

**Bridging theories, strategies
and practices in valuing
cultural heritage**

5

edited by Mara Cerquetti

ECONOMIA **(vs)** CULTURA?



Bridging theories, strategies and practices in valuing cultural heritage

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CULTURAL HERITAGE
A CHALLENGE FOR EUROPE



**SMART
VALUE**

Smart Value Project

Scientific Modern Analysis of Research Topic

Values and valuation as key factors in protection, conservation and contemporary use of heritage – a collaborative research of European cultural heritage

<http://www.smart-value.eu/index.php>

Consortium coordinator: Lublin University of Technology, Lublin, Poland

Partners: Vilnius Academy of Arts, Vilnius, Lithuania; Politecnico di Milano, Milano, Italy; University of Macerata, Macerata, Italy; Altravia s.r.l., Rome, Italy

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WP4 – Application of the SMART Values methodology in pilot projects

The volume collects the experience of national stakeholders in valuing cultural heritage and the perspective of the international partners involved in the project.

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Mara Cerquetti*

From value assessment to public value creation and measurement in the museum sector. Theoretical approaches and critical issues in a changing world

The goal of managers in the Public Value context is to respond to citizens and users' preferences – renewing their mandate and trust through guaranteeing quality service¹.

Introduction

Merriam-Webster provides different definitions of *value*². Focusing on the first meanings listed by the dictionary, value is not only «the monetary worth of something» (or market price), but also «a fair return or equivalent in goods, services, or money for something exchanged» and «relative worth, utility, or importance». Even though they point out different shades of meanings, all these statements recognise the relational dimension of value, assuming a relation, even an exchange, between two terms (e.g. an object and a subject): to say that *something* has a good or bad value, *someone* has to establish it.

In the era of participatory democracy and knowledge society, value, value creation, and especially value co-creation are urgent imperatives. As a consequence, to assess the creation or co-creation of value, measurement and evaluation are required. This new approach is now affecting the heritage sector too, where different meanings are interwoven and sometimes overlap, also generating misunderstandings and conflicts.

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¹ Scott 2009, p. 198.

² <<https://www.merriam-webster.com/dictionary/value>>, 20.06.2017.

Sharing these assumptions, the present paper provides the reader with a review of different scientific approaches to the value of cultural heritage and cultural institutions such as museums, highlighting the need for an open and holistic method to the analysis of value and evaluation. After reviewing the different typologies of cultural heritage value examined by the international economic literature, the research shifts its focus from heritage value assessment to public value creation and measurement. In particular, when reviewing different typologies of value, values are understood not only as cultural heritage's attributes (e.g. cultural and economic, use and non-use, etc.), but also as a set of utilities or benefits for different recipients³. Subsequently, approaching value creation through a multidimensional and multistakeholder perspective, the analysis focuses on tools and indicators to measure and evaluate museum performances. Finally, sharing suggestions arising from the public value approach, some recent innovative frameworks are discussed. Their application to the cultural sector is pointed out, underlining critical issues that museums have to face in the current society.

1. *The (multi-dimensional) definition of value*

Since “culture” has a complex meaning – «hard to fully pin down»⁴ –, the definition of the “value of culture” and the “value of cultural heritage” is not an easy operation⁵. During the twentieth century, art historians and economists have identified different typologies of value – some of them overlapping and crisscrossing –, that confirm the intrinsic multidimensionality of value. Many classification attempts have been made to completely encompass this multidimensionality: despite terminological differences and nuances, all of them share a distinction between cultural and economic values (tab. 1).

³ In this context, the paper does not analyse values underpinning “organisational culture”, that is values «as a set of beliefs, norms and assumptions which shape how people behave» in the heritage and museum sector (Davies *et al.* 2013, p. 346).

⁴ O'Brien 2010, p. 11.

⁵ Klamer 2003, p. 465.

Cultural value	Economic value	
	Use value	Non-use value
historical symbolic spiritual social aesthetic authentic	direct indirect	existence option bequest

Tab. 1. Cultural and economic value (Source: own elaboration from Mason 2002 and Vecco 2007)

In general, value may be referred both to the meaning of goods (*cultural value*) and the tangible and intangible benefits that users and other stakeholders can directly and indirectly receive (*economic value*).

According to Throsby's classification⁶, cultural value could be:

- *historical*, because tangible and intangible cultural heritage documents the past and provides knowledge about historical events and daily life (ideas, habits, etc.);
- *symbolic*, referring to heritage meanings, e.g. political and civic value;
- *spiritual*, referring to a religious or other sacred meaning;
- *social*, enabling and facilitating social connections, networks, and other relations;
- *aesthetic*, referring to the visual qualities of cultural heritage;
- *authentic*, due to the originality of cultural heritage.

Of course, the perception and comprehension of cultural value requires a productive activity (cultural service) to identify, elicit and communicate value to different clusters of users.

Economic value consists of both use and non-use value. *Use value* refers «to the goods and services that flow from» cultural heritage and are «tradable and priceable in existing markets»⁷. This cultural heritage can be given a price at market value, even though people do not always pay a market price for it⁸.

⁶ Throsby 2001, pp. 56-57, 125-126.

⁷ Mason 2002, p. 13.

⁸ See: fees people pay for a historic site when they have already paid for its existence through taxes.

A distinction could be drawn between *direct use value*, i.e. the value for users who visit a historical site, and *indirect use value*, which corresponds to externalities derived from cultural heritage existence and management and includes benefits for other stakeholders. *Non-use value* is broken down into three categories:

- 1) *existence value*, i.e. the value people assign to heritage because of its mere existence, «even though they themselves may not experience it or “consume its services” directly»⁹;
- 2) *option value*, referring to the possibility to use «the heritage’s services at some future time»¹⁰;
- 3) *bequest value*, referring to endowing the cultural heritage to future generations.

Even though this analytic convention is very useful, the economic and cultural dimensions should not be separated, but considered as «two alternative ways of understanding and labelling the same, wide range of heritage values»¹¹. Likewise, the different meanings of the cultural value of an item overlap. Since value is temporally and spatially defined, it is always contingent upon its context. Therefore, the possible dimensions of cultural value are tightly connected, even overlapping, although considered from different points of view. For example, religious value has a historical and social meaning, as well as possible artistic features. Moreover, if social value refers to human relations, all human relations have a cultural origin and are historically defined. Furthermore, each kind of value is political, since it is the result of decisions and hierarchies that have been defined by a political system. On the other hand, each classification could neglect some categories. Finally, non-use value can also be potential use value and it is recognised because people can take advantage of it – even if only in the future.

⁹ Mason 2002, p. 13.

¹⁰ *Ibidem*.

¹¹ *Ivi*, p. 11.

2. *The production of value*

Even distinguishing cultural and economic value, the question concerns the use an individual makes or can possibly make of a cultural item with the resulting additional value, thus drawing a new geometry of value¹². Shifting from the economic to the managerial perspective and using the model of constellation of value¹³, value should be dynamically analysed, as the result of a process that refers to players, activities and products¹⁴.

In this perspective, Montella¹⁵ transversally approaches the problem, referring to the wide range of benefits – both cultural and economic – that can originate from cultural heritage. After discussing the theories of value by Kant, Marx and Menger, he recognises three different categories of cultural heritage value that are managerially significant: value of presentation, value of landscape and value of production.

The *value of presentation* is an informative value, corresponding to the wide cultural value of heritage, that is not exclusively artistic or aesthetic, but also and above all historical and documentary, referring to the original function and successive uses of cultural heritage. This kind of value should be perceived not only by a restricted cluster of users as a positional good¹⁶, but by all potential users. In the age of experience economy and global competition, the communication of value should consider the capabilities and skills of different clusters of users and the distinctive features of cultural heritage.

The *value of landscape* is a systemic value, relating to safeguarding the environment and territory through environmental

¹² Argano, Dalla Sega 2009.

¹³ Normann, Ramirez 1994.

¹⁴ Moretti 1999, p. 59.

¹⁵ Montella 2009.

¹⁶ Positional goods are «services or products that derive their value from the fact that consumers prefer them to substitute goods and services. Goods or services with positionality, or value resulting from desirability, include luxury items such as yachts and expensive cars, access to exclusive entertainment venues, and other items that are seen as status markers» (<<http://www.businessdictionary.com/definition/positional-good.html#ixzz35dYNKcvj>>, 20.06.2017).

policies and city planning¹⁷. According to “civilisation’s jump” suggested by Giovanni Urbani¹⁸, this approach would allow cultural heritage to be safeguarded through a system of preventive and planned conservation and active conservation rather than end-of-pipe interventions, protective restrictions and bans. Therefore, quality of life and well-being, including environment and landscape quality, would follow. Nowadays, even though this principle has been recognised, the need to apply and accomplish it is still unsatisfied. We need substantially adequate and conveniently elaborated data for different uses and different players, referring both to the shape of territorial systems and to the connected spatial distribution of resources and agents of deterioration. Furthermore, there is a lack of reliable indicators to measure the effect of multiple risks compared to the carrying capacity of different cultural items as well as effective methods and tools of prevention and continuous monitoring¹⁹.

The *value of production* refers to market uses flowing from cultural heritage and profits for enterprises operating in different sectors, e.g. restoration, publishing, tourism, construction, real estate business, performing arts, etc. Moreover, in the age of knowledge, economic cultural heritage stratified through time in a specific context affects value creation and competitive advantage, especially for “made in” firms²⁰:

- 1) *directly*, because the inclusion of the historical know-how built through time enriches the output. Moreover, if the distinctive cultural, historical and artistic image of places of production is transmitted through suitable marketing policies, it enhances product quality, corporate identity and the brand, supporting competition in a global market, where consumer behaviour is moved by symbolic needs;
- 2) *indirectly*, thanks to the capacity to promote professionalism, create social cohesion, increase quality of life and human capital and generate economic outcomes for the local context²¹.

¹⁷ Predieri 1969.

¹⁸ Urbani 1973 and 2000.

¹⁹ Montella 2009, pp. 111-112.

²⁰ Baia Curioni 2005; Imperatori 2005; Segre 2005; Valentino 2005.

²¹ Imperatori 2005.

In summary, the value of cultural heritage depends on and interlocks with the economic market value of the offering system and the public and private organisations involved, confirming the ideal value of cultural heritage²².

Considering the economic features of cultural heritage, according to the VRIO framework²³, cultural heritage may be understood as:

- 1) an *inimitable resource*, since each cultural item is a non-fungible asset that cannot be freely exchanged nor replaced, in whole or in part, for another of like nature or kind; the distinctive features of cultural goods are place- and time-specific, thus, not reproducible elsewhere;
- 2) a *rare resource*, or rather absolutely unique; in Italy, for example, its widespread diffusion is a distinctive feature and a potential competitive advantage;
- 3) a *valuable resource* for an increasing number of cultural tourists in search for authenticity²⁴. In addition, international public documents and cultural policies have been increasingly recognising and enhancing the value of cultural heritage for communities and future generations²⁵.

This potential value could contribute to the socio-economic development if there is an adequate *organisation* of available tangible and intangible resources to make their value explicit for a wide number of stakeholders: on the one hand, promoting audience development, community engagement and social cohesion; on the other hand, generating commercial benefits for the related and correlated industries (tab. 2).

²² Montella 2009, p. 80.

²³ Barney 1991.

²⁴ Cicerchia 2009.

²⁵ Council of Europe 2005; CHCfE 2005.

VRIO framework	Questions	Yes/No	Reasons
Value	Is the organisation able to exploit an opportunity or neutralise an external threat with the resource/capability?	Yes	- policies and consumers attribute value to cultural assets; - in cultural consumption, the search for authenticity is increasing.
Rarity	Is control of the resource/capability in the hands of a relative few?	Yes	- cultural goods are unique; - in Italy, their widespread diffusion is a distinctive feature and a potential competitive advantage.
Imitability	Is it difficult to imitate, and will there be significant cost disadvantage to an organisation trying to obtain, develop, or duplicate the resource/capability?	Yes	- cultural goods are not fungible (not exchangeable or replaceable); - the distinctive features of cultural goods are place- and time-specific (not reproducible elsewhere).
Organisation	Is the organisation organised, ready, and able to exploit the resource/capability?	Yes/No	- the exploitation of cultural assets depends on the organisational capability (1) to manage cultural heritage and to communicate its value to different audiences and (2) to generate commercial benefits.

Tab. 2. The application of VRIO framework to cultural assets (Source: own elaboration from Barney 1991)

Adopting the public value approach²⁶ and focusing on museums, Scott shares the same dynamic perspective. She identifies a *use value*, which is direct consumption, an *institutional value*, which is created when well-managed institutions generate trust in the public realm and add value to governments, and an *instrumental value*, describing governments' expected return on public investments related to evidence of the achievement of social and economic policy objectives:

²⁶ Moore 1995.

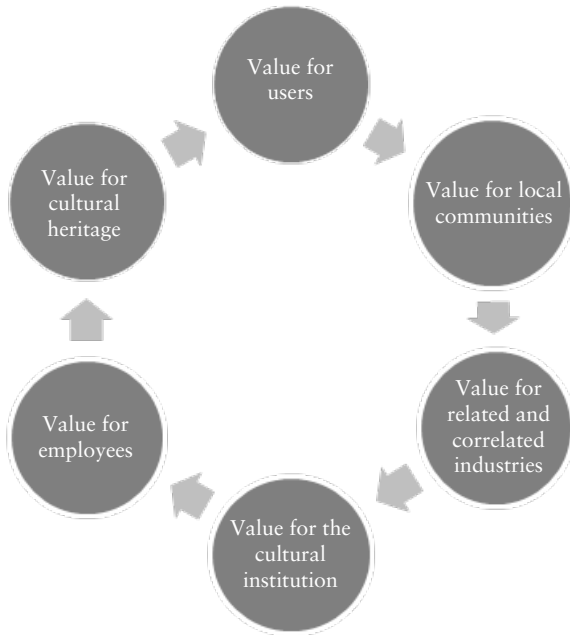


Fig. 1. The virtuous cycle of value creation according to a *multistakeholder* approach (Source: own elaboration)

The recipients are (a) the economy – through civic branding, tourism, employment and the multiplier effect on local economies; (b) communities – through increased social capital, social cohesion, tolerance for cultural diversity, urban regeneration and civic participation; and (c) individuals – through benefits such as learning, personal well-being and health²⁷.

From this perspective, a cultural institution could create value for different categories of stakeholders (fig. 1):

- 1) *external stakeholders*: directly, satisfying cultural needs expressed by visitors through a service-centred approach; indirectly, creating socio-cultural and economic benefits for local communities and economy;
- 2) *internal stakeholders*: satisfying economic and social needs expressed by employees;
- 3) *cultural institutions and cultural heritage*: directly, increasing revenues; indirectly, attracting public and private financing to

²⁷ Scott 2008, pp. 34-35.



Fig. 2. The virtuous cycle of value creation according to a *multidimensional* approach (Source: own elaboration)

improve the quality of cultural services and ensure the conservation of cultural heritage for future generations.

In a nutshell, activating a virtuous cycle, the cultural institution that succeeds in creating cultural value for its users creates economic value for itself, attracting more resources to guarantee the long-term conservation of its tangible and intangible cultural heritage – directly, through revenue from tickets, and indirectly, through public and private funding. Consequently, by continuously improving its performance, the cultural institution could innovate its offer, satisfying new audiences that increase in number and creating benefits for the local context, e.g. the development of economic and professional opportunities, social cohesion and higher quality of life (fig. 2).

3. *The measurement of value*

In many countries, such as in Italy, the quantitative definition of the value of cultural heritage should consider that cultural

heritage is a “merit good”: people do not pay a market price to visit a historic site directly, but indirectly through taxes. Therefore, the identification of value concerns the citizens’ willingness to pay (WTP)²⁸ both directly, through entrance fees or donations, and indirectly, through the allocation of public funding.

In 2006, in the report *Cultural Value and the Crisis of Legitimacy. Why culture needs a democratic mandate*, Holden investigated the value of culture and cultural policies. Referring to cultural funding, he argued that «the answer to the question “Why fund culture?” should be “because the public wants it”»²⁹.

The debate on this topic originated in Anglo-Saxon countries, which first focused their attention on the value of public policies³⁰, and deepened during the last ten years in the wake of the reforms of the public administration called New Public Management (NPM)³¹. In order to justify public funding, the double perspective of value for money and accountability³² was adopted and the approach focusing on evidence-based policy was matched to the concept of a new public realm, trying to promote confidence, cooperation and well-being³³. Therefore, the measurement, communication and evaluation of the value that cultural institutions create and their effect for the local context become crucial issues³⁴.

²⁸ The willingness to pay (WTP) is the maximum amount an individual is willing to pay to procure a good or avoid something undesirable.

²⁹ Holden 2006, p. 13.

³⁰ Moore 1995; Benington, Moore 2011.

³¹ As the international literature has already established (Hood 1991; Gruening 1997; Kettl 2000; Ferlie *et al.* 2005), since the end of the 1970s New Public Management (NPM) has contributed to the modernisation of public health, education and local authorities, introducing business management techniques and tools in the public sector. Nevertheless, in some cases NPM has introduced a “managerial rhetoric” without real effects in practice (Bonini Baraldi 2007, p. 36). In 1991, when Peter Ames analysed cultural heritage management, he drew attention to the fact that, leaving out measurements focusing on quantity such as annual attendance, budget size, and staff size, museums had almost no performance indicators existing in the for-profit sectors as well as in many fields of the non-profit sectors (Ames 1994, p. 22).

³² Armstrong, Tones 1996; Carnegie, Wolnizer 1996; Janes, Conaty 2005.

³³ Focusing on museums, see the wide scientific production by Carol A. Scott on this matter: Scott 2003, 2006, 2008, 2009, 2013; Scott, Soren 2009; Scott *et al.* 2014.

³⁴ On museum evaluation see: Weil 2003; Koster, Falk 2007.

Economic literature agreed on the usefulness of different qualitative and quantitative models and tools to measure and evaluate cultural and economic value: historical sources, ethnographic research, contingent valuation, outcomes analysis, willingness to pay, etc.³⁵ In order to gather together all the dimensions of cultural heritage value and to answer complex research questions, the need to integrate different methodologies and epistemologies in a cross-disciplinary perspective must first come to light³⁶. Secondly, the involvement of internal and external stakeholders is underlined as a tool to better accept their requests³⁷. Even though the debate on this topic is quite recent, the limits of some methods have already been highlighted³⁸, strengthening the need for transversal and longitudinal approaches and multi-criteria analysis³⁹.

Focusing on value creation in cultural institutions, since the mid-1980s museums have been recognised as non-profit service organisations⁴⁰, which have to pursue their mission by satisfying the explicit or implied needs of their visitors (customer care and satisfaction) and by achieving high standards. In this perspective, first service quality and total quality management (TQM) have become relevant issues⁴¹.

According to the TQM model, services should meet five quality requirements⁴²:

- *availability*: museum services should be accessible and usable;
- *delivery*: museum services should be delivered in a quality manner – quickly, safely and efficiently;
- *reliability*: museum services should be fit for their purposes;

³⁵ See: Bud *et al.* 1991; Throsby 2001, 2002; Caldwell 2002; Low 2002; Mason 2002; Mourato, Mazzanti 2002; Burton, Scott 2003; Mazzanti 2003; Noonan 2003; Weil 2003; Holden 2004, 2006; Ruijgrok 2006; Koster, Falk 2007; Guintcheva, Passebois 2009; O'Brien 2010; Bryan *et al.* 2012.

³⁶ Mason 2002.

³⁷ From an organisational point of view, an effective managerial behaviour is able to balance and consolidate different values and perspectives.

³⁸ Mourato, Mazzanti 2002, p. 57.

³⁹ O'Brien 2010, pp. 43-47.

⁴⁰ Hudson 1985; ICOM 1986.

⁴¹ Fopp 1997; Caldwell 2002.

⁴² Another way of measuring the gap between expected and actual service received is the SERVQUAL scale. This model specifies five dimensions – tangibles, reliability, responsiveness, assurance and empathy – to identify where the quality in museum services could be located and measured.

- *maintainability*: museum services should be kept in an appropriate condition;
- *cost effectiveness*: museum services should accomplish their purposes for the museum organisation and its customers.

Developing this framework, Negri and Sani⁴³ and Negri, Niccolucci and Sani⁴⁴ analysed principles, tools, and indicators to achieve the museum TQM, such as the EFQM (European Foundation for Quality Management) Model. They also provided a set of tools to promote a process of evaluation and self-evaluation of museum performances aiming at their improvement:

- service charter to communicate the mission and museum services;
- performance indicators (i.e. number of attendances, days open per year, number of objects exhibited etc.);
- qualitative and quantitative visitor surveys to measure customer satisfaction;
- self-evaluation;
- annual report as a tool for social accountability.

Considering the constant cut of public expenditure, the literature agrees that «it is important to know if museums' resources are being allocated efficiently and if they are being employed in such a way that will have maximum effect»⁴⁵. Even though in non-profit organisations, such as museums, both financial performance⁴⁶ and the effect of services are difficult to measure, national and local governments have been asking questions about value for money. Therefore, museum managers need suitable performance indicators able to evaluate the performance of their organisations. According to the value-for-money (VFM) framework based on the 3Es (economy, efficiency and effectiveness), scientific literature has focused on museum performance measurement, introducing cost indicators (economy), level of resourcing indicators, source of funds indicators, volume of service, productivity indicators (efficiency), availability of service (equity), quality and outcome

⁴³ Negri, Sani 2001.

⁴⁴ Negri *et al.* 2009.

⁴⁵ Jackson 1994, p. 157.

⁴⁶ For museums «the bottom line of profit, which is frequently used as the ultimate test of performance, does not exist» (Ivi, p. 157).



Fig. 3. An integrated approach to connect value, value creation and measurement (Source: own elaboration)

indicators (effectiveness)⁴⁷. Performance measurement is said to be relevant to improve management practice, assisting in the planning and budgeting of service provision and in the monitoring of the implementation of planned change and helping to improve the standards of services and the efficient use of resources. For example, in Italy, Sibilio⁴⁸, Solima⁴⁹, and Donato and Visser Travagli⁵⁰ integrated the traditional financial performance measurement based on the balance sheet by providing tools to measure and communicate museum activities such as the Annual Report (AR), used in many museums at international level⁵¹. The AR envisages a qualitative section and a quantitative one. The former illustrates the museum history, its mission and strategic goals, programs and activities, organisational structure and museum staff; the latter provides data referring to visitor attendance, financial report and performance indicators. Developing this approach, Dainelli⁵² also focused on management control, suggesting a multidimensional control system evaluating the cultural value, the operational capacity and the financial performance.

If value is here analysed according to a dynamic multidimensional and multistakeholder approach (§§ 2-3), a multi-level framework has to be adopted to measure value creation (fig. 3), defining:

- *recipients*: categories and sub-categories of stakeholders to be addressed;

⁴⁷ Jackson 1994; Paulus 2003; Gstraunthaler, Piber 2007; Scott 2009; Zorloni 2010, 2012.

⁴⁸ Sibilio 2004. See also: Bambagiotti-Alberti *et al.* 2016.

⁴⁹ Solima 2009.

⁵⁰ Donato, Visser Travagli 2010.

⁵¹ Christensen, Mohr 2003; Wei *et al.* 2008. Following this model, during the last decades some Italian museums arranged annual reports to measure their performances. Some examples are provided by GAM (Modern Art Gallery) in Turin, City Museums in Verona and the Museum, Library and Archive of Bassano del Grappa.

⁵² Dainelli 2006, 2007.

- *objectives*: goals to be achieved (for each category);
- *indicators*⁵³: measures to assess value creation (for each category).

The following table (tab. 3) provides a possible framework to measure value created by cultural institutions, focusing both on outputs and outcomes⁵⁴.

Recipients (categories)	Recipients (sub-categories)	Objectives	(Possible) indicators
EXTERNAL STAKEHOLDERS	Visitors (residents, tourists, schools, etc.)	Contribution to knowledge building	<ul style="list-style-type: none"> - number of opening hours - presence of spaces for cultural activities - presence, variety, innovation and development of communication tools: <ul style="list-style-type: none"> - on-site (for different categories of users): boards, touch screens, mobile technologies, etc. - on-line: website, newsletter, social networks, etc. - number, variety, innovation and development of cultural activities: education programs, lifelong learning activities, exhibitions, conferences, etc. - number, variety, innovation and development of museum/heritage site publications: catalogues, guides, etc. - presence of activities enhancing the relationship between the cultural institution, its context and the "diffused" cultural heritage - [...]
		User attraction	<ul style="list-style-type: none"> - number of visitors (for each category: students, tourists, residents, etc.) - trend in visitor attendance (in the last 3 years) - visitors' seasonal trend - visitors' country/place of origin - number of participants in museum/heritage site activities (for each activity) - number of website visits - [...]
		User satisfaction	<ul style="list-style-type: none"> - visitor satisfaction (for each category) – also analysing visitor behaviour (through observation) - user satisfaction (for each heritage site/museum activity) - member satisfaction - number and trend of complaints - [...]
	Local communities	Contribution to community engagement and social cohesion	<ul style="list-style-type: none"> - number of volunteers - volunteer satisfaction - number and trend of partnerships and relationships with local communities (e.g. specific programmes for schools, associations, etc.) - community satisfaction - number of projects developed outside heritage site/museum doors - [...]
		Contribution to social inclusion	<ul style="list-style-type: none"> - number, percentage and trend of visitors by ethnicity - number, percentage and trend of visitors by socio-economic status - [...]
		Contribution to wellbeing and quality of life*	<ul style="list-style-type: none"> - number, percentage and trend of people living in the heritage site/museum area - crime rate in the heritage site/museum area - trend of socio-cultural activities in the heritage site/museum area (e.g. new organisations, new activities, etc.) - [...]
	Enterprises (cultural,	Contribution to local economy*	<ul style="list-style-type: none"> - number and effects of partnerships with enterprises - local economic actors' satisfaction - trend of tourism flows in the heritage site/museum area - trend of employment in related and co-related industries

⁵³ «An indicator is an instrument or tool for evaluation, a yardstick to measure results and to assess realization of desired levels of performance in a sustained and objective way» (Chapman 2000, in IFACCA 2005, p. 17).

⁵⁴ Even though they are difficult to measure, outcomes and impacts are becoming increasingly relevant aspects to include in the analysis. See: GSOs – The Generic Social Outcomes and GLOs – The Generic Learning Outcomes (Bollo 2013, pp. 47-53). Examples of learning outcomes are: knowledge and understanding; skills; attitudes and values; enjoyment, inspiration and creativity; activity, behaviour and progression.

EXTERNAL STAKEHOLDER	tourism, made-in industries)	Contribution to local economy*	- economic trend of related and co-related industries (e.g. revenue growth) - enhancement of product quality (through the exploitation of the historical know-how as an input enriching the output) - contribution to marketing policies (e.g. enhancement of the value of brands and corporate identity) - [...]
	Policy makers	Contribution to local policy	- policy maker satisfaction - participation in environmental policies and city planning - [...]
INTERNAL STAKEHOLDERS	Management and staff	Staff wellbeing	- employee satisfaction - absenteeism index - turnover index - [...]
		Staff learning	- number of employees participating in staff training - number of hours for staff training (per year) - [...]
		Employment	- number and trend of employees - career opportunities - [...]
CULTURAL HERITAGE AND CULTURAL INSTITUTION	Cultural institution	Capacity to attract public and private financing	- number of members - number and value of donations and bequests - value of public financing (local, regional, national and international level) - number and value of sponsorships - number and value of participations in national and international projects - number and value of additional sources of financing - [...]
		Self-financing	- revenues (tickets, other activities, royalties, rents, etc.) - trend of revenues (in the last 3 years) - own revenue growth - cash flow - [...]
	Cultural heritage	Conservation	- number of inventoried and catalogued objects - presence and development of adequate safety and security system - presence and development of conservation plans - improvement of the conservation status of the heritage site and works of art - [...]

* Different external factors could be interwoven in the achievement of these objectives and, thus, the contribution of each of them could be difficult to understand.

Tab. 3. A possible multi-level framework to measure value creation in cultural institutions – e.g. museum or heritage site (Source: own elaboration)

4. Towards a public value approach to museum management: emerging models

In the last twenty years, «the shift from an instrumental to a value-based paradigm has also opened the discussion about the need for a corresponding measurement and evaluation model to better reflect a more holistic view of museum benefit and impact»⁵⁵.

Quoting Weinberg and Lewis:

a public value approach to strategic management focuses leaders and managers on envisioning the value the organization can create, developing and implementing strategy, using performance measures and systems and

⁵⁵ Scott 2009, p. 197.

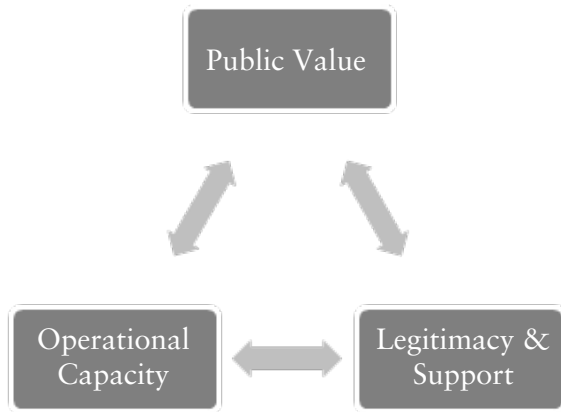


Fig. 4. The Strategic Triangle (Source: own elaboration from Moore, Moore 2005)

leading strategic change. This framework explicitly recognizes and incorporates substantive and situational differences in its core. Thus, the public value approach represents a fundamental shift in the way museum and cultural institutions are governed and operated⁵⁶.

Adopting a public value approach, different tools have been provided for a more strategic use of performance measurement in non-profit organisations. Without discussing the different models in detail⁵⁷, it is sufficient to mention some theoretical frameworks and tools that we can apply to museum strategic management.

Since the mid-1990s, Mark H. Moore has contributed to the public value approach to management by developing a framework simultaneously focused on public value creation, operational capacity and political management in the authorizing environment⁵⁸. According to Moore's Strategic Triangle (fig. 4): (1) "public value creation" concerns public sector mission; (2) "political management" refers to the relationship between the organisation and its political stakeholders, «thereby ensuring that resources

⁵⁶ Weinberg, Lewis 2009, p. 256.

⁵⁷ Jacobsen 2016, pp. 16-24.

⁵⁸ Moore 1995, 2000; Moore M.H., Moore G.W. 2005.

and authority will flow»⁵⁹; and (3) “operational capacity” relates to systems, processes and resources to push the organisation to accomplish its goals. This framework reminds public managers that they have to consider each part of the triangle and that the solution to one problem has to fit with the solutions for the others.

As already noticed, in the museum sector:

Scott’s testing of a model combining Moore’s (1995) triangle (authorizing, operational, and public environments), which Holden adopted to three types of value (instrumental, institutional, and intrinsic) with a wide range of use “values”, widens the scope of what we understand as museum value⁶⁰.

Meanwhile, Robert Kaplan and David Norton developed the Balanced Scorecard (BSC), taking tools used to create value for corporations and adopting them in the management of public and non-profit organisations⁶¹. The BSC augments traditional financial measures by adding benchmarks for performance in three non-financial areas: (1) a company’s relationship with its customers; (2) its key internal business processes; and (3) its learning and growth.

Sharing the value-focused approach, some recent studies have applied these models to the management of cultural organisations, developing the three Moore’s dimensions⁶² and suggesting examples of museum BSC⁶³.

The merits of these models relate to: (1) the focus on a public organisation’s mission; (2) the attention to the relationship between internal processes (e.g. learning processes) and the environment; (3) the introduction of benchmarks and standards to measure public organisations’ performances. In a nutshell, they suggest a holistic view, focusing on organisations as open and dynamic systems and on the interdependence of different dimensions.

To complete the analysis, a last model has to be mentioned, the Museum Theory of Action, specifically suggested by the White Oak Institute for museums and organised in 7 steps: 1) intentional

⁵⁹ Weinberg, Lewis 2009, p. 258.

⁶⁰ Jacobsen 2016, p. 22.

⁶¹ Kaplan, Norton 1996a, 1996b.

⁶² Hinna 2009.

⁶³ Marcon 2004; Magliacani 2008; Bernardi, Marigonda 2009; Weinstein, Bukovinsky 2009; Haldana, Lääts 2012.

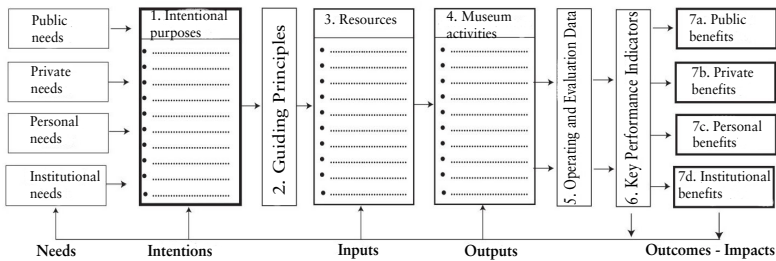


Fig. 5. The Museum Theory of Action: Logic Model Version (Source: White Oak Institute, in Jacobsen 2016, p. 5)

purposes; 2) guiding principles; 3) resources; 4) museum activities; 5) operating and evaluation data; 6) key performance indicators; 7) public, private, personal and institutional benefits (fig. 5). This model could be helpful to carry out different activities: documentation, planning and evaluation.

The narrative version of this numbered sequence is: the museum, in service to its community, decides on its intentional purposes and desired impacts. Then, guided by its principles, the museum uses its resources to operate activities for its community and its audiences and supporters that result in valued impacts and benefits. Engagements with these activities generate operating and evaluation data that can be incorporated into KPIs that monitor the museum's effectiveness and efficiency (Jacobsen 2016, p. 5).

This could be another useful holistic model to measuring impact and performance in the museum sector.

5. Conclusion, current gaps and possible innovation

Over the last 30 years, moving from the multi-dimensionality of value of cultural heritage, museum studies have been focusing on value creation and measurement. The literature on museum service quality and performance management has investigated the possible application of business management principles and tools to the management of not-for-profit cultural organisations, such as museums, drawing on and applying approaches already adopted in the non-profit sector.

Considering that museum managers require information on efficiency and effectiveness in order to evaluate the performance of their organisations, the NPM paradigm contributed to the innovation of museum management through results orientation, flexibility, market approach, operational efficiency, accountability, output focus, service quality, accessibility, performance measurement and management control. Research focused on: a) performance indicators, that is «statistics, ratios, costs and other forms of information that illuminate or measure progress in achieving the aims and objectives of an organisation as set out in its corporate plan»⁶⁴; b) strategic performance management tools – from the TQM and the AR to Moore's Strategic Triangle, Kaplan and Norton's BSC and the White Oak Institute's Museum Theory of Action.

The more recent models and tools share the need to measure museum performances by relating activities to their context: inputs to outputs and outputs to outcomes through a holistic approach. There is not any one best way for museum development, but different approaches are possible for different museums. The challenge for museums is twofold and in both cases it is tightly related to process management, particularly to the shift from theoretical frameworks and methodological tools to practice. On the one hand, they have to cope with scant resources, especially human resources, thus a lack of adequate skills and competences to approach strategic management. This is a problem that many small museums have. On the other hand, data and indicators have to be faced: how to collect data and what indicators have to be chosen. The discussion on this matter is still open and it is time to implement innovation culture.

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⁶⁴ Jackson 1994, p. 163.

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The volume brings together the perspective of the international partners involved in the project and the one of some key stakeholders in the evaluation of cultural heritage in Italy.

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