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Museum management and cultural planning: a strategic resource and an added value for the territory¹

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Abstract In recent debates on museum management, focus has been placed on the subject of its proactive nature, and on the comparison with the overall strategies of local governments within shared decision-making processes and negotiations, while maintaining the cultural mission and autonomy of the goals of management performance.

Starting from these assumptions, the study seeks to identify guidelines with a robust evaluation and management control system: points that underpin the drafting of strategic documents for cultural enhancement and sustainability, social inclusion and tourism-economic development of the reference territory.

The article develops in two parts:

- 1) comparison between economic approaches, decision-making support instruments and management control systems in the light of reasoning regarding the approach of cultural planning and points of reflection resulting from the analysis of different international museum accreditation systems and management documents or cultural heritage, such as the UNESCO Management Plans;
- 2) analysis, that combines the interdisciplinary vision with a more strictly disciplinary vision of enhancement and management of Cultural Heritage, finds a critical synthesis in the SWOT, and in the final synoptic framework, that delineate some suggestions regarding the role of the museum in the cultural planning process.

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INTRODUCTION

Cultural Heritage, testimony of civilisation not anchored to a local identity, must recognise a strong tension towards a level of global governance.

The enhancement of the cultural heritage, today, constitutes one of the most important goals in many countries; it produces effects, in fact, on the economy, the society and on the human capital, favouring the competition between the cities at a European or world level, and helping the development of urban tourism and the ability to attract capital. The enhancement of historic and architectural heritage comes into conflict, however, with numerous types of economic, financial and legal constraints. In addition, the cultural heritage constitutes a sector in which the relationship between public and private is particularly present. The scarce availability of public financial resources, in fact, has directed the policies of Cultural Heritage towards an entrepreneurial management of the cultural heritage, also in view of greater cooperation between the public and private sectors, thereby increasing the level of conflict between preservation and usage.

In this context, the economy takes on different forms within the steps of the enhancement process. The economic evaluation of the project uses precise and defined economic principles and operational instruments present in literature for numerous years. The logic and instruments of the economy can support the project and the strategy already in the preliminary phases: from the formulation of the hypotheses to analysis of the strong and weak points, to the identification of the functions and uses to predicting demand, from research into opportunities to giving support to the choices necessary for the definition and creation of the proposed interventions.

Currently, therefore, research is concentrated, more than on the development of new techniques, on the application of already known instruments and, most of all, on their possible integrated application in order to promote their potential, with the goal of managing the entire previously defined framework of Cultural Heritage enhancement.

It seems clear, however, that the questions posed are all largely connected to the dichotomy between the two administrative functions that characterise the cultural heritage sector: on one hand, the protection, aimed at preserving the physical conservation of 'material support' of the cultural value; on the other hand, the enhancement, aimed at usage and the spread of that value, and to the generation of added-values.

The four main problem areas identified, concerning the application of economic-estimating instruments, in the context of Cultural Heritage enhancement projects, are:

- awareness;
- analysis of demand and identification of possible functions and uses;
- participation and involvement of public and private subjects with the goal of considering the expediencies;
- evaluation and definition of strategies and projects.

In conclusion, the project offers a moment of fundamental study, that may be inserted into a wider and more complete framework of scientific research in the economic-estimating context applied to Cultural Heritage.

The research, therefore, concentrates on one of the fundamental elements of the Italian and world cultural heritage: the museum, or rather, that physical-architectural space, but also the virtual space, where the historic, artistic, scientific and both tangible and intangible identity values are concentrated.

In addition, benchmarking analyses have identified 4 key elements of management:

- 1) the museum as container;
- 2) participatory and inclusive museum;
- 3) museum cultural planning;
- 4) the museum budget.

Regarding the identified areas, the research has shown an orientation of the analyses towards the latter two key elements, namely on the role of the museum in the territorial cultural planning process and the economic and management aspects, with the analysis of performance indicators and museum budgets. The following paragraphs highlight the research and critical process phases, and the relative final results.

MUSEUM, CULTURAL PLANNING AND SUSTAINABLE DEVELOPMENT: THE STATE OF THE ART

The museum represents one of the highest and most powerful instruments for the conservation of the historic artistic heritage of a country, but it is also an active organism that produces culture and communicates it to citizens. The museum of today is no longer just a container and exhibitor of collections with historic origins, but a place of safeguarding, study and research, of the dissemination of different human “sediments”, and most of all, a powerful vehicle for collective cultural advancement. In recent years, the challenge that the museums have had to face is the search for balance between the mission of the museum, the social stresses and the instances of entrepreneurisation. Around this theme, the search for innovative and effective strategies and methods to increase public participation (audience development) continues.

In this reference framework, a strategic museum management is the basis, consistent in organisation, planning and monitoring all areas of activity (heritage, expositions, education, development, administration), according to the objectives shared with governance, and the relative periodic accounting of management, namely the control of cultural results achieved, known as accountability. For this reason, it is necessary to reconnect the definition of museum (ICOM) to the concept of cultural planning (Bianchini, 1993; DMU, 1995).

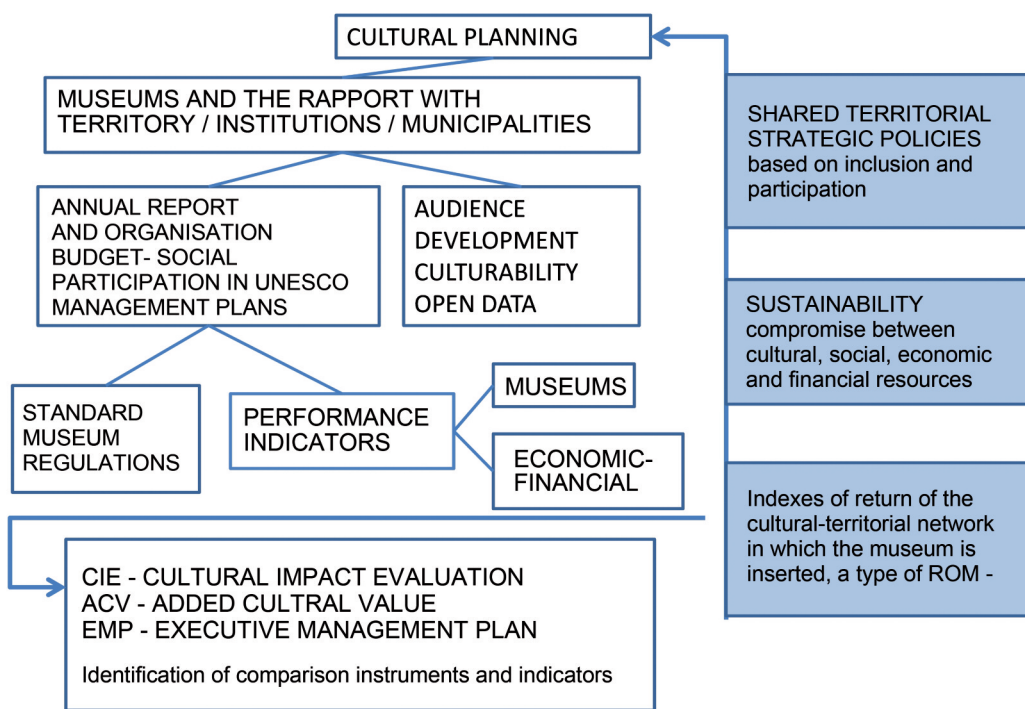
In fact, the inclusion of various segments of civil society in the decision-making process, in addition to being a characteristic element of new public policies, is a useful method to attract material and immaterial resources, to adopt quality solutions, to minimise the risk of decision-making crises and to improve relations between stakeholders.

There are numerous debates published on the theme of programming and management, as well as the evaluation of museum quality: Return On Museum (Dainelli, 2007), Added Cultural Value (Zamagni, 2010) and Balanced Scorecard (Paoli, 2006 and 2008), Instrument of the Executive Management Plan (Orelli, 2007), Project Cycle Management in the cultural context, and Evaluation of Cultural Impact (Amari, 2006).

The study of these theories and the application of some specific instruments have been highlighted by analyses and the comparison between different museum Annual Reports, the guidelines for the UNESCO Management Plans, the Performance Contracts (Louvre Museum and the Strategic Plan (Liverpool Museum)).

The goal pursued by the research is the identification of guidelines for drafting of strategic documents for cultural enhancement and tourism-economic development of the reference territory; they have the final goal of cultural sustainability and social inclusion (Horizon 2020).

At the centre of this evolution, the necessity to quantify and qualify the cultural, social and economic impact is highlighted to support participation, decision and investments through the identification of specific instruments and indicators.



Scheme 1 Conceptual research map
 Source: development of the author

Recent literature on the theme of sustainable development finds innovative research points in the approach of cultural planning (Brigato, Coscia, Curto, Fregonara, 2014).

The sustainable development of tourism means the use, without exploitation of the natural and cultural resources on the part of the current users, in order to transmit the heritage - natural and cultural, indeed - to future generations. Requires both the search for a balance between the economic, social, cultural components and its conformity with the needs and constraints of the environment (Angelevska-Naideska, Rakicevik, 2012, p. 44). The planning of tourism development has proven to be the only procedure to reach sustainability objectives. Sustainable tourism planning regards the regulation and conservation of the environment, including necessary research and analysis of actual decisions on the development trajectory.

Sustainable planning and development can be analysed by two methods (Magas, 2003), it is worth mentioning:

- in terms of the local community, which must participate in the tourism development process, and could be involved in the benefits potentially generated by the same process;
- in terms of quality of the tourism, through the maintenance of the tourism resources and respect for the local environment, and therefore is the responsibility of both the public and private sectors.

As Porrello (2006) shows in the *Difficult Art of Cultural Planning*, the cultural planning process is configured as an improvement of the cultural resources, whose identity elements of a community and a territory, through the construction of networks that can also support “sustainable” local development (Nystrom, 1999).

The prospect of cultural planning, differently from the traditional cultural sector policies, coincides with the strategic and integrated planning of the various urban and territorial policies, which involve

a number of culture-producing subjects, in order to construct cooperation and sharing of future objectives (Bianchini, 1993; Bianchini, 2001; Bianchini, Ghilardi Sattacatterina, 1997; Dreeszen, 1998; Everitt, 1999; Grogan, Mercer, Engwicht, 1995; Gordon, Mundy, 2001; Ilczuc, 2001; McNulty, 1991 and 1992; Mundy, 1997 and 2000).

In the cultural planning paradigm shown by Greed (1995) and Bianchini (1993), some elements arise that characterise the process; among these, the ability to construct long term relationships between the concerned parties, that share the goals of the strategic plan, ensuring the achievement of cultural enhancement.

It must be said - citing Porrello (2006) - that the development phases of cultural planning may be refused with respect to the planning process in the following steps:

- analysis of the reference cultural context, including the socio-economic and environmental components in order to identify strategic objectives;
- each strategic context begins with the identification of the various interested stakeholders, who actively participate in the proposal of alternative solutions, and are then supervised by the project's scientific committee;
- finally, guidelines are developed that direct the same strategic plan.

As briefly introduced here, it becomes clear how the process through which it articulates must be at the base of any action that aims towards sustainable tourism development; it then emerges how the different steps are, in fact, complementary to strategic planning, as a consequence of a decision-making phase supported by specific instruments, which we will explain below.

STRATEGIC PLANNING AND EVALUATION DISCIPLINE: APPLICATION IN MUSEUM ENVIRONMENT

The evaluation discipline provides various instruments to support distinct moments of strategic planning-programming. At this point it is necessary to indicate the different roles and contributions made by the discipline, namely:

- evaluation and support of the choice among alternatives;
- evaluation aimed at the accounting of the performance of policies or interventions, also to re-examine the management, specifically for organisations of a public nature;
- evaluation inserted in a process of communication and sharing of the policies and their results, and as an instrument to specify the different impacts and effects to the stakeholders;
- evaluation as a vehicle for learning the best operational methods, in implementation methods, as well as in the final phases and verification, in which the results and effects of the programming are more tangible (Coscia, Fregonara, Rolando, 2008, pages 50-62).

Total strategic planning of the latest generation follows the community development lines, that require factors of competitiveness (research/innovation) and sustainability (energy savings, renewable energy, social cohesion and equal opportunities) in the actions and expected results. Determining factors for the evaluations are comparison and interaction between public and private actors. The actions consistent with these instances, will compose prefigured scenarios with the role of stakeholders placed at the centre.

It is therefore indisputable that the briefing phase, during which the needs and objectives of stakeholders must also be analysed, is indispensable for the success of a project: it is also a "sensitive" technical step, since, as pointed out, it requires careful evaluation that constitutes a diagnostic tool and control during the entire programming cycle (before, on-going and after).

The logic of planning leads, in fact, to the condition of having to respond to the basic questions of territorial and tourism marketing (Bollo, Coscia, 2009).

PHASES		ACTIONS		DECISION SUPPORT INSTRUMENTS		GOALS		METHODOLOGICAL PROCESS FOR THE DEFINITION OF UNESCO MANAGEMENT PLANS		CULTURAL AND ARTISTIC MARKETING MODEL	
1. preparation	definition of guidelines and definition of research group	definition of objectives cooperation with concerned local (community) and national (government) subjects; identification of stakeholder needs (from tourists to the resident population); (cultural planning view) analysis of the reference cultural context (relative to socio-economic and environmental components)	Focus Group, structured and un-structured interviews, privileged witness scenarios	Impact Analysis Community Impact Analysis Economic Impact Analysis Socio-Economic Impact Analysis	evaluate, through informal measures (discussion or negotiation) with a participatory view	Preparatory analysis Phase 1:	Territorial context. The drafting of the management plan must be strictly linked to the desire to improve the territory in question as a whole.	Company	Mission and Product	Internal Data	Consumers and sponsors
	identification of strategic goals	Stakeholders Matrix Responsibility Matrix Catchment area Usage Analysis Input-Output Analysis Competitive Framework Analysis	reinforces communications/sharing processes of the policies and of their outcomes, clarifying the different impacts and effects to the stakeholders	Phase 2a: Cognitive analysis of the territory resources							
2. objectives	examine elements that characterise the tourism offering in the perspective of developing specific territorial marketing activities	identification of strategic areas	SWOT Analysis to highlight the priorities to consider in the process development Analysis of demand (predictive, deterministic and probabilistic methods of calculating demand, segmentation techniques) Contingency evaluation Joint-Analysis	foreshadow future scenarios and interpret the competitive framework	Phase 2b: Territorial and socio-economic framework	Economic enhancement plan: creation of socio-economic development pathways based on the conservation and enhancement of the heritage (cultural tourism). Promotion, training and participation in choices that may take into account, where possible, a bottom-up decision making approach.	Information system	Internal Data	Internal Data	Internal Data	
	Elaboration of plans and suggestions formulation of alternative scenarios to evaluate by level of achievement of objective set in step 2 (logic of the best compromise between the elements that constitute sustainable tourism)	1. identification of proposed alternative solutions 2. supervision of the project Scientific Committee 3. development of guidelines for the implementation of the strategic plan	Analisi economico-finanziaria Cost/Benefit Analysis Multi-criteria/multi-goal Analysis Community impact Analysis/Evaluation Environmental Impact Evaluation Strategic Environmental Assessment Methods of the Operational Research Negotiation	Analyse the economic-financial feasibility of the interventions in the planning and programming phase, specifically isolating the impact at the local development level; Produce the estimate of the value of the assets and the evaluation of the social use of resources; Provide support to the decisions and to the choices between alternatives. Specifically, in the problems of identification of the admissible functional destinations and more appropriate priorities and in structuring of hierarchies of preference	analyse the preferences of consumers/users and produce forecasts of the questions	Phase 3: Construction of Implementation Model	Definition of the plan model with reference to the legal, administrative, financial and technical natures.	Information system	Internal Data	Internal Data	Internal Data
4. elaboration	1. identification of proposed alternative solutions 2. supervision of the project Scientific Committee 3. development of guidelines for the implementation of the strategic plan	Control of Management Performance Analysis Strategic Audit (ex post)	Provide a means to learn the best methods to employ, both in the implementation processes, and in the final phases and in verification, in which the results and effects of the programming are more tangible	Report on the effectiveness of the policies or interventions, also to perform the re-examination of the management, specifically for organisations of a public nature	Implementation of the Management Plan	Control and monitoring of the management plan: need for a suitable system of indicators, that "transform the information and data into measurable elements, numbers, estimates, percentages, increase rates, quantifiable evaluations or repeatable and documentable inspections, and constitute the basis of the monitoring".	Information system	Price Distribution Promotion	Price Distribution Promotion	Price Distribution Promotion	
	Identification of any weaknesses in the process and implementation of appropriate measures	Control of Management Performance Analysis Strategic Audit (ex post)	Report on the effectiveness of the policies or interventions, also to perform the re-examination of the management, specifically for organisations of a public nature	Monitoring and Feedback	Monitoring and Feedback	Market	Market	Distribution agents	Distribution agents	Distribution agents	
Source	Table "Steps of the process of strategic planning of sustainable tourism development, integrated in the context of cultural planning, with emphasis on the evaluation instruments and goals" (Brigato, Coscia, Curio, Pregonara, 2014).										

Synoptic framework 1

François Colbert, Marketing of arts and culture, Etas, Milano 2009 (second edition), page 13

The quality of the museums and the measurement of the performance in cultural planning: an interpretation through the evaluation and management control instruments

The theme of measurement has proven fundamental, most of all for the Public Administration,² in the identification of more effective and efficient interventions, in a contemporary society oriented towards the search of models able to generate a real change in the beneficiary subjects, and to fill the gap between economic resources and social needs.³

Through precise and flexible measurement and monitoring, it is possible to evaluate and communicate the efficacy of the specific intervention methods and improve the response to the needs of the beneficiaries, assuming a higher degree of awareness. The methods and evaluation standards are, therefore, the basis of innovation processes since they could have different levels of complexity depending on the size and the nature of the organisation/body, therefore leads to the identification of new and specific strategies for the different needs.

The essential element, also shown by the investigation conducted by the Ministry in 2008 (Maresca Compagna, 2005 and 2008), is the improvement of different museum accreditation systems at European level having the EFQM⁴ model as a base. That is, the final goal that all the accreditation systems of the world tend towards is Total Quality Management: a combination of concepts, methods and techniques that aim to support cultural enterprises in the search of excellent results.

In general, the base objectives of the accreditation system are (Di Corato, years 2014-2015):

- orient the sector policies and public financing, basing them on principles of transparency and sharing in order to reduce the discretion;
- stimulate the owner organisations and managers to take on precise responsibilities;
- offer guarantees to private investors;
- construct a professional and institutional reference “community”;
- design and promote continuous improvement, supporting the weaker structures;
- develop the museum networks and every possible form of collaboration.

In addition, the standards must be continuously modified and updated to reflect the evolution of the expectations of the sector, the public, the funds and those who dictate the directions (policy makers). The reasoning that it intends to propose, therefore, begins from the concept that a project, in this case in the cultural context, can be defined as sustainable if capable of triggering processes and benefits to the heritage itself, to the territory and to the reference population.

² Reference to the theory of New Public Management (NPM) is essential, which is based on the concepts of economy of management, empowerment and autonomy, management control and corporate culture, with the objective of reconfiguring management processes. (Pollit, Bouckaert, 2000; Talbot, Dauntton, Morgan, 2001).

³ In reference to the delegated law of Reform of the Third sector, a document has been developed on the measurement of the social impact: Measure the value, for a Third sector more transparent and sustainable from ten different types of organisations (Advances - Sustainability for Actions, DNVGL-Business Assurance, Sodalitas Foundation, Human Foundation - in photo: President Giovanna Melandri, KPMG Italy, Puntodock, Renovo S.p.a., SCS Azioninnova S.p.a., UBI Banca, Vita S.p.a.) and Professor Mario Calderini (Politecnico of Milan-Social Impact Investing).

⁴ Founded in 1988 with the aim of supporting the management of the European companies through a series of activities, among which is the European Quality Award (in Italy, Premio Qualita' Italia per le Piccole e Medie Imprese [Italian Quality Award for Small and Medium Companies] instituted in 1997). Parameters considered in the three phases of self-assessment, visit to the organisation and assessment report are: leadership, strategies and planning, personnel management, resources, quality and processes system, employee satisfaction, user satisfaction, impact on the territory, environment and local community, results.

For this reason, it takes reference from the model of Project Cycle Management (PCM),⁵ which is based on some essential elements (Amari, 2006):

- standardisation, or rather the organisation of the design cycle for distinct and specific phases, with relative decision making support instruments;
- *logical framework*, with the aim of representing the strategies, the expected benefits and the corresponding phases of the project, including ex post monitoring;
- participation of the *stakeholders* in the decision-making process, truly is the element that guarantees the sustainability of the project, since it is shared, it presents lower risks and increases the efforts of the concerned actors.

In this sense, therefore, the cultural project is meant as an open process composed of cyclical operative phases, with the objectives of involvement of the actors and the activation of territorial resources that can support the same heritage.

The starting point of any cultural and planning process, as was underlined in the cultural planning analysis phase, is the mission definition, or rather, the primary objective.

This movement is fundamental in the museum context, and is determined by three factors (Dainelli, 2007): history of the museum, management skills, environment and resources; to determine which are needed, as shown in the analysis of the UNESCO management plans, by some basic steps and instruments in the context of the evaluation supporting the decisions, namely:

- *stakeholders* mapping:⁶ separated into primary (directly involved) and secondary (indirectly involved) with the support of the cluster analysis, with the aim of facilitating the strategic repositioning of the same museum institution;
- SWOT Analysis⁷ used to elaborate a specific strategic plan according to three directions: horizontal integration (policy of strengthening and expanding of the core business); vertical integration (connection with input and output activity); focusing (concentration of resources on the specific museum characteristics);
- Marketing mix (product, price and propaganda).

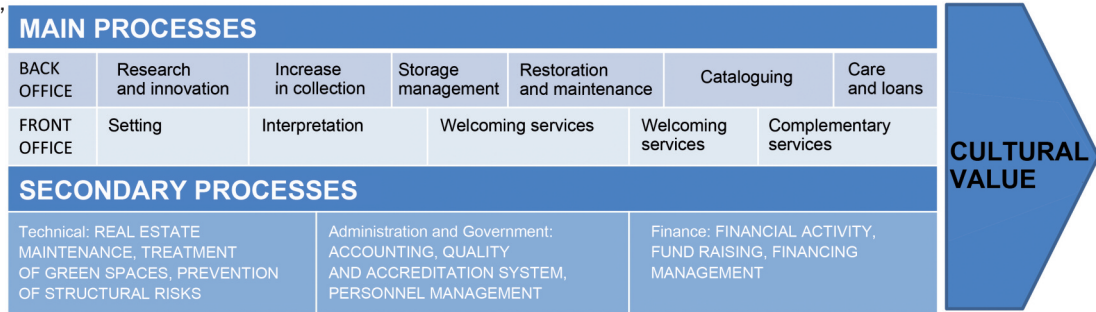
⁵ Widespread method among all the international organisations, such as the European Commission, government bodies for cooperation and development, UN agencies, etc.) as demonstrated by the European Commission, Project Cycle Management Handbook, by the Evaluation Unit of the EuropeanAid Co-operation Office Brussels, 2001.

⁶ *Stakeholder* mapping: present, potential and future users. Process phases: geographic (origin), demographic (age, sex, family size, income, education level, occupation, religion, race), sociological (lifestyle and habits) and behavioural (reasons for the visit) segmentation.

⁷ SWOT Analysis (strengths – weakness – opportunities – threats) is the rationale and instrumental step of strategic planning to delineate program actions coherent with the mission.

Management control

From the point of view of management control, it is indispensable to distinguish the primary museum processes, that involve the characteristic activities organised in back-office and front-office, and the secondary activities, relative to ancillary activities. Both contribute to the identification of Cultural Value (Dainelli, 2007).



Scheme 2 Breakdown of primary and secondary processes towards the Cultural Value
 Source: development of the author by Dainelli (2007)

Value Chain

The concept of the cultural value chain is founded on the specific activities of museum organisations, that are divided into:

- Characteristic activities, directly connected to conservation and promotion of the heritage, and aimed at the production of cultural value;
- Ancillary activities, in support of the first, and external to the museum management, whose objective is the wellbeing of the user/public.

This concept, therefore, is founded on the value model proposed by Porter,⁸ which identifies the primary logistical activities (inbound and outbound), transformation, supply and communication, service associated with technological support functions, purchasing, administrative and organisational.

⁸ Taken from the text of BAIA CURIONI S. (2008) published on Aedon: <http://www.aedon.mulino.it/archivio/2008/2/baia.htm> The presentation, as indicated by the author, constitutes a re-elaboration of the document presented at the end of the Subcommittee’s work, “Productive Processes”, named in the framework of the activity of the Commission on minimum enhancement levels, presided over by Professor Massimo Montella. The Subcommittee, coordinated by Stefano Baia Curioni, has seen the participation of Maria Vittoria Marini Clarelli, Adele Maresca, Elisa Tittoni, Luca Zan.

Process Based Management

At the base of the management control of the cultural value chain expressed by a museum, it is possible to find Process Based Management (PBM), or rather, a corporate governance philosophy based on the mapping of the single characteristic processes and on relative programming, control and organisation instruments of the activity based on specific indicators.

As a consequence, the possibility of continuous feedback arises (also provided by the Project Cycle Management model and taken up by the guidelines of the UNESCO Site Management Plan) with the objective of reprogramming the general strategic plan, whose ultimate goal is the maintenance of sources of cultural value.

The essential elements (Di Corato, years 2014-2015) for correct museum management, therefore, can be summarised as:

- elaboration of a strategy that contains the guidelines for the conservation and the promotion of the museum heritage;
- identification of the actions and technical methods through which to implement the strategic medium-long term plan;
- composition of the budget, in order that the economic-financial dynamics determined by the different programmed actions can be transposed on an annual basis;
- detection of the various aspects relating to the management and orientation, through specific techniques belonging to the evaluation discipline;
- verification and monitoring of the level of strategic plan implementation through comparison of achieved results, possibly elaborated through specific indicators, with the expected ones;
- presentation to third parties, who, in the context of inclusion and participation are to be considered as resources and potential stakeholders, of adequate information on the management/organisational situation, and on results of efficiency and efficacy achieved by the strategic plan.

The control of management, therefore, in the cultural and specific museum context, regards both the need to measure the level of mission achievement, to be investigated with cultural parameters, and the need to monitor the efficiency of the use of resources, to analyse through quantitative supplementary accounting indicators, kept under control with accounting systems (budget equilibrium).⁹

EIE and SIE towards CIE and ACV

The parallel between strategic territorial planning and cultural design is well expressed by the derivation of some instruments, such as SEE (Strategic Environmental Evaluation) and EIE (Environmental Impact Evaluation) through which the effects and compatibility of the interventions on the environment are evaluated through specific indicators. In the same way, even with methodological limits and processes still to develop and expand, some authors propose the EIE

⁹ The directional accounts can be separated into four information groups.

1 Financial and monetary budget for the rationalisation of the management choices and to control the actions of the company operators in the context of planned appropriations.

2 General accounting for the governing of heritage elements and costs and earnings components of company activity.

3 Analytic accounting:

a) financial, for the detection of budget control data bases and the demonstration of the financial and monetary result of the effective management

b) economic, for the detection of data bases and the determination of the product or process costs.

4 Supplementary accounting information that collects the data that does not use the accounting instrument in detections, but collection instruments, such as graphics, tables, diagrams, charts. (Orelli, 2007, pages 98-100)

(Economic Impact Evaluation) and SIE (Social Impact Evaluation) (Solima, 2004) as an implementation instrument of public administration accountability.

Amari (2006) proposes, therefore, the CIE, Cultural Impact Evaluation, as the procedure for evaluating the benefits of the cultural activity to the territory, as well as the economic criteria, but with specific instruments and performance indicators oriented to social development and project sustainability, precisely because their responsibility is shared between the different stakeholders.

Another attempt at the measurement of cultural value, and specifically of the amount of immaterial work performed by cultural organisations, has been expressed through the ACV concept, the acronym for Added Cultural Value, coined in 2010 by Zamagni.¹⁰ The base reference is the mathematical concept of “positional objectivity”, and is expressed through five parameters:

- reputation: or rather the reputation capital acquired in a given period of time, and composed of transparency, trustworthiness and professionalism of the organisation;
- factor of cultural impact: parallel to the various concepts already expressed regarding the benefits and opportunities to the society and the territory;
- variety of the cultural offering: expressed in the ability of the organisation to propose a number of cultural activities to the reference community;
- the multiplicative effect on local development: or rather, the capacity of the cities with adequate cultural opportunities to attract, through the so-called economies of agglomeration, productive activities with high levels of awareness;
- the effectiveness and efficiency of the projects generated: measurable through the correlation between input used and output obtained, and between actions and objectives.

Performance indicators

The types of performance indicators are essentially two, and are distinguished on the basis of their derivation, or economic-financial indices (Sanesi, 2014, p. 326)¹¹ (calculated by accounting processing and on the budget analysis) and non economic-financial¹² (including physical-technical and qualitative indicators, and in integration of the evaluations obtainable from the first class indices).¹³

Beginning from the general character described above about the different performance indicators, it is possible to design information systems regarding the management of museum organisations according to the different users and their goals, maintaining the uniformity of calculation methods, considered indispensable for performing benchmarking between different organisations (Orelli, 2007).

¹⁰ «Judging a cultural institute only on the basis of efficiency indicators is not only incorrect, but also counter-productive if the object is to grow the cultural capital of a community».

¹¹ The monitoring of these indices, that have the advantage of being relatively simple to calculate, should allow the detection of pockets of inefficiency and existing disorganization, thus facilitating their elimination, with the aim of directing the management toward a progressive alignment between results and objectives. (Chirieleison, 1999).

¹² The calculation of these indicators takes on a particular importance in museum organisations, both for the greater attitude of the detection of management efficiency, as well as for the possibility to draw useful indications regarding the social efficacy of the museum, to its ability to create and spread culture, responding to the needs, even unexpressed, of its users. (Chirieleison, 1999).

¹³ The literature about the theme of performance in the museum context is vast and somewhat complex, in the attempt to rebuild and summarise the theme, the classifications of Orelli and Chirieleison are cited.

EMP

The executive management plan is governed by art. 169 of the Single Text of Local Organisations, Legislative Decree n. 267 of 2000,¹⁴ as financial programming document with the scope of organising and rationalising the activities of the local organisations. The EMP is configured as an instrument based on criteria of efficiency, effectiveness, affordability and transparency, and contains detailed estimates about objectives of action, relating to available resources (financial flows), to specific monitoring indicators and to the management responsibilities of the various cost centres.

From reading the regulation, is it possible to infer three phases through which the EMP is implemented:

- collection and processing of all information relating to the needs and the resources that may be available, through the involvement of numerous heads of various sectors of the public organisation;
- negotiation between policy and administration about the feasibility of the planned interventions, and entrusting those responsible for the services with the task of implementation;
- management both of the incoming phase (assessment, collection and payment) and the expenses (commitment, settlement and payment order) under the coordination of the general manager.

The regulation, not proposing a single and detailed model, suggests a certain autonomy and flexibility of the instrument; which, in fact, integrating administrative policy guidelines in a single implementation-management process, is the characteristic expression of every public organisation. An example the use of this instrument as accounting information system of a museum organisation has been described by Orelli (2007) relative to the case of the Venetian Civic Museums, economically managed by the municipality they belong to.

The Executive Management Plan (EMP) has been developed with a view towards management for objectives, which can be studied further through the Objectives Plan (OP), the base document of the accounting-information system.

The necessary indicators to evaluate the achievement of each strategic objective have been identified and explained, as well as the time limits and those responsible for the different activities; in addition, information on the stakeholders, analysis of the internal and external personnel and environmental indicators are reported.

For this reason, in the presented case, an introduction of the Mission budget was proposed, as a further model of flexible accountability, which is easy to understand for the various types of stakeholders and the public, through which to integrate the communication of the mission, actions and results.

BSC

The term Balanced Scorecard (BSC)¹⁵ performance, and at the same time of strategic management of the organisations, that offer a highly flexible framework» (Sanesi, 2014).

The BSC analyses different variables, both economic-financial¹⁶ and cultural offering; therefore, it considers both quantitative and qualitative indicators relative to the aspects of economic resources,

¹⁴ Under art. 11 of legislative decree 25.2.1995 n. 77.

¹⁵ Translatable as «control dashboard» (Sanesi, 2014).

¹⁶ «The measure of the performance, that may be represented by monetary parameters, of a quantitative numeric type or not, must be connected to the strategies followed in order that all of the initiatives, the activities and the connected internal skills are coherent with the decision making level.» (Paoli, 2006).

of relationships with the stakeholders, of internal organisation and of the creation of intellectual capital. In the light of the present research, it becomes clear how this instrument is indispensable in the connection between the strategic planning and the operational management of a cultural organisation; which, may pursue different levels of objectives (connected to the primary and secondary activities that are characteristic of the sector) through the application and analysis of a set of indicators that can be organised and correlated in a horizontal or vertical manner.

The focus of this model, originally proposed by Robert Kaplan and David Norton (1992, 1996, 2004), is the mission of the cultural organisation, which measures the performance defined by the strategy in a “balanced” view, through four perspectives:

- Client (*Customer Perspective - Stakeholders*);
- Internal processes (*Internal Business Processes perspective*);
- Learning and development (*Learning and Growth Perspective*);
- Economic-Financial (*Financial Perspective*).

The analysis conducted by Marcon (2004) is interesting for the purposes of the present study, that attempts a transverse reading from the standards to the indicators of museum performance. It takes the indications contained in the *Guidelines on technical-scientific criteria and on the standards for function and development of museums* of 2000, suggests a fifth prospect for the museums: namely that “institutional and social”, aimed at the fulfilment of the needs expressed by the users/public and, I would add, in light of the current study, of the participation and inclusion of the citizens/visitors.

Another delicate step in the application of this instrument in the museum management context is the declination of the mission in strategies (objectives, reference standards, targets and initiatives) for each organisational level (Bernardi, Marigonda, 2009, pages 33-35).

An important integration of the BSC, also formulated by authors Norton and Kaplan (2005), is the strategic mapping instrument; namely the configuration of the causal relationships through which the strategy of the cultural organisation is expressed.

The strategic map was formulated as integration and support of the Balanced Scorecard model. While the BSC configures the multidimensional indicators, the SM illustrates the causal links through which the undertaking expresses itself (Olivieri, 2009, p. 450).

ROM

Always in the wake of the literature and applications relating to the efficiency and effectiveness of museum management, we note a last parameter of Return On Museum (Dainelli, 2007), adapted from the business concept of Return On Investment (ROI), which arises as a basis the museum standards in relation with the budget elements.

Dainelli, after performing a careful comparative analysis of accreditation systems and international museum standards,¹⁷ proposes and gives examples of the calculation of the return of the museum activity, crossing the data of the cultural value control framework and the economic-financial control framework: *rate of return of the museum = cultural value/characteristic result*.

To proceed in the application of this evaluation, it is indispensable to break down the global index by single processes in order to identify the social components and resources that make up the cultural value of each individual activity, and correlate them to economic and financial elements.

«Calculating the ROM for every single process takes place by comparing the relative score of socio-intergenerational value corresponding to economic margin.» (Dainelli, 2007, p. 272)

International systems of museum accreditation in relation to cultural planning

After a rapid recognition of international museum accreditation systems, through the synopsis table, an attempt was made to reconstruct a summary framework of the Italian museum accreditation framework in relation to the objectives of the European Community and the quality of the EFQM system. Most of all, a connection with the Project Cycle Management (PCM) process was sought after, that, as previously demonstrated, can be compared with an integrative cultural planning approach. Finally, previously illustrated evaluation and control management systems were considered and brought to the context of the Italian system.

It can be seen that EMP, BSC and ROM are the most complete instruments, and that they consider the complexity of the museum institution. Specifically, from the description of the EMP, the potential of the connection to the economic-financial system and to performance indicators is understood.

¹⁷ As reference, but do not provide precise indices that should, however, be elaborated on the characteristics of the single museums.

- 21 questionnaires of benchmarks elaborated by the Cultural Heritage National Training Organisation;
- 9 quality verification tables by West Midlands Regional Museum Council;
- National and regional standards;
- 9 criteria of the Premio Qualità Italia;
- Benchmarks in collection care and security museums practical guide, archives and libraries issued by the Council for Museums, Archives and Libraries;
- Accreditation scheme of the Museums and Galleries Commission – United Kingdom;
- Best practices indicated by the Business Model for Museums of the Department for Culture, Media and Sport;
- Procedures detailed in Spectrum, developed by the Museum Documentation Association;
- Procedure in The new Museum Registration Methods, published by the American Association of Museums;
- Accreditation kit of the American Association of Museums.

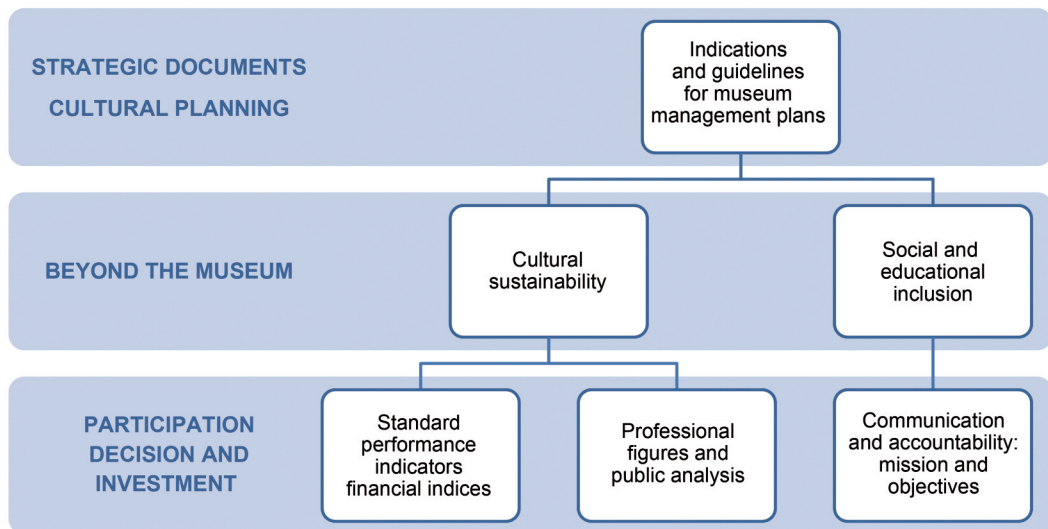
EUROPEAN POLICY OBJECTIVES		PCM		EFQM		ITALIA	
Distinction between objectives and instruments	Definition of project goals with benefits for target group	Formulation of project ideas set forward by the proposer: definition of clear and realistic objectives	Focusing attention on clients/users	Development and involvement of personnel	I. Legal status	EIE	ROM
Identification of the reference framework of the cultural policies, of the territory and of local development	Definition of the phases and operations of the project and of the dynamic management model	Leadership and coherence of the objectives	SIE	EIE	EMP		
Recognition of the skills, human resources and knowledge available						Project management and realisation: interpretation and implementation of cultural policy objectives required by the European Union	Continuous improvement and innovation
Analysis of the management capacity of the public and private subjects involved	Project management and realisation: interpretation and implementation of cultural policy objectives required by the European Union	Public responsibility	SIE	EIE	CIE		
Prospects of project economic and financial impact						Project management and realisation: interpretation and implementation of cultural policy objectives required by the European Union	Results orientation
Sustainability of the long term benefits	Project management and realisation: interpretation and implementation of cultural policy objectives required by the European Union	Results orientation	SIE	EIE	CIE		
Highlight the common cultural heritage with respect to regional and national heritage						Project management and realisation: interpretation and implementation of cultural policy objectives required by the European Union	Results orientation
Promote cultural diversity	Project management and realisation: interpretation and implementation of cultural policy objectives required by the European Union	Results orientation	SIE	EIE	CIE		
Preserve the heritage						Project management and realisation: interpretation and implementation of cultural policy objectives required by the European Union	Results orientation
Support non-commercial cultural exchanges for economic and social cohesion	Project management and realisation: interpretation and implementation of cultural policy objectives required by the European Union	Results orientation	SIE	EIE	CIE		
Encourage artistic and literary creation						Project management and realisation: interpretation and implementation of cultural policy objectives required by the European Union	Results orientation
Focus on cooperation with third countries and competent international organizations	Project management and realisation: interpretation and implementation of cultural policy objectives required by the European Union	Results orientation	SIE	EIE	CIE		
						Project management and realisation: interpretation and implementation of cultural policy objectives required by the European Union	Results orientation

Synoptic framework 2

From the results of the comparison between different museum annual reports, budgets and analyses of the UNESCO Management Plans, an attempt was made to identify a track for guidelines and some indications for the role of museums within the territorial cultural planning process and for the predisposition of strategic documents for museum enhancement integrated with the cultural resources, for tourism and economic development with the support of instruments of the evaluation discipline.

The two main indispensable elements in the document are, according to the latest study about the cultural planning theme and European guidelines relating to the subject of cultural heritage, cultural sustainability (integrated with economic and social) and social inclusion and participation (expressed most of all in teaching and educational activities). It, therefore, identifies a “beyond the museum” search guideline, namely the museum that opens itself to the territory.

At the centre of this evolution we find, first of all, communication, specific professional figures who know how to coordinate different skills (historic and managerial) and the need, in summary, to quantify and qualify the cultural, social and economic impact to support the strategic actions in the theme of participation, decision and investments through the identification of specific instruments and indicators.



Scheme 3 Conceptual map for the creation of guidelines.
Source: development of the author

THE PROPOSAL OF GUIDELINES: FROM THE TRADITIONAL BUDGET TO THE STRATEGIC DOCUMENT IN THE CULTURAL PLANNING

The step is particularly delicate and requires specific tools and skills, indeed, it has confirmed the difficulty and the special attention that arise in the application performance measurement models within the museum due to:

- characteristics intrinsic to the activities and management processes of the museum that effect the definition of output indices;
- the uniqueness of each single entity with respect to the organisation, the ownership, the location and the professional skills;
- irrelevance of the market prices relative to services offered.

At the same time, the evaluation instruments are considered indispensable in supporting the strategic choices and guiding the offering in order to achieve the museum mission objectives and respond to the need of a diverse public.

As previously illustrated, the predisposition of a management plan through a BMP (Based Process Management) system of complete and constant mapping of the work flow organised by process, involves the use of indicators of effectiveness (to verify the objectives), efficiency (for the planning of the economic, social and cultural resources) and benchmark (for the elaboration of standards of excellence). The application of benchmarking, or rather, a direct comparative method between museum organisations, can and must provide some general indications in an integrated way, with respect to a specific case study analysis (best practices) to define specific sector standard based on the type of museum (as was attempted in the case study of the research with respect to the museums and foundations of contemporary art). These standards, without acting as threshold values, would allow a comparison between the different institutions with a flexible approach, to evaluate the true complexity of the system, elaborate enhancement strategies and share them with the different interested parties. The key elements to respond to the information and management responsibility of the museum organisations, with a view to quality service, may be summarised in the following points.

Resources and Personnel

The economic importance of the Cultural and Creative Sector (CCS) is well documented by the contribution that leads to intelligent, inclusive and sustainable growth, since economic production is ever more dependent on creativity.

For this reason, the number of financing instruments, general and specific, of the cultural sector available to the companies is increasing; allowing an improvement in access to financing for the sector. Even if there are still some critical elements to face, the cultural sector is destined to become one of the most dynamic and innovative at a European level; therefore some possible actions are highlighted for facilitating the companies, that may also be applied to museum institutions, intended as centres of cultural and creative production:

- verification and implementation of new and innovative financing systems (for example, micro-credit, investments and grants, crowdfunding, sponsorships and European projects);
- support for the development of business skills with the goal of improving the relationship with external investors/partners;
- incentives for the creation of partnerships with companies of other sectors for inter-sector innovation;
- support of investor awareness, especially through the study of best practices that involve the private and public investors;
- processing and communication of quality data (pertinent and accurate) on the cultural sector.

Although the museums are pushed to search for Italian partners and investors, the museum management remains a social service necessarily maintained by the State: the governments can, and must, provide financial leverage through private funders, such as business angels, venture capital and banks. Public spending has been limited, and governments have assumed an active role as intermediaries, directly or through incubators or accelerators, or together with other intermediaries, who have contributed resolving the communication and information asymmetry in the financial ecosystem.

The interdisciplinary, inter-sector and public-private approach, already widely tested for other community policies, finds a growing impulse in the theme of cultural heritage.

In Italy, the integration of the provisions of the Code of Cultural Heritage of 2004, and the reorganisation reform of the Ministry of Cultural Heritage and Tourism, provides new bases for public/private cooperation and the possibility to create synergies between the different institutional levels (state, regional, municipal) involved in the management, protection and enhancement of cultural heritage.

Some instruments and actions that are particularly interesting from a private financing point of view are:

- the legal institution of the Foundation, adopted in various countries of the European Union, has shown good results in economic-financial terms (dictated by the applicable economies of scale) and as subject aggregator of public entities, heritage owners and private partners possessing of technical expertise and resources;
- Fiscal leverage, both to support private investment and to relieve public management (or private subjects with public importance), applied through tax exemption of investments aimed at safeguarding and enhancing the cultural heritage through the introduction of diversification targeted to the VAT tax applied to persons who operate in the sector;
- the involvement of the banking sector in a direct way, or through financing schemes that facilitate public subjects and private managers, or investors in cultural heritage.

At the same time, also at a European guideline level, the indications for public financing underline the importance of the predisposition of specific financing programmes and relative certified business plans, that can guarantee objectives of protection, enhancement and development in order to preserve resources.

In conclusion, by placing the objective to create inter-sectoral relations and synergies between the cultural heritage and research and innovation policies, attention is focused on one type of resources that is indispensable and fundamental to the context of the museum organization, namely, the staff and related skills:

- professional figures who are responsible for management must provide more effective, efficient and remunerative service in public and “market” terms;
- re-evaluation, re-qualification and motivation of personnel;
- investments in training for museum professionals and volunteers;
- the foreseen professional figures, especially managerial, should have developed interdisciplinary skills through conservation and innovation (as shown in the synopsis framework developed in the research).

Participatory Museum

The guideline of the Cultural Patrimony reform proposed by Minister Franceschini, on the strategic theme of cultural heritage enhancement, suggests the creation of an Italian Museum System (reorganisation and integration of the more than 4,000 museums spread throughout the national territory). The collaboration and support of these systems open to the territory, and participated in by the community, are based on some key elements:

- intending the museum as a research centre and consultation structure;
- creation of studies on visitors and the potential public in order to create new relationships with different sectors of the public;
- more effective communication to attract a new public and develop the loyalty of the existing public;
- training in a new wide-based social platform built around the museum culture;
- activation of partnerships and volunteer initiatives in support of the museum;
- application of cause related marketing (CRM), which is an instrument used to support socially responsible policies.

The challenge, therefore, is to use new technologies, quality corporate culture, sensitivity towards the contemporary world in a shared way so as not to run the risk that it remains a world apart, for the few.

Organisation and Management

The instances of entrepreneurialisation, as previously written, are not aimed only at the creation of profits, but towards generating value, responding to the expectations of the social context and giving a reply in terms of economic sustainability. To reinforce this concept, it is necessary to:

- adopt a system view: support the museum in the search for dynamic equilibrium, and evolution to adapt to the context, through the testing of new configurations of the structure and a form of flexible management;
- create a solid platform and network for the exchange of best practices in the cultural context at a national and European level;
- Improve coordination at a local cultural and tourism system level (hotels, restaurants, museums, tourism offices) for information, common projects and logistics;
- diversify and innovate the exhibition initiatives and cultural activities offered, which should, each successive time, speak to specific targets of the public to reach a good level of inclusion and participation.

Budget as Management Tool

The cultural and non-profit sector doesn't live outside of the economy, and therefore, cannot be without rules and totally unsustainable; it is necessary to find a way for them to assume a significant role within the economy. Externally showing its commitment through the use of data and tangible figures thus constitutes an important communication instrument, especially in a context in which companies are involved in the cultural context, requiring specific information on investment returns. The theme, objectively important in the context of the company-culture relationship, is also occurring in the Italian panorama, in the context of the role of evaluation and relative specific instruments, currently undervalued, that support decision making, planning, management, control and long term partnership construction. The proposed reflections suggest seizing the opportunities offered by the evaluation, that today seem underutilised in the business-culture relationship in Italy.

The predominant logic at the time of the financial crisis seems to be that of spending review, while it would be necessary to develop a view towards enhancement: or rather, not only effect the public budget less, but the best project must further enhance, use more resources and attract more talent.

In accordance with the research carried out, the aim of economic enhancement and cultural and social sustainability from the viewpoint of the museum budget, and the organisational efficiency and effectiveness, are reinforced in the use of practical instruments, like strategic programming, management control (budget as management tool), cost-benefit analyses, performance analyses, transparency and public accountability.

Specifically, the EMP (Executive Management Plan), already introduced in the public context, is recommended as a management instrument. Control management materialises, in fact, in EMP documents, Economic Accounting and qualitative/quantitative Service Analyses. Development of the EMP requires, as previously written, identification, based on the organisational structure, of those responsible for the various cost centres (costs and revenues) with a clear connection with the specific line item in the annual budget.

According to a strictly economic logic of "resource consumption", the allocation of the expense to the organisational cost centre, in which the production factor that it represents is used, must be expressed with an attribution in the financial accounting.

The essential elements in ensuring that the Executive Management Plan can be effectively applied are the objectives chart, where the economic resources and personnel, timing, expected results, monitoring indicators, concerned organisational units and strategic-policy directives are specified. The critical elements are, as shown in the analysis performed, the clear and timely identification of these objectives and elements dictated both, by the organisational complexity and the lack of managerial skills. There is another factor to add, which is the ever more stringent need for internal and external involvement of the institution for sharing objectives in order to minimise the risks connected with the action, and increase the impact of the social-economic enhancement.

In that sense, the support of the evaluation discipline instruments is determining in every phase of the strategic elaboration and development.

The creation of a homogeneous indicator chart is essential for the application of this instrument, in making comparisons aimed at internal organisational improvement and external territorial coordination. These qualitative-quantitative indices must allow monitoring over time and space of regular and improvement activities.

The Balance Scorecard, which was proposed in recent projects, is also interesting, for its simplicity, completeness and flexibility, applied in the cultural context in the construction of strategic plans, taking risk management into account and communicating with stakeholders. A path towards sustainability that takes place through a self-assessment process, with a reasoning of repositioning and connection with competencies in the social disciplines and economic metrics, to track solutions according to contextual need.

In this case, the instrument sets out a logical starting point of the objectives for each museum context/activity that the summarised results monitoring indicators refer to, in order to obtain a balance between the available resources.

Aspects relating to economic resources, and the pairing of the quality index to cost centres identified by the value chain and to the specific cash flows of each museum process, make the EMP the most efficient and effective instrument, especially in a perspective of contraction financial resources.

Communication

As already shown in literature, the museum has an important informative responsibility that is characterised by different reading keys, information flows of various levels, by targets it speaks to, and by the various communication instruments.

Solima (2009), with a specific analysis and reflection, shows the backwardness of the Italian museum system through the most widespread instrument in the international context, namely the Annual Report (characterised by summarised indices) and suggests the two possible communications choices that should be used by Italian institutes: adoption of the Mission Budget model (derived from non-profit, and characterised by qualitative descriptive elements of social impacts) or the national and regional standards, as instruments for the dissemination of the results and design of the information system.

The opacity of the Italian museum system, and its fragmentation at a level of development and communication of the results, as is also stressed by empirical research (both in the public and private sectors), should be recomposed and transcended to activate a strategic role within the cultural planning process of the reference territory.

For this reason, after careful study of the regional and national situation, I attempted to compare the different communication and museum quality evaluation instruments to understand which ones might be the future guidelines of operative research may be, that can bring the museum to the centre of the role of coordination of territorial cultural resources.

Obviously, to define strategic actions, the museum is obliged to have a mission, objectives and a clear and effective evaluation/monitoring system. In addition, a participatory and inclusive rationale, as well as that of the active involvement of private strategic partners in a phase of scarcity of resources, become essential to go beyond a “simple” annual report. This document, in fact, retrospectively describes the activities performed, the results obtained, and the budget closed.

Using a synoptic and transverse reading of different types of documents produced in museum accountability terms, different levels and languages are immediately detected according to the museum culture of the country that produced them (see, for example, American annual reports, and *Frenchrapport d'activité*).

Two specific documents, that were created in the context of the National Museums of Liverpool (Strategic Plan) and by the Louvre in Paris (*Contrat de performance*), have been analysed.

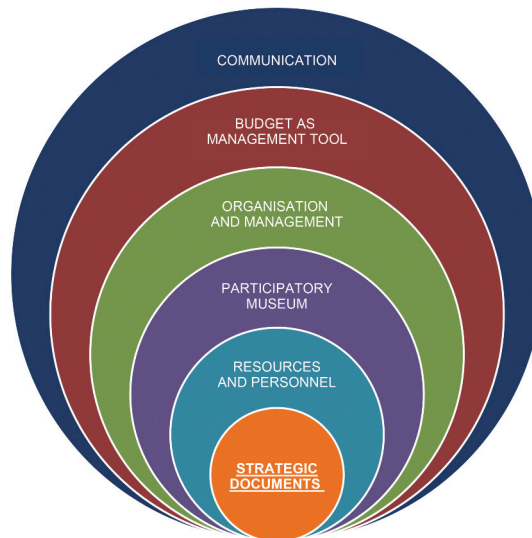
These documents show marked differences, but both develop a good definition of the initial and preparatory phases, as in the definition of the strategic objectives. The synoptic indicators present in the performance contract and the impact analysis of the English strategic plan are particularly interesting, from the point of view of the evaluation discipline and the instruments that support decision making. In both cases, then, they report the budget and the cash flow analyses and the assets situation.

The previously illustrated reasoning is summarised in the SWOT table.

STRONG POINTS	WEAK POINTS
<p>RESOURCES AND PERSONNEL</p> <ul style="list-style-type: none"> • Presence of an invaluable Italian cultural and museum heritage, and of an intrinsic relationship with the landscape and territory, characterised by historic values and material and immaterial resources which are fundamental for the conservation and enhancement of the same • National and international scientific debate that sees disciplinary intertwining and the perspective of various theoretical and professional experts • Presence of the two large banking Foundations • Turin, innovative and smart city - Human and creative capital • Presence of partnerships and sharing • Presence of many UNESCO sites at the national or Piedmont Regional level, with relative impacts on the territory, activation of resources and management plans • Good examples of director and worker skills 	<p>RESOURCES AND PERSONNEL</p> <ul style="list-style-type: none"> • Bureaucratic slowness • Inadequate resources and iniquitous payment methods • Personnel often lacking appropriate skills, update or motivation • Limited funds and financing • Under utilised human and creative capital due to lack of managerial and economic resources • Insufficient staff
<p>PARTICIPATED MUSEUM</p> <ul style="list-style-type: none"> • <i>Strong push of involvement of the public, and of innovation brought about by digital instruments and social networks</i> • Opportunity to consider new audiences and new markets, and, consequently production, distribution and organisational processes • Arrangement of participatory museum structures • Increase in activity regarding the principle museums and cultural attractions of Turin • Museum and territorial networks that, coordinating with each other, guarantee integrated enhancement (legal instrument of the foundations and program framework agreements) 	<p>ORGANISATION AND MANAGEMENT</p> <ul style="list-style-type: none"> • The museum standards approved in 2001 by Ministerial Decree, are applied by some regions, but not by the State • Missing, weak and inadequate introduction of management to the structures and application of the enhancement concept • Static management of cultural (as well as economic) heritage • A limited flow of financing compared with the centrality of the functions performed • An unclear division of responsibilities, and a rather confused peripheral ministerial fragmentation • Complexity and difficulty of application of standard models compared with all the management elements related to museum institutions • Complexity of application of systematic and continuous monitoring network instruments for the update of personal data and information on the structural characteristics of the museum asset • Lack of company awareness • Lack of a systematic vision • Insufficient or total lack of control and programming systems • Excess of governing bodies • Lack of territorial coordination • Lack of strategic vision for goals • Weak integration with the cultural offering of the territory • Trend towards sector specialisation and competitiveness • Inability to manage programmes in the project execution phase
<p>ORGANISATION AND MANAGEMENT</p> <ul style="list-style-type: none"> • Turin Museums Subscription (180,000 cards sold), unique experience in Italy, and benchmark model for other territories • Activation of economies of scale, scope and specialisation through the creation of foundations or agreement frameworks • Propensity for change and innovation • Definition of quality systems • Management undertaken by many autonomously managed and operated cultural organisations • Presence and study of best practice relating to management and to audience development, at a national, and moreover, international level 	<p>BUDGET AS MANAGEMENT TOOL</p> <ul style="list-style-type: none"> • Difficulty in detecting data due to the variety of sources • Fragmentation of the financial instruments and information asymmetry in the financial ecosystem • Differences in the maturity of the financial ecosystem of the sector in the context of the different Member States • Worries over the solidity of the business plan and competencies of the cultural sector • The majority of financing models are designed for the fabrication or production of assets, and this approach is reflected in the way in which potential funders perform the due diligence and evaluate the activities and the guarantees that they are willing to accept
<p>BUDGET AS MANAGEMENT TOOL</p> <ul style="list-style-type: none"> • Growth of trust agreed by private investors to the cultural sector <p>COMMUNICATION</p> <ul style="list-style-type: none"> • Good examples of effective promotion-advertising, in fundraising as a guarantee of duration over time and the reduction of risks • Good examples of product/service recognition • Strong tourism vocation of the city and territory 	<p>BUDGET AS MANAGEMENT TOOL</p> <ul style="list-style-type: none"> • Difficulty in detecting data due to the variety of sources • Fragmentation of the financial instruments and information asymmetry in the financial ecosystem • Differences in the maturity of the financial ecosystem of the sector in the context of the different Member States • Worries over the solidity of the business plan and competencies of the cultural sector • The majority of financing models are designed for the fabrication or production of assets, and this approach is reflected in the way in which potential funders perform the due diligence and evaluate the activities and the guarantees that they are willing to accept <p>COMMUNICATION</p> <ul style="list-style-type: none"> • Weak communication with the productive activity of the territory, with the stakeholders • Weak transparency/accountability • Partial fragmentation of the offering in the Turin metropolitan area • Need to understand the languages of the new generations and specifics dictated by the change of the socio-demographic composition of the country

THREATS	
<p>RESOURCES AND PERSONNEL</p> <ul style="list-style-type: none"> Failed update of personnel and widening towards specific professional figures with new competencies (for example, in the digital field and social media marketing) Excessive enlargement of the competencies Partial achievement of mission objectives Reduction of public resources and economic sustainability at risk Further reduction of the public resources Overlapping and production of diseconomies Internal and external competition, with overlapping with other subjects of the territory 	<p>OPPORTUNITIES</p> <p>RESOURCES AND PERSONNEL</p> <ul style="list-style-type: none"> Use the effect of horizontal cooperation, a true subsidiary, without constructing new organisations with costs, thanks to the strength of the integrated museum system proposed by the Franceschini reform, and through a greater number of events "outside" the confines of the museum structures, in order to realise the initiatives of territorial cooperation Investment in youth and in different parts of the society, in particular, in cultural and creative entrepreneurship Mapping the cultural professions, which are often beyond a real identification, quantifying the added value, and investing in their support may constitute a determining factor of economic and cultural policy of the city in particular, enhancing the role of the school and university, updating the study programs in the cultural field Development of strategic thinking on a global scale and planning the multiplication effect on other economic activities Coordination of all UNESCO programmes, and the institutions that have responsibility for them, effective conditions of strengthening and overall enhancement of the cultural citizen system can be created, by promoting Turin as a place of construction of institutional and management capacities in the cultural sector, and promoting the city to an effective driving role in innovation and sustainability at a world level Declination and flexibility of the different analyses and studies on the public, additional services, strategic management and a complex to widespread heritage asset Development and experimentation of a shared and codified definition and methodological model of investigation of museums, of reference for other central and local investigations (standard methods) Exhaustive, coherent and updated mapping of the museum assets, like an informative platform for successive quantitative or qualitative investigations (data archive) at both the national and international level Formalising of inter-institutional collaboration relationships for the construction of an integrated information system on the museum assets (memorandum of understanding)
<p>PARTICIPATORY MUSEUM</p> <ul style="list-style-type: none"> Distancing of the stakeholders Weak involvement of the participants in decisions Lapse of the connection with the community Loss of contact with generic demand 	<p>PARTICIPATORY MUSEUM</p> <ul style="list-style-type: none"> Continue to search for ideal instruments to support the autonomy of the museums and institutions, the strengthening of their connection with the collective, and at the same time, the enhancement of the civic responsibility and on mobilisation and involvement of the associations and donors in decision-making processes Significant resources for the support of cultural initiatives, especially of an entrepreneurial or productive character, may be identified through appropriate means of return from tourism, enhancing the role of users and visitors: not only speculators, but potential producers and sponsors Strengthen educational activities to reconnect the museum to the local community and contribute to the cultural mediation as a factor for social inclusion Investment in the museums also as driving centres for the attraction and growth of new artists
<p>ORGANISATION AND MANAGEMENT</p> <ul style="list-style-type: none"> Different indices and calculation methods, accounting and accreditation systems could create confusion and the impossibility of the application of benchmarking Excess of data, often uneven Lack of company awareness Operational overload Irregularities in the normal management 	<p>ORGANISATION AND MANAGEMENT</p> <ul style="list-style-type: none"> Decentralisation with intermediation and coordination of activities at a local level by an institutional body with territorial competencies Interconnection between creative lines present in the territory supported by integrated governance systems Possibility to study the tourism capacity of a territory through technical-scientific criteria in order to improve accessibility in qualitative terms, and the enhancement of sustainable territorial networks Activation and support of those lines of micro-services able to create externality and generate impacts and benefits for the local economy
<p>BUDGET AS MANAGEMENT TOOL</p> <ul style="list-style-type: none"> Focusing on a single investor Reduction of private financing Excess of financial instruments to access financing in a cultural context (accedere ai finanziamenti in ambito culturale) 	<p>BUDGET AS MANAGEMENT TOOL</p> <ul style="list-style-type: none"> Constant planning and updating of development models, of the ability to manage assets in the long term in order to programme events and allocate resources and investments Possibility of optimisation of resources through economies of scale and strategic programming at a system-wide level Application of the legal instrument of the Foundation and programme framework agreements (PPA) as instruments of integrated improvement of the territorial network, and not only the museum network Need to improve the reciprocal comprehension between the businesses of the cultural sector and financiers verification and implementation of new and innovative financing systems (for example, micro-credit, grants crowdfunding) supporting the development of business abilities <p>COMMUNICATION</p> <ul style="list-style-type: none"> Good examples of effective promotion-advertising, in fundraising as a guarantee of duration over time and the reduction of risks Good examples of product/service recognition Strong tourism vocation of the city and territory

CONCLUSIONS AND PERSPECTIVE VISIONS



Scheme 4 Themed areas for strategic management documents
 Source: development of the author

An insufficiency is detected in the relation between objectives monitored with synoptic indices and the financial component (as may, instead, be made with the EMP, previously proposed); the lack of a thorough analysis of strategic territorial positioning, not so much for the encouragement of internal competition, but for the activation and coordination of public and private inter-sectoral synergies; an excess of possible data to process, which leads to subjective interpretation and a difficult application of benchmarking.

It is, therefore, essential to determine some strategic guidelines: indicate a few specific indices through a real applied analysis (and precise calculation method), in order to create a basic scheme for an museum management observatory.

In conclusion, also using the guideline expressed by ICOM, the involvement of museums in the protection of cultural heritage can be realised only with the integration of the protection functions with the opening of the museum in the territory and the cultural planning process. This is the proposal for an evolving role of museums in the direction of a commitment and responsibility, even at a territorial level.

This process is supported especially by the hypothesis of the creation of a National Museum System, open to other museums, by the organisation of a mixed system, that allows collaboration, both, at a management and territorial level, not only between museums, but also with the involvement of archives, libraries and, obviously, private partners and concerned parties. The idea of horizontal cooperation is particularly interesting, according to the subsidiary principle, that would lead to a process of economies of scale without constructing new entities.

More careful observation of the Italian museum situation system shows two ways to create strategic guidelines in the cultural environment: create them from scratch (bottom up), or guide them from the top (top down).

The process, however, cannot be unequivocal, but must develop with a safety mechanism: on one hand, the setting of political and administrative guidelines, and on the other, the construction of cooperative, shared and participated systems of museum management.

At the moment in which the impulse comes from above to establish quality assurance systems

(efficient and effective), at the level of the museum institution there will be a potential rationalisation of services and of the offering, greater transparency and inclusion in decision-making processes, which currently do not happen.

The new governance model proposed provides an acceleration of the subsidiary and the transverse cooperation, which is a value that definitely is not limited to the mere provision of financial resources; on the contrary, it leads to social inclusion and provides for the possibility to support decision making with specific instruments of the evaluation discipline.

In addition, horizontal cooperation is intended as a moment of collaboration between similar institutions, or those tied together by some characteristics in common.

This principle, leads to understanding of benchmarking as an element of comparison for individual homogeneous classes and not as synthetic comparison for indices, but as a possibility to proceed with significant comparisons for processes (process benchmarking) structured according to the previously illustrated Value Chain: the opportunity emerges to proceed with a comparison of uniform processes and best museum practices (given the richness of the studies produced at an European and Italian level) depending on the context considered, and independently from any other form of classification by type. The type, in fact, is only one of the alternative possibilities in the construction of a valid method of *benchmarking*.

It is, therefore, particularly interesting having the possibility of creating guidelines which are enriched by national and international case studies of different realities compared with individual museum institutions (thereby enlarging the example of the UNESCO Management Plans), for each discipline context and for process activities: not a rigid comparison, but a flexible model, according to the specific needs of the museum institution, but also transparent and comparable in synopsis form.

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