began to alter their configuration and started transforming themselves into participatory museums in the digital era. We are also placing the emphasis on how far accounting for a museum's operations contributes towards making its entertainment side both manageable and visible.

In addressing these objectives, this study takes a historical perspective and investigates the evolution of these performance measures in Italian state museums, alongside the evolution of their role from preservation institutes to entertainment sites, when they were remodelling themselves as participatory museums of the digital era.

**Research setting and methodology**

Italian autonomous state museums were chosen as the main field of analysis for this study because this subset/category of state museums was affected the most by the move from the participatory to the entertainment model. Italy has 495 state museums, which range considerably in terms of size, nature of their collections and geographical location. In 2014, with the introduction of new legislation, 20 of these 495 museums applied for financial and managerial autonomy, becoming the first state museums where the general directors were responsible for financial and managerial matters, joining a pilot test based on changing their role from preservation to entertainment. This subset of state museums, known collectively as *autonomous state museums* ("*musei autonomi*"), were placed under central government (and also public) scrutiny because of their status in the pilot test, as the entertainment configuration model was then to be extended to all other state museums. Performance measures played a central role in this transformational path, being used to give account of the museums' ability to address this new entertainment purpose.

Our study is qualitative in nature, and gains evidence from these autonomous state museums. More precisely, we were able to carry out interviews at and extract additional insights from four autonomous state museums, where we collected both secondary and primary sources over a period of seven years, 2013 to 2019 (see Table 1).

*< Insert Table 1 about here>*

The secondary sources refer to policy documents covering the evolution of the legal framework for the autonomous museums, publicly available online documents, such as annual reports, online news items and reports on museums. The policy documents analysed mainly consist of laws and regulations in the museum field (see Annex 1), which helped to understand the legal framework for autonomous museums and its evolution over the seven years. The annual reports and service charters published by our sample of four autonomous state museums were analysed for each year stating in 2015. These documents were especially valuable to highlight the museums' declared financial and non-financial measures. The analysis also covered the periodical reports published by central government to account for the results and content of the reforms, and we searched specifically for performance measures requested and reported and the emphasis given to the museums' mission of entertainment. To complement the written documents, we also examined government-produced material, monitoring the central government's website continuously to keep track of these sources, especially the news section, which includes both videos and written articles.

The primary sources consist of interviews with the directors of the four autonomous museums in the study, their staff and staff at the Ministry for Arts and Cultural Heritage. The interviews were semi-structured and helped to give the researchers a better understanding of how the museum's role and mission were perceived, the type of performance measures necessary to account for the entertainment dimension, and the micro-organisational dynamics associated with the museum reforms. Over the seven-year period, we conducted a total of 61 interviews with the museum directors and staff and with central government staff, enabling us to keep a trace of how they perceived the challenges and the internal implications of the reforms (Table 1). The museum directors were interviewed twice a year over a period of four years.

The primary and secondary sources were analysed in chronological order for the relative laws and regulations. The role of the museums for each period was then positioned alongside the performance measures requested by central government and adopted by the autonomous museums. This approach led us to identify three chronological periods for the reforms (i.e. the collection and conservation period, the Franceschini period and the digital period). For each period, we explored the legal requirements, the role of museums in line with central government's view and the museum directors' perceptions, and the type of performance measures requested and adopted by museums. Again, for each period, we searched for theoretical concepts and perceptions about the role played by entertainment in museums and how it was measured. Following this approach, we were able to determine that performance measures were evolving in parallel with the transformation of museums from institutions of preservation into places of entertainment, a point discussed in the following section.

**Results**

The results are organised according to the evolution in the laws and regulations issued by successive Italian governments. Three periods of reforms were identified here (see Table 2).

*< Insert table 2 about here>*

The first period (the *Collection and Conservation Period*) encompasses the pre-Franceschini Reform years when museums had a predominantly curatorship and conservation function. This period started before 2013, but our empirical evidence was collected as from that year. The second period (the *Franceschini Period*, named after the Minister in office at that time) runs from 2014 to 2017 and covers the central years of the reform, when most legislative and accounting changes were introduced

and the affected museums were under most pressure. The third and current period (the *Digital Period*) began in 2017 and, during this phase, museums have started and are undergoing a digital transformation.

The major cornerstones of the museum reforms are shown for each period, together with the challenges of the museums' function of entertainment and the implication of these challenges on the performance measures. We gave particular attention to the evolution of the museum's entertainment position (from the perspective of central government and the museums) and the extent to which the performance measures were responsible for ensuring that the entertainment side of a museum was both visible and manageable.

### Period 1. Collection and Conservation Period (2013 - 2014)

The *Collection and Conservation Period* describes the situation for Italian state museums before 2014. It corresponds to the period in which state museums were not managed autonomously, but they were similar to state offices with no executive manager accountable for the museum's operations and results (therefore without a person in the position of "*dirigente*"). State museums were somewhat like local branches under the control of a regional body from the Ministry of Cultural Heritage entitled *Sovrintendenza* (often translated as Superintendence). In organisational terms, there were no managers, but there were curators, security staff and a few units of administrative staff. At that time, a museum's main purpose was to protect and conserve Italy's cultural heritage through physical control over the artworks, and to submit all the paperwork concerning heritage assets required by the Ministry. Museums were committed to their traditional authoritative position (Welsh, 2005), and their mission and work centred on the preservation of their collections, with no suggestion of them having any function of entertainment. They, in fact, preferred to avoid any initiative along these lines since visitors were potentially a risk to the safety of their collections, as we can glean from the comment offered by a curator who was showing us round a state museum before the 2014 reform:

> *"We do all our checks and we account for the visitors. Our main concern is to look after our collections. It is unsafe to let too many people into this room, they have no understanding of how delicate these paintings are. You are lucky to see us working on a restored fresco. With all these people around, we can do much less work. When we carry out our inspections, we have to satisfy the Superintendent that everything is protected and conserved in the best possible way".*

These words highlight the centrality of preserving the collections, with visitors and the public potentially disturbing the museum's conservation mission. Museums never approached the aspect of

entertainment in any of their official presentations, whether on their websites, when they had one, or elsewhere, and the publicly available documents referred only to their function of preserving their collections. The performance measures in place at that time reflected the centrality of their function of preservation and conservation, mainly centred on their collections. Every item in a museum's collection and every piece stored or exhibited in museums were accounted for and organised by category, following predefined accounting cataloguing procedures. Cataloguing the material was a crucial part of learning about cultural heritage and accounting for it qualitatively and quantitatively. This system and the associated performance measures used in museums assumes professional knowledge and as such can be difficult for non-experts in the field to understand. The following picture gives an example.

*< Insert Figure 1 about here>*

This picture is particularly interesting for two main reasons. On the one hand, it shows the performance measurement system in place in museums at that time and are connected to the cataloguing of every individual piece in the collection, with each item having a unique code. On the other hand, the image shows that a museum's preservation function predominates over that of entertainment. While these codes and descriptions were clear to the museum curators and offered a common base for dialogue, the general public would have found them difficult to understand. Online visitors were also shown the same information. A museum director made a point about this situation:

"Museums at that time spoke for themselves and for experts. There was no idea of entertaining the general public".

Museums never considered their visitor pool in their control and verification processes, and the only thing that counted was how well they looked after their collections. Moreover, central government (at that time the body responsible for all state museums) made no requests regarding efficiency and/or effectiveness measures in the running of museum operations. Museums did not prepare or make use of financial measures, budgets or annual reports. The only type of measurement gathered other than data on art collections was the number of visitors, as this was required by the central government and used internally to size the flows of people accessing museums and cultural heritage.

The data on visitor numbers were collected solely for the purpose of complying with procedures, rather than striving for results, partially due to the fact that, as mentioned, there were no managers running the museums at that time. The museums used self-declaration statements to provide data on their visitors and this often led to distorted information. For example, no tickets were issued when entry to the museum was free, so there were no ticket stubs to count visitor numbers and the data

"could easily be unreliable" (in the words of one museum director).

### *Period 2. The Franceschini Period (2014-2017)*

The major changes for museums took place during the "*Franceschini Period*" (2014-2017), when a subset of state museums became independent from direct government control and, as part of this programme, were required to transit from the role of preservation to that of participation, putting the public at the centre of every strategic decision. Although these changes had been anticipated since the late 1990s, it was only in 2014 that they became a positive legal requirement. The central turning point was, as we have said, the Franceschini Reform (Legislative Decree no. 83 of 31 May 2014 and subsequent legislation), called after Dario Franceschini, the Minister for Cultural Heritage from 2014 to 2018 who drove the reform through.

The reform recognised the importance for museums to change their perspective, embracing a participative model and becoming more open to the public. Operationally, a subset of state museums were to introduce these changes, collectively known as ***autonomous museums***:

> *"Italian state museums are given technical and scientific autonomy and carry out functions of curatorship and enhancement of the art collections in their care, ensuring and promoting their access to the public. Autonomous museums have their own statute and draw up their financial statements. They can also put in place their own agreements with public bodies and centres of research. The public service provided by the museum and the relative standards are listed and published in a Charter of Services" (Ministerial Decree no. 44 Art.1 paragraph 3, of 23 December 2014)*

Museum autonomy may be obvious in other sectors or in other countries, but it was a major upheaval in the Italian cultural system. In a context where the Minister in Rome was in control of all museums, for the first time, several were allowed their scientific, financial, accounting and organisational autonomy (Ministerial Decree no. 44 of 23/12/2014). Open calls were published to attract national and international directors with the right management expertise. This international selection process created an uproar as it had not previously been possible for non-Italians to apply and seven of the selected directors were non-Italian and four others were Italians working abroad. Public opinion felt that it was incongruent for the ministry to employ professionals without Italian citizenship. Legal procedures against appointing non-Italian museum directors were only resolved in 2018 (upturning the previous Presidential Decree no.174 of 1994), ending up with the possibility to have non-Italian museum directors (and women were also in directors positions).

Initially, in 2014, twenty museums became autonomous (expanding to thirty by 2017). Each of these museums was headed by a museum director responsible for defining the museum's scientific direction

and financial strategy. The autonomous museums were required to put visitors at the centre of all their operations and strategies, enhancing a participatory model based on entertainment:

> "State museums are provided with technical and scientific autonomy and expected to undertake action to protect and enhance their collections, enabling and promoting public enjoyment" (Ministerial Decree no. 44 of 23/12/2014)

This role was underlined further in the handbook for museums director, which states:

> "The museum is urged to develop, in the respect of its own traditions and culture, actions and initiatives that are directed towards its visitors and which enable them to enjoy their association with the museum itself, so that the event is particularly rewarding, both as a factor of cultural growth and also as an enjoyable experience, on par with other leisure activities" (Guide for Museum Directors)

The importance of encouraging cultural participation by leveraging on entertainment was obvious and clearly presented in official documentation and in a series of mandatory requests issued by government to the autonomous museums. The government's first action was to define the museums' organisational functions, requiring them all to appoint a manager responsible for "marketing, fundraising and public relations, public service management". This was the declaration that museums had a public and that it was important to provide a service to this public. The government's second action was to run a promotional campaign entitled "I am going to the museum" ( "*io vado al museo*"), giving all visitors free entry on the first Sunday of every month.

While the regulations set very precise indications regarding how museums were to endorse a participatory strategy based on entertainment, the museum directors took a different position. When we asked the four museum directors interviewed in our study to give us a definition of a museum, all four underlined the centrality of visitors, but classed entertainment as a tool to achieve their ultimate mission of educating their visitors:

> "A museum's primary function is **knowledge** not teaching. Entertainment, whether through games or other means, can make the experience of acquiring knowledge more fun" (Director, Museum T) [emphasis inserted].

> "Museums should entertain while providing **knowledge and educating**. Entertainment is a tool that can drive the museum's primary mission of transmitting knowledge to the public. For example, we can leverage on entertainment to attract new visitors, but our mission is so much more than that" (Director, Museum G) [emphasis inserted].

These quotes underline the museum directors' different and partially conflicting views about the

museums' new role. Under the government's regulation, museums were obliged to promote entertainment, but, at the same time, the museum directors considered entertainment as a practical tool to help induce knowledge and education. Knowledge had never been mentioned previously in government legislation, but the term was used several times by the museum directors to underline their vision and mission within their overall management of autonomous museums.

These different views about the role of entertainment for museums meant that the key performance measures were also given a different emphasis. Central government was especially interested in two measures: visitor numbers and financial results. The museum directors were, instead, interested in other types of measures, i.e. the impact of museums on society and the impact of museums on individual users.

Following the central government's perspective, the measure for visitor numbers was of central importance to account for the effects of the reform. Museums had to report on their visitor numbers on a monthly basis, distinguishing between non-paying and paying visitors, with the latter further subdivided into those belonging to or not belonging to membership schemes. These data were widely used by central government to highlight the "success" of the reform. As an example, Figure 2 shows one of the illustrations issued by the government. Updated versions of this picture were used on several occasions to indicate how visitor numbers were increasing significantly over the years, stressing the benefits of the Franceschini Reform.


*< Insert Figure 2 about here>*


Central government also required museums to provide financial data about their operations, with particular reference to their revenue. Following the Franceschini Reform, the autonomous museums were first required to present an annual report (and a budget at the beginning of each year). The museums' annual reports were prepared according to the Italian accounting principles for public institutions, and all the autonomous museums published them on their websites (this was a mandatory requirement). These reports were significant because they provided the first type of financial disclosure for state museums.

Nevertheless, certain issues specific to the Italian context had to be taken into account for the financial measures to be interpreted correctly. The first point concerns the fact that heritage assets are not included under the assets section of the balance sheet because heritage assets "are owned" by the state and the state "loans" them to the museum. As a consequence, museums were declaring a value for their collections that was very close to zero. The second point concerns the fact that personnel costs are not reported in the museum's income statement because personnel were hierarchically under the

Ministry and not part of the museum's staff structure. Connected to this, the procedure to employ new personnel involved a public competition that was managed by the Ministry and not by the museum director. These two matters meant that the museums' annual reports varied very little from one museum to another. The only real element of difference was in their revenue, which separated state funding from self-financing. The analysis of the relative incidence of these two forms of income is significant in terms of showing whether a museum was able to attract new audiences, sponsorship and additional funding. Figure 3 gives an example of this analysis and, according to central government, it could provide a further parameter to evaluate the capacity of a given museum to become a participative entity. In the example showed in the picture, self-financing capacity of Museum A comes from ancillary services, philanthropy and sponsorship.

*< Insert Figure 3 about here>*

On the contrary, examining the museum directors' perspective, the emphasis was on other types of measures, as underlined on several occasion by the museums directors themselves:

> "We are increasing our visitor numbers. If you look at our annual data, there is no doubt that the flow of visitors is increasing significantly. We have registered a 200% increase over three years. But we cannot assess our results simply on the number of visitors. We have to look beyond these figures to our capacity of transmitting knowledge to the public" (Director – Museum M)

We indeed found that the museum directors we interviewed had developed ad hoc measures to quantify their museum's ability to "create an impact" on individuals and society, starting from a customer satisfaction survey. This asked onsite visitors for personal data (age, education, place of residence and employment status/job) together questioning them specifically about their perception of the museum's impact, individually and collectively. Below are some examples of the questions included in visitor questionnaires:

- During your visit, did you feel you learnt something new or did you learn more about a topic you were already interested in?
- Did your museum visit help you to develop new skills (including emotional skills)?
- Do you think that the museum contributes positively to the life of the local community? (only for visitors local to the museum)

These three questions were associated to a (1-4) Likert Scale where 1 corresponded to "not at all" and 4 corresponded to "very much". The museum directors collected data for three consecutive years, using the data in communications to the public to explain whether the museum was able to fulfil its

participatory role. As mentioned before, the emphasis was more on the museum's role to provide knowledge rather than on its entertainment side (which was, instead, the facet emphasised by central government). According to the museum directors' perspective:

> "These measures should be monitored to account for our ability, as directors, to exploit our management function to transform museums from closed to open places centred on our visitors. It is not enough to just look at visitor numbers and our mission cannot be limited to increasing our visitors. Our nature is to deliver knowledge and offer emotions that help visitors manage the complexities of daily life." (Director – Museum G)

In summary, the second period of the Franceschini reform was associated to the existence of two different perceptions of the entertainment function of a museum, and this, in turn, lead to different emphases being placed on performance measures. In the central government's perspective, entertainment had to play a central role in the museum's vision and mission and data on visitor numbers and revenue were central to quantifying the achieved results. In the museum directors' perspective, entertainment was instrumental in achieving the museum's function to provide knowledge and the performance measures were more subjective, having the purpose of determining whether the museum was able to contribute to the development of individuals and society.

### Period 3. The Digital Period (2017-ongoing)

During the third period, the perception of the museums' role held by central government and that held by the museums themselves grew further apart, with consequential implications for the performance measures being collected. This period is called the "*Digital Period*", given the centrality of digital technologies in further stimulating the transformation of museums into participatory bodies. We have positioned the starting date for this period as 2017, which coincides with the appointment of a new Director of State Museums, a man who keenly advocated the adoption of digital technologies in museums. Following the digital advance in society, central government (through the General Director of State Museums) required museums to entertain and attract the public, not only physically in the museums, but also through online tools. Digital technologies and digital innovation became a top priority for the General Director of Museums at that time. In his vision, digital technology could enhance the shift to cultural participation at two levels.

First, every museum could exploit digital technology as a tool to entertain the public, thereby attracting new visitors. Museums were, therefore, encouraged to use digital tools and gaming to increase the entertainment side of onsite museum visits. Once again, meetings and conferences were held and reports were produced to push in this direction. Among the examples are a special issue

published on the journal Economia della Cultura (2018, n.3) entitled "Gaming and Cultural Heritage", two reports written by the Italian section of ICOM, "*Ambienti digitali per l'educazione all'arte e al patrimonio*" (a digital framework for educating in art and culture) and "Museums and Web Strategy" and the government's more recent three-year plan to digitalise museums ("*Piano Triennale per la Digitalizzazione dei Musei*"). These publications either promoted or managed directly by central government were connected to a set of conferences and events to discuss the potential and benefits of digital technology in museums.

Second, while digital technology could be a source of entertainment, it could also be used to measure visitors through data obtained directly from the digital tools. The possibility of using digital tools both to entertain the public and to measure the entertainment side of museums was coherent with the government's final aim of creating a national system of museums (*Sistema Museale Nazionale*), where all nearly 5000 Italian (state and private) museums were to be connected through an online platform. This online platform was formally set out with a regulation in 2018 (DM 113/2018), which specified the double role of online tools. On the one hand, each of the almost 5000 Italian museums could provide data to central government, thereby limiting the exchange of paper documents whilst also addressing their external accountability requirements:

> "In our national museum system, every museum will be held accountable and only museums that can achieve the minimum set of standards required will be able to join this national system".

On the other hand, any user would be able to access the platform and search for museums, find out how to reach them, learn about their events and activities and buy tickets online:

> "The interconnection between a museum's onsite space and online tools such as Facebook or Twitter will allow us to profile our visitors better. User profiling is central to offering personalised services, something large retailers do incredibly well. We can say something like: 'you've been there, if you liked it, you could try these other places'. Or 'you always visit the same places, so maybe you could go here instead'" (General Director of Museums)

Operationally, the first step towards implementing the national museum system was achieved by encouraging museums to adopt social media. This process had significant implications, including in performance measurement terms. Museums were given an online reputation tool (initially only the autonomous museums but then expanded to a total of 100 state museums) which displayed measures of engagement, content and sentiment analysis on a daily basis (see Figure 4).

The online platform included the real time monitoring of conversations on Facebook, Twitter and Instagram and online reviews on TripAdvisor and Google Maps, and offered three main measures. The first measure consisted of the level of engagement per type of social media. The second measure consisted of the positive or negative rating of online reviews (on a -1 to + 1 scale, where -1 meant 'negative reputation', 0 meant 'neutral reputation' and +1 meant 'positive reputation) and the third measure consisted of the museum's ranking determined from the other two parameters, resulting in a Museum League Table based on the museums' online reputation. Central government and museum directors could access the online reputation tool, but not the general public. The tool was not intended to be used by central government to evaluate the museums, but by museum directors to glean a better understanding of what the public thought about the museum itself and so act accordingly, potentially offering their public a personalised service. During a discussion at the Ministry for Cultural Heritage, the General Director of Museums expressed himself enthusiastically:

> *"Big data, social media data and digital data today are the air and water of every system. In creating this new system, museums must go digital, be connected digitally and use digital data and analytics for their progress, communications, promotions and rebranding"* (General Director of Museums, Central Government)

This process was once again considered to be the required step for a participatory museum that leveraged entertainment. According to its promoters, this reform would enable museums to achieve the required minimum standards of quality through the online self-evaluation system. The museum's staff and the public would be able to influence the museums' scores, to which everyone would be given access.

Central government's enthusiasm for this online platform and the related data analytics were not shared by the museums directors, who had flagged the associated risks from the beginning:

> "The measures of online reputation are fascinating and give us lots of insights, but for real time data to be used we must see the data in real time and take action immediately. In our museum, we're not yet ready to work in real time. We are slow, admin times are slow. The regulations say that we must go digital but then they send us requests written on paper and ask for the same revenue data three times in one year in three different formats." (Director - Museum T)

> "My main worry is even more basic. How can I possibly introduce this system in my museum when my staff can't even figure out how to rotate a pdf file to get a picture the right way up? To be perfectly honest, analytics and dashboards for social media analytics are really nice, but I don't have the people to run the

system on their own" (Director, Museum G)

These quotes highlight two different types of concerns expressed by the museum directors: priorities and lack of suitable skills. The directors worry about the importance given to the online reputation measures in a context where museums and central government still exchange data via Excel files. At the same time, the whole process was calling into question whether the directors themselves and their staff were able to fully grasp the meaning of all these data and analytics. However the online reputation measures are still in place, despite these initial perplexities, but the online system connecting all the museums is not yet ready. This final phase highlighted the increasing distance between the government and the museums with respect to the role of entertainment, while also emphasising the possibility that a single digital tool could have the double purpose of interacting and entertaining the public and of measuring the visitors' opinions and perceptions.

## Discussion

The objective of this research was to investigate the evolution of performance measures in Italian state museums, alongside the evolution of their role from preservation institutes to entertainment sites. These museums were adopting a new configuration and transforming themselves into participatory entities in the age of digital technology. The study also examines how far accounting contributes towards making the entertainment side of the museum both manageable and visible. In addressing these objectives, this study explored how this process affected autonomous state museums in Italy over a period of seven years, from 2013 to 2019. The results have highlighted that performance measures evolved while accompanying the autonomous state museums' transformation from institutions absorbed in preservation to places focused on entertainment, while also revealing the controversial role of digital technologies in shaping the entertainment function of museums.

In the first period (*Collection and Conservation Period*), the performance measures were centred on the properties of every item and art piece, in line with a museum's primary mission of preserving Italy's cultural heritage. In the second period (*Franceschini Period*), when the need to entertain became mandatory, the performance measures of reference required by central government consisted of financial accounting data, with particular reference to revenue. In particular, the museums' ability to increase revenue by selling extra tickets and, more in general, through self-financing, became reference data for the government, which was then able to quantify the museum's entertainment capacity in financial terms. Finally, in the third period (*Digital Period*), performance measures derived from online sources (i.e. social media and TripAdvisor) assumed a central role, with the government developing an ad hoc online platform that gave every museum director the means to track

the evolution of online measures, such as engagement, sentiment and online reputation.

These results highlight three main insights. First, entertainment assumes a specific configuration in the setting of museums, with performance measures distinctively shaping the concept of entertainment itself. Results show that entertainment acted as a *mediator between the notion of enjoyment and that of knowledge*. On the one hand, central government advocated the importance of museums being places to enjoy, as indicated in the ICOM's definition and the subsequent governmental documents that refer to the word "enjoyment". On the other hand, the museum directors considered knowledge to be the main mission of their museums, and they searched for measures that could provide evidence of their ability to increase their visitors' level of knowledge.

The inclusion of (metrics for) enjoyment and entertainment meant that directors understood the value of getting closer to their users and establishing a different, more peer-to-peer, relationship, which in the end would favour the exchange of knowledge. Performance measures assumed a constitutive function in shaping the role of entertainment as the mediator between enjoyment and knowledge, placing attention on "how" the experience is created and the subsequent impact of this experience. For example, the metric for online reputation was intended to quantify whether the museum was able to offer an enjoyable experience to its visitors, while the questions in the customer satisfaction surveys (i.e. how visitors perceive their museum visit) were directed towards establishing the museum's contribution to increasing the visitors' level of knowledge. This insight contributes to the available literature on the participative role of museums (Gilmore and Rentschler, 2002; Bonet and Négrier, 2018), conceptualising entertainment as a multifaceted construct that encompasses two different dimensions of participatory museums: the emotional side, which is linked to the visitors' pure enjoyment (Hume, 2011;Stogner, 2011; Ferilli et al., 2017) and the impact side, linked to visitors gaining greater knowledge (Welsch, 2005; Thomson and Chatterjee, 2015).

The concept that entertainment has two facets (enjoyment and knowledge) can be extended to fields other than museums and further research could deepen these findings. This result also contributes to the calls for more investigation into accounting in the cultural field (Jeacle, 2012; Lapsley and Rekers, 2017), offering a specific insight into the contribution of performance measures, in terms of shaping how a museum's function of entertainment is conceptualised.

The second area of discussion is related to visitor numbers, a measure that survived throughout the evolving path of museums. Although this measure was always in place over the years, it has assumed a different meaning over time. Visitor numbers was not considered in connection to revenues in the *Conservation and Collection Period*, but this number was monitored to safeguard the museum's heritage assets (e.g. in some areas of the museums and for some specific artifacts a maximum number or visitors are allowed to safeguard humidity and other environmental conditions of paintings). The

measure became a key number to account for the success of the museum reform during the *Franceschini Period* and retains importance in the current *Digital Period*, remaining a central aspect to be monitored by both central government and museum directors. Interestingly, museum directors often rely on and use data for visitor numbers, even criticising this measure for not being sufficient to communicate the museum's contribution to society (e.g. its role in knowledge).

Notwithstanding the criticisms and limitations of this measure - being too simple to catch and communicate the function of a museum - it is still widely adopted and remains the reference measure for both central government and museum directors. The reason for this lies in the technical features of the measure itself: it is objective, reliable and simple to be communicated and understood. This aspect underlines a conflict between the museum directors' need to communicate about how the museum was performing in its function of extending knowledge and their difficulty to measure this performance because of their inability to find a suitable metric that was as straightforward, direct and simple as that of visitor numbers. Even though more precise ad hoc measures have been adopted, such as evaluating the impact of the experience on visitors, pure data on visitor numbers has been continuously used and is perceived as the most immediate way to inform society about the role of museums. This insight offers some further reflections into the literature on accountability for culture, and for participatory museums in particular. Suggestions have been made in current studies to use financial measures (e.g. Ellwood and Greenwood, 2016; Woon et al., 2019), combined with non-financial data from customer satisfaction surveys, to catch the participatory role of museums (e.g. Legget, 2006; Yocco et al., 2009; Ferilli et al., 2017). Our empirical evidence has shown that measures such as these are ineffective in communicating the fact that the museum has taken on a participative role, including the simple measure of number of visitors, which nevertheless is still widely used. This confirmed the current position that visitor numbers remain the primary measure for museums (Bishop and Brand, 2003), but our investigation adds to this literature with the heterogeneous interpretations of this measure, in terms of it being a proxy for the risk to heritage assets, a proxy for a museum having an enjoyment function and also a proxy for its knowledge function.

The third insight refers to the role of digital technologies in (accounting for) entertainment. In the *Digital Period*, digital technologies served a double function: they played an active role in entertaining visitors, introducing the need to measure their contribution in isolation in order to gain insight into their value. At the same time, digital technologies are a medium for gathering data in real time, helping to quantify metrics for engagement and online reputation. For example, social media technologies (e.g. Facebook, Twitter and Instagram) supported interaction and dialogue between the museum and its online visitors (leveraging on its entertainment function), while, at the same time, social media data were used to quantify the museum's online reputation through a digital platform

developed by central government. Digital technologies supported museum directors in their search for novel measures to quantify the museum's final mission of increasing knowledge. However, the limited technical and digital competencies among museum staff made it difficult to achieve this initial intent. What was found is that novel digital technologies were indeed introduced, but only their interactive functions were used, and their potential for offering real time data was not exploited. For example, one of the four museums investigated introduced an interactive system, where visitors onsite used the digital system to search for similarities between their faces and portraits displayed in the museum and then had to go and physically find that portrait. Both the museum and the visitors perceived this as entertaining and engaging, but the museum failed to exploit the full potential of the real time digital technology and collect ad hoc data from their visitors; instead they continued to rely on the number of onsite visitors.

This area of results emphasises the potential contribution of digital technologies to the process of quantifying entertainment and the participative museum (e.g. Su and Teng 2018; Waller and Waller, 2019), but is an area yet to be exploited by the museums. They used the digital technology to create a participatory experience, but not as a tool to collect data. This last insight opens a further avenue of research into the field of museum competencies in the digital era.


**Concluding remarks**

Entertainment in museums is complex and controversial. Museums play a critical role in preserving their historical heritage, which is expected to become a lens through which to read the present (Welsch, 2005; Bonet and Négrier, 2018; Crossick, 2018). This pivotal role also shapes the core managerial view of entertainment, which is seen a medium for knowledge. Entertainment hence becomes linked to enjoyment, its core element (Vorderer et al., 2004), but also to knowledge, which is what museum managers and curators wished their visitors to take from their visit. This triangle, where users are at the centre, is further disrupted by digital technologies, which even allow users to produce and reproduce content, sometimes posting information on social media which, when taken at face value, can even replace official information (e.g. Su and Teng, 2018; Waller and Waller, 2019). This paper explores whether, and to what extent, accounting practices support this complexity, contributing to previous studies on cultural settings (Jeacle 2012; Jeacle and Miller, 2016; Jeacle, 2017; Lapsley and Rekers, 2017).

The study offers a distinctive view of the role of numbers and their evolution, by recounting the trajectory of Italian autonomous museums. In less than 10 years, they have been induced to place entertainment at the centre of their strategy and operations and use digital technologies to encourage

this process to take hold. Our findings confirm the fact that measurement has a performativity function (Jeacle and Miller, 2016), where the decisional space is shaped by the metrics that are collected and where external and internal accountability merge. Contrary to previous studies, the external pressure driving entertainment, and their metrics, does not affect the museum managers' desire to retain information about different functions, such as knowledge.

This leads to a second reflection brought about by this study: the strength of competencies in a specific field. One implication of entertainment and accounting for entertainment is that it changed the way of thinking within a museum, the underlying reference paradigm, endorsing a model more similar to that in other industries or cultural sectors, such as performing arts, where the experience of users and their emotional involvement is the key feature. Museum directors with their cultural competencies proactively try to integrate these models, with the ambition of creating a chain where emotions are the medium for entertainment and entertainment is the medium for knowledge.

Finally, this study contributes to accounting history research through its examination of how accounting practices have evolved in Italian state-owned national museums and, more in general, through its research into performance measures within the cultural field (e.g. Jeacle, 2011; 2017), which is even more challenging because of its need to deliver cultural participation for a digital age.

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Annex

| Reform Period | Year | Regulation |
|---|---|---|
| Collection and Conservation Period | 1997 | Ministerial Decree no. 507 of 11 December 1997, dealing with ticketing matters, *"Regolamento recante norme per l'istituzione del biglietto d'ingresso ai monumenti, musei, gallerie, scavi di antichità, parchi e giardini monumentali dello Stato"* |
| | 2001 | Ministerial Decree of 10 May 2001, dealing with technical and scientific standards, *"Atto di indirizzo sui criteri tecnico-scientifici e sugli standard di funzionamento e sviluppo dei musei"* |
| | 2004 | Legislative Decree no. 42 of 22 January 2004, dealing with cultural assets and the landscape, *"Codice dei beni culturali e del paesaggio"* |
| | 2012 | Ministerial Decree of 18 April 2012, dealing with archaeological parks, *"Adozione linee guida per la costituzione e la valorizzazione dei parchi archeologici"* |
| | 2013 | Decree-Law no. 91 of 8 August 2013, dealing with conservation measures and promoting the sector, *"Disposizioni urgenti per la tutela, la valorizzazione e il rilancio dei beni e delle attività culturali e del turismo"* |
| Franceschini Period | 2014 | Decree-Law no. 83 of 31 May 2014, the Franceschini Reform |
| | 2014 | Ministerial Decree no. 94 of 27 June 2014, amending previous legislation to Decree no. 507 of 11 December 1997 on *"Norme per l'istituzione del biglietto di ingresso ai monumenti, musei, gallerie, scavi di antichità, parchi e giardini monumentali dello Stato"* |
| | 2014 | Prime Minister's Decree no. 171 of 29 August 2014 |
| | 2014 | Ministerial Decree of 23 December 2014, dealing with the organisation of state museums, *"Organizzazione e funzionamento dei Musei Statali"* |
| | 2015 | Decree-Law no. 146 of 20 September 2015 |
| | 2015 | Ministerial Decree of 6 October 2015, dealing with private use of state assets, *"Concessione in uso a privati di beni immobili del demanio culturale dello Stato"* |
| | 2015 | Ministerial Decree of 14 October 2015, amending Decree of 23 December 2014 *"Organizzazione e funzionamento dei musei statali"* |
| | 2015 | Ministerial Decree of 23 January 2016, dealing with changes in the Ministry for Cultural Heritage, *"Riorganizzazione del Ministero dei beni e delle attività culturali e del turismo ai sensi dell'articolo 1, comma 327, della Legge 28 dicembre 2015 no. 208"* |
| | 2016 | Ministerial Decree no. 198 of 9 April 2016, dealing with archaeological parks and places of culture, *"Disposizioni in materia di aree e parchi archeologici e istituti e luoghi della cultura di rilevante interesse nazionale ai sensi dell'articolo 6 del Decreto ministeriale 23 gennaio 2016"* |
| | 2016 | Ministerial Decree no. 330 of 30 June 2016, dealing with openings and safety in museums, *"Criteri per l'apertura al pubblico, la vigilanza e la sicurezza dei musei e dei luoghi della cultura statali"* |
| Digital Period | 2018 | Decree of 21 February 2018, dealing with standards in museums, *"Adozione dei livelli minimi uniformi di qualità per i musei e i luoghi della cultura di appartenenza pubblica e attivazione del Sistema museale nazionale"* |
| | 2018 | Decree of 20 June 2018, dealing with the national museum system, *"Prime modalità di organizzazione e funzionamento del Sistema museale nazionale"*. |
| | 2018 | Ministerial Decree of 9 August 2018, dealing with the commission for national museum system, *"Commissione per il sistema museale nazionale"* |