

1. Introduction: How to Manage Cultural Heritage in Times of Crisis

ABSTRACT: *During the actual period of crisis, cultural organizations must be able to achieve their mission, consisting in preserving and enhancing public cultural heritage, by managing a shrinking budget. Moreover, because of the public value and utility of the service provided, they have "to learn" how to combine the criteria of sociability, with economy and infra-intergenerational equity ones. As a consequence, cultural organizations get engaged in processes of "managerialization" as well as the other organizations operating, in various legal forms, within the entire public sector. From these standpoints, this first chapter aims at introducing the cultural heritage management issues in times of crisis, under the New Public Management and Governance framework.*

Various socio-economic changes have occurred over the last century in the international scenario, such as the spreading of advanced technologies, the increased level of communication and the ageing population trends¹. All of these factors have contributed to validate within the developed economies, the Maslow's hierarchy of needs, based on the human innate curiosity². This model, represented by a pyramid, ranks at the top of the "self-actualization" needs scale, in which the desire to know and understand is included (Maslow, 1943: 384). This kind of need is mostly fulfilled by intangible (services) rather than tangible goods (products). This is the reason why the so-called "service economy" as well as the "service science" (Spohrer & Maglio, 2008: 239) have been developing at an international level. According to one of the most common definitions provided by management literature, service consists in "a time-perishable, intangible experience performed for a client who is also acting in the role of the co-producer that transforms the state of the client" (Spohrer & Maglio, 2008: 240). These services include those deriving from the management of cultural heritage. We refer to cultural service as that which delivers knowledge and contributing to educate. In fact, "repeated experience of culture transforms its customers by allowing them to grow in educational, aesthetic and curiosity dimensions" (Muñoz-Seca, 2011: 3). Hence, the gap between the "cultural demand" of actual generations as well as future generations and the scarce resource available to manage cultural heritage has been growing in those countries, where the cultural and natural resources represent a strategic factor for the economic development.

How to preserve and enhance public, cultural and natural heritage³ with a shrinking budget represents a critical issue for politicians, entrepreneurs, and people of social communities (Muñoz-

¹ Relating to the ageing population trend, the World Economic Forum (2012) reported that: "at the global level, the share of those 60-plus has risen from only 8% of world population (200 million people) in 1950 to around 11% (760 million) in 2011, with the dramatic increase still ahead as those 60-plus are expected to reach 22% (2 billion) by 2050. In the same time, the share of those 80-plus has edged up from 0.6% of world population in 1950 (15 million) to around 1.6% of world population (110 million) in 2011, and is expected to reach 4% (400 million) by 2050".

² Abraham Maslow was an American psychologist well-known for developing the theory of personality based on human motivation. Maslow (1943: 394) set up the hierarchy of needs which is summarized with this quotation: "There are at least five sets of goals, which we may call basic needs. These are briefly physiological, safety, love, esteem, and self-actualization. In addition, we are motivated by the desire to achieve or maintain the various conditions upon which these basic satisfactions rest and by certain more intellectual desire".

³ According to Unesco, the term "Cultural heritage" encompasses several main categories of heritage:

- *Cultural heritage*
 - Tangible cultural heritage:
 - mobile cultural heritage (paintings, sculptures, coins, manuscripts),
 - immobile cultural heritage (monuments, archaeological sites, and so on),
 - underwater cultural heritage (shipwrecks, underwater ruins and cities),
 - Intangible cultural heritage: oral traditions, performing arts, rituals;

Seca, 2011). The risk of a decreasing quality of life for the present and future generations is becoming a reality, because of the negligent behaviour towards cultural heritage. Mostly due to the global crisis, the political choice to increasingly reduce the slice of the "public financial pie" aimed to the cultural heritage sector is largely spreading, even in countries rich in these resources such as Italy. Regarding the latter, for instance, the Annual Report of "Federculture", an Italian Bureau of Public Cultural Service, Tourism, Sport, and Leisure, ranked Italy first in the top 10 list of cultural heritage brand index countries (Table 1.1) and fifth in the top 10 tourism destinations list (Table 1.2).

Table 1.1: The Country Brand Index:
The top 10 for cultural heritage

<i>Ranking</i>	<i>Countries</i>
1	Italy
2	France
3	Israel
4	Peru
5	Greece
6	Japan
7	Spain
8	Egypt
9	Austria
10	India

(Source: Federculture, 2012)

Table 1.2: The Country Brand Index:
The top 10 for cultural heritage

<i>Ranking</i>	<i>Countries</i>
1	Japan
2	Italy
3	Spain
4	USA
5	France
6	Switzerland
7	Thailand
8	Australia
9	New Zeland
10	Maldives

(Source: Federculture, 2012)

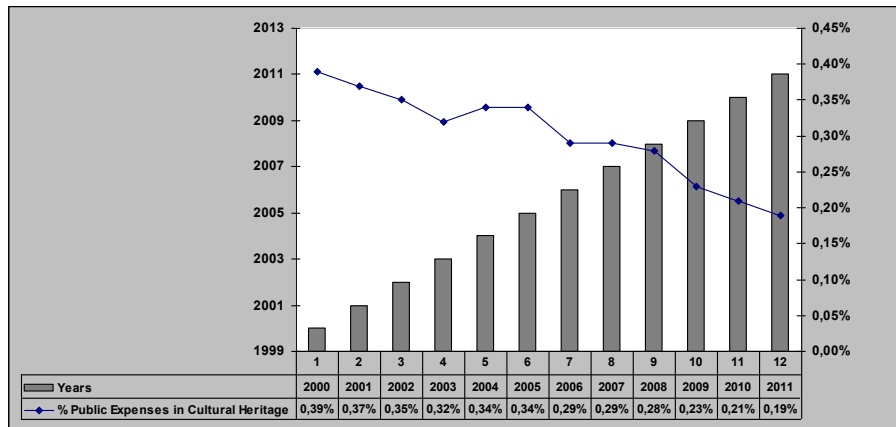
Moreover, according to the "Unioncamere" Annual Report, Italian cultural system (cultural industries, creative industries, the historical artistic and architectural heritage and the performing and visual arts), generates 5.4% of the country's total wealth, and give jobs to 1,400,000 people (5.6% of the total employment).

In spite of the records aforementioned, during the last 12 years, the percentage of the public budget addressed towards cultural heritage has been falling under 1% (Table 1.3) against 2,7% of France and 2,4% of Germany (Public Funding of Culture 2011, Arts and Business, United Kingdom 2011). According to cultural statistics, the public findings predominate in Europe, Canada, Australia while *vice versa* in the USA, UK and Japan non-profit cultural organizations are aided by private sources. Indeed, the low level of sponsorship for Italian cultural heritage has still been decreasing (Table 1.4).

Table 1.3: The State Cultural Heritage budget

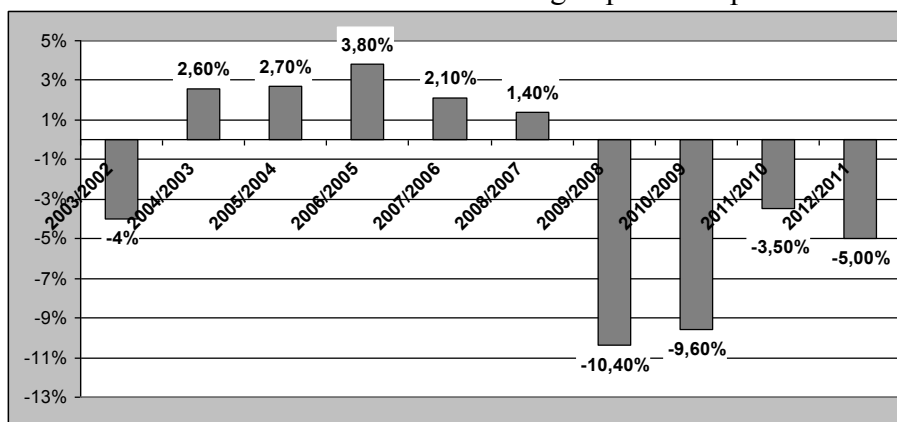
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- *Natural heritage*: natural sites with cultural aspects such as cultural landscapes, physical, biological or geological formations (Source: www.unesco.org).

In this study, we refer to this broad definition of "cultural heritage", which includes both cultural and natural heritage.



(Source: Federculture, 2012)

Table 1.4: The Cultural Heritage Sponsorships



(Source: Federculture, 2012)

The interest in avoiding the negative consequences of a careless management of those public goods has stimulated an interdisciplinary debate on this common issue. Which kind of tool can be used by the social community to take care of its cultural and natural resources? What public support has been expected by cultural organizations (museums, parks, archives, etc.) in charge of managing such common goods? How does management accounting research try to answer the previous questions?

This topic has been developed more under economic and sociological viewpoints rather than in the managerial accounting perspective. Indeed, cultural heritage organizations represent a developing-research field for managerial accounting scholars. The reason is mainly twofold: the firm-centralism of the mainstream management on one hand, and on the other the difficulties met by management scholars to have a productive dialogue with those who manage cultural goods, even operating within the public field. With regards to the first reason mentioned, the cultural heritage sector is opening-up towards groups largely composed of institutions which are branches of the public body or organizations which depend on public funding (Zan, et al., 2000: 336); therefore cultural heritage issues have always been discussed as public administration and policy studies topics (Jackson, 1988; Laundry, 1994). In management accounting research, this specific organizational context started being explored in the mid-1990s, because of the growing interest to assign an appropriate monetary value to collections for financial reporting purposes (Boreham, 1994; Carnegie & Wolnizer, 1995; Carman, Carnegie & Wolnizer, 1999). The discussion on this technical issue (accounting system), still object of debate among academics and professionals, was promptly extended to the managerial issue (accountability). Thanks to the Australian scholars (Carnegie & Wolnizer, 1996), the adoption of an accrual accounting system has been advocated for the public

sector financial management as well as the report based on a range of financial quantitative information and qualitative data enabling accountability in museums. It is no wonder that Australian museums have been exploring pilot-cases in the management accounting research. Indeed, Australia belonged to the group of OECD countries (New Zealand, Canada, Sweden and UK) where the public administration reform, against the economic crisis and the high level cost of public service and wealth⁴, was set up in the late 1970s. At the heart of that reform was a shift towards a new style of running public resources and service, based on the accountability paradigm. The latter occurred in so many countries during the 1980s that it was labelled "New Public Management" (Hood, 1995: 104). The key elements of the New Public Management (hereafter NPM) consist in "lessening or removing differences between the public and the private sector and shifting the emphasis from process accountability towards a greater element of accountability in terms of results" (Hood, 1995: 94). The doctrinal components of NPM are divided in two categories: Public Sector Distinctiveness and Rules vs Discretion. The first one is composed of the key elements summarized in the following points (Hood, 1995: 96):

1. Unbundling of the Public Sector into corporatized units organized by product;
2. More contract-based competitive provision, with international markets and term contracts;
3. Stress on private sector style of management practice;
4. More stress on disciplines and frugality in resource use.

The second category, labelled Rules vs Discretion, is made up of the following items:

1. More emphasis on visible hands-on top management;
2. Explicit formal measurable standards and measures of performance and success;
3. Greater emphasis on output controls.

The change from "Old" Public Management to "New" Public Management relies on some contextual conditions: the shift in emphasis from policy making to management skills, from a stress to process to a stress on output, from orderly hierarchies to a predetermined more competitive basis for providing public services, from a fixed to a variable costs and from a fixed and inclusive public service to a flexible public administration with more emphasis on contract provisions (Hood, 1995: 95). According to the NPM paradigm, public organisations have been considered as a chain of low-trust principal/agent relationship rather than fiduciary and trustee-beneficiary ones (Dunleavy & Hood, 1994).

This public administration change has been occurring in Italy too. It began with the issue of the Local Government Reform Act (Law n°142/90), based on the NPM key elements aforementioned (Panozzo, 2000; Cepiku & Meneguzzo, 2011). The dichotomy between policy and management inside the public sector has led to the development of *outsourcing* or *contracting-out* as a managerial model to supply public service following the "3-E" criteria: Efficiency, Effectiveness and Economy (Glynn, 1985). The spreading implementation of this managerial model has created the notion of the "contract-state" (Osborne & Gaebler, 1993), when referring to a contract between public service organizations and their public users/members, a contract with external providers, or a contract between different parts of the public service. The provision of public service through market or quasi-market arrangements generates a transaction cost; that is the cost of an exchange within the governance structure in which the transaction is organized (Williamson, 1981). If, on the one hand, the need to maximise the welfare of society, defined as the sum of each citizens' individual welfare (Mechling, 1994) leads to the deregulation, outsourcing and privatization, on the other hand, this kind of public choice stimulates the demand for accountability within the government. Notwithstanding, the basic idea relies on the political belief that private organizations are able to be more efficient and that competition increases efficiency and effectiveness of the public service (Cordella & Willcocks, 2010). This reasoning leads to the academic speculation of

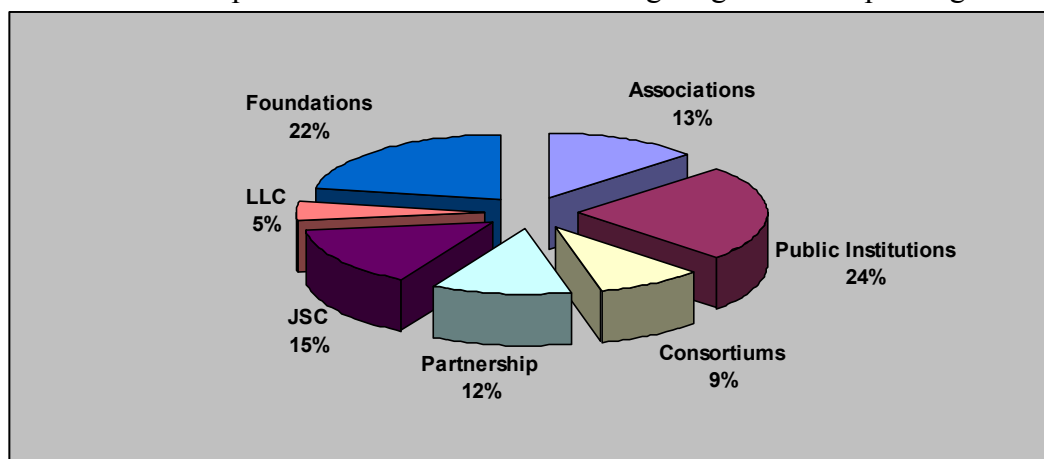
⁴ Pollit & Bouckaert (2000: 159) underline that one of its main reasons for the public sector reform relies on the "tighter control of public expenditure".

the fact that the substantial transfer of private sector models and concepts to the public sector organizations attempts to make them more "firm" (Ferlie et al., 1996). Hence, the reason why the term "managerialism" has been introduced into the NPM framework (Clarke & Newman, 1993; Mulgan, 1997). These managerial changes have engaged cultural heritage organizations, most of which operates under the public "umbrella". If we look at the Italian cultural heritage, this context is made up of (Federculture, 2012):

- 4.340 privately-owned museums (45% managed by local government);
- 424 museums owned by the State;
- 12.375 libraries (51% Public Libraries, 16% University Libraries, 10% Ecclesiastic Libraries, 23% Private Libraries);
- over 60.000 archives (94% Public Archives, 6% Private Archives);
- 6.014 archaeological sites;
- 46.025 architectural goods;
- 34.400 sites for performing arts;
- 93 theatres;
- 14 symphonic foundations;
- the highest number of UNESCO sites (49 out of 981).

For managing this huge cultural heritage, the public policy choice to outsource is confirmed by the following data (Table 1.5):

Table 1.5: The composition of Italian cultural heritage organizations per "legal status"



(Source: Federculture, 2012)

Nevertheless, the cultural heritage issue of achieving the mission to preserve, and enhance cultural and natural resources for the wealth of present and future generations by using a shrinking budget (Tables 1.3 and 1.4) is still occurring. Cultural organizations have to manage the trade-off between "sociability" and "economy" in the production of cultural service. Indeed, the latter is classified as a public service or a service of public utility, if the legal status of cultural organization respectively is public or no profit⁵. More specifically, public services are defined by Italian

⁵ The Italian Code of Cultural Heritage (Law Decree n° 42, 2000, Art. 101) prescribes that:

- "The present code defines institutions or places of culture, the museums, the libraries and the archives, the archaeological areas and the parks, the monuments";
- A "museum" is to be defined as "a permanent structure which acquires, conserves, orders and exhibits articles of cultural heritage with the goal of education and study".

Moreover, the same Code establishes that:

- "Institutions and places referred to in comma 1 which belong to public subjects are destined to public use and carry out a public service";
- "Institutes and places referred to in comma 1 which belong to private subjects carry out a service of public utility" (*our underlining*).

Administrative Law (Legislative Decree N° 267, 2000) as follows: "In the sphere of their respective competences, local authorities supply management of public services which aim to provide assets and activities for social purposes and to promote the economic and social development of the local communities" (Art. 112). From this Law article the notion of "sociability" comes out. In fact, some products are "public" because they fulfil a public need, and therefore the community ascribes a "social value" to them. This notion can be interpreted from either the community viewpoint or from the public organization's one. Under the community viewpoint, "sociability" refers to services supplied to the largest number of citizens, regardless of their average wage for increasing the welfare of a community. Under the public organization's one, "sociability" is a key feature of the public, represented by products (including services) that can be sold to customers at prices lower than the cost of production. This concept arises from the Theory of Public Value Creation (Moore, 1995) and specifically from the Competing Public Values (CPV) Framework (Talbot, 2008). According to the first theoretical approach, value is rooted in the desires and perceptions of individuals - not necessarily in physical transformations, and not in abstractions called societies. Consequently, public sector managers must satisfy some kinds of desires and operate in accordance with some kinds of perceptions (Moore, 1995: 52). Among these desires, the sociability in terms of altruistic values of "collectivity" is included. Indeed, "collectivity" refers to the "communal interest that the public aspire to, without necessarily being of direct benefit to any particular individual. For example, people may want to see social outcomes such as a well-educated society, even though they themselves are already well-educated and would not derive any direct personal benefit from such an outcome. Or they might favour a reduction in child poverty, even though, again, they and their families would not directly benefit" (Talbot, 2008: 19).

The feature of sociability turns into an economic one in the case of public service managed by Joint Stock Company (JSC) or a Limited Liability Company (LLC), even though the majority shareholders are public entities.

On a different note, cultural service can be labelled as a "service of public utility" when cultural heritage is managed by organizations belonging to non-profit sectors rather than public or private ones. In order to understand the meaning of service of public utility, a brief focus on non-profit organizations is required. Managerial literature describes them as organizations characterised by the complexity of their aims, the influences which shape their missions in society, by the overlapping relationships for which they may be held accountable and in diffuse exchange relationships which markets do not capture (Jegers & Lapsley, 2001: 1). Moreover, they pursue excellence, without being motivated by profit. In fact, the core motivations of non-profit organizations are the wider social interests instead of financial concerns (Jegers & Lapsley, 1998: 169). This is why they are named "altruistic organizations" (Smith & Lipsky, 1993). In fact, these organizations aid public sectors by providing a service/product in order to meet social needs. In doing this, non-profit organizations contribute in the development of the "horizontal subsidiary" creating value, depicted as "service of public utility" by the Italian Legislation. In addition, the non-profit, which sits between the public and private sectors, is called "third sector" (Di Maggio & Anheier, 1990).

The previous observations lead to understand why the NPM reform has involved organizations operating in the cultural heritage sector (Zan, 2000b: 431).

The extension of "managerialism" towards cultural heritage organizations has caused, in practice, misunderstandings and conflicts between experts with different backgrounds (Wilson, 1989, Ames, 1994; Moore, 1994). In regards to this point, Zan (2000b: 432) claims: "exploring how the core notions of managerial rhetoric could be transferred to a museum setting is not a trivial task (how can the concepts of product, service, market, marketing, competition, profitability, efficiency, etc. be applied to, say, a mummy?) If performance representation is unable to embrace the specific characteristics of a particular organization, it will be a waste of time and money". That's why the shift from bureaucratic culture to managerial logic and rhetoric first of all requires a "fertile humus", derived from the awareness of the required change in order to operate as a firm rather than part of a "bureaucratic machine", the employee commitments to be engaged in this change and the

implementation of a gradual learning process. The latter aims at enriching the organizational cultural-based knowledge of cultural heritage organizations with managerial skills and know-how.

According to the Italian literature on public administration, identifying an "old" managerial model in order to modernise it is a cultural operation which could be put into practice in some countries where there is a tradition of public managerial practice and theory; for other countries, including Italy, such an attempt would be almost impossible. In this case, the effort would be intensive because, before introducing the typical tools of 'managerial baggage', it is firstly necessary to form the mentality of public management and a 'class' of managers operating in the whole public administration, including public cultural organizations (Mussari, 2011; Mussari & Ruggiero, 2010).

The current crisis renews the issue on the "managerialisation" process of public sectors (Zan, 2000b), such as cultural heritage⁶. The suffering conditions of cultural heritage organizations stimulate scholars to search "new" models of governance and management within cultural heritage, thus rediscovering the validity of framework previously put forward, but only sporadically put into place. In order to avoid the negative consequences which could derive from a passive attitude towards such an emergency on the part of cultural operators (decline of cultural heritage), we must reflect, collectively, about the role that cultural institutions, including museums, play in the socio-economic development of the territory. In fact, if "reflexivity" represents a self-monitoring and self-determination process for individuals, in the organizational context it can only lead to the evaluation and hence to the adaptation to change (Norris & Kushner, 2007).

This seems to have stimulated within the public administration an openness towards cooperation, coordination and collaboration projects whose implementation has contributed to change the public governance structure. The devolution of service and responsibilities from central to local governments combined with the need to create public value efficiently and effectively has fostered the managerial process based on networking. Indeed, single public administration has resorted to the outsourcing or to the agglomeration in order "to exploit their financial, material, and human resources more efficiently, with the aim of satisfying citizens' demands forever more and increasingly complex services" (Ruggiero et al., 2012: 495). On an academic level, the research on public devolution and agglomeration is framed into the "Public Governance" approach (Kettl, 2000; Peters & Savoie, 2000), which has been extending the "Network Theory" (Agranoff, 2007; Goldsmith & Eggers, 2004; Kickert et al., 1997).

Public administration literature offers numerous cooperation models, coordination mechanisms, and inter-organizational structures, all grounded on the network (collaboration) concept (Cepiku et al., 2014). Some authors prefer the term partnership and claim the need for different types of partnerships (commercial, administrative, professional and democratic) in order to have a better decision-making process within public policy (Matcalfe & Lapenta, 2012). According to this theoretical perspective, "one network may contain many partnerships combining different types of power and correspondingly diverse patterns of role relationships" (Kooiman, 2003). Other authors, instead, offer a taxonomy based on different structural forms like shared governance networks, lead organisational networks and administrative organization networks (Provan & Kenis, 2008).

The Public Governance framework can be useful to interpret the cultural heritage changes, due to the efforts of cultural heritage operators, volunteers, academics and politicians to safeguard and to enhance cultural and natural resource for the collective welfare. These changes have occurred in some areas which, despite a richness of natural and cultural heritage of inestimable value, have been

⁶ We can agree with the preparatory document for the 5th National Conference of Italian Museums: "the rhythm of change is ever faster and is changing the lives of ever more people in ever more countries. The global recession can become a destructive force on social and territorial cohesion as a form of social organisation. But it could also become an opportunity for growth for people, local communities and countries. As long as we can overcome old ways of thinking, living and working".

classified as “less favoured areas”⁷. For this reason, cultural projects developed in these areas take on greater significance, having the aim of sustaining “places of culture” i.e. centres for the preservation and interpretation of the historical-cultural identity, developing social cohesion (Harrison, 2005) and making the same territories more attractive not only for tourists (Nowacki, 2005), but also for new generations. Such initiatives have been devised and developed in different ways, however have led to the creation of an organisational model in which we can identify the traits of an "ecomuseum".

The Book

From the aforementioned observations, the idea to carry out a research project on "Ecomuseums, Community Governance and Social Accountability" came out.

The choice of focusing the attention on ecomuseums comes from the analysis of the different managerial models (i.e. network, partnership, etc.), implemented by cultural organizations in order to take advantage of a joint management. Among them, the only concept which combines the need for a good management of the common heritage with the need for a good governance based on the community engagement is included in the notion of Ecomuseum coined by De Varine and Rivière, in 1971. This is “a dynamic agreement in which communities preserve, interpret and manage their heritage for a sustainable development. An ecomuseum is based on a community “agreement” (European Network of Ecomuseums, May 2004). This definition mentions all the features which characterize ecomuseum as an example of what literature labels as "community governance" (Ostrom, 1990).

According to the Institutional Change Management (Burns & Scapens, 2002), each managerial change process produces advantages under a two-fold condition: a common vision of the innovation among the operators involved in the agreement and a strong commitment between them and the socio-economic context, social community included. In other words, the ecomuseum should be able to maintain vital the common heritage as well as to enhance its value under the intergenerational perspective (Tröndle et al., 2012), wherever the social community engagement is guaranteed. With these lenses, this study has been carried out in order to achieve these aims:

- a) To understand if and how the ecomuseum model has been retrieved in time for global crisis, in order to preserve and enhance common resource;
- b) To identify the governance structure of the ecomuseum and its function;
- c) To design a managerial accounting model which allows social community, the ecomuseum “shareholder”, to be periodically accountable for the governance actions and results under an integrated perspective.

From the methodology point of view, this study is developed through the application of both research methods: deductive and inductive.

Under the first perspective, a review literature on ecomuseum within managerial studies has been provided (Chapter 2). According to the research objectives, the deductive approach has been used to analyse the governance framework in the ecomuseum context (Chapter 3). An analysis of the ecomuseum practices has been carried out at an international level (Chapter 4).

The inductive approach was developed using explanatory multiple case studies (Ryan et al., 2002). These are selected among the ecomuseums located in the “less favourable areas” of Tuscany. This choice is due to the fact that at an international level the highest percentage of ecomuseum is concentrated in Italy (46%) (Source: www.ecomusei.net). Moreover, the Tuscan experience is unique because the ecomuseum is the output of a bottom-up process based on the community

⁷ In EU rural development policy, “Less Favoured Areas” are defined as: “areas, such as mountainous and hilly areas, within the European Union where farming is relatively difficult. In these areas farmers may receive compensatory allowances within the context of measures that are financed by the rural development policy (Axis 2)” (<http://ec.europa.eu>).

participation. It is a pure example of the "community governance". This empirical analysis highlights how the crisis should stimulate the creation and innovation of governance models – such as the ecomuseum – as a spontaneous institutional change process (Chapter 5). From the Tuscan experience some insights have led to extend the effectiveness of the integrated governance scorecard framework (Busco et al., 2006) in the cultural and natural heritage context (Chapter 6). The closing remarks describes the functionality of the social accountability model designed for the ecomuseum, highlighting new research paths in the management accounting studies (Chapter 7).

The implications of this study will be numerous. The wish is to maintain vital the collective interest on improving the management of cultural and natural heritage. More specifically, this research aims to develop the debate on the governance and management model more suitable for preserving and enhancing cultural and natural heritage in times of crisis. Moreover, this study tends to enlarge the knowledge and the understanding of the cultural and natural heritage sector from a managerial perspective. The evaluation model has been proposed in order to support the development of the ecomuseum as a form of a community governance, in order to avoid the risk that after an initial social enthusiasm the participation of the community declines. In addition, the accountability model should contribute to making the social community able to know and control the actions and the related results of the ecomuseum governance.

From the development of the study, the expected benefits are highlighted under different perspectives. According to the managerial research and education viewpoint, this research will contribute:

- To validate the governance framework inside a context (ecomuseum) quite far from the corporations where the latter had its origin;
- To extend the management accounting mainstream within a field of research, still not fully explored;
- To enrich the academic education with a managerial course which aims at providing "new" professional skills (such as the "ecomuseum management and governance");

From the point of view of the organizations operating into the cultural and natural heritage sectors, this study could develop the following advantages:

- To spread the knowledge about the best practices on the ecomuseum management and governance;
- To implement a managerial learning process in order to maintain the already existing ecomuseum vital;
- To start up an ecomuseum project.

Under the social community perspective, the main benefit of this research consists in stimulating a collective reflection on the importance of managing public goods, such as cultural and natural resources, in a sustainable way. This is crucial for guaranteeing the quality of life from one generation to the next.

2. The Ecomuseum Under a Managerial Perspective

ABSTRACT: *The interest in avoiding the negative consequences of a careless management of common goods, as cultural and natural resources, has stimulated an interdisciplinary debate on this common issue. Which kind of tool can be used by the social community to "take care" of its cultural and natural resources? The New Museology has provided different forms of museum, which combine community, environment and cultural heritage. Among them, ecomuseum seems to be more suitable to meet this need specially in the less-favoured areas. This chapter aims at extending the knowledge of ecomuseum, from the ecomuseology perspective to a managerial perspective. By using the latter, the morphological and physiological features of this cultural heritage organization have been analysed.*

KEY WORDS: *New Museology, Ecomuseum key elements, Types of Ecomuseum, Local Heritage, Sustainable Tourism*

The current crisis has brought "sustainability" in its various forms to the forefront of international debate, along with that of social-economic development. Regarding the latter there is an urgent need to define management models for cultural heritage, capable of reconciling the aspect of sociability, typical of public service as well as a cultural one, with that of economical and infra-intergenerational equity⁸. With regard to natural heritage, the current sustainability issue⁹ requires more social consciousness about the risk of the depletion of the environment and the creation of dangerous climate change and, consequently, a more environmental friendly social behaviour. In fact "we face an appalling difficult period of transition as we move towards a more sustainable society. It will require the most massive adult education programme ever imagined" (Porritt, 1984: 119). According to Museum Association (2009: 3) "because of their work transmitting collections and knowledge from the past to the future, and their social purpose, museums are deeply involved in sustainability". In fact, some empirical surveys have demonstrated how museums not only have the ability to improve their own sustainable practices, but they are also in the position to increase the consciousness of the risk of the "headlong collision with nature" and the need to pursuit sustainable ways of living and working (Dunkley, 2012, Museum Association, 2012).

An important contribution to this matter comes from a concept, which seems to have regained value in the less favourable areas; these areas are characterised by the presence of cultural and natural heritage of inestimable value, but suffer from competition from nearby areas which have a greater pull for tourists. We are referring to the ecomuseum, a term introduced during the 9th General Conference of the International Councils of Museums by Hugues De Varine and George Henri Rivière (1971), at the time, respectively, Director and Permanent Board member of that organisation (ICOM).

⁸ It is important to note the difference in meaning between infra-generational equity and intergenerational equity. The former refers to the equity in accessing the resources for today's population without distinction based on where they live. The latter refers to equal opportunities and availability of the resources to future generations. For further explanation on this concept, see Turner (1993) and Padilla (2002). In reference to cultural heritage, Throsby (1995: 203) states that "the notion of intergenerational equity is very important in the context of cultural heritage issues, because we are talking about long-term processes, and we can't escape the fact that there is an ethical dimension to this".

⁹ Zainul and Pasquire (2005: 168) remind us "sustainability promotes a balanced approach by taking into account the need to continue in business, but does not seek profitability at the expense of the environment or society's business. Sustainability concerns protecting environmental quality, enhancing social prosperity and improving economic performance". Relating to the sustainability associated to the development, the *Report of the Brundtland Commission* states that "sustainable development is the development that meets the needs of the present without compromising the ability of future generations to meet their own needs".

The theoretical developments on the notion of ecomuseum, which comes from the association of two concepts – ecology and museum – have led to the diffusion of a "New Museology" which was designed on an international level by the Quebec Declaration of ICOM in 1984 and the following creation of the "Mouvement Internationale pour la Nouvelle Muséologie" (MINOM) in 1985. The latter is an ICOM atelier made up of ICOM members who acknowledge and promote the new museum forms, stressing the importance of the Declaration of their social function. Precisely, this Atelier indeed has systematized the basic principles of this new museological current of thought, which comes from the need to extend the traditional duties of the museum and to embed the population in the development of its activity. The New Museology comprises, specifically, "ecomuseology, the communitarian museology and every other form of active museology" (Duarte, 2012: 112). This quotation points out that this movement of thought encompasses not only the ecomuseum, but also other forms of museum such as the "open-air museum", "environmental museum", the "community ecomuseum", "local museum", and the "neighbourhood museum". These models had been framed at the ICOM Round Table held in Santiago do Chile (1972).

The "open-air" museum represents a "museum without walls" (Fagundes, 2012: 132), due to its specific collections, typically representing the historical identity of a working community through rural objects or utensils, that obligate to contextualize its own space, to renew its "musealization" proposal, as well as communication to its public. The choice of setting up this kind of museum not only depends on the type of collections, but also on bringing the public closer to the "museum acquis": the natural heritage. The pioneering example of the open-air museum is the Skansen in Sweden set up in 1891 by Arthur Hazelius (1833-1901). The Swedish philologist adopts a large site to house a reconstruction of Scandinavian rural life and labour scenes, with guides in costumes and ethnographic material, authentic rural buildings disassembled together with characteristic vegetation and animals (Maggi, Falletti, 2000).

The "environmental museum" and the "community museum" represent other proto-ecomuseums concerning respectively with the enhancement of the natural resources and local social development. The first model stresses the concept of space. The second one introduces time, place and community elements and its combination. More specifically, the concept of environmental museum stresses the close relationship with the land with or without the direct involvement of local communities; furthermore, it aims at landscape and historical presentation, contributing to perpetuate not only the art, and the cultural history but also the economic-value creation of the local community. One of the first examples traces back to 1975 when the Regional Park of the Landes of Gascogne set up the Ecomuseum of the Grande Lande.

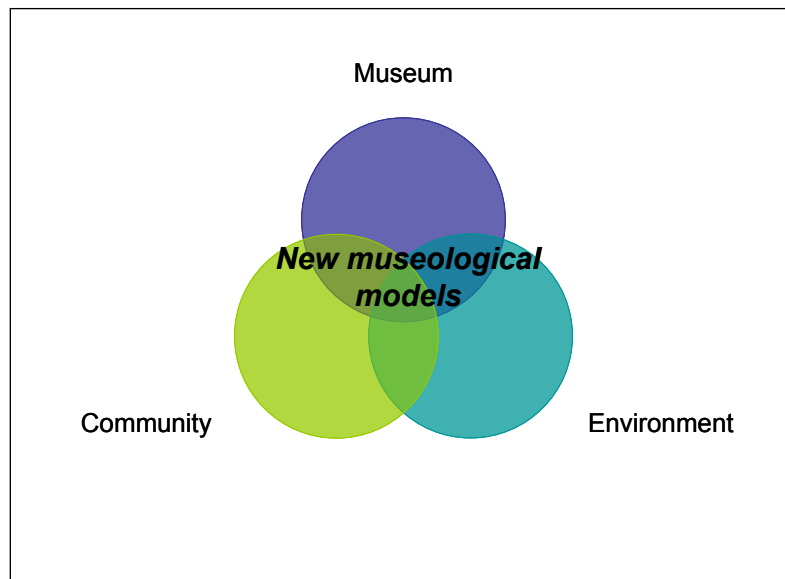
Unlike the concept of the "community museum", which relies on the social role of the cultural institutions, this museum model doesn't focus primarily on collections and their permanent exhibition, but more than anything on the intangible dimension of cultural heritage. More specifically, the community museum represents a space where "the different cultural actor search for historical and cultural values, intellectual exchanges, renewals expected by the community; and yet as a locus of decision-making power into the planning and implementation of projects related to its origin and development" (Fagundes, 2012: 133). Such kind of museum drew on the Le Creusot experience dated 1973. Nevertheless its environmental-like feature, this community museum was set up with the development of a bottom-up community project with the aim at enhancing the urban cultural heritage (Maggi, Falletti, 2000).

In addition to the previous form, another museum innovation is represented by the "local museum". This is a small institution set up to glorify a traditional working activity, an industry or historical figure of the local community. The local museum is distinctively an ethnographic museum focusing on the industrial and urban environment. Here, the audience can not only see the reconstructed living scene of life, but also take part in observing and using the exhibited objects. This museum model can be traced back to the so-called atelier museum which sprang up in Denmark around the 1960s and spread elsewhere (Maggi, Falletti, 2000).

Another interesting museum model, introduced by the New Museology, is the "neighbourhood museum" which, like the "community museum", focuses on the social function of the cultural institution. In this case, the collections are an expression of the recent heritage instead of the distant past and aim to spread the social history as a key to interpreting the popular community. An important example of this kind of museum is the Anacostia Neighbourhood Museum opened in 1967 at the historic Carver Theater in Anacostia, Washington, DC. This was an institution which arranged exhibitions about the social life of a urban community composed mostly by Afro-Americans (Maggi, Falletti, 2000).

The file rouge which makes up these different museum types relies on the basic principle of the "New Museology": the participation and the integrated development of the population in changing the museum from a storage of collection to an institution focused on its social functions (Vergo, 1989). Because of that, all the innovative models of the aforementioned museums can be placed in the overlapping space of the three circle models represented respectively by the community, the museum and the natural, cultural and social environment (Figure 2.1).

Figure 2.1. The *New Museology* and its museum models



(Source: adapted from *ECOMEMAQ*, 2010: 5)

The shift from "old" Museology to "new" is based on this interpretation of museum where it is no longer seen as container of works on display to experts in the matter, but as a place of preservation and dissemination of the culture of the territory as well, and therefore centre of social cohesion. Moreover, the globalization has been nurturing the interest of people towards the rediscovery of its "local distinctiveness" and "spirit of place" (Corsane, David, Haeke & Stefano, 2008). According the UK charity organization Common Ground (1996): "local distinctiveness is about everywhere, not just beautiful places; it is about details, patina and meaning, the things which create identity. Importantly it focuses on locality, not on the region - small scale approaches are essential. It is about accumulation and assemblages ... accommodation and change...it includes the invisible as well as the physical; dialect, festivals, myths, may be as important as hedgerows, hills and houses". This notion emphasises both the tangible and intangible aspects of heritage. According to the "ecomuseology" framework, included in the New Museology, as was previously pointed out, "place is a chameleon concept, changing colour through individual perception, and changing pattern through time" (Davis, 1999: 18). The combination between tangible and intangible elements of heritage is called "spirit of place". It occurs when "people experience something beyond the physical or sensory properties of places and can feel an attachment to a 'spirit of place'. If the meaning itself extends beyond the visible, beyond the evident into realms of emotion and feeling,

then one answer may be turning to literature or the arts as being ways people can express these meanings” (Crang, 1998: 108).

The priority given to the social impact of cultural heritage has framed the museum as an institution involved in the lives of the population. The development of this notion has required resorting to mechanisms such as "interdisciplinary" or "new management" and communication methods (Duarte, 2012). In other words, Ecomuseology or more generally "the New Museology" has driven to a "new museum management" based on a holistic approach to enhancing museum activity (De Varine, 1978; Wasserman, 1992). In practice, cultural organizations, such as museums, need to open up and learn to operate in synergy with professionals in other fields of expertise and operators from different economic sectors in order to enhance the "idiosyncratic" nature of common resources for a “glocal” development of the territory. The term “glocal” was coined in sociology studies to describe the fusion of the global perspective and the local perspective (Mander and Goldsmith, 1998). In reference to this joint perspective, Fuller (1992: 328) states: “the importance of culture in the development of self-identity and its role in helping a community adjust to rapid change. The ecomuseum thus becomes a tool of economic, social, and political growth and development of the society from which it springs”.

Such attributes seem to characterise the ecomuseum as identified by the International Committee of Natural History of Museums (ICOM-NAHIST, 1978: 3) in “an institution which manages, studies, and exploits – by scientific, educational and, generally speaking, cultural means – the entire heritage of a given community, including the whole natural environment and cultural milieu. Thus, the ecomuseum is a vehicle for public participation in community planning and development. To this end, the ecomuseum uses all means and methods at its disposal in order to allow the public to comprehend, analyze, criticize and master – in a liberal and responsible manner – the problems which it faces. Essentially, the ecomuseum uses the language of the artefact, the reality of everyday life and concrete situations in order to achieve desired changes”.

This definition details the distinguishing traits of the ecomuseum institution originally taken from De Varine (1978), through the comparison of the ecomuseum with the concept of the traditional museum. We propose the following comparison in the version later refined by Boylan in 1992 (Table 2.1)¹⁰.

Table 2.1: The key elements of the ecomuseum compared to the traditional concept of museum

Elements of Comparison	Museum	Ecomuseum
Space of reference	Building	Territory
Focus of Interpretation	Collection	Heritage
Organisational priorities	Disciplinary	Interdisciplinary
Target	Visitors	Community
Bodies of governance and control	Museum and its "bodies"	Community and its "bodies"

(Source: adapted from Boylan, 1992: 29-30)

Each key element characterizing the notion of ecomuseum is then explained.

Space of reference

An ecomuseum is therefore unique as a cultural institution because it is located in an open space rather than in a specific building. Empirical literature distinguishes between the following types of ecomuseums (Maggi, Faletti, 2000: 21-23):

- Ecomuseum of micro-history,
- Ecomuseum – umbrella,

¹⁰ More specifically, Boylan (1992: 29-30) proposes the distinction between *eco-environment oriented* and *outward looking museums* and traditional museums. For each criteria, the author gives points from 1 to 5: the ecomuseum is given the characteristics of an institution only if it has more than 20 points.

- Ecomuseum – village,
- Ecomuseum – antenna.

The first type is located in a single site, with buildings where traditional activities were once carried out. The “ecomuseum of micro-history” mainly has a historical centre of documents and research. Typical examples are named the landscape ecomuseum such as the "Ecomusée du Pays de Rennes in Frésnes, or the Museum of Local Memories in Cerreto Guidi, located within the Province of Florence, in Italy (Lerario, 2012: 185).

The “ecomuseum – umbrella” is spread across a larger territory including heritage located in different administrative districts, but linked by common history and often by material activities. The rehabilitation of such a historical-cultural link is the main motivation of the ecomuseum project which differentiates it from a solely territorial marketing initiative (culture-based), typically aimed at developing tourism in the area. The Bergslagen Ecomuseum in Sweden and

A middle road between the ecomuseum of micro-history and the umbrella is the “ecomuseum–village”, a collection of different sites in a limited area. They are similar to open museums and parks, but with the difference that the local community is involved both in its initial phase and in its operational phase. This typology is closer to the open-air museum, interpretation centre, and theme park. Some examples are the Zuiderzee Museum in Holland (Maggi, Falletti, 2000: 23) and the Zhenshan Buyi ethnic ecomuseum of Guizhou Province in southwest of China (Wei, Daoxin, 2012: 395). Both these ecomuseums have the same area as their villages.

The “ecomuseum – antenna” is more similar to a traditional museum in that it is typically made up of an ethnographic museum which is part of a pre-existing system of territory enhancement (e.g., museum system or network). The reason why this last example is included among the types of ecomuseums is due to its relation with the territory. The ecomuseum antenna has a priority to contribute to the improvement of the local quality of life, as a centre of production and diffusion of knowledge, culture and creativity. Furthermore, this "new" model aims at making the territory more attractive, not only for tourists but for future generations as well, taking into consideration the tendency towards social dispersion, particularly common in economically disadvantaged areas and even more so in the current recession. A relevant example of this kind of ecomuseum model is the State Museum System in Rio de Janeiro, established in 2010, with the goal of providing the expansion of identities build and critical awareness about the reality of Brazilian culture (Dos Santos, 2012: 363).

All the categories of ecomuseums aforementioned can be placed in the area of intersection of the three spheres represented by the concept of museums, community and environment in the broadest sense of the term (Figure 2.1).

Focus on interpretation

Like any museum institution, the ecomuseum has a mission to preserve and enhance “the entire heritage of a given community”, rather than just one part (collection)¹¹. The definition of the ecomuseum provided by ICOM-NAHIST refers to both cultural and natural heritage¹². The first extension of the concept of cultural heritage, including its natural resources, came to be with the Historical Gardens and Landscape Charter (Florence, 1982), adopted by the general assembly of the

¹¹ ICOM defines the museum as 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” (article 2, ICOM Statutes in <http://icom.museum>).

¹² Maggi and Faletti (2000: 14) state how the evolution of cultural heritage from the end of the 1800s to today has brought about “a progressive emancipation from aesthetical concepts... and a broadening of social concepts, first with the inclusion of popular objects in the category of “high” museum artefacts, then the consideration of the physical territory and its linguistic traditions, and finally the inclusion of the immaterial in the fundamental elements of traditional museum heritage. In recent times, the overlapping of environmental, cultural and economic examples has enriched and transformed the concept of cultural heritage, giving it characteristics which today more than in the past tie it to two concepts of great relevance in the context of ecomuseums: territory and identity”.

ICOMOS. Consequently, the Convention for the safeguarding of immaterial cultural heritage (UNESCO, 2003) emphasised the interdependence between immaterial cultural heritage and natural cultural heritage. The former, passed on from generation to generation, is “constantly recreated by communities and groups according to their characteristics, by their interaction with nature and their history. For them there is a feeling of identity and continuity, contributing to the promotion of respect for cultural diversity and human creativity”¹³. Hence, all the ecomuseum models aforementioned share the same aims at contributing to the sustainability of the culture heritage of a specific territory.

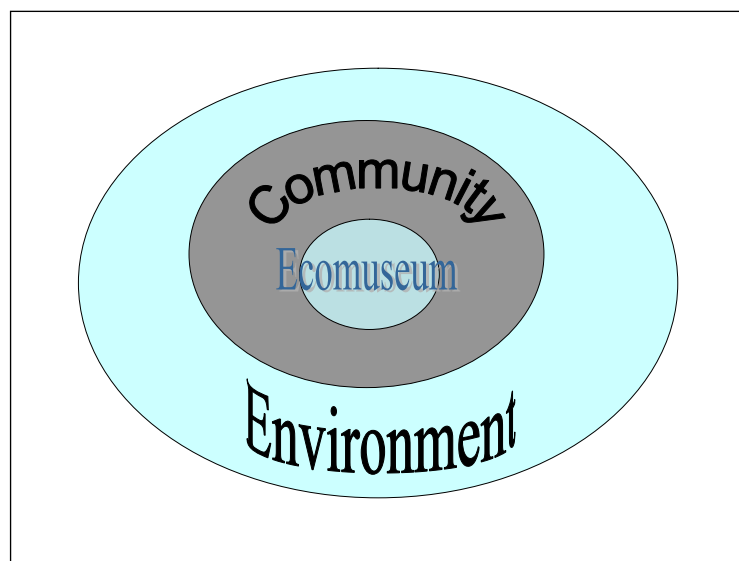
Regarding the focus on interpretation, the basic ideas within the notion of ecomuseum can be summarized as follows (ECOMEMAQ: 2010: 4):

"The heritage protected and presented is not only made up of architecture and objects. It is a territory with all its components: from landscapes to its inhabitants, with its architecture, its historical heritage, its agricultural processes, its crafts and customs;

- This heritage is not protected outside of its context as in museums of traditions and of rural life; protection and presentation take place 'in-situ';
- Because it is the result of life, this heritage can be protected and presented only with the contribution of the local population".

From these ideas the ecomuseum basic concept comes out and can be represented with three overlapping circles: the Ecomuseum must be located in the Community and the Local Environment (Figure 2.2).

Figure 2.2: The notion of ecomuseum



(Source: elaborated from Davis 1999: 89)

Organisational priorities

As many research studies into the *New Museology's* field have demonstrated, the community in the ecomuseum is local as well as the heritage (hereof, we will refer to “local heritage”). Hence, the local involvement as the main feature of the ecomuseum (Bigell, 2012). It is exactly in this way that the ecomuseum is visualised, as “a dynamic agreement in which communities preserve, interpret and manage their heritage for a sustainable development. An ecomuseum is based on a “community agreement” (European Network of Ecomuseums, May 2004). This is the most reliable definition among Italian museum experts, who emphasise the spontaneous character of the planning relevant to the setting up of an ecomuseum. In this sense, it is an “agreement in which the local community

¹³ For the distinction between tangible and intangible cultural heritage see Klammer (1998).

takes care of the territory”¹⁴. This agreement is not necessarily formal, but which presupposes that the promoters of the ecomuseum will take responsibility for the current and future communities. The peculiarity which distinguishes the ecomuseum from other management models of cultural heritage (museum systems and networks, cultural districts, etc) is the involvement of the local community, not only in the start-up phase but also in the operational phase. The promoters may be local experts of the territory, technicians, or politicians, who represent the needs of the social community, who live and work in the territory. In this perspective, The adoption of a holistic and interdisciplinary approach in the management of such heritage is required. Firstly, it is important for the cultural experts engaged in the ecomuseum project to acquire consciousness to act within an organization which acts as "a cultural firm" (Riva, 2012: 341), rather than a bureaucracy-based entity. In order to pursuit a mentality, an integration among managerial culture and “museology” is needed. The challenge for cultural heritage relies on the capability of the cultural institutions to overcome their traditional closure, recognizing their firm's identity and, consequently, embedding management-based knowledge. As a consequence, cultural organizations get engaged in processes of management innovation and learning, i.e. designing and implementing managerial control systems, in order to better manage and control the value created. Moreover, in order to legitimize their activities and the use of public assets and financial resources, they have to report the performance achieved to their stakeholders under the accountability’s lens (Carnegie, Wolnizer, 1996). For many cultural organizations, such as small size museums, this kind of managerial process can be possible only if they participate in joint cultural projects such as ecomuseum.

Target

The notion of ecomuseum comes from a bottom-up project, from the will of the local community to lay claim to their historical-cultural identity in the face of the risks of “homologation” brought on by global recession. For this reason, the primary targets are members of the community.

Referring to the relationship between ecomuseum and social community there are two models of reference: the “adaptive” ecomuseum and the “evolutionary” or “project oriented” ecomuseum (Maggi, Faletti, 2000: 30-33). The “adaptive ecomuseum” can be made up of a system of cultural institutions already operational in the territory which work together to make a given destination more recognisable and visible. The setting up of such an institution comes from an operation of territorial marketing, whose efficiency is verified in the short term by the number of tourists present. Therefore, this represents the output of a “museum process” of the territory, from which the local community can receive benefits of a prevalently economic nature. This model is static and linked exclusively to the development of the territory for tourism. In fact, the relation between tourism and culture has ever been depicted as a "latent conflict" (Maggi, Falletti, 2000: 34). Some empirical research studies have demonstrated the failures of tourism-based culture: the investment in cultural heritage as a individual tourism product, if is not accompanied by a coherent action and maintenance plan, appears to be at odds with the ecomuseum concept of centre of social cohesion and of interpretation of a community identity (Roige, Arrietta, Abella, 2012). The risk of a tourism-based ecomuseum is represented by the damaged effects on natural and cultural resources caused by the mass-tourism development. Nonetheless, other ecomuseum enquires have stressed the relevance of "sustainable" tourism as a tool for assuring widespread visibility to the local community identity and meanwhile the long-term social and economic competitiveness to the territory (Wei, Daoxin, 2012). In other words, ecomuseum and tourism can interact positively when being managed in sustainable way; this reasoning is included in the second model of ecomuseum aforementioned. Indeed, the “evolutionary” or “project-oriented” ecomuseum originates from the desire to strengthen local identity, giving value to cultural diversities present in the national community. Unlike the adaptive model, the evolutionary one is represented by a dynamic ecomuseum, which addresses its activity to the long-term identity reinforcement of competition. This project involves

¹⁴ For this definition of ecomuseum, see www.ecomusei.net.

the local community in both the start-up phase and the operational phase. The community not only receives the social and economic benefits (from the tourism demand), but these benefits are also created for future generations, laying the foundation for the growth of long-term territorial competition¹⁵.

There must be a strong, shared resolve in the community to take on the responsibility to safeguard and enhance common resources (commons) for the benefit of current and future generations¹⁶. Traditionally, “commons” is conceived as "the beauty of nature available to humanity" as well as "both the product of labour and the means of future production, including language and social practices" (Hardt, Negri, 2009: 139). In the ecomuseum context, the term "commons" has a broader meaning than environment, referring to the linkage between natural and social resources and focusing on social relation with respect towards natural and human-made resources (Hess, 2008) Hence, the ecomuseum aims at “taking care of the territory”, throughout the management of material and immaterial elements which make up the concept of the aforementioned “local heritage”.

Bodies of governance and control

In order to preserve and enhance the resources of the territory, the ecomuseum studies and catalogues everything which makes up the historical-cultural identity of the local community, taking into account its current problems and needs. The main responsibilities of the ecomuseum are the following (ICOM-NAHIST, 1978: 4):

- displaying an image of the community to itself and its visitors
- research and information leading to decisions regarding the future of the territory and its inhabitants
- raising the consciousness of the community to new elements, in particular to the cultural identity of immigrant groups who make up the community¹⁷
- creation of an educational network based on the actual situation of the area, the sites, the objects and the participation of the people themselves, both educators and educated

As previously mentioned, it is the members of the community themselves who carry out these activities, as the “shareholders” of the ecomuseum institution in the broadest sense of the term. Indeed, the shareholders are above all the members of the population in the territorial community for the interest of satisfying public needs; therefore, these shareholders have indirect but important personal needs and then there are the needs of various institutions of which the individuals are members (families, companies, cultural, political and economic associations, centres of research and education etc). All those involved in every type of work at every level of the territorial institution, such as direct collaborators, are ‘shareholders’ for the relevant complex expectations.

¹⁵ In this sense, we can agree with the following statement from ICOM-Italy (2009: 3): “he who is aware of his cultural origins is able to compare himself with other histories and other cultures”.

¹⁶ Literature in the field of economics has recognised the public character of cultural heritage – not rival in consumption and non-excludible (Peacock, 1994; Hutter, Rizzo, 1997). We can note that excludability is technically and economically possible only if the use of some cultural heritage (e.g., works of art) benefits even those who do not pay to see them. Considering that in the concept of heritage managed by the ecomuseum institution we include natural as well as cultural heritage, it seems appropriate to use the term “commons” or “commons-pool resources”. As Ostrom claims (1990: 30): “the term commons-pool resources refers to a natural or man-made resource system that is sufficiently large as to make it costly (but not impossible) to exclude potential beneficiaries from obtaining benefits from its use”.

¹⁷ In this sense da Harrison (2005: 198) argues: “my usage of idea of institutional culture I take from the contemporary anthropological usage of the concept: culture is something off organic, fragmented, ambiguous, if not contradictory. While it must also be seen to be something dynamic, it is not something to be revolutionized over a short-time period; any fundamental change will likely be much more incremental, implicitly consensual, and sporadic rather than directed. Fundamental to this is the recognition that in most cases core values will change only very slowly over extended periods of time”.

The community is not only the promoter, but is also actively involved in carrying out the productive processes aimed at preserving the local heritage, the very expression of its historical-cultural identity, making it available to members of the community and visitors.

Given that the heritage belongs to the local community, it is important to explain that from an organisational viewpoint, the management can be a public body (the Region, the Province, Local Authorities or their agencies) or a private association (associations or foundations made up of Local Authorities). The choice lies within the group based on their idea of the ecomuseum and the fundamental traits that identify it. Even if the configuration of the ecomuseum's body of governance depends on the legal status it has, it must reflect the will of the people because it is the local community which has the right to govern and control the collective cultural heritage.

In the ecomuseum "community governance" is a serious hypothesis, one which controls the use of common resources from the viewpoint of intergenerational equity (Ostrom, 1990; Nagendra, Ostrom, 2008). The organisational and operational methods adopted allow (or should allow) the local community to govern and control the socio-economic dynamics stemming from the management of idiosyncratic heritage by ecomuseums. This topic will be dealt in the following chapter.

3.The Governance Framework in the Ecomuseum Context

ABSTRACT: *Ecomuseum literature lacks of studies on ecomuseum governance, even though the agency problem represents a relevant issues especially in the more complex forms such as ecomuseum "umbrella", "antennas" and "village". This chapter aims at providing an understanding of governance structures generally and applied to the ecomuseum context. Moreover, according to the "Community" Governance framework, the relation of shareholder (community) and the agents (council and managerial committee) in the different forms of ecomuseum is analysed under the accountability lenses.*

KEY WORDS: *ICOM-NAHIST definition, Governance structures, Agency Theory, Managerial Accountability, Public Accountability*

In its original definition, the ecomuseum is based on three elements (ICOM-NAHIST, 1978: 4):

- *“A programme developed, implemented and controlled by those who use it, through a Council whose members represent the entire population (various associations and groups);*
- *Ways and means, including research, equipment and animation under the guidance of a group of researchers and technicians;*
- *A management committee in which representatives of public and private, national and local funding participate”.*

From the quotation aforementioned, governance is separated from management which is carried out by a specific committee, known as the management committee. This separation introduces the governance framework in the ecomuseum context. In order to strengthen the understanding of the ecomuseum under the managerial perspective, a focus on the relative governance structure is absolutely needed.

How is the ecomuseum governed? What are the governance structures more suitable for the ecomuseum? Which are the figures and the relations behind the ecomuseum governance structures?

Before answering these questions, the notion of governance within the organizational context from which it came out has to be explained.

The idea of governance at a governmental level is not new. The term governance traces its etymological origin from the latin "gubernare" and from the Greek "Kybernân" which were referring to the skipper (Cepiku, Meneguzzo & Senese, 2008). Even Shakespeare understood the problem, and in his play *The Merchant of Venice* Antonio, the merchant, agonized as he watched ships sail out of sight after having entrusted his fortune to others (Tricker, 2012: 4). Indeed, when speaking of a single trader or a small firm, there is seldom any real separation between management and ownership. On the other hand, whenever a boss has to rely on agents to handle his or her business, governance issues come out. The seminal work on corporate governance is called *The Modern Corporation and Private Property* by Berle and Means (1932). Using data from US companies, the two authors drew attention to the growing separation of power between the executive management of major public companies and their increasingly diverse and remote shareholders; they underline the significance of corporate power.

The phrase “corporate governance”, which didn’t come into use until the 1980s with corporate collapses spreading in Anglo-American market, refers to the system of administration of corporations. Therefore, since the mid-1980s research into corporate governance has expanded, focusing on the effects on corporate performance following changes in the formation in the board of directors. Mintzberg (1985: 90) posed the question “Who should control the corporation?”; Drucker (1991) drew attention to the potential governance power in shareholders’ proxy votes. This issue came from the power of institutional fund managers to vote their shares against incumbent members of boards whom they considered to be performing badly in corporations like American Express,

GM and IBM. The U.S. Treadway Commission formed in 1985 to deal with fraudulent corporate financial reporting. Its first report in 1987 led to the creation of the Committee of Sponsoring Organizations of the Treadway Commission, a private-sector organization dedicated to guiding executive management and boards towards more effective business activities towards the establishment of more effective, efficient, and ethical business operations on a global basis.

In the '90s corporate governance codes had been issued. The 1992 UK Cadbury Report is the first one. This code concerns the potential managerial abuse of corporate power. The main contents relate to the board of directors formation, the introduction of a board audit committee with independent members, the division of responsibilities between the chairman of the board and the chief executive, the use of a remuneration committee to oversee executive rewards, the reporting based on the disclosure and compliance. These rules became more severe after the collapse of several well-known corporations such as Enron, Waste Management Worldcom, Tyco and Arthur Andersen. The US Sarbanes-Oxley Act, the so-called SOX Act, was issued in 2002, setting new stringent governance requirements to all companies listed in the United States. These regarded increasing transparency, new standards for corporate accountability and penalties for bad managerial performance. In Italy the corporate governance issue is regulated with the Preda Codex (1999, revised in 2006 and in 2011). As the aforementioned codes, this regulation has had an impact on the governance mechanisms of all the listed companies, introducing new responsibility for the trustworthiness and reliability of the financial reports and setting new requirements for internal controls.

According to Tricker (2012: 4): "All corporate entities, including profit-oriented companies, both public and private, joint ventures, cooperatives, and partnerships, and not-for profit organizations such as voluntary and community organizations, charities, and academic institutions, as well as governmental corporate entities and quasi-autonomous non governmental organization, have to be governed. All need a governing body. In the case of the company, this is its board of directors. Other corporate entities may call their governing body a Council, a Court, a Committee, a Board of governors". Even though the adjective "corporate" refers to the corporation, the term governance is also used with other different qualifications such as public governance, within public administrations, and global governance, within international institutions. Basically, the term governance refers to the mechanisms of steering and controlling (Colley et al., 2005; Budäeus, 2005).

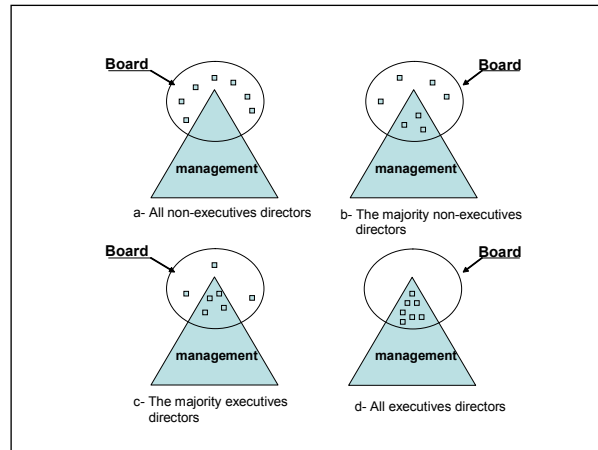
For a better understanding of the governance framework inside any organizational context, the distinctiveness of management within it has to be pinpointed. Theoretically the difference between governance and management can be summarized as follows: management runs the organization; governance ensures that it is run in the right way. The management structure is typically divided in two hierarchical positions: executive management and staff management. The first one can be represented by only a director (Chief Executive Officer, so-called CEO) or by a team (Top Management). The executive management has overall managerial responsibility and they can be part of the Board. The staff management is made up of functional or operational managers who are in charge of executive tasks and accountable for their results towards the CEO/Top Management.

The governing body is represented by the Board, which is not part of the management structure. Each Board director has, indeed, the same power and responsibility according to the governance regulation. The Board's tasks are summarized into these categories: policy making, strategy formulation, supervision of executive management and accountability to the shareholders and other stakeholders (financiers, suppliers, clients, public administration, treasury, etc.). The governing body can decide to delegate to the CEO or to the executive management team, or its members, some of these functions particularly refer to the strategy formulation. In this case, the Board plays a more supervisory role: receiving, questioning, and approving management's strategic proposal. The engagement of executive managers in the governing body (the so-called "managing directors") characterizes the one-tier board (or unitary board) which, differently from the two-tier board already widespread in Germany, France and The Netherlands, is mostly spreading, on an international level,

among the listed companies. There are various Board formations which bring to different management and governance. The Board can be made up of (Figure 3.1):

- All non-executive directors,
- A majority of non-executive directors,
- A majority of executive directors,
- All executive directors.

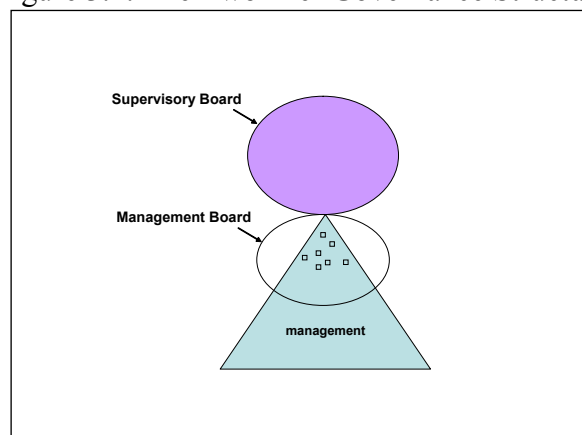
Figure 3.1. Governance and Management linkage: the Board formation models



(Source: adapted from Tricker, 2012: 48-52)

From the first Board formation (Figure 3.1a), the difference between management and governance is much more emphasized. In this case, the CFO, or members of the executive management team, are engaged in the decision-making process just by providing information about the performance achieved or about specific managerial issues; hence, they don't have the right to vote. This distinction between the management and the governance tends to be lower in the case when the Board is made up of executive directors even if in minority (Figure 3.1.b). As previously stated, the Board delegates the formulation of the strategies, increasing its supervision rule. The latter is more and more emphasized when the governing body is made up for a majority of executives (Figure 3.1.c). In the Board made up of all executive directors, governance and management are overlapping. Even though the latter characterizes the Unitary Board of Family Business or Star-ups, the former occurs in the Two-Tier governance structure present in the listed companies, where the governance is advocated to a Supervisory Board comprised entirely of outside directories (Figure 3.2).

Figure 3.2. The Two-Tier Governance Structure



(Source: adapted from Tricker, 2012: 52)

The doctrinal debate has been specifically focusing on identifying structures and tools of governance able to prevent and avoid managerial action, which is not in line with the expectations of the shareholders. The question arises when the managerial body, when faced with information asymmetry which reduces the transparency of its actions, aims at achieving personal objectives (reputation, social power, prestige, etc.) rather than the expected return of those who have invested long-term resources in the company¹⁸.

Another item to consider in the analysis of the relationship between owner and manager, is the different level of risk to the organization. Indeed, Blair quotes (1995: 12): "governance problems arise as soon as decisions are made and control rights are exercised by parties who do not bear all the risk associated with the use of the assets". The risk of a loss in value of the resources brought to the organization due to negative economic results weighs heavily on the shareholders. The management has the power to use those assets and operates without running this risk directly; those employed in management, at most, could risk losing their position.

The previous topics concerning the conflict of interests which arose from the separation of ownership and management are argued within the so-called "agency theory". It traces its origin from the economists debate, developed in the 1960s and the 1970s, regarding the risk-sharing among individuals and groups (Arrow, 1971; Wilson, 1968). The extension of this issue within the agency relationships in which "one or more persons (the principal(s)) engage another person (the agent) to perform some service on their behalf which involves delegating some decision making authority to the agent" (Jensen and Meckling, 1976: 308).

The agency problem arises whenever the desires or goals of the principal and agent are in conflict and, consequently, it is difficult or expensive for the principal to verify what the agent is actually doing. Moreover, the problem of risk-sharing occurs when the principal and the agent have different attitudes towards risk and preferring different actions when managing the problem.

When underlying the agency theory, the basic element is the contract between the principal and the agent. According to that theory, organization is legal fiction, which serves "as a nexus for a set of contracting relationships among individuals" (Jensen and Meckling, 1976: 312).

From this standpoint, the agency theory focuses on "determining the most efficient contract governing the principal-agent relationship given the assumptions about people (e.g. self-interest, bounded rationality, risk aversion), organizations (e.g. goal conflict among members) and information (e.g. information is a commodity which can be purchased)" (Eisenhardt, 1989: 58).

In order to guarantee that the agent acts in order to maximize the principal's welfare, the contract has to fix appropriate incentives for the agent as well as a control mechanism able to limit the risk of agent's misbehaving. Consequently, the agency relationship generates "monitoring expenditures" by the principal. In addition to that, other agency costs are generated such as "bonding expenditure" by the agent, and "residual loss". The bonding expenditures relate to the coordination activities run by the agent who must perform the job for which he has been delegated. In carrying out this task, the agent resorts to the cooperation of others and so he must control them. Because of that, the agency theory has extended the organizational thinking, proving hints to the organizational studies' mainstream (Eisenhardt, 1989: 72). The "residual loss" represents the monetary equivalent of the reduction of welfare experienced by the principal.

As a matter of fact, O'Sullivan (2000: 395) states: "The governance problem of the modern corporation ...is that those who bear the residual risk - the shareholders or 'principals' - have no assurance that the corporate managers or 'agents' who make decisions that affect shareholder wealth will act in shareholder interests". However, the need of governance mechanism able to avoid the

¹⁸ Gstraunthaler et al. (2008: 43) state that "there are several reasons why management might not comply with wishes of the principal:

- the agent might be uninformed about the wishes of the owners
- the owner might be indifferent but makes up his mind afterwards
- the agent acts optimistically and optimizes its own benefits
- the agent acts with criminal intent"

agency problem exists in any organization where the ownership is separated by the management. Since the managers and not the owners are in control of corporation the owners can never be sure that the management performs for their interests. Either the owners have to trust managers or to find useful tool to control the managers behaviour (Thomasson, 2008).

On that matter, Jensen & Meckling (1976: 309) argue: "The problem of inducing an "agent" to behave as if he were maximizing the "principal's" welfare is quite general. It exists in all organizations and in all cooperative efforts - at every level of management in firms in universities, in mutual companies, in cooperatives, in governmental authorities and bureaus, in unions, and in relationships normally classified as agency relationships such as those common in the performing arts and the market for real estate".

The complex relationship between ownership, management, and risk, from which the notion of governance arises, has also been studied in cultural heritage management (Ames & Spaulding, 1988; Griffin, 1991; Schwandner, 2004). Since 1982, the Museums Commission for a New Century, appointed by the American Association of Museums, had opened the debate on governance issue within museums. In the report entitled "Museum for a New Century" (1984), that Commission recommended museums to take close look at the system of governance, to identify models that work well, and determine how trustees and museum professionals together can provide a more effective leadership for museums in the future (Weller, 1985: 143-149). Nonetheless, the museum research studies on museum governance has still to be developed. It is not by chance that, quite recently, the Museum, Archives and Libraries (MAL) Council, the UK non-departmental public body, issued a report on "The opportunity of Devolved Governance" through which it tended to stimulate the debate on governance model within cultural heritage organizations. More specifically it opens up to strengthen cultural service and to enable growth through a blend of partnerships, in local and community enterprises, to increase inward investment through philanthropy, and to attract mutually beneficial contractual relationships with the private sector (MAL, 2010: 2-38). What can be appreciated is that if a little space will ever been given to governance by cultural heritage literature, the debate on how museums should be governed and what the role of trustees and Government should be in respect to both their day-to-day operations and their long term, was object of the professional debate. As Griffin (1991: 293) underlines "the most fundamental problem which arises in this area is that managers of the organization seems to be limited significantly in their efforts to control the future of the organization because of the involvement of the other two groups. To some people the alliance of these two groups on the same issues would seem strange: after all the trustee are there to determine policies and the Government (taking a very cynical view) is there to provide the funding...Both groups can be, to the extend, outsiders. That is to say, they cannot be as well informed as the full-time executives of the organization itself". In addition, museums have to fulfil the need of community that is the main stakeholder, as users as well as owner of the public cultural heritage. Because of that, they have the right to be informed about the decisions taken by museum management, the results achieved, and behaviour carried out.

The gap between theory and practice within cultural heritage studies leads to focus the attention on the ICOM-NAHIST definition of ecomuseum aforementioned under the governance framework. In order to fill this gap, it is important to underpin the association of ecomuseum as an example of "community governance", because of the community participation in the decision-making choices and the public value creation. That notion of "community governance" arose from the multidisciplinary debate on the need of new relationships between state, market and society as a consequence of the lost legitimacy of both states and markets (Newman, 2010; Smith, 2010)¹⁹. It

¹⁹ With regards to the lost legitimacy of both Market and State, Bowles and Gintis (2002: 419) point out: "Disenchanted with utopias of either the left or the right, as the century drew to close, and willing to settle for less heroic alternatives, many came to believe that market failures are the rule rather than the exception and the governments are neither sufficiently informed nor accountable to correct all market failures...Proponents of the *laissez faire* are enchanted because it holds the promise that where markets fail - in the provision of local public goods and many types of insurances for

has involved public value scholars (Moore, 1995; Bozeman, 2002, Moore & Benington, 2011), sociologists (Giddens, 1987; Amin, 2005), as well as, but not limited to, social capital scholars (Putnam, 1995; Purdue, 2001). Public value theorists push back against laissez-faire efforts to disparage public ends and roll back the state as well as push forward a new model of governance-driven democratization such as "public value governance" (Pierre, 2000; Dahl & Soss, 2014). From a sociological viewpoint, a "Third Way of Governance" as an alternative to the State and Capital has been advocated (Giddens, 1987). As Amin (2005: 614) underlines, "The Third Way is spawned a new localism underpinned by policies to build regional capacity through the promotion of locally rooted activity such as industrial clusters, technopoles, and local knowledge transfers, harnessed to various institution of regional promotion such as regional developed agencies, business-led regional assemblies, and devolution in general". According to Arrow (1971: 22), indeed, "in the absence of trust...opportunities for mutually beneficial cooperation would have to be foregone...norms of social behaviour, including ethical and moral codes (may be)...reactions of society to compensate for market failure". Hence, the concept of "community governance" is based on the "social capital" framework which aims at creating trust between social and economic figures as the concept promotes conditions for innovation, economic development and democracy (Halsall, 2012).

Social Capital comprises the three key components following explained (Stoker, 2004: 391):

1. "The context of obligations, expectations and trustworthiness in which actors operate"
2. "The quality of the information channels which they have access to"
3. "The availability of norms and effective sanctions to discipline relationship"

According to Bowles and Ginitis (2002: 421): "Communities are part of good governance because they address certain problems that cannot be handled either by individuals acting alone or by markets and governments". Hence, the strong connections between the properties of social capital and the effectiveness of governance: "the success of social capital is the development of institutions and opportunities for public engagement and involvement" (Halsall, 2012: 2). The implementation of this concept leads to establish and identify a collective identity within the local authority, and consequently "a shift of emphasis for local authority from public administration towards a political leadership in civic society" (Banner, 2002: 221). The shift from government to a collaborative governance has stimulated the debate on how to make citizens able to participate and empower them in governance; from which the phrase "community governance" comes from. An knowledgeable definition of "community governance" is "the combination of rules, processes and structures in operation to secure 'order rule' ...in complex and fragmented societies, including the determination of key policy goals, and the design and delivery of related policies, programmes and services" (Smith, 2007: 2).

Under the community governance theorists' lenses, the analysis of the ecomuseum governance structure proceeds. More specifically, we endeavour to identify the mechanisms of government, which can ensure that managerial conduct is in line with the owners' needs.

Going back to the agency theory, typically adopted in studies on governance, the role of the principal is represented by the local community, because of the public property of the cultural heritage. It has, indeed, absolute power over the heritage through the Council (governing body) formed by the representatives of the local community. The agent, on the other hand, is represented by the Council, who is in charge of governance, and the management committee, who is responsible for managerial actions and their related performances. Consequently, compared to its shareholder, the "local community", the ecomuseum is, therefore, in charge of the effects on the decisions taken

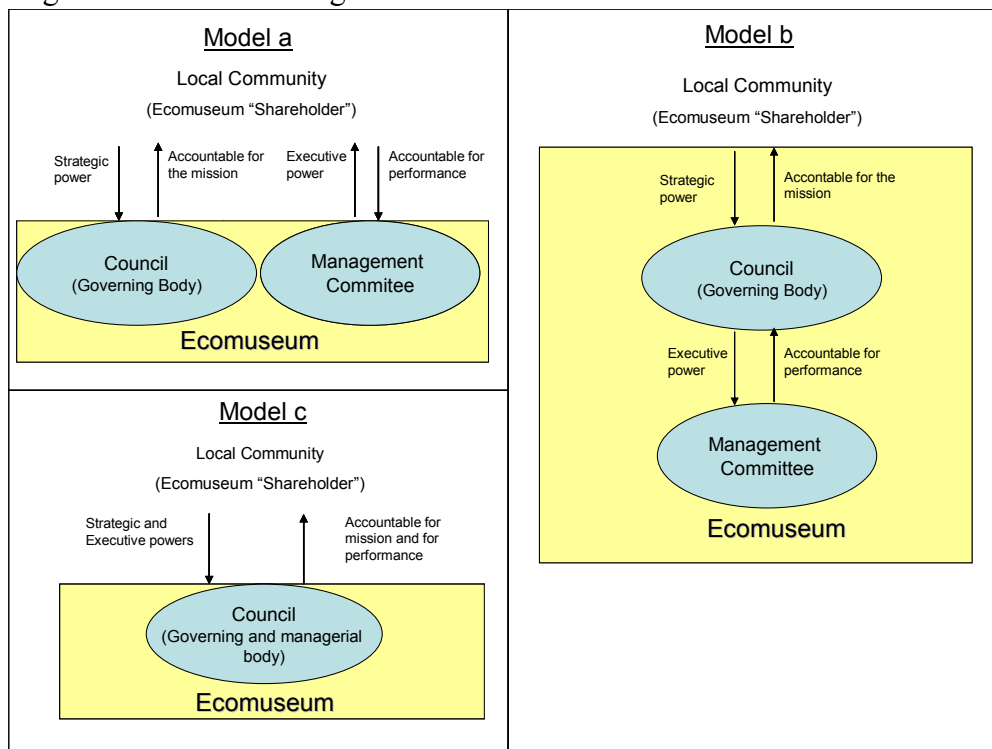
examples ...government could step in to do the job". Hence, "a convergence of neo-liberalism and communitarianism to form the basis of a new relationship between the state, the market and the civil society" (O'Toole & Burdess, 2004: 434). For deepen the debate about the public value governance and how the latter enforces and extends neoliberalism by embedding market logics in progressive use of state power, we refer to Dahal & Soss (2014).

by its governing body in relation to its mission²⁰ and for the objectives reached by the management committee (Figure 3.3, Model a).

Since the description put forward by the ICOM-NAHIST, regarding the governance of ecomuseum, does not mention any nomination of the members of governmental and managerial bodies, we can assume that the management committee is nominated by the Council. In this case, the relationship between power and responsibility becomes even more complex than the previous model. The management committee is directly responsible for the Council regarding the objectives to be carried out and, through the latter, indirectly responsible for the shareholders (Figure 3.3, Model b). In that model of governance, the social control of the ecomuseum is, indeed, more distant and is therefore at greater risk. It is, exactly, in these circumstances that we witness that disparity between managerial conduct and the principal's expectations in return, which we referred to previously.

If the principal-agent relationship is bilateral, the managerial function is carried out by the governing body. In this case, the local community delegates strategic and executive power to the ecomuseum's Council. The latter is then responsible for the performance related to the mission of shareholders of the cultural heritage organization referenced (Figure 3.3, Model c).

Figure 3.3. Ecomuseum governance models



(Source: our elaboration)

Compared to traditional models of governance (Schwandner, 2004), ecomuseum governance can be organised as a dualist system, in which two bodies of power exist. This happens when the principal-agent relationship is trilateral, i.e., when the management committee is not formed by members of the Council (Figure 3.3, Model a). If, on the other hand, the management is nominated by the Council (Figure 3.3, Model b), or if this committee is given executive power in addition to

²⁰ In order to understand the extension of that outward responsibility, it is important to clarify that mission is conceived as the "overriding purpose of the organization in line with the values or expectations of stakeholders" (Johnson, Scholes, Whittington, 2005: 13).

strategic power (Figure 3.3, Model c), then the model of ecomuseum governance can be compared to a one-tier model.

This discussion of the models of governance of ecomuseums, developed from our interpretation of what the ICOM-NAHIST has defined on this matter, clearly does not exhaust the possible cases which could emerge relating to various legal and administrative contexts.

For example, the ecomuseum phenomenon in Italy has developed rather differently compared to the original theory. The organisational structure of the ecomuseum not only depends on its legal format (public, private or public-private partnership), but also on the political-administrative arrangement in which it operates. Some Italian regions have regulated ecomuseums with a specific law that identifies the aims, regulates the composition and function of the governing and the managing body. Other regions (i.e., Tuscany), on the other hand, have preferred to leave such forms of self-government of local heritage to develop freely; the only regulations in place are those relating to public or private law, according to the legal format of the managing body.

The question that has led to the study of governance in corporations regarding the discrepancy between managerial behaviour and the shareholder's expected return takes on a particular form in the context of ecomuseums. As we have already outlined, the "return" expected by the local community is represented by performance, which corresponds to the mission of the ecomuseum, i.e., the preservation and enhancement of the "idiosyncratic" heritage located in a specific territory²¹. Given the scarce resources available, it is important to evaluate the performance of the ecomuseum, not only based on the number of users, but also in relation to the criteria of efficiency, effectiveness and economy as well as sociability, and sustainability. Hence, if the collective cultural heritage is not managed according to this criteria, there is a risk of cultural decline with potential social effects (i.e., relocation of the young population) and economic effects (i.e., loss of territorial competitiveness), which can lead to a deterioration of the quality of life for current and future generations. The community can exercise its sanctioning power over the governing body, through a political vote. But this is not enough. If the managerial function is attributed to a specific committee, through this vote then the community cannot have direct control over the activity of the ecomuseum. In such circumstances, we wonder which sort of governmental laws, tools and behaviours are needed, in order to strengthen the trust of the social groups in the efficiency of the initiatives put into place by the ecomuseum, to responsibly achieve its mission. The latter would be assigned to the ecomuseum by the local community. The governing body directly and the managerial one directly (Figure 3.3a and c) or indirectly (Figure 3.3b) have to demonstrate to the shareholder (local community), by using management accounting tools, to have achieved the mission through their actions. This is not compulsory, but it represents an important managerial accounting practice for assuring the implementation of a good community governance. Ecomuseum must use a structure and a coordinated set of tools able to ensure that the subjects responsible for managerial function can effectively achieve the performance in line with such aims. This reasoning introduced to the concept of accountability within the cultural heritage management (Carnegie, Wolnizer, 1996). According to Gray (2001: 11): "accountability is a relatively simple notion that is widely misused and misunderstood. It is simply about identifying what one is responsible for and then providing information about that responsibility to those who have rights to that information. In the organisational context we typically call these people and groups to whom we are responsible, the stakeholders".

Within the agency theory, accountability comprises the principal-agent relationship: the principal delegates an activity to the agent (an individual or an organization external to the principal) which is required to be performed, who then becomes accountable for completing the task (Dowling, Sheaff, Pickard, 2008). Public sector organizations (among which ecomuseums can be included) are often

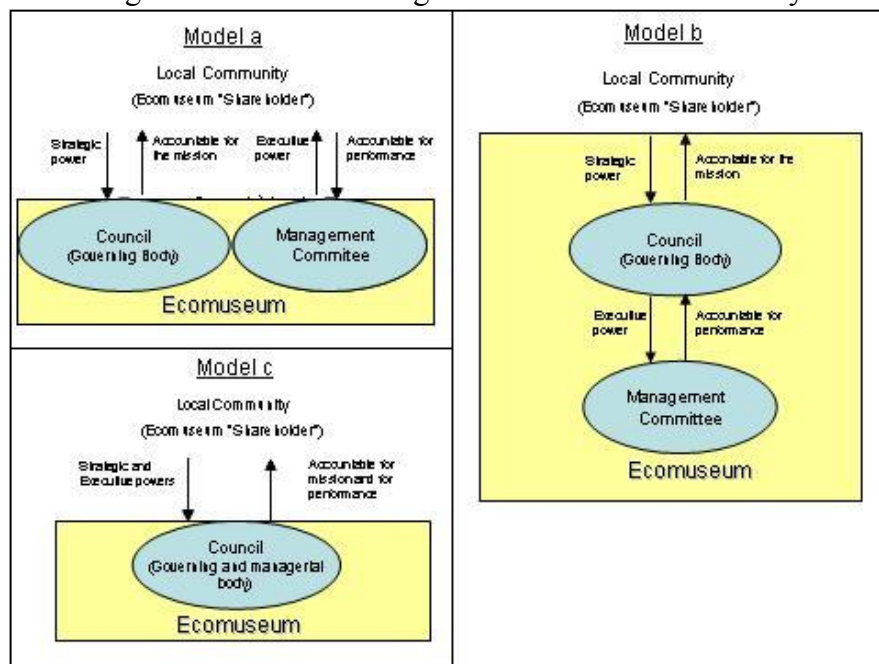
²¹ As Scott (2000: 7) argues " The idiosyncrasy resides in part in the (necessary) uniqueness of the history of any given place, and in part in the very functioning of the local cultural economy which in numerous instances, through round after round of production, becomes, ever more specialized and place specific".

involved in more than one “accountability chain” where different forms of accountability are usually embedded.

Generally assuming the "chameleon quality of accountability", so that accountability is subjectively constructed and changes with the context (Sinclair, 1995), in the ecomuseum two basic forms of accountability are recognizable. These are referred to as the public accountability and the managerial accountability. The former is a direct accountability to the public, concerning community groups and individuals. "Public accountability involves answering, through various mechanisms from newspaper reports to hearings, public concerns about administrative activity" (Sinclair, 1995: 226). Within the cultural heritage sector, this notion is linked to the social control of the activity carried out by the cultural organisation in question (Hughes, 2003). Managerial Accountability refers to the assessment and the evaluation of the managers' performance by the governing body. In particular it is linked to a hierarchy in which a superior calls to account a subordinate for the performance of delegated duties (Sinclair, 1995: 227). In contrast to the administrative or bureaucratic accountability which is concerned with the monitoring of the process by which inputs are transformed, managerial accountability focuses on monitoring inputs and outputs or outcomes (Alford, 1992).

In the ecomuseum context (Figure 3.4), managerial accountability is implemented according to its organisational structure, while in public accountability the ecomuseum institution, in the figure of the Council, takes on the role of accountor (a subject which must account for) and the local community takes on the role of accountee (a subject to whom one must account).

Figure 3.4: Ecomuseum governance and accountability



(Source: our elaboration)

The two forms of accountability (public and managerial) are seen exclusively as part of the model of governance in which the management committee is nominated by the Council (Figure 3.3, Model b; Figure 3.4). In other models of governance theoretically associated with the concept of the ecomuseum, (Figure 3.3, Models a and c; Figure 3.4), public accountability takes on the same meaning as management accounting.

Rather than slavishly transferring the accounting and reporting techniques of the private sector to the ecomuseum context, this study will try to design, according to the “New Public Management” paradigm (Hood, 1991, 1995; Barzelay, 2001), a management accounting model which takes into consideration the organisational and operational peculiarities of the cultural heritage organization as

an ecomuseum. This topic will be referred to in the further section of the study, after the overview of ecomuseums is practised on an international level (section 4).

4. The Ecomuseum practices: an international overview

***ABSTRACT:** The deductive study carried out for achieving the research objective of providing a managerial interpretation of ecomuseum as a community governance model suitable for facing the "glocal" crisis is strengthened with an overview of this cultural heritage model at the international level. From the empirical cases provided by the "ecomuseology" literature, this chapter aims at outlining the ecomuseum phenomenon under a two-fold perspective: the relationship between ecomuseum and community and the relationship between ecomuseum and the environment. This overview is important for a better understanding of the research choice to develop, in the Italian context, the Tuscan experience.*

***KEY WORDS:** Skansen, Ecomuseum Indicators, European Ecomuseums, Chinese Ecomuseums, South America Ecomuseums*

Over the last 43 years, the ecomuseum phenomenon has been developing worldwide during different periods, together with some peculiarities compared to its basic elements introduced by De Varine in 1971. Relating to the time of its development and spreading, the first pioneer experience traces back to the aforementioned Skansen in Stockholm. Built in 1891 by Arthur Hazelius (1833-1901) following an ambitious ten-year project dedicated to reproducing a "Sweden in miniature" which covered a surface area of about 300,000 square metres. Facing the risk of the dissolution of Swedish rural traditions as a consequence of the rapid process of industrialization and urbanization, this project was able to set up a model of an "open-air museum" with replicas of architecture, landscapes, areas, as well as living and working conditions of the Swedish communities from different historical periods (Falletti, Maggi, 2000). Skansen has managed, through an ecomuseum, to achieve the mission of preserving and enhancing community historical-identity and, at the same time, the environment (or cultural heritage seen as a combination of landscape and tangible and intangible cultural goods). Since 1963 this Swedish ecomuseum has changed its legal status in the foundation set up by the Ministry of Culture, and run by a committee made up of a curator and other members delegated by the community (<http://www.skansen.se>). The museum mission, community and environment are the key elements which can be recognized in that pioneering experience. Even though the cultural heritage project was promoted by a Swedish scholar, Skansen can be considered as a ecomuseum pioneer because he interpreted the community's will to maintain its historical traditions through an intensive cultural activity in terms of conservation, promotion and managing natural and tangible and intangible cultural heritage.

A more recent pioneering experience, which leads us to think about a new model of museum, is represented by the *écomusée du Creusot-Montceau-Les Mines*, which differently from Skansen's, was a direct expression of the urban community; whose social-economic issue had been the lever of that cultural heritage project. Nowadays it is a public agency of the Urban Community of Le Creusot (<http://www.ecomusee-creusot-montceau.fr>).

After the ICOM General Conference of Museums in Grenoble (France) where the term "ecomuseum" was coined, this cultural heritage managerial model began being used in other European Countries like Spain, Portugal, Denmark, Italy and more recently in Poland and the Czech Republic. Other important practices are also located in China and South America, in particular Guyana, Brazil and Mexico (Lira, et al., 2012).

Although this phenomenon has been occurring on an international level, a gap between practice and theory still exists. Even though the ecomuseum implies the use of a holistic viewpoint in its

design and action, as well as an interdisciplinary approach in its management, the debate on this topic is, on the one hand, more concentrated on musicological issues rather than on management and governance ones; therefore this topic represents a new field of research for management accounting scholars. In fact, the managerial issue hasn't been explored in ecomuseum specifically, but in cultural heritage in general. Because of that, as aforementioned, this study aims at contributing to fill this gap by adopting an managerial accounting viewpoint within the "community governance" framework.

In this section, the attention is focused on the different ecomuseum practices spreading on an international level in order to have an overview of the entire phenomenon before presenting the multiple case studies chosen. A comprehensive viewpoint of this museum model is surely a *conditio sine qua non* for understanding the impact of cultural heritage management on the socio-economic development of the community under an intergenerational equity perspective. Furthermore, this overview on ecomuseums on an international level makes the choice to deeply analyse some case studies located in Tuscany (a Region in central Italy) more meaningful. Even though the understanding of this phenomenon would require a detailed survey based on the entire population of ecomuseums which, at this stage, is not available due to a lack of a specific data base on ecomuseums, a sole interpretation of some significant case studies can be provided. The sources come from the empirical literature on the matter, mostly presented at the 1^o International Conference of Ecomuseums, Community Museums and Living Communities (2012) held in Seixal (Portugal) and arranged by Green Lines Institute (www.greenlines-institute.org). The "museological-based" debate on the case studies presented particularly stressed the main issues which refer to the basic elements included in the notion of ecomuseum. These are identified by Corsane (2006) in 21 ecomuseum indicators. As the author states they can be grouped in three groups based on the following key elements: "Community" participatory, "Museum" heritage, "Environmental" development, respectively. They are equally included in a graph which expresses the classic meaning of ecomuseum (Davis, 1999; Figure 2.2).

The first "Community" participatory group includes the following ecomuseum indicators (Corsane, 2006: 110):

"An ecomuseum is initiated and steered by local communities.

- It should allow for public participation in all the decision-making processes and activities in a democratic manner.
- It should stimulate joint ownership and management, with input from local communities, academic advisors, local businesses, local authorities and government structures.
- In an ecomuseum, an emphasis is usually placed on the processes of heritage management, rather than on heritage products for consumption.
- An ecomuseum is likely to encourage collaboration with local craftspeople, artists, writers, actors and musicians.
- It often depends on substantial active voluntary efforts by local stakeholders.
- It focuses on local identity and a sense of place".

What the ecomuseum covers in terms of heritage goods, refers to the "Museum" Heritage Group. It includes the following five indicators:

- "It often encompasses a 'geographical' territory, which can be determined by different shared characteristics.
- It covers both spatial and temporal aspects. In relation to the temporal, it looks at continuity and change over time, rather than simply trying to freeze things in time. Therefore, its approach is diachronic rather than synchronic.
- The ecomuseum often takes the form of a 'fragmented museum', consisting of a network with a hub and antennae of different buildings and sites.
- It promotes preservation, conservation and safeguarding of heritage resources in situ.
- In the ecomuseum ideal, equal attention is often given to immovable and movable tangible material culture, and to intangible heritage resources".

Last but not least, shown below are the final nine indicators the Environmental Development Group:

- "The ecomuseum stimulates sustainable development and use of resources.
- It allows for change and development for a better future
- It encourages an ongoing programme of documentation of past and present life and people's interactions with all environmental factors (including physical, economic, social, cultural and political)
- It promotes research at a number of levels - from the research and understanding of local 'specialists' to research by academics
- It promotes multidisciplinary and interdisciplinary approaches to research
- The ecomuseum ideal encourages a holistic approach to the interpretation of culture/nature relationships
- It often attempts to illustrate connections between: technology/ individual, nature/culture, and past/present
- Ecomuseum can provide for an intersection between heritage and responsible tourism
- It can bring benefits to local communities, for example a sense of pride, regeneration and/or economic income"

The ecomuseum governance issues come from the items included in the aforementioned first group ("Community" participatory), therefore the empirical literature has been focusing on the precipitation of community in the form of volunteers, users or donors, rather than cultural heritage "shareholders" (both tangible and intangible) to whom the ecomuseum management staff and committee have to be accountable. Literature on the relationship between governance and accountability within ecomuseum context is still missing. Nonetheless, the ecomuseum research mainstream focusing on relations between ecomuseum and other key elements (such as community and environment) can be useful for managerial accounting scholars in order to understand the diverse ways of thinking and of acting within the different ecomuseum models.

A general overview of the ecomuseum practices proceeds after mapping the ecomuseum in an international context. In order to do this, information has been gathered about the ecomuseum entire population from the source provided by the Laboratory of Ecomuseums in Piedmont, Italy (www.ecomusei.net) (Table 4.1).

Table 4.1 Ecomuseum distribution in the international context

Geographic area	Number of Ecomuseums
Europe	307
Austria	1
Belgium	3
Czech Republic	1
Denmark	5
Finland	2
France	66
Germany	2
Italy	160
Netherland	2
Norway	3
Poland	1
Portugal	14
Spain	30
Sweden	9
Switzerland	1
United Kingdom	7
Africa	1
Asia	10
Australia	1

Central America	4
North America	16
South America	9

(Source: Lab of Ecomuseums in Piedmont, 2012)

The overview of ecomuseum practices is based on empirical literature, on case studies carried out in the country where ecomuseum is broadly spreading and still in development. In particular the outline is broken down into the relationship between ecomuseum and its key elements, such as community and environment (David, 1999; Figure 2.2). Relating to the relationship between ecomuseum and community the analysis focuses on the its features located in the countries with the highest concentration of that cultural heritage model. Specifically, the European ecomuseum model is recognizable from the analysis of the Italian, French and Spanish experiences (Table 4.1). Regarding the relationship between ecomuseum and environment, in this perspective the more meaningful case studies are located in Chile. From the analysis of the empirical literature, ecomuseums in South America are special cases because they are founded as a community project, but aimed at enhancing cultural heritage for a sustainable development of tourism.

Relationship Between Ecomuseum and Community: The European Experience

The European ecomuseum model is based on the similarities present among the ecomuseums located in Italy, France and Spain. The ecomuseum phenomenon is, indeed, concentrated in Europe (88% of the whole ecomuseum population) and specifically in Italy (over 50% of the European ecomuseums), France (about 21% of the European ecomuseums) and Spain (almost 10% of the European ecomuseums). This evidence demonstrates how the New Museology has had an impact on the way of thinking and doing within the cultural heritage sector in France as well as in neighbouring countries like Italy and Spain. From the empirical studies on specific case studies, some similarities among Italian, French and Spanish Ecomuseums came out. Basically, the ecomuseum model used is characterized by the Community participation especially in the start-up phase. The "museological" idea comes from the community's will to face the current social-economic crisis through a sustainable developmental project based on cultural heritage preservation. Hence, the new museum model spreading in Europe is the "evolutionary" or "project oriented" one. Many cases are practical examples of the classic notion of ecomuseum with a great emphasis on the community participatory.

According to the most recent survey on the ecomuseum in Italy (Falletti, Maggi, 2000), this phenomenon has been occurring as a bottom-up project engaging different kind of promoters like volunteers, academic scholars and professionals. The key elements of the Italian ecomuseum are summarized into the following points (Falletti, Maggi, 2000: 24):

- the collection,
- human activity (in the sense of material culture and trades),
- the environment (in a geographical and ecological sense),
- the community (in an ethnographic sense).

The stimulus to perform this New Museology pathway comes from the EU rural policy based on sustainable development. Many Italian ecomuseums have been set up thanks to the implementation of cultural heritage projects joined by different stakeholders, such as local governments, Chambers of Commerce, universities and volunteer associations (Riva, 2012), with the aid of LEADER Funds. This is why many of them have the ecomuseum "umbrella" or ecomuseum "antenna" form; these are ecomuseum forms which are based on networking and the network model. The relevant diffusion of ecomuseum, especially in Central and Northern Italy, has led some Regions (Piedmont, Lombardy, the Province of Trento, Friuli-Venezia Giulia, Molise, Umbria, Sardinia) to discipline this phenomenon with a specific regulation. The first ecomuseum regulation was issued in 1995 by the Piedmont region. In 1998, the same region arranged an assessment group for providing technical and museological assistance to both start-up ecomuseums and ongoing ones, as well as supporting the professional and educational learning on ecomuseum throughout Italy. This group is made up of

three members of the Turin University, three members of Turin Polytechnic and a parks regional agent. With the support of IRES Piedmont, the assessment group was able to set up 11 ecomuseums in the same territory. In late 2000, the Piedmont Region opened a back office for ecomuseums name the Laboratory of Ecomuseums with the main aims at supporting these cultural heritage organizations and providing a wide understanding of this phenomenon, acting also as an Observatory (www.ecomusei.net).

The French ecomuseum model includes all the managerial models previously described (micro-history, umbrella, antenna, village) and broadly mentioned in other parts of this study. Most of them represent a pioneering experience (i.e.: the aforementioned *écomusée du Creusot-Montceau-Les Mines*) from the analysis for whom the term ecomuseum was coined. Another forefront practice conceives the Ecomuseum de La Vendée set up in 1986 by the same Department with the financial aids of the French central government and the Région of the Pays de Loire. This is a huge ecomuseum antenna whose headquarters are located at the Castle of Puy-du-Fou, near the well-known Grand Parcours, the biggest European park (30 hectares) with historical and ecological goods. More specifically, the aforementioned Castle is an ecomuseum itself with the micro-history ecomuseum form. This is the centre of the Ecomuseum Department which includes the following 5 "antennas": the Centre de Découverte du Marais Breton Vandéen, the Maison de la Mine et de Mineurs, the Musée de l'Historire de Chemin de Fer en Vendée, the Unité Agro-Pastorale. The Ecomuseum Department is steered by the Advisory Committee (governing and managerial body) made up of researchers and academics (Falletti, Maggi, 2000).

Within the Spanish context, ecomuseums are concentrated in Catalonia, Castile, Leon, and Andalusia. The majority of the Spanish ecomuseums have the form of microhistory museums, specializing in representing rural life, industrial or natural heritage (Roigé, Arrieta, Abella, 2012); among them, the Catalonia experience is worth mentioning. In that community, the "museology", indeed, has contributed to defend the local identity during the final years of Francoism and then to spread the theoretical approach of ecomuseology based on the "micro-history" model (Falletti, Maggi, 2000). In 1973, the seminar on "Museums, Education and Society" was arranged in Barcelona by the Director of Junta de Museus, Lluís Monreal, with the participation of Hughes De Varine-Bohan and George Henri Rivière. Monreal went on to advocate ecomuseumology as General Director of ICOM, succeeding De Varine (Gurt and Torres, 2012). The most emblematic experience in the Catalan Pyrenees is "Ecomuseum of the Valleys of the Àneu" opened in 1994 (<http://www.ecomuseu.com>). It is a local association with 12 antennas, including a traditional rural house (Casa Gassia) which expresses the local community's way of living. From the start this ecomuseum has been operating according to a mission statement that can be summarized with the following quotation: "ecomuseums are of vital importance for gathering all our Heritage, they are museums of man in his environment, museums where people can recognise themselves. At ecomuseums local people and visitors can observe the evolution of an area sine ancient times" (Gurt & Rueda Torres, 2012: 4). In Spain, as in Italy (Riva, 2012), the crisis has a relevant impact on the vitality of small museum. The risk to be closed, decreasing the quality of life of the local community, has contributed to developing the networking as a managerial way to face that risk. From this standpoint the VAGEM (Valorización y Gestión de Ecomuseos) was set up in 2007 within the European fund Interreg III-B Sudoe Programme (<http://www.interreg-sudoe.org>). This interregional project which aims at improving the relationships among community, environment and sustainable development, engaged four communities such as "Avila District Council (Valle Amblés), GAL - ADRATE and GAL-CORANE (respectively Borroso Ecomuseum, and Montesinho Park in Portugal), and the Margueride Ecomuseum (in French Haute-Auvergne).

Relationship Between Ecomuseum and Environment: Some Evidence from Asia and South America

The ecomuseum is a rising phenomenon in the Asian context: the majority of ecomuseums, which represents about 3% of the global ecomuseum population, is concentrated in China. An

important source which strengthens the knowledge of the Chinese ecomuseum practice is the "Communication and Exploration" (Su et al., 2006) Conference Proceeding, arranged by the Institute of Social and Economic Research (IRES; Piedmont-Italy), the Trento Province, promoter of the European Network of Ecomuseums (set-up in 2004), the International Centre for Cultural and Heritage Studies (ICCHS) at the University of Newcastle and the Chinese Society of Museums. This last one has been strongly influenced by the European museology: during the 1980s many Chinese versions of Rivière and de Varine were published. Moreover, the first ecomuseum project was launched in Soga County of Guizhou by the Sino-Norwegian team in 1995. The promoters were represented by a standing member of the executive council of the Chinese Society of Museums (an associate researcher with the society), the head of the cultural heritage protection office of the provincial government of Southwest China's Guizhou Province and the Norwegian museologist John Aage Gjestrum. As Su Donghai (2006: 1-2) quotes, "the team won support from the Chinese government, which expressed a strong wish to strengthen the protection of the country's cultural heritage. The Norwegian government had always given attention to issues of environmental and cultural heritage protection, publishing a 'Feasibility Studies Report of the Establishment of China's First Ecomuseum in Soga County of Guizhou'". The territory of the "Suoga Ecomuseum", opened in 1998, embraces the mountains in Liuzhi, Guizhou Province in South-West China, where the Miao ethnic groups live. One of the main aims that leads Chinese Cultural Heritage scholars, professionals and the Guizhou Province Government to follow the New Museology pathway was to preserve and enhance the cultural traditions and the nature-based economy of those ethnic groups. From this first ecomuseum experience a sort of ecomuseum indicators base code came out. These are the well-known "Liuzhi Principles", pinpointed by the Norwegian Cultural Heritage consultant Dag Myklebust (2006: 10-11) as follows:

1. "The people of the villages are the true owners of their culture. They have the right to interpret and validate it themselves
2. The meaning of culture and its values can be defined only by human perception and interpretation based on knowledge. Cultural competence must be enhanced
3. Public participation is essential to the ecomuseums. Culture is a common and democratic asset, and must be democratically managed
4. When there is a conflict between tourism and preservation of culture the latter must be given priority. The genuine heritage should not be sold out, but production of quality souvenirs based on traditional crafts should be encouraged
5. Long term and holistic planning is of utmost importance. Short time economic profits that destroy culture in the long term must be avoided
6. Cultural heritage protection must be integrated in a total environmental approach. Traditional techniques and materials are essential in this respect
7. Visitors have a moral obligation to behave respectfully. They must be given a code of conduct
8. There is no bible for ecomuseums. They will all be different according to the specific culture and situation of the society they present
9. Social development is a prerequisite for establishing ecomuseums in living societies. The well being of the inhabitants must be enhanced in a way that does not compromise the traditional values"

These ecomuseum principles impact the developing ecomuseum project run in China from the end of the 1990s until now. Recently, a research study emphasises how the Suoga Ecomuseum operates in order to achieve its main aim of combining tourism development with cultural protection (www.alongdiscovery.com), stressing the fourth principle of the Liuzhi code. This is the reason why the Chinese ecomuseum practice has been encompassed into the "relationship between ecomuseum and environment" perspective. According to this research, "in this ecomuseum there are two forms of production: one is the agricultural activity of the local people and the second one is tourism, where visitors are the consumers. This means that the first mode of production

(agriculture) becomes the basis for the second mode (tourism), which can be consumed by visitors. This also means that local people in the ecomuseum participate in two economies, traditional and modern, so they become not simply a remnant from the past but contribute to interpreting and translating the past into the current world" (Chang et al, 2012: 65).

The relationship between the ecomuseum and the environment has been implemented within the sustainable development framework in South America, especially in Guyana and Brazil. As in Central and North America, the ecomuseum phenomenon context has been occurring in South America since the last decade. The Dr. Agobar Fagundes Ecomuseum in Blumenau, the third populous city of Santa Catarina, in the Southern part of Brazil, was one of the first community museums, or "museum without wall" as mentioned in the previous section of this study. Although the priority of this project was to enhance "the synthesis of the relations between man-land structured in the idea of preserving certain regions, their animals and plants" (Fagundes, 2012: 132), the local cultural tourism has been embedded in the same project. It was opened in 2007 and it is still one of the main tourist attractions of Blumenau and its territory (www.ecomuseuagobarfagundes.com.br). Another important ecomuseum project involving the Cotijuba Island community, district of Belém, Pará Stated-Brazil was presented in the aforementioned 1^o International Conference "Ecomuseum 2012". From a search-action study, some evidence has been confirmed: "the valorisation of the cultural heritage based on public choices to improve the tourist activities in an acceptable way by the community, in addition to bring well living conditions as means of transportations, feeding and tourism helps" (Martins, 2012: 236).

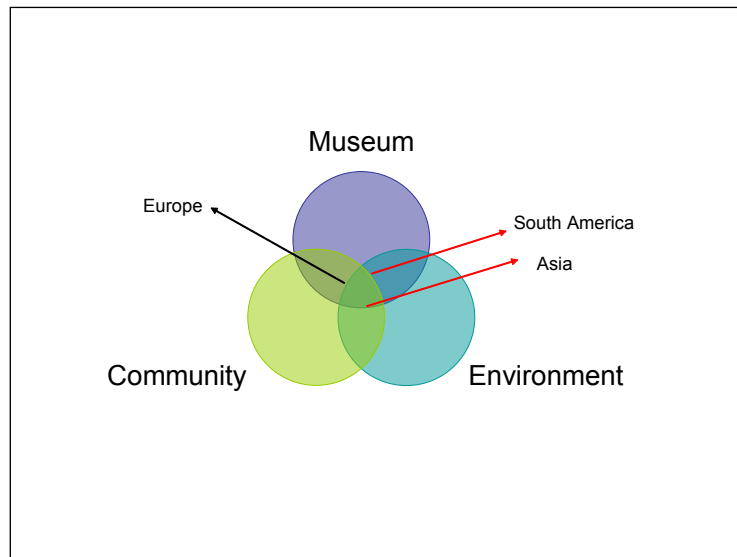
To enlarge the practical knowledge about the relationship between ecomuseum and environment in supporting sustainable tourist activities carried out by the Iwokrama International Centre for Rainforest Conservation and Development and the North Rupunini District Development Board in Guyana are worth mentioning. The former was set up in 1996 as a joint project of the Guyana Government and the Commonwealth Secretariat. Its main aim is to manage the Iwokrama resources "in a manner that will lead to lasting ecological, economic and social benefits to the people of Guyana and to the world in general" (Bowers & Corsane, 2012: 40). As an outcome of its activity, Iwokrama pinpoints the following sustainable development guidelines (www.iwokrama.org):

- "The importance of seeking out appropriate partners for collaboration and cooperation
- The adoption of a participatory approach that encourages active engagement with local communities and other stakeholders groups
- The importance of developing as a self-sustaining enterprise, with environmentally friends and socially responsible products
- The value of indigenous knowledge and practices; the need for capacity building; the provision for education and training; and the importance of being involved in national and international forestry policy development".

Nowadays, this institution is acknowledged as "a world leader in collaborative natural resource management with indigenous communities" (Bowers & Corsane, 2012: 40). The principles aforementioned have been applied in collaboration with the North Rupunini District Development Board, for supporting the start-up phase and implementation of community-based tourism throughout Rapununi.

The overview of the ecomuseum practice on international levels, based on the empirical literature, has demonstrated how the European ecomuseum model greatly stressed the key indicators about the participation of the community as promoters and the main users of the ecomuseum services. The Asian ecomuseums start with bottom-up project aiming at preserving the cultural and natural goods as well as enhancing local heritage through the development of sustainable tourism. The South American ecomuseum model puts much more emphasis on the sustainable tourism as a lever to preserve and enhance culture heritage (Figure 4.1).

Figure 4.1: The overview of the ecomuseum practice in an international context



(Source: adapted from Corsane, 2006: 115)

5. The Tuscan Experience

ABSTRACT: *This chapter describes the inductive study developed through four different case studies, located in the “less favoured areas” of Tuscany. That research choice is due to the fact that this Region regulates the ecomuseum phenomenon after its wide development, in spite of other Italian Public Authorities. In this way, the creation and the innovation of governance models – such as the ecomuseum – appear as the outputs of a spontaneous institutional change process. This empirical analysis highlights how the crisis should stimulate the implementation of the “community governance” within a cultural heritage-based sustainable development.*

KEY WORDS: *Case study, Organizational Structure, Governance, Process of value creation and diffusion, Management Control*

The overview of ecomuseums carried out in the previous chapter demonstrates is, compared to the rest of the world, fairly extensive in Italy. The Observatory of Ecomuseums and the Ecomuseum Laboratory of Piedmont list 348 such institutions in its archives, registered at an international level, including both ecomuseums which are already operational and those which are in the planning phase (Table 4.1). The same source shows the existence of 160 ecomuseums in Italy, mostly located in the North and the Centre of the peninsula (Table 5.1).

Table 5.1: Regional distribution of ecomuseums in Italy

Region/Province	Number of Ecomuseums
Valle D'Aosta	7
Abruzzi	3
Basilicata	1
Calabria	3
Campania	2
Emilia Romagna	9
Friuli Venetian Giulia	4
Lazio	4

Liguria	4
Lombardy	33
Marche	0
Molise	1
Piedmont	47
Province of Bolzano	2
Province of Trento	7
Puglia	7
Sardinia	5
Sicily	3
Tuscany	13
Umbria	5

(Source: www.ecomusei.net)

Even though the ecomuseum phenomenon is not regulated on a national level, some regional governments have introduced a specific law in that matter²². It is not the case of Tuscany where the ecomuseum represents a "community-based model of cultural heritage management. From these observations, the focus on multiple case studies located in Tuscany has been chosen in order to demonstrate how the feasibility of a bottom-up managerial project based on cultural heritage relays more on the community engagement than on a specific regulation.

With these lenses, in order to achieve the aims of deepening the knowledge of ecomuseums as a community governance model, particularly applied in times of crisis, the following case studies operating in Tuscany have been carried out:

- The Ecomuseum of the Woods and Sharecropping of Orgia in Sovicille-Siena
- The Ecomuseum of Chianti
- The National Technological and Archaeological Park of Colline Metallifere Grossetane
- The Ecomuseum of Casentino - Arezzo

It isn't an arbitrary choice: they are all ecomuseums that have been developed, through community incentive, in territories classified by the E.U. as "less favourable areas".

5.1. Research Methodology

The empirical analysis has been carried out via multiple case studies, within the interpretative management accounting research mainstream²³. First of all, it is important to clarify the meaning of the term "case study". According to Yin (1984: 13), "a case study is an empirical inquiry that investigates a contemporary phenomenon within its real-life context, especially when the boundaries between phenomenon and context are not clearly evident."

In this study, the phenomenon is ecomuseum, while the context consists of the "less favourable" Tuscany areas. Moreover, the methodological research literature breaks down the case study research into the following categories (Eriksson & Kovalainen, 2008: 118):

- "**Intensive case study research**, which aims at understanding a unique case from the inside by providing a thick, holistic and contextualized description.
- "**Extensive case study research**, which aims at elaboration, testing or generation of generalizable theoretical constructs by comparing (replicating) a number of cases".

²² The local authorities that have introduced regulations for ecomuseums are as follows: Piedmont (Regional Law 31/1995 updated from L.R. 23/98), the Autonomous Province of Trento (R.L. 13/2000), Sardinia (R.L. 14/2006), Friuli Venetia Giulia (R.L. 10/2006), Umbria (L.R.34/2007), Lombardy (R.L. 56/2007), and Molise (R.L. 11/2008).

²³ In management accounting research, "interpretative methodology", contrary to the "positive" one, is concerned with the understanding of the social-economic-political world and includes work that seeks to understand the social nature of managerial practice. The "positive methodology" seeks to identify the relationship between variables of a phenomenon that is seen to be objective and external to the researcher (Ryan, Scapens, Theobald, 2002).

The following analysis is conceived as an extensive case study research: the topic is some ecomuseum managerial practices and governance, through different case studies comparisons. The theoretical construct refers to ecomuseum as a community governance model suitable for facing the crisis in cultural heritage-based economic contexts.

More specifically, management accounting research literature pinpoints different types of accounting case studies such as (Ryan, Scapens, Theobald, 2002: 143):

- **Descriptive case study.** This research aims at providing a description of accounting system, techniques and procedures used, typically, in successful case (best practice).
- **Illustrative case study.** This research aims at depicting what has been achieved in practice, especially, as "innovative".
- **Experimental case study.** This research aims at providing accounting procedures and techniques for supporting accounting practitioners. The case study is useful for examining weakness, straightness for organizations.
- **Exploratory case study.** This is a first, larger-scale research which aims at exploring the reason for applying a particular accounting practice.
- **Explanatory case study.** This research aims at explaining the reasons of accounting practices in a specific case. If the theory is not able to provide a meaningful explanation of a practice, a new theoretical development will be needed. The case study contributes to produce a new framework.

The differences in these types of case studies are not clear-cut, so that some combinations are viable. From that standpoint, this research on the Tuscan ecomuseums can be qualified as a first step in a larger scale research (*Exploratory case studies*) based on the description of managerial and governance profiles (*Descriptive case study*).

The research has been carried out through direct interviews to the coordinator or executive manager of each ecomuseum. To structure the interview, a questionnaire has been drawn and articulated into three sections. These are the following²⁴:

- Organizational structure and governance of the ecomuseum
- Processes of value creation and diffusion
- Management control

Questions were asked about these aspects, with open or closed answers. We will now analyse, case by case, the information gathered from the questionnaires. We allowed the interviewees to answer freely on the theme of risk management and possible solutions to prevent it, in case a yes/no question conditioned their opinion.

5.2. Ecomuseum of wood and Sharecropping of Sovicille - Siena

The first case analysed is the Ecomuseum of the Woods and Sharecropping of Orgia - Sovicille located in the Province of Siena. The questionnaire was completed by Dr. Cristiana Bambini, staff manager of the Culture and Tourism Office of Sovicille. Dr. Bambini.

5.2.1. Organizational Structure and Governance of the ecomuseum

The Ecomuseum of the Woods and Sharecropping was founded in 1993 by the Local Authority of Sovicille and the Province of Siena. It links two characteristic elements of the territory's history: the woods and sharecropping. The ecomuseum seeks to preserve this old way of life, its farms and estates.

The local community has participated in setting up the ecomuseum: the board is made up of local inhabitants – Nina Borruso and Annamaria Cesarini Sforza – who asked the other members of the community for help in setting up an ethnographical museum. Collaboration from the agricultural

²⁴ The questionnaire is reported in the Appendix of this work.

archives, the University of Siena and various professionals resulted in the creation of a general picture of the woods, which was perfect for the ecomuseum concept.

According to the classification referred to previously, this ecomuseum can be considered an “ecomuseum of micro-history”. The building houses artefacts of “material and immaterial culture” of the local community: visitors can view both agricultural tools and video interviews with workers involved in sharecropping until just a few decades ago²⁵. Paths lead from the museum to places relevant to the local culture, such as estates, drying kilns, furnaces, trees and other elements seen in the museum itself.

The manager of the institution is the Local Authority, meaning that the governing body is the Town Council, and the managing body is the Councillor for Culture, the Mayor of Sovicille, or more specifically the person in charge of that office. The ecomuseum, also, relies on the Foundation of Sieneese Museums for certain services, such as promotion²⁶.

The regulation of the ecomuseum are the same as the Local Authority regulation. There is no written mission statement, although the institution’s catalogue states that the aim of the organisers is to “offer visitors, especially young students, a wide range of information about the territory of Orgia and its woods”.

The local community was not only involved in the setting up but is also involved in the running of the ecomuseum. The people who are involved in opening the ecomuseum and its general running belong to voluntary associations of the Local Government of Sovicille.

5.2.2 Processes of value creation and diffusion²⁷

The ecomuseum of micro-history of Sovicille has structural and operational characteristics, that make it similar to a traditional museum. It carries out the usual processes of value creation, preserving and exhibiting artefacts still situated in the woods, such as bunkers, drying rooms, furnaces. Education, guided tours and promotion are also carried out by the ecomuseum. For promotion, this ecomuseum has adhered to the initiative of the Tuscany Regional Authority “Amico Museo” (“Museum Friends”), which promotes cultural projects (workshops, conferences, activities, “museum night”) in the smaller museums of the territory.

The ecomuseum communicates with the local community through local newspapers, the Council’s website and the website of the Foundation of Sieneese Museums. Dr. Bambini confirmed that the possibility of operating with other museums of the Province gives greater visibility to common initiatives such as educational activities.

Educational activities are considered of great importance by the ecomuseum bearing in mind its aim to share local culture and thus create social cohesion. Activities are arranged with local schools of the Province (from kindergarten to the first year of high school) in an educational workshop adjacent to the museum structure.

As well as the typical museum activities, the ecomuseum arranges themed itineraries, carried out by expert guides, and organised events (e.g. plays for children).

Regarding the financial aspect, the ecomuseum relies largely on council funds, i.e. taxpayers, and contributions from the Provincial Council and the Bank of “Credito Cooperativo of Sovicille”

²⁵ The collection is made up of 410 ethnographical items, only some of which are exhibited.

²⁶ The Foundation of Sieneese Museums was set up in 2003 by the Province of Siena with the participation of the Local Authority of Siena, the Province, the Archbishop of Siena, Colle Val D’Elsa and Montalcino, the Bishop of Montepulciano, Chiusi, and Pienza and the Monte dei Paschi Bank. It comprises 31 museums in Siena and the Province with the aim of enhancing their heritage and promoting them.

²⁷ For the analysis of processes of value creation we used (with appropriate adaptations) the classification used for traditional museums (Magliacani, 2008: 42-56):

- a) Typical museum processes (preservation, exhibition, promotion),
 - b) Collateral processes (organisation of conventions, seminars, projections, film festivals etc.),
 - c) Auxiliary processes (cloakroom, bookshop, merchandising, café, restaurant etc.),
- Support processes (financial, administrative and control activities).

for specific projects. The Foundation of Sieneese Museums, also, provides funds for worthy initiatives²⁸. The ecomuseum has not yet undertaken any form of fund raising.

To encourage younger visitors to the museum, as well as the school workshops, differentiation of ticket prices has been introduced; tickets are free for all visitors under 6 or over 65 and for pupils of the local schools and reduced for all children aged between 6 and 14.

5.2.3. Management control

Information gathered in this section of the questionnaire is quite limited because the ecomuseum is managed by the Local Government of Sovicille.

There is no specific form of control of conduct except what is based on the legality of the agreements stipulated, for example, between the Council and the volunteer associations that carry out supervision as well as the standard museum activities. The managerial aims are communicated in the council's Planning Programme Document ("Relazione previsionale e programmatica") and the annual Operative Management Plan ("Piano Esecutivo di Gestione").

The ecomuseum has an educational programme involving school children, reviewed every year.

Performance is assessed at the end of the season, since the museum is only open to the public from May to October. This is based on the number of visitors, distinguishing between the data referring to school children (from local schools) and adults (residents and tourists), and on takings and annual payments.

In response to the question regarding managerial risks associated with the ecomuseum, the interviewee confirmed what we saw in the previous analysis on the use of the museum, that is, the fear of a fall in the number of adult visitors. From its very beginning, the Ecomuseum of the Woods and Sharecropping has based its activities on education on account of its mission to preserve and share the historical and cultural memory of the territory.

From the interview it has become clear that in order to act as an intermediary for social cohesion, it is not enough to work with purely school children. It is essential to involve the local community to a greater extent. To this aim, the ecomuseum has devised some themed itineraries to use in collaboration with other museums of sharecropping in Tuscany in order to benefit from greater visibility. It is a cultural initiative aimed at increasing the number of visitors (tourists and otherwise) without specifically regarding the residents. The Council of Local Authority should pay greater attention to the residents in the development of projects so that the ecomuseum can continue to maintain and pursue its function as a centre of interpretation of the history and culture of the territory.

5.3. The Ecomuseum of Chianti

The Ecomuseum of Chianti is very different from the previous one. The coordinator we interviewed, Dr. Marzio Cresci, comes from a humanistic background with an archeological specialisation. He is, also, the Director of the Archeological Museum of Sieneese Chianti. The questionnaire was completed in the presence of the recently nominated Councillor for Culture who was available for further information on the future development of the ecomuseum.

5.3.1. Organizational Structure and Governance of the Ecomuseum

The Chianti ecomuseum was founded on an agreement made in December 2004 between the Local Authorities of the Sieneese Chianti area (Castelnuovo Berardenga, Castellina in Chianti, Radda in Chianti, Gaiole in Chianti). The ecomuseum was officially brought into being in February 2008, through a presentation of the partnership between the four Council administrations and the Monte dei Paschi Bank Foundation aimed at the local community. The desire and capacity of the

²⁸ The most significant financial contribution from the Foundation of Sieneese Museums was to fund the itineraries project.

local residents to work together for the historical and cultural identity of their territory was thus placed at the centre of every initiative. The coordinator emphasised that the ecomuseum acts as the intermediary between various ten-yearly cultural projects including;

- an educational project called “Chianti Centre for Infancy, Adolescence and Family” that uses three workshops and three archaeological areas, where activities are run for schools, research centres and cultural associations;
- a plan of action for the environment which led to the setting up of the local Agenda 21 according to national and regional criteria, expanding the base for social participation with projects aimed at young people (Agenda 21 for youth – Programme of Information and Training for Environmental education) and all citizens through “ecological community maps”²⁹.

Regarding Agenda 21 some initiatives have been set up with other authorities including forums on sustainable tourism, endorsed and implemented by the Siena Tourism Board.

The emphasis on “project capacity”, that has led to the definition of the ecomuseum, as a philosophy of a particular way of life of the Sienese Chianti community, gives us a better comprehension of the cultural environment examined in the previously mentioned concept of “ecomuseum-umbrella”³⁰.

The governing body of the Chianti ecomuseum was made up of the mayors of the Sienese Chianti Municipalities. The main base of the institution is the Archaeological Museum in Castellina in Chianti.

The “idiosyncratic” heritage managed by the ecomuseum includes hamlets, castles, piazzas, museums, archaeological sites, roads, rural artefacts. Moreover it consists of intangible cultural heritage, such as language, food and wine, professions and lay and religious traditions³¹.

The mission behind preserving and enhancing this heritage is summarised in the Chianti ecomuseum’s handbook: “to illustrate and explain the tightly woven yet invisible “sense of the territory”. A project that starts from and returns to the territory with the aim of enhancing it and representing it in its most authentic dimension. The ecomuseum process...is not limited to

²⁹ The four Municipalities of Sienese Chianti have adhered to the Agenda 21 network in Tuscany, set up in 2002. The network has the following aims:

- encourage and reinforce exchange of information on themes relating to Agenda 21 between local authorities;
- monitor and assess good practice and experiences of local Agenda 21 in the region;
- facilitate and promote possibilities for partnerships for local Agenda 21 projects and possible candidature of Administrations adhering to community projects and regional, national and international initiatives;
- encourage training for administrators and managers in local authorities and provide incentives for the creation of new professional positions for sustainable development;
- set up promotional and cultural initiatives for the diffusion of the principles of sustainability;
- contribute to the identification of indications and orientations for the drawing up of sector plans and regional programmes;
- carry out every type of activity and initiative useful for promoting and coordinating local Agenda 21 processes as a tool for achieving sustainable development.

Let us remember that as a legacy of the environmental policies proposed in the World Conference on Environment, held in Rio de Janeiro in 1992, the Tuscany Regional Authority has defined a system of common indicators of local sustainability based on the European Common Indicators. For more information about Agenda 21 in Tuscany see: <http://ag21.comune.fi.it/retetoscana/index.html>.

³⁰ An extract from the Chianti ecomuseum agreement reads “it is not just an explanation of the territory, it is not just a museum or a group of museums, but the affirmation of a coherent project to preserve and make known to others. This formalisation is a solid way of creating a way of further developing the process of welcoming our guests and making them part of this territory, to pass on this experience as good practice”.

³¹ Note that local cultural heritage includes archaeological artefacts exhibited at the Museo del Paesaggio in Castelnuovo Berardenga and at the Archeological Museum of Sienese Chianti. There are, also, other important sites (Montecalvario and the Poggino in Castellina in Chianti, the Poggione in Castelnuovo Berardenga, Centamura in Gaiole in Chianti, Poggio la Croce in Radda in Chianti), in which artefacts, tombs and other objects have been retrieved during excavations, symbolic of the values of many generations, that have contributed to the creation of the Chianti landscape. For more details see <http://www.museoarcheologicodelchianti.it>.

promoting local development of historic and artistic activity or the landscape but it sets out to enhance its culture and its intangible assets as authentic factors of innovation”.

This aim is divided into defined actions by the governing body which also carries out managerial functions; the “Confederation of Local Authorities” is a collective body of the Sieneese Chianti Local Authorities, comprising the coordinator of the ecomuseum, four cultural directors and a supervisor.

It is clear that the local community have direct sanctioning power (with political elections) if, at any time, managerial conduct is unacceptable. The fundamental issue is the communication of results achieved by the managing body in accordance with the mission.

5.3.2. Processes of value creation and diffusion

The Chianti ecomuseum seeks to preserve the territory, pursue educational activities and produce information pamphlets. They have already succeeded in publishing a series of editorials about the ecomuseum with the objective of spreading the knowledge of heritage known only by cultural employees or true devotees. The first developments were the handbook and the archeological itineraries for residents and tourists. The desire to keep a constant and direct relationship with the local community is, also, shown by the fact that these publications are sent to all the families living in the Sieneese Chianti municipalities.

The ecomuseum is there for anyone who wants to know about the tangible or intangible elements of the local cultural heritage, through guided tours, themed itineraries and organised events. One such event is the cultural initiative “Incontri e racconti” (Meetings and Tales”), a series of talks based on the historical, economic, artistic, archaeological and anthropological aspects of each community in the Chianti area. Great emphasis is placed on education, not only for school children but also for adult residents.

These initiatives are publicised in newspapers and specialist magazines, on the website and in the Local Authorities themselves.

As far as funding is concerned, the main funds come from the Local Authorities and to a lesser degree from the Regional Authority and from the Foundation, which gives resources to certain projects, if they conform to criteria of quality and innovation.

No fund raising activity is carried out. The only income is from ticket sales from the museums involved in the ecomuseum. Visits to the “idiosyncratic” heritage sites along the Chianti itineraries are free unless a museum tour guide is used.

5.3.3. Management control

Information gathered from this section of the questionnaire reveals a rather limited managerial body, mainly due to the fact that it was formed only recently. The only previous form of control was a type of master plan, drawn up when the agreement between the Council Administrations was made.

The results achieved, compared to the expectations outlined in the aforementioned document, are discussed during regular meetings of the managing body, arranged by the coordinator.

There appears to be no control based on results, considering the lack of any form of report (accounting documents, social balance, qualitative reports, management reports etc.). In response to the question regarding the intention to use tools of performance assessment and evaluation, the coordinator was rather vague and expressed his opinion on the excessive bureaucracy, that such forms of control would bring to this particular dynamic and unstructured ecomuseum.

Regarding the risks connected to ecomuseum activity, the interviewee expressed his fear that once the funding ran, out all their initiatives, planned over decades, would come to an end. It is necessary to optimise managerial culture within this ecomuseum as seen from the possible solutions put forward to face up to this precarious situation. Ideally, there should be a managing body comprising specialised individuals from the Local Authorities and external professionals, who could organise fund raising, partnerships and sponsorship with local businesses in order to guarantee the

criteria of sociality, economy, and sustainability in the management of the cultural wealth that is the soul of Chianti.

5.4. The National Technological and Archaeological Park of Colline Metallifere grossetane

The inhabitants of the Colline Metallifere Grossetane (“Metalliferous Hills of Grosseto”) felt a great desire and commitment to preserve their socio-cultural identity and the memory of the agricultural and mining sites that symbolised their existence up until just a decade ago. This led, through a long process of environmental requalification, to the institution of a National Park which is unique compared to other sites recognised as such by Italian legislation.

The Technological and Archaeological Park of Colline Metallifere is an example of a “village-ecomuseum”: it stretches over seven municipalities (Follonica, Gavorrano, Massa Marittima, Montieri, Monterotondo Marittimo, Roccastrada, Scarlino) in the South of Tuscany; it boasts remarkable geological features³². As well as the mining and hydrothermal sites, the Park boasts natural heritage (biotypes and natural reserves), archaeological heritage (Etruscan, Roman and medieval settlements) and historical and architectural heritage (ancient cities and castles) that have earned its candidature to the Unesco European GeoParks Network.

The characteristics that distinguish this Park from other national parks, and bring it closer to De Varine’s concept of the ecomuseum, clearly emerge from the interview carried out with the coordinator of the “Gateways to the Park” (visitor centres in the territory of the ecomuseum-village), Dr. Alessandra Casini. Dr Casini. She kindly provided us with all the documentation necessary to understand this complex project to which the local communities were so committed. Dr Casini was the only interviewee who combines a background in mining archaeology with post-graduate courses focused on management of cultural organisations. She confirmed that the knowledge gained in the field of management has been essential, as she also occupies the position of Director of the “Gavorranoidea Lab”, an institution of the Local Authority of Gavorrano (Province of Grosseto), that offers cultural and tourist services. Such an integration of knowledge with humanistic and managerial skills, on a voluntary basis, is important for the aspect of control studied in the last section of the questionnaire.

5.4.1. Organizational Structure and Governance of the Ecomuseum

The National Park was set up in the typical manner of an ecomuseum, as the result of the will of the local community to re-qualify the places that symbolised the working lives of generations of inhabitants in the area of Colline Metallifere of Grosseto. In other words, the institutional representatives of the population intended to transform the mines, closed down in the 1990s, into places of historical and socio-cultural memory, rather than leaving them to become unwanted ruins. This job was assigned to the seven council of Local Authorities we mentioned earlier, who undertook a process of governance of the historical-cultural background of the local communities, based on the criteria of sociality, economy and sustainability³³.

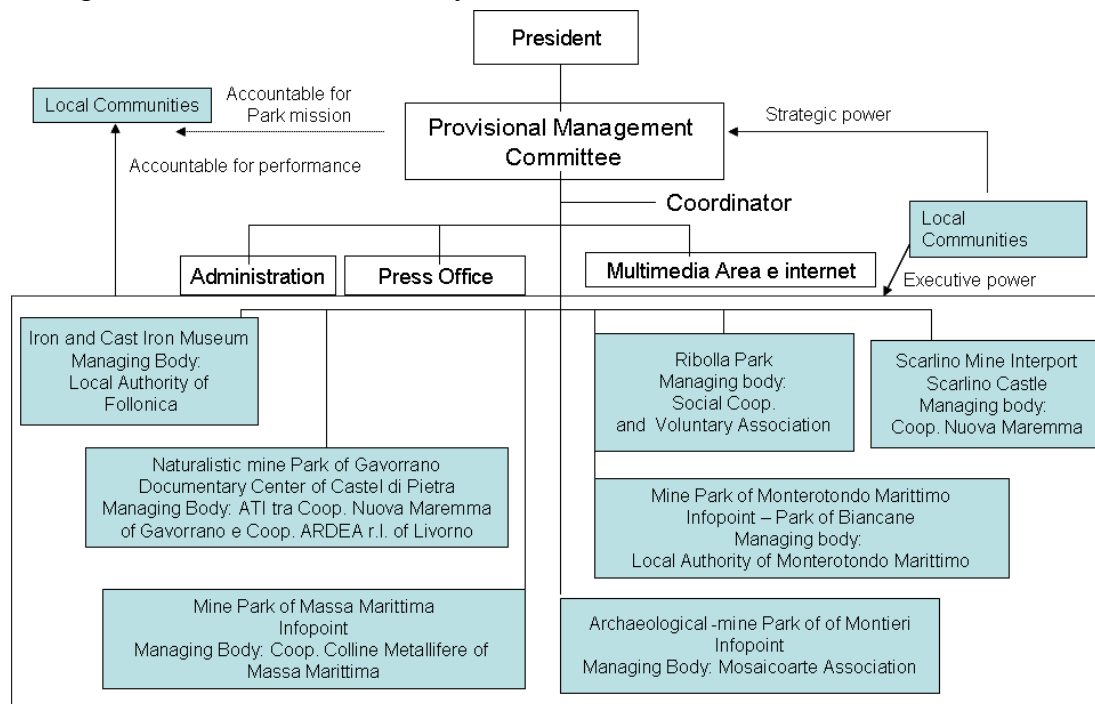
The result of this project was the foundation of the Technological and Archaeological Park of the Colline Metallifere Grossetane, with Decree No. 044 of the 28th February 2002, issued by the Ministry for the Environment and Territory, in accordance with the Ministry of Cultural Heritage

³² There are numerous mineral formations present in the park, prevalently massive bodies of pyrite (e.g. the mines of Niccioleta, Gavorrano and Campiano) and seam deposits of poly-metallic sulphides (mines of Fenice Capanne, Serrabottini and Merse), as well as lignite deposits in Ribolla and Montebamboli and sulphur salts at Monterotondo Marittimo and in the Accesa area. Another relevant geological feature is the circulation of hydrothermal fluids that produced the above-mentioned mineralizations, travertine deposits and hydrothermal alteration phenomena such as geothermal wells from which steam emerges, used for the production of energy.

³³ Note that the Local Authorities of the Colline Metallifere of Grosseto are recognised by the E.U. as a “less favoured area”. They have, also, adhered to Agenda 21 in Tuscany, in the attempt to achieve sustainable development of the territory.

and the Tuscany Regional Authority. In the same Decree, the Consortium is named as the managing body, having a public legal status, formed by the aforementioned Ministries, the Regional Authority, the Provincial Council of Grosseto, the Mountain Community Authority of Colline Metallifere and the seven municipalities located in the Park.

Figure 5.1. The National Technological and Archaeological Park of Colline Metallifere Grossetane: governance and accountability model



(Source: our elaboration)

The governance structure comprises a Provisional Management Committee led by a President representing the Ministry of the Environment and Territory. The President defines the strategic aims of the Park, which are then carried out by the managing agencies (local authorities, cooperatives or local associations) of the individual “Gateways to the Park”, the cultural institutions which make up the Park. The coordinator communicates the aims to the managers of the Gateways and reports to the Committee the annual results achieved by the individual institutions. The executive body is made up of a press office, an administrative office and a multimedia area, that offer services to the Gateways of the Park (Figure 5.1).

Compared to the models of governance of ecomuseums in general, the Park’s models are rather complex because the local community interacts directly with the managing agencies of the Gateways (solid arrow in Figure 5.1) and indirectly with the governing body (dotted arrow in Figure 5.1). The communities of the territory have both direct and indirect power of control over the Managing Committee: three of its five members reflect local interests (the President of the Provincial Council of Grosseto, the President of the Tuscany Regional Authority and the delegate of the Local Authorities, who acts as Vice-President of the Park); the other members of the Committee represent the Ministry of Cultural heritage and the Mountain Community of Colline Metallifere.

This model is associated with both “public” and “management accountability”, the former through annual reports of results achieved by the individual Gateway management body and, through strategies pursued by the Provisional Management Committee, concerning the Park’s

mission for the local communities and for the State³⁴. Management accountability affects the reports, written annually by the managing bodies of the Gateways compared to the Provisional Management Committee, through the coordinator (Figure 5.1).

The mission, its strategies and initiatives undertaken by the Park, as mentioned in the Master Plan, is as follows: “to convert the remarkable industrial and archaeological heritage preserved by local councils and communities into opportunities for development for the community and the territory. This heritage is a precious symbol of the identity and expression of a way of working life which for many years was the foundation of local society”. This institutional aim was added to by the various Gateways, as follows: “the mission of the Gateway to the Park is to promote awareness of the mining field, the historical landscapes, the history of mining activity and above all the identity of the territory of the Colline Metallifere of Grosseto”.

To ensure the commitment to work in synergy for the benefit of the local communities a Charter of Principles was drawn up in 2007. It specifies the values with which to undertake initiatives and the conduct necessary in order to pursue the mission. It is an important act of reciprocal trust expressed by the seven Local Authorities, the Mountain Community of the Colline Metallifere and the Provincial Council of Grosseto, with the aim of guaranteeing a harmonious and sustainable development of the territory, through the local heritage (tangible and intangible)³⁵. It is because of this “agreement with which the local communities are committed to the safeguarding of the territory”, that this Park is counted as one of the Tuscan ecomuseums.

As well as the Charter of Principles, there are regulations that assign tasks and responsibilities to the various bodies of the organisational structure of the Park. This document corresponds to that of the Local Authority of Gavorrano, where the Park Management Centre is based, on a three-year contract starting from 1st January 2009, with the Provisional Management Committee of the Park.

This Local Authority has given the Park full use of buildings, equipment and vehicles, as well as technical support for administrative and accounting management.

5.4.2. Processes of value creation and diffusion

The typical activities of the Park are conservation and exhibition of the various items of the museum structures of the Gateways. The “closed museums” contain collections, documents and tools that reconstruct the working life of the mines (e.g. Museum of Mines, Museum of Art and History of the mines in Massa Marittima, the Archive centre of Castel di Pietra in Gavorrano, etc.).

The “open museums” are the “idiosyncratic” heritage, such as industrial buildings, mines and structures that function closely together (e.g. the mine at Ravi Marchi in the Local Authority of Gavorrano, the mining villages of Fenice Capanne, Niccioleta and Valpiana in the Local Authority of Massa Marittima, the borax village in the Local Authority of Monterotondo, etc.). The “distant museums” are the mining sites, which are no longer accessible but visible from observation points where boards have been put up explaining the technical processes.

Other ways of enhancing the local cultural heritage are the museum itineraries that link sites or objects far from each other, but linked by common processes of production (e.g. mines, working villages, iron and steel complexes, etc.).

Educational functions are carried out by a workshop that works with schools from Tuscany and the North-Central area of Italy. There is an important amount of scientific research carried out in the

³⁴ In this case study, we have focused our attention on the relationship of the Park as a ecomuseum- village with the local communities, rather than with the State. It is clear that in the model of governance and accountability of the Park a strong ministerial influence is exercised by the President of the Consortium.

³⁵ In the Charter of Principles the signatories “declare to adopt the following principles:

- the technological and archaeological heritage identified in the Master Plan are part of a priceless cultural heritage whose preservation is the primary objective and common to all those responsible for governing the territory,
- this heritage is a useful resource to promote worthy processes of local development based on the principles of environmental sustainability and territorial identity”.

Park area by the Department of Archaeology of the University of Siena, producing scientific publications, which have contributed to spreading the knowledge and culture of the territory.

Promotional activity, carried out through traditional channels of communication (magazines, newspapers, radio, TV, Park website), is handled by the Gateways to the Park, nerve centres of the Park's museum network ("network-park model"). The Gateways came into being as districts covering and linking the territories of the seven Local Authorities and maintaining their cultural characteristics³⁶. The tasks of the Gateways are as follows:

- provide information about the sites of the National Park and the services and activities on offer;
- reception;
- provide tourist information;
- distribution of informative leaflets;
- museum itineraries;
- guided tours;
- organisation of excursions;
- entertainment, workshops and educational activities;
- hosting exhibitions;
- hosting events and shows;
- sale of popular or educational material.

So-called "collateral" processes of value creation include an important cultural initiative now in its sixth edition, the Santa Barbara Literary Prize (patron saint of miners). This prize is dedicated to short stories on the mining world. This event is hosted in the "Teatro delle Rocce" ("Rocks Theatre"), a fascinating amphitheatre created in an abandoned quarry. This theatre has become an important centre for the creation and diffusion of the knowledge of the territory, not only through the Santa Barbara prize, but also by hosting a nationally acclaimed theatre festival. At the end of March every year the Park hosts the "Science and technology culture week" with seminars, educational workshops and guided tours.

Extra services offered by the Park include a bookshop and relaxing areas in the open museums and along the museum itineraries.

Regarding support processes, let us bear in mind that the administrative function is delegated to the Local Authority of Gavorrano, one of the governing bodies of the Park. From the Gateways to the Park Activity Report it emerges that the principal patron of the ecomuseum activity is the Park itself (80%); the rest comes from the Councils involved (20%). The financial commitment of the parties concerned has risen following the opening of three new Gateways (Montieri, Monterotondo Marittimo and Scarlino) and the extra services being offered (more guided tours in the Roccastrada and Montieri areas).

The character of "sociality" of the museum services is proven by the fact that most of the services are free of charge, with the exception of the Gateways of Gavorrano and Massa Marittima for which a ticket must be purchased. The ticket is reduced for Coop shareholders, mini groups, schools and visitors over 65 years of age and is free of charge for residents.

To maintain a constant dialogue with local communities, the Park distributes brochures and publishes newsletters on its website.

5.4.3. Management Control

From the analysis of this section of the questionnaire, it emerges that in this ecomuseum institution there is a practice of evaluation of managerial results, despite the fact that the managing body is a public consortium. Control takes on the meaning of guidance and authority over the

³⁶ The Gateways' names reflect the historical-cultural identity of the respective local communities: Follonica the "factory town", Gavorrano and its "pyrite mountain", Massa Marittima, the "town of metals", Monterotondo Montieri, "Miners for 3000 years", Roccastrada "Land of castles, metals and coal", Scarlino "Mining inter-port".

management dynamics, regarding the heritage administrated by the Park Consortium, as well as a legal-formal control typical of the type of control carried out in public administration. This second type of control is more specifically the control over the actions of the managing bodies of the Gateways, through frequent meetings and inspections set up by the coordinator.

The whole process of control takes place within the consortium starting with the planning of strategic objectives and plans of action. The Park Project has a Master Plan (2004) and a Gateway to the Park Project (2004), which are updated during the year according to objectives reached by the individual Gateways. The Gateways in turn report to the coordinator and then to the Provisional Management Committee, using a monitoring document compiled every four months. The layout of this document is shown below:

Figure 5.2 Control Report of a Gateway

Agreement Program: Gateways of the Park Local Authority of: Managing body: Manger: Date of the agreement:
Action Plan
Date of the contract: Date of start-up: Fourth month report (expenses, personnel, visitors, etc.)
Final Annual report
1. Start-up, service front-office 2. Personnel 3. Expenses at December 31st of the year 4.a. Number of visitors at December 31st of the year (only for museums) 4.b. Number of visitors at December 31st, of the year (for museums + theatre) 5. Takings at December 31st of the year 6. Annual variance between takings and visitors

(Source: our adaptation)

The data contained in the document are quantitative (open hours and guided tour hours; amount of personnel employed; number of visitors) and quantitative-monetary (takings and expenses). The quantitative-monetary data come from financial accounting, typically used by Local Authorities. The results obtained are then compared with the standard results established in the Gateways Project (hours and costs per Gateway) and with the results of the preceding period, in order to evaluate any disparities and, if necessary, adjust the estimates.

Objectives achieved by the individual cultural institutions are summarised in the annual Gateways Report. The coordinator uses this document to report activity to the Provisional Management Committee, thus giving a general account of the results achieved by the Park.

The managerial accounting system of the Park uses budget control, carried out by each Gateway on a financial basis.

Regarding the control of performance, the Local Authority of Gavorrano draws up the Balance sheet of the Park, through which the consortium reports back to the Ministry. This document is identical to the Local Authority final report, including the Financial Report, Balance Sheet, the Income Statement and Explanatory Notes. The accounting data, necessary for the Income Statement, are obtained on a financial accounting basis.

The possible reduction of ministerial co-financing of the Park, against the necessity to contribute to reduce the “Public Deficit”, is a great risk to the management of the Park. Added to this is the

dwindling participation of the local communities both in active and passive roles of the local cultural heritage requalification project. The coordinator of the Gateways to the Park believes it is necessary to acquire “new” professional skills in order to combine humanistic and managerial backgrounds and to set up partnership, sponsorship and fund raising programmes with local entrepreneurs. In order to react to the “glocal” recession, it is essential to make the most of local knowledge and the skills of the managing bodies of the Gateways to work with the key economic and institutional players of the territory thus enabling the development of a “new” economy based on the “mining culture”.

5.5. The Ecomuseum of Casentino - Arezzo

The initiative to preserve and promote the cultural heritage, situated in the Valle dell’Arno in the Province of Arezzo, was endorsed by the Mountain Community of Casentino with the direct involvement of the 13 local municipalities of the area (Stia, Moggiona, Partina, Soci, Poppi, Castel San Niccolò, Cetica, Raggiolo, Castel Focognano, Talla, Chitignano, Subbiano and Capolona).

This case study can be categorised as an “ecomuseum- antenna”, because it is based on a series of six macro-thematic museum systems (archaeology, castle civilisation, water, woods, agriculture and artefacts), that allow us to reconstruct the dynamics of man’s relationship with his environment in time and space (also seen in the National Park of Colline Metallifere Grossetane).

The morphological and physiological aspects of the Casentino ecomuseum emerged from the interview with the manager of administration and education of the ecomuseum and representative for environmental education, Dr. Sara Mugnai. She also spoke for the coordinator, Dr. Andrea Rossi, expressing his opinions on some of the questions arising from the questionnaire.

As with the other case studies, we enquired about the cultural background of the interviewees in order to understand the level of managerial experience present in the ecomuseum. Dr. Rossi is an architect with fifteen years’ experience in the field of culture and Dr. Mugnai is a degree-qualified forester.

5.5.1. Organizational Structure and Governance of Ecomuseum

The ecomuseum has been developed with the help of E.U. funds (Leader 2 and Leader Plus) for the sustainable development of this territory, defined by the E.U. as a “less favoured area”.

It was set up in three phases:

- in the late 1990s, a scientific committee, coordinated by a professor of the Architecture Faculty of the University of Florence, identified the aforementioned six museum systems;
- management of the project was then passed over to the Centre of Educational and Didactic Resources (CEDR) of the Mountain Community in May 2002, with the defined statute, regulation and organisational structure of the Casentino ecomuseum;
- new cultural institutions joined the initiative.

There is no limit to this last phase so the organisational dimension of the ecomuseum could, in theory, grow as other “places of culture” in the Casentino territory are added to the initiative. At the current time, 17 cultural institutions are part of the “museum network”, so-called because every structure belonging to the ecomuseum is set up as an “ecomuseum of micro-history”³⁷.

Unlike the previous case studies, this ecomuseum has a set of regulations which sets out the following mission³⁸: “the ecomuseum of Casentino aims to record, preserve and enhance the historical memory of the territory and its material and immaterial heritage through the creation and “active management” of museums, archive centres and themed educational workshops. The

³⁷ In 2007-2008 the following institutions became part of the Casentino ecomuseum: Porcino Castle Museum (Stia), “Luigi Lombard” Archive Exhibition on Wollen Mill of Stia (Stia), “Bottega del bigonaio” and permanent exhibition of war and resistance in Casentino (Poppi), Casa Rossi rural collection (Bibbiena), archive centre for archeological culture of the territory (Subbiano).

³⁸ The Casentino ecomuseum’s Regulation can be viewed at www.ecomuseo.casentino.toscana.it

ecomuseum represents an opportunity for bringing together visitors and the local community who have been entrusted with the preservation, renovation and communication of the identity of their values and their territory...the ecomuseum is also an opportunity and a tool with which to experiment development projects with the local communities starting from the safeguarding of the territorial heritage and its environmental, historical, cultural, industrial and ethnographical aspects.

The ecomuseum pays particular attention to social gathering and intergenerational dialogue. It is committed to bringing back to life the traditional techniques and manual skills and the correct balance between use and renewal of resources”.

This institutional mission refers to the decisions made by the managing body of the Casentino ecomuseum. It is represented by the Mountain Community. The governing function is carried out by an Advisory Committee, comprising (article 4 of the Regulations):

- The Councillor of the Mountain Community (President);
- A representative of the council administration (even when the museum is private property);
- A representative of the association involved in management or one of the private individuals if the museum is privately owned;
- The administrator of the Centre of Educational and Didactic Resources of Mountain Community (CEDR);
- A representative nominated by the Cultural Office of the Province of Arezzo.

The functions assigned to this committee are as follows (Article 6 of the Regulations):

- a) Discussion and approval of the strategies for research and intervention;
- b) Discussion and approval of special projects and objectives;
- c) Discussion and approval of the budget;
- d) Discussion and approval of possible multi-year programmes for management and investment.

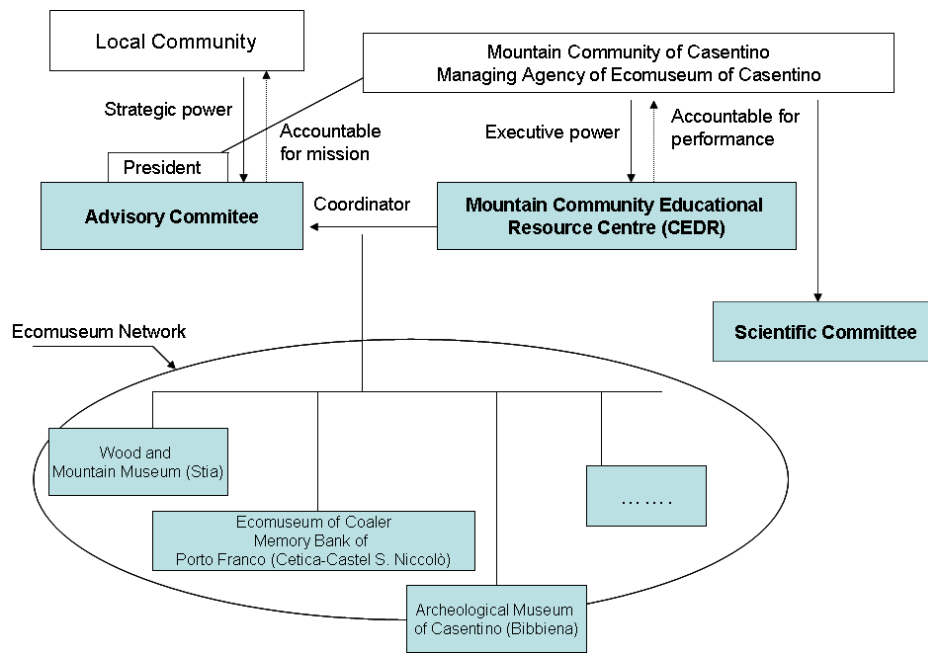
The topics to be discussed and approved are put forward by the CEDR, through the coordinator. The coordinator is nominated by the advisory committee from the technicians and professionals who work with the CEDR. The coordinator is part of the Advisory Committee, but has no right to vote. He ensures technical and operational support and cooperation and coordination among the various structures of the museum network (Article 4 of the Regulations).

The CEDR carries out the majority of managerial functions and collaborates with the coordinator in the preparation of planning and reporting accounting documents, promotion, technical assistance, socio-cultural activities, coordination and financial management (Article 11 of the Regulations).

On recommendation of the governing body, the managing body of the ecomuseum can nominate a Scientific Committee, which offers skills from different sectors in order to promote and verify the initiatives of intervention and research proposed in the project (Article 12 of the Regulations).

The model of governance of the Casentino ecomuseum is of the two-tier type, given the existence of two bodies of power representing the Casentino community. The community is represented directly by the Advisory Committee through the delegates of the various council of Local Authorities and indirectly by the Mountain Community, which holds executive power as the managing body of the ecomuseum. This model of governance is associated with relationships of public-management accountability shown below:

Figure 5.3. Model of governance and accountability of the Ecomuseum of Casentino



(Source: our elaboration)

5.5.2. Processes of value creation and diffusion

The organisational complexity of the Casentino ecomuseum continues in the operational aspect. Although the individual cultural institutions have the autonomy to manage the “idiosyncratic” heritage present in the territory, taking into account the objectives proposed by the governing body, some activities are centralised, thus favouring scale economies.

The “ecomuseum-antennae” are assigned the following tasks (Article 3 of the Regulations):

- maintenance;
- access and security;
- management of the museum site through the involvement of local associations;
- management of the museum through the involvement of local associations;
- usability, opening hours and ticketing according to standards set up by CEDR.

The processes of value creation used by CEDR for the entire ecomuseum structure are typical museum functions, such as education, research, documentation and promotion. Regarding education, CEDR plans an annual programme of workshops and guided tours aimed at school children in collaboration with the School Office of the Province of Arezzo.

As far as research is concerned, the wealth of heritage present in the Casentino territory is the subject of research for many different disciplines. The main research projects have involved academics from the Department of Medieval Archaeology of the University of Florence; the first Scientific Committee, in the early phase of the ecomuseum which identified the six museum systems, was led by a professor from the same faculty.

Other functions carried out by CEDR include the production of both scientific and promotional material. One of the most important initiatives undertaken was the creation of “cultural maps”. This is a technique of enhancement of the culture of a territory, experimented in the early 1980s in England, through the involvement of the local population. The museum booklet states that the cultural map is “*much more than a simple inventory of material or immaterial heritage in that it includes a series of invisible links between these elements. It must be drawn up with the help of local residents wherever possible in order to reveal these links. It is not just a photograph of the territory; it is also the process with which the photograph is taken*”.

The commitment to continuous communication with the residents is demonstrated by the fact that CEDR sends local families the calendar of cultural initiatives planned by the ecomuseum and distributes the information booklet as a supplement to the local newspaper.

The same body of management deals with the promotion of (Article 11 of the Regulations):

- printed and multimedia material about the ecomuseum's themes;
- studies and research through the involvement of scientific consultants with specific skills;
- educational initiatives, events and opportunities for the involvement of the local community and visitors.

CEDR uses local mass media for promotion, the ecomuseum website, the websites of the local councils and the website created by the Laboratory of Ecomuseums of the Regional Authority of Piedmont.

Centralised functions include coordination, financial management and technical and administrative support. The main source of upkeep of the ecomuseum is the funding from the Mountain Community and the contributions of the council of Local Authorities, the Provincial council, the Regional Authority and sponsors.

5.5.3. Management Control

Although our studies of the organisational structure and the processes of value creation have revealed elements of complexity, that would warrant a system of performance assessment suited to the function of governance and control of the considerable resources invested by the community, this part of the questionnaire gave a different impression.

In this ecomuseum a legal-formal culture based exclusively on the concept of ex-ante control, typically in use in public administration. It is made up of a budget and a Operative Management Plan ("Piano Esecutivo di Gestione") to be drawn up each October. These documents assign objectives and resources to spend within expense limits and are prepared by CEDR and approved by the Advisory Committee.

The Ecomuseum Regulations state in Article 14 that in the September of the year, after the year relevant to the budget and Operative Management Plan, the results and coherence of the initiatives, undertaken in the administrative period, must be reported to the Advisory Committee. The accounting documents drawn up for this purpose coincide with the accounting reports required by Public Administration. Despite the strategic and operational aims being devised and implemented according to principles of environmental sustainability (Agenda 21 Tuscany), there is no report made on results achieved in terms of efficiency, effectiveness and economy. From the interview we can see there is a need to apply an managerial accounting system capable of supporting the bodies of governance and management in fulfilling their respective tasks.

The main risks feared in the management of the local heritage are the lack of funds and political changes that could negatively affect the cultural sphere.

The lack of effective reporting to the local community, in order to give the cultural initiatives undertaken their required social legitimacy, is not considered a risk. However, there is a sense of disenchantment on the part of the people working in CEDR, regarding the precarious nature of their work (short-term contracts). Added to this is the "obligation" to follow strategies defined by the governing body, which seem to overlook the benefits they could achieve for the economy of territorial knowledge by working together with businesses operating in other economic sectors.

To face up to such risks and managerial difficulties, the ecomuseum depends on the capacities of the coordinator and CEDR to stimulate the social community and local business people to constantly interact with the institutions in the network in order to connect the interest for the preservation and enhancement of the local cultural heritage and with the interest in sustainable socio-economic development.

5.6. Findings Comparison

The findings of the single cases studies have been compared by using the same items explored through the interviews such as Types of ecomuseums, Managerial body, Models of government, Process of value creation and diffusion, Managerial Control tools, Accountability perspective, Risk, Declared solution, Behaviour in the face of crisis (Table 5.2).

The empirical analysis showed how the Tuscan communities living in “less favoured areas” have used the theoretical model of the ecomuseum in the original version defined by De Varine, in order to deal with the current recession which affects not only the actual economy, but also the economy of knowledge. The most emblematic case is the National Technological and Archeological Park of the Colline Metallifere Grossetane, which came into being following the closure of the mines in the same places where you can now visit this cultural heritage (the “Gateways to the Park”).

The other ecomuseums examined came into being through cultural projects promoted by local communities, who wished to disseminate the historical and socio-cultural memories of their territory. The promoters were members of the local community: families who donated anthropological objects to the Local Authority (in the case of the Orgia ecomuseum) and/or academics in the field of natural or cultural heritage located in these areas, sometimes organised into scientific committees (as in the cases of the Park of the Colline Metallifere Grossetane and the Ecomuseum of Casentino); managers of cultural affairs of the local authorities (e.g. the Ecomuseum of Chianti). The ecomuseum project was formalised in various technical formats by the public administrations, responsible for management of the cultural heritage, with the exception of the Ecomuseum of the Woods and Sharecropping of Orgia, which is managed in house by the local government of Sovicille.

The lack of a specific regulation justifies the different morphological and physiological characteristics of the Tuscan ecomuseums. The case studies analysed represent the main categories of ecomuseums defined by the New Museology. From the “ecomuseum of micro-history” of Sovicille, made up of an ethnographical museum and by artefact of agricultural life in the surrounding woods, we proceeded to study the more complex organisations of the “ecomuseum-umbrella” (Ecomuseum of Chianti), the “ecomuseum-village” (Technological and Archaeological Park of Colline Metallifere Grossetane) and the “ecomuseum- antenna” (Ecomuseum of Casentino).

The Ecomuseum of Chianti is different from the Ecomuseum of the Woods and Sharecropping in because it “takes care of” the cultural heritage located in the four Local Authorities areas, which signed the agreement on founding the ecomuseum. The organisational structure is more flat, compared to the Grosseto Park and the Ecomuseum of Casentino: the governing and managerial functions are assigned to the Confederation of Local Authorities of “Chianti Senese”. It includes the Coordinator, who is also the director of one of the main museum structures involved in the agreement. Regarding models of governance of the ecomuseum, the Chianti ecomuseum is arranged as a one-tier structure for the aforementioned reasons (Figure 3.3, Model c). It can be distinguished from the one-tier form of governance of the Ecomuseum of the Woods and Sharecropping: the Local Government of Sovicille carries out the function of government and the Councillor for Culture carries out the management function, through the office of culture and tourism (Figure 3.3, Model b).

From a morphological viewpoint, we have seen similarities between the Grosseto Park, organised in “Gateways” and the Ecomuseum of Casentino - Arezzo, made up of an “ecomuseum network”. In both cases there is a separation between the governing body and the managing body of the local heritage. The local communities concerned are represented directly or indirectly and to a greater extent in the Ecomuseum of Casentino, since the Advisory Committee is formed by representatives of the Mountain Community and the Provincial Council of Arezzo as well as by

delegates of the Local Authorities involved. They represent, also, the private museum institutions belonging to the network. Managerial activity is entrusted to CEDR and the Mountain Community for services such as education, research, popularisation and promotion, provided by all the “antennae” of the network. The model of governance of the Ecomuseum of Casentino is the model defined by the ICOM-NAHIST, i.e. two-tiers (Figure 3.3, Model a), given the trilateral nature of the relationship between proprietor (local community) and agent (Advisory Committee and Mountain Community).

The presence of representatives from the Ministry for the Environment and Territory and the Ministry for Cultural Heritage, as members of the Provisional Management Committee, reduces the capacity for control (direct or indirect) of the Grosseto communities on pre-established strategies and targets reached by the Park Consortium. The consortium has a one-tier model of governance (Figure 3.3, Model b), in which the governing body (Management Committee) nominates internally the individuals to whom managerial activity is delegated (coordinator and individuals in charge of shared services).

The physiological characteristics, unlike the morphological characteristics, are very similar in all the cases we examined. The main processes of value creation are the typical museum activities such as education and research, carried out in collaboration with school children and university faculties respectively. Great importance is given to the production of informative material and communication of the cultural initiatives through the publication of journals and/or brochures sent to local families (Ecomuseum of Chianti and Ecomuseum of Casentino) or by publishing newsletters on the ecomuseums’ websites (National Park of Colline Metallifere Grossetane) or websites that are used by the ecomuseum (Ecomuseum of Wood and Sharecropping in Sovicille - Siena).

The educational activities that allow the ecomuseum to act as a centre of social cohesion and diffusion of the historical and cultural identity of the local community include “Incontri e racconti” (“Meetings and Tales”) organised by the Chianti ecomuseum, the “cultural maps” created by the Ecomuseum of Casentino and the Santa Barbara Prize, introduced by the Technological and Archaeological Park of the Colline Metallifere Grossetane

Functions of support include the preparation of obligatory accounting documents for the managing body, with the exception of records of visitor numbers, takings and expenses, made by the Orgia ecomuseum, the Gateways to the Park and, sometimes, by the Casentino “ecomuseum-antennae”. Public accountability is represented by financial-type reports that do not allow for the assessment of “return” (social and economic) of the resources, invested by local community in cultural initiatives.

Among our case studies, the Technological and Archeological Park of Colline Metallifere Grossetane stands out because as well as the accounting documents required by National Park regulations (public accountability), there is a system of managerial accountability reporting.

This requires the four-monthly preparation of control documents by each Park Gateway and an annual report on objectives achieved by the entire “village-ecomuseum” by the coordinator. In this way the governing body can set up strategic objectives with a better knowledge of what has been achieved in the past instead of referring only to the objectives in the Master Plan. An obvious explanation for the use of these forms of control is that the Coordinator of the Park Gateways has a professional background in mining archaeology and theory and practice of cultural management.

The interviewees fear the risk of a reduction in financial resources for different reasons: exhaustion of the funds provided for the start-up phase (for the real ecomuseum projects, i.e. Chianti and Casentino ecomuseums); cuts in ministerial funding (National Park of Colline Metallifere Grossetane) or adjustments to the culture budget following political change (this has already happened in the case of the Orgia ecomuseum). The main reaction to this danger is to work with other economic figures operating in the same territory, to arrange fund raising, sponsorship and

public-private partnerships in the management of specific projects aimed at fostering the economy of knowledge.

From the answers given about the solutions considered for the aforementioned risk we can note a similarity between the Orgia and Casentino ecomuseums, both being more open to the participation in projects of culture-based territorial development. This tendency is indicative of the “adaptive” ecomuseum, the proposed initiatives having the aim of giving the territory greater visibility and making it more attractive to tourists.

Conversely, the target of the Ecomuseum of Chianti and the National Park of Colline Metallifere Grossetane remains the use by the local community; for this reason the solutions put forward are aimed at gaining greater managerial skills in order to bring innovations of processes and products to ensure a constant involvement with the local community. This modus operandi is indicative of the “evolved” ecomuseum.

Table 5.2. Comparison Findings

Cases Studies	Ecomuseum of Wood and Sharecropping of Sovicille	Ecomuseum of Chianti	National Technological and Archaeological Park of Colline Metallifere Grossetane	Ecomuseum of Casentino
Type of ecomuseum	Ecomuseum of micro-history	Ecomuseum-umbrella	Ecomuseum-village	Ecomuseum-antenna
Managing Body	Local Authority of Sovicille	Confederation of Local Authorities of “Chianti Senese”	Consortium of the Park	Mountain Community
Model of governance	One-tier (Figure 1, Model b)	One-tier (Figure 1, Model c)	One-tier (Figure 1, Model b)	Two-tiers (Figure 1, Model a)
Process of value creation and diffusion	Focus on education	Education, Research Scientific Productions, etc.	Education, Research Scientific Productions, etc.	Education, Research Scientific Productions, etc.
Management control tools	Didactic planning, control of visitors number, takings and expenses Coinciding with the Local Authority compulsory reporting	Master Plan Lack of reporting system	Master Plan Budget Control Report Final Report on “Gateways” of Park Activities National Park compulsory reporting	Mountain Community compulsory reporting Control of visitor numbers (discontinued)
Accountability Perspective	Public Accountability	Public Accountability	Managerial and Public Accountability	Public Accountability (managerial accountability not implemented)
Risk	Cut to financial resources addressed to the culture Reducing trend of visitors	The end of financial resources supplied in start-up phases	Ministerial Co-financing reduction Reduction of Local Community Participation	The reduction of financial resources from Mountain Community Work Precarious Political Changes
Solutions declared	Tourist operator synergies	Synergies with local entrepreneurs,	Synergies with local entrepreneurs, and other	Synergies with local entrepreneurs, and

		and other institutions To improve managerial competences Fund raising Development	institutions To improve managerial competences Fund raising Development	other institutions More attention toward local visitors Fund raising Development
Behaviour in front of the crisis	“Adaptive” Ecomuseum	“Evolved” Ecomuseum	“Evolved” Ecomuseum	“Adaptive” Ecomuseum

(Source: our elaboration)

6. Which Accountability for the Ecomuseum: A "Community" Governance Scorecard Model

ABSTRACT: *The lack of management accounting study on the ecomuseum environment, combined with the main findings of the empirical research carried out in this work, leads to drawn attention to the governance principles and methods provided firstly in the private sector and then in the public one. According to the CSR framework, this chapter provides a social accountability model suitable to make ecomuseum accountable towards its shareholder, the local community. This model has a structure similar to the Integrated Governance Scorecard, with two more dimensions (legitimacy and voice; vitality) than the classic ones (compliance, performance, risk and knowledge). These variations are connected with the "cultures of accountability" applied to the cultural heritage sectors.*

KEY WORDS: *Museum Accreditation Standards, Governance Accountability, Vitality, Social Accountability, Integrated Governance Scorecard*

The literary review on ecomuseums previously carried out has shown how the governance and managerial issue within that cultural heritage context is still missing. The earlier research approach on these ecomuseum issues dates back to 2006, with the publication of "Standards, Performance measurement and the evaluation of ecomuseum practice and ‘success’" by Peter Davis within the Proceedings "Communication and Exploration", aforementioned. In this study the author underlines how the Museum Accreditation Scheme³⁹ established since 1988 (updated in 2004) by Museum, Libraries & Archive Council (MAL) in UK, have issued standards on governance and museum management. More specifically, within these sections the managerial accounting practices recommended to apply are the following (MAL, 2004: 13):

- *Acceptable constitution for the governing body*
- *Proper management arrangements*
- *Satisfactory arrangements for the ownership of the collections*

³⁹ From the Accreditation Standard: the aims of the Museum Accreditation Scheme are pinpointed in identifying "a minimum level of standards and to encourage improvement through planning. More specifically, the Scheme has three aims:

1. To encourage all museums and galleries to achieve agreed minimum standards in museum management, user services, visitor facilities and collection management
2. To foster confidence in museums as bodies which, a, hold collections in trust for society and, b, manage public resources appropriately
3. To reinforce a shared ethical basis for all bodies which meet the definition of a ‘museum’" (MAL, 2004: 4).

- *Secure arrangements for occupancy of premises*
- *Sound financial basis*
- *Forward plan, including statement of purpose, key aims, specific objectives and spending plan*
- *Emergency planning*
- *Staff appropriate in numbers and experience to fulfil the museum's responsibilities*
- *Staff employment and management procedures*
- *Access to professional advice*
- *Professional input to policy development and decision making*
- *Compliance with relevant legal, safety and planning regulations*

Although "good management requires that targets are set, and that performance towards reaching those targets is measured" (Davis, 2006: 75), the same author pointed out that the "ecomuseum success" is neither predictable nor really measurable. It refers to capability of the ecomuseum to outwardly transfer knowledge (of the past, of a process, of local history or environment), skills (techniques, language, communication) and developing the so-called social capital (Davis, 2006: 75).

From the assumption that ecomuseum operates (or better yet, must operate) as a firm (Riva, 2012), the concept of social capital is suitable in analysing the output of the ecomuseum value creation processes. Hence, "a firm be understood as a social community, specializing in the speed and efficiency in the creation and transfer of knowledge" (Kogut & Zander, 1996: 503), the social capital has been introduced within the knowledge-based theory applied to different kinds of organizations. According to Nahapiet & Ghoshal (1998: 243), "the central proposition of social capital theory is that networks of relationship constitute a valuable resource of the conduction of social affairs, providing their members with the collectivity-owned capital, a credential which entitles them to credit, in the various senses of the word". The social capital has been widely studied in management accounting literature (Chenhall, Hall, Smith, 2010; Abeysekera, 2012), within the network organization context (Viedma Marti, 2004) and the public governance framework (Bowles, Gintis, 2001; Cepiku et al, 2014).

Nevertheless, the social capital plays an important role in assessing the performance of cultural heritage organizations; by including the ecomuseum as a firm, it has not been included as a Standard within any Accreditation Scheme. In the Italian cultural heritage context, the "Techno-Scientific Criteria and Standards for Museums" (Ministerial Act, 10 May 2001) was issued according to the MAL Accreditation Standard without any mention of the social capital⁴⁰. In any case, it could be included within the "Ambitus II: Financial Statement" which recommended museums to apply management control system in order to assess their performance in relation to the managerial objectives and their mission (Ministerial Act, 2001: 61). Particularly regarding the latter, the same Act established in the Ambitus I - Legal Status states that, "museum which, irrespective of legal affiliation and of size, housing collections which come from the surrounding territory, in many cases take on the inevitable function of centers of interpretation of the territory itself"; thus "when stating its aims and characteristics, every museum is required to declare its own

⁴⁰ The Standard is divided in the following sets:

- Ambitus I - Legal Status,
- Ambitus II - Financial Statement,
- Ambitus III - Structure,
- Ambitus IV - Organization,
- Ambitus V - Security,
- Ambitus VI - Collection Management,
- Ambitus VII - Relationship with the public e related services,
- Ambitus VIII - Relationship with the territory.

responsibilities and vocation relating to the territory it is part of" (Ministerial Act, 2001: 23). This is even more true for the ecomuseum which embedded environment, community and museum as key elements for its definition.

The Schemes of Accreditation aforementioned stress the important role of a managerial control system in order to make the museum managers accountable for the performance achieved towards stakeholders (financiers, visitors, public administration, community, donors, sponsors, etc.).

Since, management control is still missing in the culture heritage sector, public and managerial accountability is based on quantitative indicators (number of visitors, number of projects carried out, number of funds raised, etc.) and qualitative analysis (visitors' satisfaction) rather than in regards towards the Value for Money. This term refers to the "3-e" criteria: efficiency, effectiveness and economy (Glynn, 1995; Demirag & Khadaroo, 2011). This lack came from the Tuscan case studies previously analyzed as well as from the ecomuseum empirical literature. Management accounting can play an important role in fulfilling the need of the "shareholder" as well as the local community, in order to assure the performance achieved by those who have been delegated to steer and manage the "common" goods, both the cultural (intangible and tangible) and the natural ones. In order to provide an understanding on this issue, this study first proceeds with the general analysis of the principles and the practices of governance accountability, and then specifically to the ecomuseum.

6.1. Governance Accountability: principles and practices

The debate, focused on the agency problem within the corporate governance framework, has overcome the shareholder-focused approach with the stakeholder-focused approach. In fact, any firm is able to satisfy the shareholders' interest as long as produces value for all stakeholders. From this standpoint, the "Corporate Social Responsibility" (CSR) is developing within the corporate governance framework. According to Hopkins (2003: 10) "Corporate Social Responsibility is concerned with treating the stakeholders of the firm ethically or in a responsible manner". It entails the alignment of corporate values and actions with the expectations and needs of the stakeholder-shareholders, customers, employees, suppliers, communities, regulators, other interest groups, and society as a whole (Tricker, 2009: 225). As Carroll (1979: 500) quotes, Social responsibility can be broken up into the following four categories:

- **Economic responsibility**: deals with society's expectation on the capability of the firm to provide service and good useful to meet social needs.
- **Legal responsibility**: refers to society's expectation on the capability of the firm to achieve its economic mission within the framework of legal requirement.
- **Ethical responsibility**: consists in society's expectation on the behavior of the firm over and above the law, in line with social ethics.
- **Discretionary responsibility**: is about society's expectation that the firm assumes a social role through volunteer activities as well as philanthropic contributions.

In order to manage those expectations one of the primary means is accountability (Dubnik & Romzek, 1991), which has been analyzed in relation to the public value creation (Moore, 1995). According to the New Public Management framework, accountability is conceived as "a tool for enhancing government's ability to deliver public goods and services - that is, its ability to 'perform' more effectively and efficiently" (Demirag & Khadaroo, 2011: 272). Based on that quotation, Dubnik (2003) combines socio-psychological and socio-cultural approaches to the analysis of the relationship between accountability and performance, with particular regard to the Value for Money (VFM). More specifically, four cultures of accountability have been introduced. These are referred as (Dubnik 2003: 278-279):

- **Answerability culture**: it relays on the assumption that people are expected to be accountable for their role played in the public organization.

- **Liability culture:** it comes from the external framework; individuals are accountable for the compliant behaviour to the legal requirements.
- **Blameworthiness culture:** it refers to the sense of responsibility within a moral community.
- **Attributability culture:** it focuses on the expectations attributed to a role by the social community.

The grid of accountability cultures has been analysing in relation to the public performance with particular regard to the VFM, as an economic dimension of public value (Moore, 1995). More specifically, the implementation of the four accountability cultures is needed for assessing the overall public value. That implementation undertakes the translation of each "accountability culture" into the following specific accountability practice (Demirag, Khadaroo, 2011: 280):

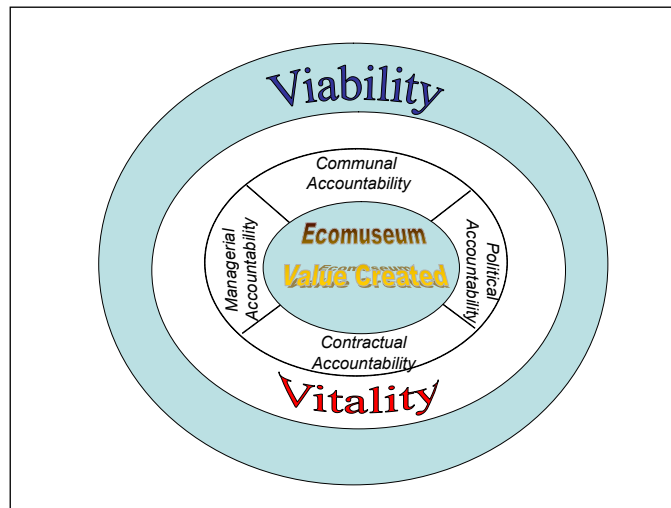
- *Answerability culture* → *Managerial Accountability* (Implementing and evaluating the achievement of aims and objectives);
- *Liability culture* → *Contractual Accountability* (Translating needs into binding legal agreements).
- *Blameworthiness culture* → *Political Accountability* (Evaluating the achievement of policy goals)
- *Attributability culture* → *Communal Accountability* (Determining needs and reaching consensus)

The small management accounting literature which focuses on the cultural heritage organizations operating within the non-profit sector or the public one, pinpoints that "the only criteria appropriate to hold such organizations accountable is both viability and vitality" (Rentschler & Potter, 1996: 101). These two criteria have been introduced in an analysis regarding the quality of life within the urban scenario. In details, Landry (1994: 14) defines "viability a state of being, the result of a series of processes" and "vitality" as "a process or means of achieving viability". More specifically, "vitality is concerned with the following four features: 1) levels of activity – things going on 2) levels of use – participation 3) levels of interaction, communication, transaction and exchange – the relationship between people and activities and the establishment of critical mass, 4) level of representation – how activity, use and interaction is projected and discussed in the outside world (emphasis in original)". These criteria are suitable also for assessing value created by cultural heritage organization under the accountability perspective (Carnegie & Wolnizer, 1996). Considering the main elements of the ecomuseum, such as community participation and sustainable development of the environment, the concepts of viability and vitality seem to be particularly suitable for assessing value created for the stakeholders (the community "first of all").

Therefore, Landry's accountability criteria is not far from what CSR literature has provided any kind of organizations (company, non profit and public organizations) operating in every economic sector. The concepts of "viability" and "vitality" undertake the "cultures of accountability" and their pertaining practices. The assessment of the four levels of vitality can be done under the Answerability, Liability, Blameworthiness and Attributability perspectives. More specifically, each level of vitality in the cultural heritage sector, including the ecomuseum, can be assessed in relation to the following (Figure 6.1):

- the level of achievement of the objective expected (*Managerial Accountability* → *Answerability culture*)
- in accordance with the agreements with public administration, suppliers, or other stakeholders (*Contractual Accountability* → *Liability culture*)
- in accordance with the society ethics (*Political Accountability* → *Blameworthiness culture*)
- the capability of the activity to meet the community needs (*Communal Accountability* → *Attributability culture*)

Figure 6.1. Accountability Culture and Practices for Ecomuseums



(Source: our adaptation)

Going further in this reasoning, the accountability practice more suitable for measuring the levels of ecomuseum activities (the first level of vitality) should refer to the Managerial Accountability. For assessing the participation level of use (the second level of vitality) of the ecomuseum service, the Managerial Accountability, as well as the Communal Accountability, have to be applied. The levels of interaction, communication, transaction and exchange (the third level of vitality) should be measured and assessed under the Communal and Political Accountability. The level of representation (the fourth level of vitality) would have to be assessed specially on the basis of Contractual and Communal Accountability.

The importance of accountability for a good governance, based on transparency and participation, suggests opening the cultural heritage sector to the management accounting principles and methods with the variances required by the organizational and operational peculiarities of the different kinds of organizations, operating within that context.

6.2. The Integrated Governance Scorecard framework

The corporate governance debate has stressed the shift to the stakeholder-focused approach from the shareholder-focused approach as a consequence of the collapses occurred following the issue of the national and international governance codes (Tricker, 2009). The accountability issue came up firstly in the "Code of Best Practice" for corporate governance of German corporations. It was issued in 2000 by a German panel made up of academics, corporations, auditors, investors and legal practitioners and has had a relevant impact on the national and international governance standards. This code highlights the importance of a Governance Scorecard based on the following perspectives (Strenger, 2004: 13)⁴¹

- Corporate Governance Commitment
- Shareholder and General Meeting

⁴¹ As Strenger (2004: 12) underlines "the Scorecard should:

- Facilitate the work of analysts and investors through a systematic and easy overview of all relevant issues of good governance
- Enable companies to easily assess the "reach" and the quality of their own governance situation
- Allow setting of minimum scores by investors for governance as part of general investment politics
- Enable comparisons across industries and countries
- Be readily available to all interested parties via the Internet
- Ensure high degrees of usage: the completion of the Scorecard via programmed tools (MS Excel) should therefore be possible"

- Cooperation between management board and supervisory board
- Management Board
- Supervisory Board
- Transparency
- Report and Audit on Annual Financial Statement

As Strenger (2004: 11) states, "empirical research confirms that companies with demanding governance standards show higher market valuations". In the same way the Committee of Sponsoring Organization of the Treadway Commission (COSO) updated the Internal Control - Integrated Framework for the companies listed since 2011 (the original code was issued in 1992). According to the COSO Framework (2011: 1) "Internal Control is a process, effected by an entity's board of directors, management, and other personnel, designed to provide reasonable assurance regarding the achievement of objectives in the following categories:

- Effectiveness and efficiency of operations
- Reliability of reporting
- Compliance with applicable laws and regulations"

Moreover, this Committee recommends entities to include monitoring activities as well as "Control Environment" and "Risk Assessment" in the inner control⁴². "Risk Assessment" refers to a dynamic and iterative process for identifying and analysing risk to achieve the entities' objectives, forming a basis for determining how risk should be managed (COSO, 2011: 11). The Control Environment was introduced in order to demonstrate the organization commitment towards the integrity and ethical values and to hold individuals accountable for their inner control responsibilities in the pursuit of the objectives.

From these standpoints, management accounting professionals and scholars contribute to implementing the COSO Framework and enlarging it for any organization, through the provision of governance mechanism based on the Scorecard model. It refers to the logics and structures undertaken in the Balance Scorecard (BSC) introduced by Kaplan & Northon (1993: 4) for supplying "executives with a comprehensive framework that translates the company's strategic objective into a coherent set of performance measures". The BSC breaks up vision and mission in strategic objectives and operation within specific value perspectives and translating them into Key Performance Indicators (KPI) in financial or non financial measure, target, and initiatives (Figure 6.2)⁴³.

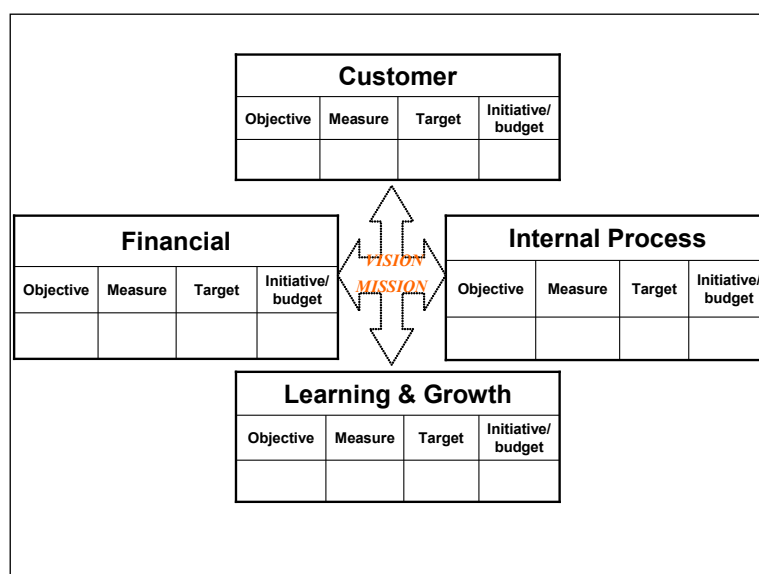
⁴² According to COSO Framework (2011: 5), the five components of the Internal Control are the following:

- Control Environment
- Risk Assessment
- Control Activities
- Information and Communication
- Monitoring activities

⁴³ The BSC is focused on four perspectives which are summarized as follows (Kaplan & Northon, 1992: 72):

- Financial Perspective (How do we look to shareholders?)
- Customer Perspective (How do customers see us?)
- Internal Perspective (What must we excel at?)
- Learning and Growth Perspective (Can we continue to improve and create value?)

Figure 6.2. The model of BSC



(Source: adapted from Kaplan and Northon, 1992: 72)

The Integrated Governance Scorecard focuses on the accountability structured in three main broad perspectives chosen in consideration of the COSO Framework as well as the stakeholder-focused governance approach. These are described as follows (Busco et al., 2006: 5):

- "**Compliance:** to ensure effective accountability to stakeholders, value creation has to be achieved in accordance with internal and external rules, codes and principles. The lack of compliance can damage organisational image and reputation, thereby affecting the creation of value. Accordingly, compliance risks within the organisation and across business units need to be identified, managed and minimised.
- **Performance:** managers are accountable to the stakeholders for the performance of the businesses. They are required to recognise the various typologies of risk involved in the business (financial, operational, reputational, environmental, etc.) as well as putting in place management systems to measure effectiveness and efficiency of current initiatives and programmes.
- **Knowledge:** the ability to create value affects and is affected by organisational culture. In particular, knowledge management and learning processes are capable of enhancing individual commitment to internal and external rules, organisational goals and strategies, thereby promoting compliance and performance".

The Integrated Governance Scorecard (IGS) can be structured both at corporate and business unit levels. At the corporate level, IGS breaks up each perspective (Compliance-Corporate Governance; Measurement-based Governance; Knowledge-based Governance)⁴⁴ into three parts: Mechanisms (Initiatives included into Programmes which are then embedded into System); Review of Progress, Impact Assessment, Needs for Development (Figure 6.3). At the Business Unit level IGS translates each dimension into the items of the BSC as Objectives, FPI, Targets, Actual and Steps for Improvement (Figure 6.4)⁴⁵.

⁴⁴ The Knowledge-based Governance is based on the Knowledge Management tools. More specifically, Mouritsen and Larsen (2005: 388) argue "knowledge management is about management control where managers combine, apply and develop a corporate body of knowledge resources to produce and use value around the company's services).

⁴⁵ For more details about the implementation of this governance mechanism in GE, Whirlpool, Nestlé, Shell see (Busco, Frigo, Giovannoni, Riccaboni, Scapens, 2006).

Figure 6.3. The IGS at the Corporate Level

Integrated governance dimensions	Mechanisms	Review of progress	Impact assessment	Needs for development
Corporate governance	Initiatives	...	...	...
	Programmes	...	...	...
	Systems	...	...	...
Measurement-based governance	Initiatives	...	...	...
	Programmes	...	...	...
	Systems	...	...	...
Knowledge-based governance	Initiatives	...	...	...
	Programmes	...	...	...
	Systems	...	...	...

Figure 6.4. The IGS at the Business Unit Level

Integrated governance dimensions	Objectives	KPIs	Targets	Actuals	Steps for improvement
Corporate governance	CG1	...	...	...	...
	CG2	...	...	...	...
	CG3	...	...	...	...
Measurement-based governance	MBG1	...	...	...	...
	MBG2	...	...	...	...
	MBG3	...	...	...	...
Knowledge-based governance	KBG1	...	...	...	...
	KBG2	...	...	...	...
	KBG3	...	...	...	...

(Source: Busco et al., 2006: 14-15)

If IGS represents an innovative performance management system⁴⁶, the BSC has been formulated and implemented in non-profit organizations as well as cultural heritage organizations as at Boston Lyric Opera (Kaplan & Northon, 2004). Nonetheless, it is still an innovation within the ecomuseum context.

6.3. A model of social accountability for the ecomuseum

From the previous literature review about governance accountability within the entire organization context (company, public administration and non profit), the importance of measurement and reporting comes up. To measure the value created and to report the measure of all its dimensions represents a good practice not only under a managerial accounting viewpoint⁴⁷, but also for the accountability in its "chameleon-like" nature (Sinclair, 1995; Demirang, Khandaroo, 2011).

Considering the key elements which identify the ecomuseum, the concept of social accountability should be suitable for implementing a good community governance. The Social accounting is indeed concerned with both accountability and sustainability (Gibbon, Fenwick and McMillan, 2008). According to public value theory, the development of communitarian-based accountability relies on "exchange justice" and "fair flow of information between the accountant and accountee" (Pallot, 1991, p. 202). In this case, Management accounting has to encompass financial indicators as well as the 3-e measures but qualitative information coming from social and cultural territorial assessment as well. From this standpoint, social accountability might be seen as a "voluntary obligation in the public interest rather than a mechanism for constraining self seeking behaviour and protecting rights" (Pallot, 1991: 206).

According to the Institutional Change Management (Burns, Scapens, 2002), each managerial change process produces advantages under a two-fold condition: a common vision on the innovation among the operators involved in the agreement, and a strong commitment between them and the social-economic context, including the social community. In other words, the ecomuseum could be able to maintain the common heritage vital, as well as to enhance its value under the intergenerational perspective (Tröndle, Wintzerith, Wäspe, Tschacher, 2012), wherever the social

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47 As Drury (2009: 5 and 16) quotes: "Management accounting is concerned with the provision of information to people within the organization to help them make better decisions and improve the efficiency and effectiveness of existing operations" ; "management accounting system should generate information to meet to meet the following requirements. It should:

- allocate costs between costs of goods sold and inventories for internal and external profit reporting
- provide relevant information to help managers make better decisions
- provide information for planning, control, performance measurement and continuous improvement"

community engagement is guaranteed.

From this point of view, some insights from the Tuscan experience have led to extend the effectiveness of the integrated governance scorecard framework (Busco, Frigo, Giovannoni, Riccaboni, Scapens, 2006) in the ecomuseum context.

The aspects of the governing activity to monitor in the ecomuseum contest are the following:

- **Compliance**: adhering to regulations, legislation, internal and external procedures (Barzelay, 1992, Panozzo, 2000);
- **Legitimacy/voice**: evaluation of the level of participation of the local community in the cultural initiatives and social consensus on strategic objectives established by the governing body (Shipley Kovacs, 2008);
- **Vitality**: in the sense of dynamism, capability of the ecomuseum to support itself in the medium to long term by applying the principles of sustainability, adaptability, flexibility, capacity for change, responsibility and confidence in its actions (Landry, 1994, Rentschler, Potter 1996, Wolnizer, Carnegie, 1996);
- **Performance**: achievement of results coherent to the objectives set out in the mission (Kaplan, Norton, 2004; Gstraunthaler, Piber, 2007);
- **Risk**: evaluation of risks and strategies devised for reaching the objectives with greater awareness (Busco, Frigo, Giovannoni, Riccaboni, Scapens, 2006);
- **Knowledge**: adaptation and integration of knowledge and skills for the “harmonious” development of processes of value creation coherent with the pursuit of strategies (Grandori, Kogut, 2004).

To develop this model we have taken into consideration the aforementioned Integrated Governance Scorecard. It offers the governing body the possibility of monitoring adherence to the internal and external regulations of the economic set-up in question (compliance) and the possibility to define and assess performance, risk analysis and management of the personnel’s knowledge.

In the ecomuseum context, the concept of governance includes aspects linked to participation and social consensus (legitimacy/voice) since the shareholders are the local community, and vitality, as long as the cultural institution in question can maintain the specific traits which define it as an ecomuseum.

For each perspective, the governing body should identify objectives in line with the ecomuseum vision, mission, Key Performance Indicators, targets, results and initiatives to undertake in line with the objectives planned (Figure 6.5). This is similar to the IGS model at the Business Unit level (Figure 6.4) because it seems more suitable for implementing a managerial mentality in an organization far from the managerial control culture. The attempt to break up the mission and the strategic objectives in each operation and to pinpoint KPI to measure the output and outcome of the value created, represent a real challenge for the ecomuseum as well as the other cultural heritage organizations.

Since the amendment of any model of control requires it to be applied to real cases, we believe that it can be effective only in those ecomuseums that have already embarked on innovative processes, with which to react to the recession by gaining new managerial skills.

Figure 6.5: The "Community" Governance Scorecard for Ecomuseums

	Dimensions	Objectives	KPI	Target	Current	Steps for improvement
Vision &	Compliance					
	Legitimacy and Voice					
	Vitality					

Mission					
	Performance				
	Risk				
	Knowledge				

(Source: our elaboration)

7. Closing Remarks

The cultural heritage sector is becoming a new research ground for managerial accounting studies. The actual crisis has weakened the cultural heritage organization in achieving the mission of preserving and enhancing the cultural and natural goods for maintaining and improving the quality of life of local communities. In order to face the challenge to maintain the cultural heritage "vital", bottom-up projects on sustainable development have been carrying out especially in the "less developed" areas. Among them the ecomuseum is represented in the European context, and particularly in Italy, where we can find the widest spreading sustainable development model centred on the culture heritage of a territory. Literature on ecomuseums is focus on the morphological features (museum, community and environment) and the physiological ones (the relationship between ecomuseum and community, or ecomuseum and environment). The ecomuseum governance is still unexplored, even though it needs to apply new management accounting principles and methods, in order to achieve its aforementioned mission as well as to avoid the agency issue towards the "shareholder", the local community. From these standpoints, this study has sought to open up a "new" field of research within the management accounting mainstream in order to contribute to fill this gap between theory and practice of the entire cultural heritage management and specifically into the ecomuseum context. In order to sum up the main results achieved in this work, the main research objectives have to be mentioned:

- to understand if and how the ecomuseum model has been retrieved in time for global crisis
- to identify the governance structure of the ecomuseum and its function
- to design a managerial accounting model which allows social community, the ecomuseum "shareholder", to be periodically accountable for the governance actions and results under an integrated perspective

For pursuing these objectives an "interpretative" research methodology has been adopted. It was developed by combining deductive and inductive approaches.

Relating to the *first research objective*, from an overview of the ecomuseum at an international level, we have seen how the phenomenon has been spreading in adherence with its original definition (De Varine, 1971) not only in the European context, but also in Asian and in South America. The French thought current, the "New Museology", fits well with the need to face the "glocal" crisis, combining the cultural issues (preserving and spreading the tangible and intangible historical identity of local communities) and the economics one (avoiding youth depopulation and depression). In Europe this new form of museum matches well with the EU rural policy to aid sustainable development projects based on the cultural heritage and natural environment. The phenomenon of ecomuseum is still in developing in the rest of the world and basically its distance with tourism is not a distinctive feature. In other words, the ecomuseum projects included or better encourage broadly a sustainable tourism development.

Exploring the Italian context, where the phenomenon of ecomuseum is greatly concentrated at the European level, the "flexibility" feature comes out as a relevant feature to be included in the "vitality" criteria. In particular, the Tuscan evidence has shown how a traditional cultural organization (e.g.; an ethnographic museum or a technology park) can take on the characteristics of an ecomuseum, if it bases its activities on the the following principles:

- "active" participation of the local community in cultural initiatives;
- sustainability in the protection and enhancement of the local cultural heritage with the meaning of inter and intergenerational equity;
- subsidiary, meant as the preservation of common cultural heritage.

The Tuscan ecomuseum represents a distinctive case in the Italian context: in spite of the other regions, Tuscany doesn't regulate this phenomenon in order to avoid the risk to crab the cultural heritage-based start-ups and the capability of the local community to "properly care for its territory".

The participation of the social community must go in over time, otherwise the ecomuseums set up with actual agreements could change into cultural "districts", for example. Vitality is an essential characteristic for the viability of the ecomuseum (Laundry, 1994); it is seen in innovations in processes of value creation and in the services offered, thus contributing to a territorial development based on the economy of knowledge. In order for the ecomuseum to renew itself, it is essential to be open to managerial knowledge and to " Management knowledge" (Mouritsen and Larsen, 2005). This can support the bodies nominated to govern the historical and cultural heritage of the local community and to make decisions based on the criteria of economy, sociality and sustainability.

This managerial knowledge is essential, not only to help manage a priceless heritage with dwindling resources, but it is also relevant to communicate information to the local communities regarding the objectives achieved by the individuals delegated to make strategic and operational decisions about the "expected" returns of the investment made with the ecomuseum set up. This situation is even more urgent, if the model of governance is one-tier, where the managing body is nominated by the governing body by popular demand, or rather when the local community does not have direct control over the ecomuseum activity.

Relating to the *second research objective*, the empirical literature on ecomuseums has not deepened the governance issue yet. From the museum accreditation schemes, issued first of all in the UK and then in other countries, including Italy, the mission statement and the accountability principle and tools are recommended in order to avoid the agency problem especially where the cultural heritage is publicly owned. The ecomuseum governance framework has been pinpointed since 1978 by the ICOM- NAHIST. It includes the Council, the governing power, and the Management Committee, the executive power. The presence of both roles depends on the ecomuseum governance structure (one-tier or two-tier). Therefore, from the empirical analysis, the Tuscan ecomuseums, operating in the forms of "umbrella" and "antenna", complain about the need to improve their managerial skill for improving the participation of the community in the decision making process not only in the start-up phase, but in the ongoing phase as well. These observations

break "new" ground (the ecomuseum) in analysing the public participation process (Fung, 2006; Bryson, et al., 2012; Nabatchi, 2012) within the "community governance" mainstream.

Relating to the *third research objective*, the inductive study has shown how managerial culture of the Tuscan ecomuseums, as most of the cultural heritage organizations, is definitely at a rudimentary level. Its importance is recognised but nothing is being done to improve it. The possibility of investing resources for managerial training for the personnel is not considered. Such training could be a way of facing up to the current recession, through the development of support activities, such as fund raising and maintaining a constant dialogue with the social community based on qualitative information transparency (visitor numbers, number of cultural events, etc.) and quantitative-monetary information (data relating to the level of efficiency, effectiveness and economy achieved in processes of value creation).

In order to avoid the risk of loosing viability and vitality, what ecomuseums need is the culture of performance management. This seems rhetorical, but a real necessity which comes out in any organization operating in the economic scenario, especially, in the global scenario. What has occurred at the corporation level in term of collapses, led to introduce "new" concepts like social accountability, transparency and legitimacy. These concepts undertake ethics which must be at the basis of the agency relationship in any organization including public and non-profit ones. For the company, management accounting professionals have framed an interesting governance mechanism structured like the Balanced Scorecard: the so-called Integrated Governance Scorecard. According to the critical perspectives of the New Public Management, this management control model has provided, in this study, a social accountability practice to be implemented as a routine (Burns e Scapens, 2000) for a "community" governance based on transparency, legitimacy and trust (Burt, 2007).

From the limitation of this study, which refers to the lack of an empirical research based on "Experimental Case Studies" (Ryan, Scapens, Theobald, 2002), further development of this work aims at validating the Ecomuseum Governance Scorecard in order to introduce a model of social accountability into the community setting.

APPENDIX

ECOMUSEUM QUESTIONARE

PROF. MICHELA MAGLIACANI

ECOMUSEUM:

- Section A. – Organizational Structure and Governance of the Ecomuseum*
- Section B. – Processes of value creation and diffusion*
- Section C. – Management control*

NAME AND SURNAME OF INTERVIEWEE:

ROLE IN THE ECOMUSEUM AND HIS/HER QUALIFICATION:

Section A: Organizational Structure and Governance of the Ecomuseum

- 1) When the ecomuseum founded?.....
- 2) Who promoted it?
- 3) Has the local community participated in the planning of the ecomuseum? YES NO
- 3.1) If so, how – did it directly participate (individually and/or together) or through a local authority?.....
- 3.2) If not, did it become involved at a later date? YES NO
- 3.2.1) If so, how (specify actions and subjects)?.....
- 4) Which cultural institution make up the ecomuseum?.....
- 5) Under what legal format are these institutions managed?.....
- 6) Does the ecomuseum have a managing body? YES NO
- 6.1) If so, what legal format does it have?.....
- 7) Does the ecomuseum have a written mission statement? YES NO
- 8) Does the ecomuseum have an internal regulation? YES NO
- 9) Does the organization chart of the ecomuseum have a governing body? YES NO
- 9.1) If so, how many individuals are involved?.....
- 9.2.) What experience do they have (education, professional experience, etc)
- 10) Does the organization chart of the ecomuseum have a management committee? YES NO
- 10.1) If so, how many individuals are involved?.....
- 10.2.) What experience do they have (education, professional experience, etc)
- 11) Does the organization chart of the ecomuseum have a technical-scientific committee ? YES NO
- 11.1) If so, how many individuals are involved?.....
- 11.2.) What experience do they have (education, professional experience, etc)
- 12) If so, how many individuals are involved ?.....
- 13) Is the personnel made up of members of the local community? YES NO

Section B: Processes of value creation and diffusion

- 14) What activities are carried out by the ecomuseums?
 Conservation Exhibition of collections Teaching Guided Tours
 Scientific Production Themed Itinerates Fund Raising
 Organization of cultural events Promotion Others (Please specify).....
- 14.1) How does the teaching activity take place?.....
 14.2) Who is it aimed at?.....
- 15) What promotional means are used?
 Magazines Newspapers TV Radio Internet Others (Please specify)....
- 16) Does the ecomuseum have a website?
 YES NO Users other sites
- 17) What “extra service” are offered?
 Cafeteria Restaurant Car Park Bike Hire Relax Areas
 Play areas Others (Please specify).....
- 18) Are tickets free? YES NO
- 19) Are season tickets, discount or package deals available? YES NO
- 19.1) If so, please specify.....
- 20) Does the ecomuseum use any means for the customer
 fidelity? YES NO
 If so, how?
 Sending Brochure Others (Please specify).....
- 21) What are the main sources of funds used?
 Local Authorities Funds Region Funds Province Funds EU funds
 Sponsorships State Contributions Others (Please specify).....

Section C: Management control

- 22) Is there any form of control over actions undertaken by the cultural institutions belonging to the ecomuseum according to internal regulation? YES NO
If so, how is it carried out?
- 23) Is there a master plan? YES NO
If so, was it drawn up by the individuals working in the ecomuseum or by consultants?
- 24) How are objectives conveyed to those responsible for the ecomuseum?
- 25) Does the ecomuseum monitor the results obtained according to the master plan"? YES NO
If so, what system of performance indicators is used (please specify)
- 26) Does the ecomuseum use a managerial accounting system? YES NO
26.1) If so, what accounting tool are used:
Financial Accounting Accrual Accounting Cost Accounting Budget
Others (Please specify).....
- 27) Does the ecomuseum use a reporting system? YES NO
27.1) If so, please indicate what form of report is used:
Management Report Financial Statement Social Report
Others (Please specify).....
- 27.2) If so, who carries out the assessment and reporting of performance?.....
- 28) If assessment and reporting is not carried out, would you be interested in doing so?
YES NO
- 29) What managerial risks are associated with the activity of the ecomuseum compared to the economy of the territory?.....
- 30) Has the ecomuseum taken measures to prevent these risks? YES NO
If so, how?.....

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