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## **The co-existence of organic and mechanistic forms of evaluation in performing arts organizations**

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### **Abstract**

This paper shows how the different groups of managers (administrative, artistic, and technical) of a publicly funded opera company evaluate the artistic performance of their organization.

Performance information of varied nature is exchanged between the internal and external stakeholders of the organization through a dense web of formally defined procedures and of naturally occurring activities. It is within this dense web that the managers make sense of different dimensions of performance, and of the opinions and expectations of different evaluators of performance.

In forming their judgments about artistic performance the interviewed managers share a common frame of reference in which the evaluators and the dimensions that are central (respectively: press, audience, peers, direction, staff and oneself; artistic and social dimensions of performance) are those which are closely related to the core artistic processes of the organization: opera creation (programming, production, reception) and opera distribution (audience development). The evaluators and dimensions that are largely absent from the common frame of reference used by the interviewed managers to form their judgments about artistic performance (respectively: government, cultural council, auditors/inspectors, sponsors, donors and supervisory board; organizational and financial dimensions of performance) are related to the supporting processes of the organization: financial and organization management.

The shared frame of reference stresses the distinction between core and supporting processes and does not seem to be influenced either by the individual profile of the managers, or by the procedures of evaluation inspired by NPM-oriented forms of accountability and imposed by funding and regulatory bodies. Rather, the common frame of reference of the interviewed managers seems to originate in the nature of work processes in opera.

The implications of these findings for the study of performance evaluation and for the understanding of accountability in arts and cultural organizations are discussed. In particular, I suggest that concepts from organization studies can enrich extant taxonomies of accountability forms and enhance our understanding of the nature of work and, consequently, of accountability relationships in arts and cultural organizations. While the

organic nature of the artistic work is meaningfully evaluated through an organic form of evaluation, the more mechanistic nature of the supporting processes can be better evaluated through a mechanistic form of evaluation. Regulatory forms of evaluation assume a purely ceremonial role; they consist basically of ticking the boxes, but do not influence the actual work of the organization.

Internally, a loose coupling between different activities of evaluation allows the separation of the relationships of accountability relating to the core processes of artistic creation and distribution from the relationships of accountability relating to the supporting processes. The two forms of internal activities of evaluation are distinctive but responsive. Activities of evaluation relating to different dimensions of performance are separated and left to their natural environment, but interact in the sense that they finally form a complete and functional form of evaluation. Externally, a loose coupling between the organization and its environment separates the rituals of legitimation represented by the ceremonial fulfilling of the accountability requirements of the external evaluation procedures from the actual evaluation within the organization. The internal and external activities of evaluation are distinctive and not responsive; they are fully decoupled.

In addition, the idea of fine-grained information exchanged through embedded relationships seems to capture the nature of the information exchanged about the artistic dimensions of performance between the relevant evaluators of performance.

## 1. Introduction

Arts organizations in Europe have traditionally belonged to the public sector, either being directly a branch of it, or being substantially dependent on public funding (Zan 2006). With the introduction of 'New Public Management' (NPM)-oriented reforms, they are thus facing the same growing pressure for accountability and for the introduction of business practices as the European public sector in general (Belfiore 2004; Gstraunthaler and Piber 2007; Ter Bogt and Tillema 2010; Zan 2000a; Zan et al. 2000)<sup>1</sup>.

In NPM-oriented reforms, accountability is associated with a "clear statement of goals" and a "hard look' at objectives", resulting in the "definition of goals, targets, indicators of success, preferably expressed in quantitative terms" (Hood 1991, 4). Measurable performance indicators are used as "output controls" to decide about resource allocation (Hood 1991, 4). NPM-oriented forms of accountability are also used to evaluate publicly funded arts organizations. The evaluation of their primary objective - the artistic value created for the key stakeholders: customers, community and professional field (Boorsma and Chiaravalloti 2010) - as commissioned by governments, is growingly based on quantitative indicators and used in a judgmental rather than developmental way (see Ter Bogt and Scapens 2012). Despite some early signals of the inadequacy of "artistic-cultural policy indicators [...] as a reliable and valid method of evaluation" and the suggestion to use and promote "such indicators in the focusing, formulation and reformulation of the artistic-cultural policy-making and implementation processes [as] a crucial aid to explicit policy development and wider public debate" (Evans 1997, 179), the evaluation of arts organizations has followed exactly the opposite pattern, shifting from a "content-oriented" and "contrast-filled" debate aiming at the development of cultural life in individual communities, towards a technocratic, formal instrument of control (Nielsen 2003).

Generally, evaluation is the process of forming as well as explaining a judgment on the amount, quality or value of somebody or something. From a management accounting perspective, in individual organizations "evaluation occurs when feedback about the system's current level of performance is compared to the planned level so that any discrepancies can be identified and corrective action prescribed" (Atkinson et al. 2004, 283). Information about the level of performance of individual organizations is also required by external stakeholders: profitability in the case of profit-seeking enterprises, efficiency and effectiveness of service delivery in the case of governments and not-for-profit organizations (Atkinson et al. 2004, 17). Feedback about the system's current level of performance is usually provided to managers and employees through management accounting information. This comprises both financial and nonfinancial information, in contrast with financial accounting reports, which are meant to communicate above all economic information to external stakeholders (Atkinson et al. 2004, 3-4). Both financial and nonfinancial

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<sup>1</sup> Similar developments can be observed also outside Europe, for instance in Australia (Caust 2003) and Canada (Oakes et al. 1998; Townley 2002)

management accounting information is based on measurements (Atkinson et al. 2004, 4), and is thus quantitative in nature.

According to Boorsma and Chiaravalloti (2010), information about the artistic value created by publicly funded arts organizations for their key stakeholders (customers, community, professional field) should regard respectively:

- “Nature and intensity of artistic experiences per artwork per audience segment, and the influence of supportive services” (customers);
- “Total number of artistic experiences, spread amongst social groups, and the dissemination within general culture” (community);
- “Nature and number of artworks and role within the professional art field” (professional field) (Boorsma and Chiaravalloti 2010, 308).

Information about artistic value goes beyond such quantitative aspects as the number of productions presented and the size of audience reached. The nature of artworks, their intensity, their dissemination within general culture, and their role within the professional field are subjective, intangible and dynamic aspects of artistic performance, and are thus hard to operationalize (see Zan 1998; Boorsma and Chiaravalloti 2010). On the one hand, it thus seems unlikely that management accounting information, which is, as seen above, mainly quantitative, apart from supporting evaluation and decision making about financial issues, will play a role in the evaluation of artistic processes and their results. Alternative sources of information might be used to form and explain judgments about the artistic value created by the organization. On the other hand, NPM-oriented forms of accountability, which are characterized by procedures imposed by legislators in which measurable aspects of performance are dominant, are being growingly applied in the publicly funded arts sector (Lindqvist 2012). These procedures of accountability might have impacted the substantive evaluation practices of the managers of the individual organizations, including the evaluation of the artistic performance. By substantive evaluation I mean the actual judgment of the managers about the artistic value produced by their organizations. In other words, ‘what they really think’ regardless of, but potentially influenced by, rules and procedures imposed by external regulatory bodies or by internal management systems. By managers of publicly funded arts organizations I mean all the organization’s staff responsible for policy and/or operations (administrative, artistic and technical) and in charge of leading teams either on a permanent or on a project (production) basis. Consequently, the first objective of my research is to understand how the managers of publicly funded arts organizations actually evaluate the artistic performance of their organizations.

As Zan points out, substantive and procedural aspects of management can be in a “loose coupling” relationship with each other rather than in a deterministic one (2000b, 230-231). With respect to accountability procedures, a deterministic relationship means that accounting procedures “determine” how managers in organizations “actually” practice

accountability, a circumstance that is considered questionable in general (Roberts and Scapens 1985, 447). In arts organizations it is even more questionable that the relationship between procedures of evaluation imposed by NPM-oriented forms of accountability and actual, or, according to my definition, substantive evaluation might be deterministic. In fact, considering the difficulty of operationalizing artistic value, procedures of evaluation imposed by NPM-oriented forms of accountability to arts organizations seem *a priori* incompatible with substantive evaluation practices (Zan et al. 2000). They seem a rather good candidate to exemplify the “loose coupling” between substantive and procedural aspects of management, as meant by Zan (2000b, 230-231). A deep understanding of the actual practice of evaluation in publicly funded organizations can thus offer valuable insights into the relationship between NPM-oriented forms of accountability and the actual systems of accountability as they are embodied by the organizational actors (see Roberts and Scapens 1985). Consequently, the second objective of my research is to explore what the practice of evaluation in publicly funded arts organizations says about accountability relationships in the arts sector in general. These accountability relationships are specified by Zan as follows:

To speak of accountability presupposes that someone is called upon to be accountable for something to someone else. There are therefore two premises, one which is informative (the information that allows some kind of representations of something), the other organizational-institutional regarding governance, the identification of that ‘someone’ who will take responsibility for managing ‘something’. (Zan 2006, 6-7)

How the managers of publicly funded arts organizations actually evaluate artistic performance can only be understood by investigating the practice of evaluation within the specific organizational and institutional context of the individual organization (Chiaravalloti and Piber 2011), as is more generally the case with the study of accounting in organizations (Hopwood 1983; Roberts and Scapens 1985). Arts management research, despite a growing interest in the topic of performance evaluation, has focused so far on how the evaluation of artistic processes and results should be done rather than on understanding how evaluation is actually done (Chiaravalloti and Piber 2011; Chiaravalloti 2014). Accounting research, despite the scarce interest in the arts and cultural sector (see Mariani and Zan 2011), offers three concrete pointers for the study of the practice of evaluation<sup>2</sup>.

The first pointer regards a set of empirical research questions to answer in order to get an understanding of the practice of evaluation. Already in an early contribution, Mautz (1988) makes a clear suggestion as to what research questions should be answered before trying to elaborate new solutions for the evaluation of organizational success in not-for-profit arts and cultural organizations:

How do the managers of not-for-profit organizations judge their success? What information do they seek at the end of a period, or at any time during the period, in

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<sup>2</sup> For a complete review of the accounting literature on the arts and cultural sector see Chiaravalloti (2014).

order to make plans for the future? How do they conclude whether they will be in operation a year or two from now? (Mautz 1988, 128)

The second pointer offered by accounting research on arts and cultural organizations regards the sub-sector to investigate. The role of performance evaluation in the arts and cultural sector is problematized above all by accounting contributions set in the same sub-sector, the performing arts (Christiansen and Skærbæk 1997; Mariani and Zan 2011; Nørreklit 2011; Sundström 2011). The third and final pointer regards the theoretical direction to follow in order to reach analytic generalization (Yin 2014) of empirical findings about the practice of evaluation. A substantial amount of accounting contributions on the arts and cultural sector points to the necessity to discuss the role of performance evaluation from an accountability perspective (Carnegie and Wolnizer 1995, 1996, 1997, 1999; Rentschler and Potter 1996; Hone 1997; Micallef and Peirson 1997; Barton 2000; Hooper et al. 2005).

Consequently, inspired by Mautz's questions and by the accounting literature on performing arts, I develop an analytical framework that is specific for performing arts organizations and that leads to the formulation of specific, empirical research questions for the investigation of the practice of evaluation in publicly funded performing arts organizations. The choice of continuing with the investigation of performing arts organizations, which has - as seen above - begun to gain momentum in the accounting literature only recently, is justified by the importance of contextualization of research both on arts management (Zan 1998, 2002; Chiaravalloti and Piber 2011; Mariani and Zan 2011) and accounting (Hopwood 1983; Robert and Scapens 1985). Finally, I embrace the suggestion of the accounting literature on the arts and cultural sector to discuss performance evaluation from an accountability perspective. This suggestion is supported by literature that points to the potential offered by the adoption of an accountability perspective for a deep understanding of accounting in general (Roberts and Scapens 1985), and of performance evaluation in particular (Chiaravalloti 2014). In particular, by discussing the findings of my investigation of the practice of evaluation in publicly performing arts organizations from the broader theoretical perspective offered by the literature on multiple forms of accountability in organizations (Laughlin 1990; Roberts 1991; Sinclair 1995; Laughlin 1996; Roberts 1996; Ezzamel et al. 2007; Messner 2009), I am able to elaborate on what the practice of evaluation in publicly funded arts organizations says about accountability relationships in the arts sector.

The empirical research questions drawn from the analytical framework and aiming at understanding how the managers of publicly funded arts organizations actually evaluate artistic performance will be answered through a case study of a European publicly funded opera company. A case-based approach has been chosen because of its appropriateness for the study of the practice of accounting, of which performance evaluation is a major aspect, in its organizational and institutional context (Bruns 1989). Reviewing the first edition of Yin's seminal book on case study research (1984), Bruns writes:

Recent years have brought many of us to increased recognition that accounting cannot be fully understood outside of the organizational context in which it takes place. Improving accounting methods and processes so that they can contribute to solving an organization's or society's problems cannot be accomplished without better knowledge than we now have about how accounting and organizations actually work. [...] This demands field studies, or to use Yin's term, case study research. (Bruns 1989, 163)

In particular, case studies offer the opportunity to understand accounting by going beyond the procedures "which senior managers believe are used", and by investigating whether and how those procedures are actually used (Scapens 1990). Otley and Berry sum up both points clearly:

[...] Accounting information provides a window through which the real activities of the organization may be monitored, but it should be noted also that other windows are used that do not rely upon accounting information. Thus, in order to assess and evaluate the operation of management accounting and control systems, it is necessary to place them in their wider context.

There is thus a *prima facie* case for the use of case-based research methods in developing a fuller understanding of the relative role of accounting and other controls in the management of organizational performance. (Otley and Berry 1994, 46)

Considering that accounting literature on performing arts organizations is still in its nascent phase, a case study is an appropriate method for the development of theoretical explanations of evaluation practices in those organizations (see Otley and Berry 1994). In particular, in line with Humphrey and Scapens (1996), I am interested in using the case study as a method "to obtain a better understanding of accounting practice and of the role and functioning of accounting in organizations, including the pressures which accounting exerts and has exerted on it, and the interests it serves and undermines, and to compare the claimed potential of accounting with its practical achievements and consequences [...]" (1996, 86-87). This type of case study has the "capacity to move away from managerialist notions of accounting and to provide more challenging reflections on the nature of accounting knowledge and practice" (Humphrey and Scapens 1996, 86).

A European publicly funded opera company has been chosen for this case study. Among other publicly funded performing arts organizations, opera companies represent a particularly interesting object of study from both a management and an accounting perspective. From a management perspective, opera companies are the most complex form of performing arts organizations, requiring a very big and diversified staff and structure in order to work properly, where different rationalities and, as a consequence, different ways of evaluating performance may emerge; for instance based on different personal backgrounds and different functions within the organization (see for instance Christiansen and Skærbæk 1997; Mariani and Zan 2011). From an accounting perspective, compared with other organizations in the arts sector, opera companies receive a substantial share of the arts and culture funding through local and national governments in most European



countries. This increases the pressure for more accountability of the organization to the external environment, in particular to regulatory and financing bodies (see for instance Zan 2006). Undergoing regular external evaluations of artistic and supporting processes and results commissioned by the national government, the investigated opera company represents a “typical case” (Liamputtong and Ezzy 2005, 46) of a national, publicly funded opera company facing the growing pressure for accountability in Europe. Its selection for my case-based research has thus been purposive (Liamputtong and Ezzy 2005, 44-49).

The discussion of what the findings of my case study of the practice of evaluation say about accountability relationships in the arts sector occurs in two steps. At first, I adopt the above mentioned definition of accountability used by Zan (2006, 6-7) in his study of the impact of managerialism on the arts and cultural sector in order to structure the comparison of the findings of my case study with the accounting literature on performing arts and on the arts and cultural sector in general. By doing this, I can elaborate on what the practice of evaluation of the investigated organization says about accountability relationships in the organization self. Then I discuss the implications of my findings for the literature on different forms of accountability in organizations (Laughlin 1990; Roberts 1991; Sinclair 1995; Laughlin 1996; Roberts 1996; Ezzamel et al. 2007; Messner 2009). By doing this, I can elaborate on what the practice of evaluation and the accountability relationships in the investigated organization say about accountability relationships in the arts sector in general. These two steps support a sound analytical generalization of the case study findings (Yin 2014), highlighting the theoretical contributions of my research and possible avenues for further research.

Through this research, I offer contributions to three main bodies of literature. With respect to the arts management literature, I offer a first in-depth analysis of how publicly funded performing arts organizations actually practice evaluation, that goes beyond the currently available inventories of procedures used (Turbide and Laurin 2009). With respect to the nascent accounting literature on performing arts organizations (Mariani and Zan 2011; Nørreklit 2011; Sundström 2011), I add a clearer focus on the evaluation of the most controversial aspect of the performance that these organizations are accountable for: the artistic value created for their stakeholders. In addition, the findings add to the discussion on the coexistence of different rationalities in performing arts organizations (Amans et al. 2015; Christiansen and Skærbæk, 1997). With respect to the literature on different forms of accountability in organizations (Laughlin 1990; Roberts 1991; Sinclair 1995; Laughlin 1996; Roberts 1996; Ezzamel et al. 2007; Messner 2009), I show how some fundamental concepts from organization studies can enrich the understanding of accountability relationships in arts and cultural organizations.

The remainder of this paper is structured as follows. In the next section, I present the analytical framework and the empirical research questions that have informed the investigation of the case. In the research methods section I describe the data that has been

collected and how it has been analyzed. In the case study section, after a brief description of the investigated opera company, I describe the practice of evaluation of artistic performance in the investigated organization by answering the empirical questions of my research. In the discussion I reflect on what the practice of evaluation in the investigated organization says about relationships of accountability in publicly funded arts and cultural organizations. The paper finishes with a conclusion where I sum up the contributions of this paper and present some avenues for further research in arts management, accounting in the arts and cultural sector, and accountability in general.

## 2. Analytical Framework

Accounting scholars (see for instance Otley and Berry 1994; Humphrey and Scapens 1996), management scholars (see for instance Eisenhardt 1989) and case study experts (Yin 2014) agree on the importance of building case studies on a preliminary theory. This theory facilitates data collection and analysis and constitutes the starting point for the “analytic generalization” of the case study results (Yin 2014, 68). Since this preliminary theory, or, in Eisenhardt’s words, this “a priori specification of constructs” (Eisenhardt 1989), is not necessarily expected to have a place in the resultant theory after the case study analysis, I prefer to use the term *analytical framework* rather than *theoretical framework*. By doing this I stress the importance of the preliminary theory as a lens that gives structure to data collection and analysis, but not necessarily to the interpretation and the consequent theoretical discussion. Consequently, in this section only literature will be discussed which contributes to the formulation of the empirical research questions for the case study. Literature which only contributes to the analytic generalization of the case study findings, but not to the formulation of the empirical research questions, will be introduced directly in the discussion section.

As explained in the introduction, Mautz’s unanswered questions and the accounting literature on performing arts largely inform my analytical framework. Mautz (1988) makes a clear suggestion as to what research questions should be answered in order to understand the practice of evaluation in not-for-profit arts and cultural organizations:

How do the managers of not-for-profit organizations judge their success? What information do they seek at the end of a period, or at any time during the period, in order to make plans for the future? How do they conclude whether they will be in operation a year or two from now? (Mautz 1988, 128).

Considering that the first objective of my research is to understand how the managers of publicly funded arts organizations actually evaluate the artistic performance of their organizations, the specification of the first of Mautz’s questions for the evaluation of artistic performance practically overlaps with this objective and can be considered the main empirical question for the case study:

*How do the managers of publicly funded arts organizations evaluate the artistic performance of their organizations?*

Mautz’s second and third questions help me to specify a set of sub-questions that need to be investigated in order to answer the main empirical question formulated above and, consequently, to pursue the first objective of my research. Considering the likely inadequacy of (management) accounting procedures and information for the evaluation of artistic objectives (see Zan 1998 and Boorsma and Chiaravalloti 2010), the following sub-questions aim at extending the investigation of the practice of evaluation to all the activities and information that potentially influence the managers’ judgments about artistic performance:

- What are the activities through which information about artistic performance is evaluated?
- What is the nature of the evaluated information?
- How do the managers form their judgments about artistic performance?

In particular, considering the potential loose coupling in publicly funded arts organizations between NPM-oriented procedures of evaluation and the managers' substantive evaluation (Zan et al. 2000), I formulate the following, additional sub-question:

- What is the impact of NPM-oriented forms of accountability on the managers' actual judgment about the artistic performance of their organization?

Accounting literature on performing arts (Christiansen and Skærbæk 1997; Mariani and Zan 2011; Sundström 2011; Nørreklit 2011) offers some first answers to these rather unexplored questions, above all with respect to the nature of the activities and the information of evaluation. This literature also highlights the importance of the personal background of the managers for their actual judgments about artistic performance. In addition, Zan's work on museums and heritage (Zan 2000b; Zan 2002) as well as his book on the impact of managerialism on the arts and cultural sector (Zan 2006) add insights into the relation between NPM-oriented procedures of accountability and substantive evaluation. Drawing on this literature, I develop an analytical framework which is specific for the organizational and institutional context of the case I study, and which helps to specify the information needed for the case study by giving directions to data collection and analysis.

In general, the accounting literature on performing arts suggests that the managers' actual judgment about the artistic value created by their organizations may not be based on procedures inspired *by*, and oriented *towards*, a mechanical view of work (Christiansen and Skærbæk 1997; Nørreklit 2011), but on activities anchored in the very reality of the artistic work and its artistic environment (Nørreklit 2011). The nature of the artistic work at the opera emerges from Nørreklit's description of the opera production process:

The staging of a Royal Danish Opera production is a complex project. It involves a multinational, interdisciplinary, loosely coupled and dispersed network of people who must realise their competencies, potential and commitment in a coherent opera production. It is characterised by a mutual interrelatedness and dependence, a central aspect of the realisation of the opera project being that everybody works together and culminates at the same time. (Nørreklit 2011, 279)

The results on stage are thus the results of this "mutual interrelatedness and dependence". Nørreklit shows that, in leading the entire staff towards the final artistic accomplishments on stage, planning and communication tools based on a mechanical, deterministic view of work are far less relevant and effective than continuously caring for "the players' emotional commitment" (Nørreklit 2011, 281). This suggests that also the substantive evaluation of the artistic work may be based on a process of sense-making of its "very reality" (Nørreklit 2011, 286) and of its extended environment. The meaning of artistic performance and of its

evaluation, more than from any procedure, would then emerge from an intersubjective process that is characteristic of a reality made of “mutual interrelatedness and dependence”:

He [Kasper Holten, Artistic Director of the Royal Danish Opera at the time of the interview analyzed by Nørreklit] does not operate with an individual reality only, but also a social reality of mutual inter-dependences. (Nørreklit 2011, 287)

The incompatibility between mechanical forms of evaluation and control and the artistic work in the opera is confirmed by Christiansen and Skærbæk’s study of the process of implementation of a new control system at the Royal Danish Theatre (1997). The top management of the theatre, despite the pressure of the politics and of the technical staff to implement clear and standardized budgeting and control procedures, defended artistic freedom by insisting that artistic processes, characterized by creativity and innovativeness, were incompatible with budgetary controls based on figures that are planned much in advance (419-420). They recognized that artistic creativity cannot be packaged in a set of calculative practices. First, artistic ideas develop continuously through close cooperation between artists and production staff, many of them working on a freelance basis. Second, only designers and artists can recognize when their work is really finished. Thus, how can the formalized planning of the production process cope with the creativity of the artistic development? (Christiansen and Skærbæk 1997, 428-429) The CEO of the theater ended up applying the new budgeting system only to the technical units and not to the stage performers (429), in a way confirming the incompatibility between standard accounting procedures and information on one hand, and artistic work on the other hand.

The accounting literature on performing arts suggests that the process of subjective and intersubjective sense making of the very reality of the artistic work and its environment is the basis of the managers’ judgments, but does not specify through which activities the managers are informed about that very reality. A thorough investigation of the evaluation activities in which the managers of the organization are involved is necessary to gain a complete overview of the evaluation practices of the organization.

With respect to the information on artistic performance, the literature suggests that the information used to make evaluations may not be numerical (Christiansen and Skærbæk 1997; Mariani and Zan 2011; Nørreklit 2011; Sundström 2011), but discursive or even tacit, based on emotions and bodily expressions directly experienced by the actors involved (Nørreklit 2011). This has again to do with the non-mechanical nature of artistic work in the opera. While the existence of clear cause-effect relations, which characterizes a mechanical view of work, is the basis for the use of numerical performance indicators, the individual emotions and feelings, which finally make the accomplishment of the “joint effort” on stage possible (Nørreklit 2011, 281), can hardly be expressed numerically. As Christiansen and Skærbæk incisively state:

Artistic creativity cannot be transformed into pieces of paper, and it is even more difficult to calculate creativity. (Christiansen and Skærbæk 1997, 428)

Both to make sense of, and to communicate artistic performance, managers of arts organizations seem to use a language based on the conventions of the specific artistic environment in which they operate and not on the conventions of abstract, apparently universally valid, managerial tools, such as, for instance, traditional accounting tools. Referring to Giddens, Nørreklit writes :

Ontological security is related to the presence of a certain level of robustness in the everyday conventions of making sense of the very reality of things, other persons and oneself (Nørreklit 2011, 286)

Even when forced to adopt such managerial tools as the Balanced Scorecard, as in the case of the traveling theatre investigated by Sundström (2011), it is the possibility of adding more qualitative descriptions of performance in categories other than the financial one, that meets the favor of the managers.

Assuming that the managers' judgment about the artistic value created by their organization is based on the process of "making sense of the very reality of things, other persons and oneself" (Nørreklit 2011, 286), it still remains unclear what exactly those *things* and *people* – apart from *oneself* – are and what their role is with respect to the exchange of information on artistic performance. On the one hand, the *things*, the *persons* and *oneself* may represent the object of evaluation; that is, what is evaluated. In this respect, they represent the content of the information of evaluation that managers make sense of. For example, the evaluation of a theatrical performance by a stage director might take into account the scenography (thing), the actors on stage (persons) and one's own work as a director (oneself). On the other hand, the *persons* and *oneself* may represent the subject of evaluation; that is, who evaluates. In this respect, they represent a source of the information of evaluation that managers make sense of. For example, the evaluation of a theatrical performance by a stage director might take into account the opinions on that performance expressed by the audience (persons) and one's own opinions (oneself). In this sense, a manager makes sense both of different *dimensions of performance* and of different *evaluators of performance*, including oneself, in order to form a judgment about the artistic value created by the organization. In this paper, I use the concept of *dimensions of performance* for the content of evaluation and its different aspects and components as well as for the criteria and indicators of performance referring to it; and the concept of *evaluators of performance* for the (groups of) persons whose expectations and opinions are a potential source of information for the managers while forming their judgments on artist performance.<sup>3</sup>

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<sup>3</sup> By *dimensions of performance* I mean the set of aspects, criteria, and/or indicators contributing to a consistent and coherent understanding of the value created by the organization. Ezzamel et al. (2007) used the term with a similar meaning with respect to the different dimensions of accountability. They also used the

The investigation of the role of the different *dimensions* and *evaluators of performance* in the actual judgment of the managers about the artistic value created by their organization takes the research from a descriptive to an explanatory level. An inventory of activities and information forms the base for an understanding of the practice of evaluation in the organization. A deeper understanding can be reached through the analysis of the *things* and *persons*, and thus, of the *dimensions* and the *evaluators*, that actually influence the managers' judgment. In particular, such an analysis offers insights into the relation between procedures of evaluation and the managers' substantive evaluation of the artistic performance of their organization.

With respect to the relationship between NPM-oriented accountability procedures and information on the one hand, and the managers' substantive evaluation of the artistic performance of their organization on the other hand, the accounting literature on performing arts suggests a low impact of the former on the latter. An artistic form of evaluation, which is an alternative to the standardized procedures based mainly on numerical indicators (as it is typical of NPM-oriented forms of accountability), is considered to be still dominant in arts organizations. Mariani and Zan (2011) use the attribute "substantive" to refer to a content-based arts discourse, and highlight the relevance of the investigation of substantive aspects of the artistic work as "real world" phenomena (142). With respect to performance evaluation, according to Nørreklit (2011) it is necessary to ground judgments in the artistic reality in order to avoid the risk of adopting an "arbitrary performance evaluation" (286) that complies with the "procedural rationality" typical of mainstream management models (274), and the ones promoted by NPM-oriented reforms. Nørreklit uses the attribute "non-reflective" to describe the procedural rationality:

When the specific case no longer requires special judgment, the manager's and the employee's own abilities to perceive and reflect upon the specific situation and phenomena become almost superfluous. The individual has to subscribe to an objective and rational world order which cannot be discussed, criticised or disproved. (Nørreklit 2011, 274)

Nørreklit's procedural rationality coincides with what Zan describes in Pompeii as "an emphasis more on formal control, focused on the legitimacy of acts from a merely logical-procedural point of view, than on managerial control using substantive information within a decision-making context" (2002, 124). According to Zan, this is one of the consequences of the intrusion of the managerial discourse promoted by NPM-oriented reforms into the arts and cultural sector (2002, 2006). Arts and cultural organizations "are professional organizations where a substantive-aesthetic culture prevails over the culture of [...] management knowledge that is generic and a-specific" (Zan 2006, 9) - or, with Nørreklit's words, "arbitrary" (2011, 286). As a consequence, a deterministic relation between substantive and procedural aspects cannot be taken for granted. In fact, an obsessive focus on procedures is deemed to be substantively irrelevant:

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term objects of accountability with a similar meaning to the one that the term *evaluators* of performance assumes in this paper.

Substantive and procedural aspects [...] therefore, belong to two dimensions which must be considered together, rather than focusing in an obsessive way on 'best practices' [that is, best procedures] that should mechanically translate into best results from a substantive point of view. This is one of the major hazards of the invasion of managerial rhetoric in the cultural sector, wherein the most sophisticated part of management knowledge – that is, the part which is most critical and subtle, and 'difficult' in management discourse – is simply lost, almost blocked by a filter, resulting in the importation of only naive and simplistic approaches. For example, the passion for terms and rituals – such as mission, customer satisfaction and Total Quality – is carried into museums as well as health care: it is an obsession with procedures that do not attend to the substantive characteristics of organizations such as museums or hospitals. This is, in effect, what is most perplexing in the procedural approach: the scarce attention towards substantive elements [...], which raises the issues of lack of relevance and failure to differentiate between organizations (between different museums or even between arts organizations and hospitals) of very different importance and value (in the eyes of the taxpayer, the policymaker and the museologist). (Zan 2006, 20-21)

With their analysis of the conflicts arising at the Royal Danish Theatre between the organization and the external environment, as well as between different groups of staff during the process of implementation of a new management control system which was enforced by political bodies, Christiansen and Skærbæk (1997) show how procedural and substantive relevance can be in a "loose coupling" relationship (Zan 2000b, 231). Through a "strategy of 'balanced management' [...]" the management of the theatre on the one hand claims to conduct some management accounting, but on the other hand does not want accounting to interfere too much with production" (Christiansen and Skærbæk 1997, 420). The management of the theatre fully recognizes, at the same time, the necessity of compliance with procedures enforced by political bodies in order to gain external legitimation (426), and the inadequacy of those procedures in order to manage artistic processes (424, 426). This is a case in which, with respect to the artistic work of the theatre, procedural relevance coincides with substantive irrelevance: compliance with procedures may be relevant for external legitimation, but completely decoupled from the real, or substantive, artistic work.

On the contrary, Sundström (2011) shows that some procedures imposed by funders may be well accepted by the organization and considered as substantively relevant. The touring theatre that he investigates has to use a scorecard to report to its public owners (county council and local municipality). Despite the fact that the use of the scorecard has been imposed by these political bodies, both the CEO and the CFO of the theatre are positive about the possibility of reporting on other dimensions of performance (than the financial one), since those other dimensions are more relevant for explaining the theatre's performance (266-267). In this case procedural and substantive relevance coincide.

The analysis of the relationship between procedural and substantive relevance of different dimensions and evaluators of performance for the managers' judgment about artistic



performance can help to explore the extent to which procedures of evaluation based on NPM-oriented forms of accountability are embodied in the substantive evaluation practices of the managers of the individual organizations. Based on the concepts presented in the analytical framework so far, for the investigation of my case-study I adopt the following working definitions of procedurally/substantively relevant dimensions/evaluators of performance.

*By procedurally relevant dimensions of performance I mean dimensions a manager has the duty to take into account according to rules and procedures imposed by external regulatory bodies or by internal management systems in order to give and receive account of the value created by himself and by the organization.*

*By substantively relevant dimensions of performance I mean dimensions a manager takes into account in order to form and explain his own judgment about the value created by himself and by the organization, regardless of rules and procedures imposed by external regulatory bodies or by internal management.*

*By procedurally relevant evaluators of performance I mean (groups of) persons a manager has the duty to work for and/or to inform about (the results of) his own work and/or the work of the organization according to rules and procedures imposed by external regulatory bodies or by internal management systems and/or (groups of) persons whose judgments about (the results of) the manager's work and/or the work of the organization have a statutory role according to rules and procedures imposed by external regulatory bodies or by internal management systems.*

*By substantively relevant evaluators of performance I mean (groups of) persons a manager considers co-producers and/or recipients of (the results of) his own work and/or the work of the organization, regardless of rules and procedures imposed by external regulatory bodies or by internal management systems and/or (groups of) persons whose opinions about (the results of) the manager's work and/or of the work of the organization influence the manager in the process of forming as well as explaining his own judgment about the value created by him and by the organization, regardless of rules and procedures imposed by external regulatory bodies or by internal management systems.*

As seen above, in making sense of different dimensions and evaluators of performance, oneself may be both the object and the subject of evaluation. As a subject of evaluation, the individual managers' sense-making process is influenced, by definition, by who the manager is. The accounting literature on performing arts confirms the influence of the managers' individual profiles on their sense-making about artistic performance.

By investigating the role of “distance” between information user and provider<sup>4</sup> in the information user’s sense-making of performance information, Sundström (2011) indirectly stresses the influence of the function undertaken by the information user on his sense making process. The closer this function is to the object and the source of information, the more the information user’s interpretation can reflect the reality of the specific organizational and institutional context that the information is supposed to represent. Mariani and Zan (2011) seem to agree when they argue that knowledge of the specific organizational context is necessary to understand the meaning of performance. In addition, they stress the influence of the personal (e.g. educational) and professional background of the information user on his sense-making process. They affirm that professionals with a different profile, and especially artists and accountants, “make sense of performance in a very dissimilar way” (Mariani and Zan 2011, 141). In their contribution studying the process of implementation of a new control system at the Royal Danish Theatre, Christiansen and Skærbæk (1997) analyze in depth the differences in rationalities emerging, not only between employees of the organization and administrators and politicians, but also between various groups of the theatre staff (administrative, artistic, and technical) (432). For instance, production managers (who belong to the technical staff), although recognizing the incompatibility of artistic creation and standardized planning, were interested in having a new budgeting system in order to reduce the continuous and unforeseeable changes wanted by artists and thereby to ensure some stability in the production process (424-425). On the contrary, the top management - as seen above - defended artistic freedom by insisting that artistic processes, characterized by creativity and innovativeness, were incompatible with budgetary controls based on figures that are planned much in advance (419–420).

Assuming that the process of sense-making may vary according to the manager’s professional and personal profile (Mariani and Zan 2011; Sundström 2011) implies the assumption that that the procedural/substantive relevance given by the managers to the dimensions and the evaluators of performance may depend on the profile of the respective manager. In particular, considering that the staff, and thus also the managers, of performing arts organizations can be divided into three main groups with potentially different rationalities (administrative, artistic, technical; see Christiansen and Skærbæk 1997), the analysis of the procedural/substantive relevance may benefit from a closer look at common patterns within each group of managers, as well as from a comparison between the three groups.

To sum up, the last two sub-questions regarding the managers’ judgment about artistic performance have to be further specified in order to include both the relevance of dimensions and evaluators of performance on their judgments, and the potential influence of their individual profiles on the relevance assigned to dimensions and evaluators of

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<sup>4</sup> Information user and provider can be the same (group of) person(s), as will become clear from the presentation of the findings of the case study in section 4.

performance. The final sub-questions to answer through the case study in order to understand how the managers of the investigated opera company actually evaluate the artistic performance of their organization are consequently:

- What are the activities through which information about artistic performance is evaluated?
- What is the nature of the evaluated information?
- How do the managers form their judgments about artistic performance? In particular, what *dimensions* and *evaluators* of performance are substantively relevant for their judgments? And, how is this influenced by the individual profile of the managers?
- What is the impact of NPM-oriented forms of accountability on the managers' actual judgment about the artistic performance of their organization? In particular, what is the relationship between procedural and substantive relevance of those *dimensions* and *evaluators* of performance that are central in procedures of evaluation imposed by funding and regulatory bodies? And, how is this influenced by the individual profile of the managers?

### **3. Research Methods**

As explained in the introduction, a case-based research approach has been chosen because of its suitability for a study of the practice of performance evaluation in its organizational context (Bruns 1989). In particular a case-based approach offers the opportunity to go beyond the merely procedural aspects of the evaluation practice (Scapens 1990; Otley and Berry 1994; Humphrey and Scapens 1996). In this section I explain in detail which data I collected during the case study and how I analyzed it in order to address the questions set out at the end of the previous section.

#### **3.1. Data collection**

With respect to data collection, I have purposively chosen to investigate a European publicly funded opera company which undergoes regular external evaluations of its artistic and supporting processes and results. As explained in the introduction, this organization represents a “typical case” (Liamputtong and Ezzy 2005, 46) of a national publicly funded opera company facing the growing pressure for accountability in Europe. The first contacts with the organization date back to the beginning of 2008, but only at the end of 2010 and after repeated meetings and exchange of correspondence was it possible to gain approval for the research project. Finally, between March and November 2011 it was possible to interview 17 managers (administrative, artistic, and technical). Most interviews lasted about 1,5 hours. Two interviews lasted only 1 hour because many questions regarding the personal background did not need to be asked, since this information was publicly available due to the public role of the two interviewees.

Table 1 gives an overview of the interviews, including date, place and length of each interview as well as, for each interviewee, function and its nature, personal and professional background (experience and education), and the profile of the group of managers (administrative, artistic, or technical) he has been assigned to (see section 3.2).

Function	Interview date, place, length	Nature of function	Experience in years at the organization until interview	Experience outside the organization	Higher education	Assigned Profile
Communication Chief	25.3.11, office, 1:20	Administrative	4,5 in the same function	Administrative (in the arts)	Humanistic/ Administrative	ADM
Production Manager	31.3.11, office, 1:26	Technical	25 in technical functions	---	---	TECH
Manager of Fundraising & Sponsoring	13.4.11, office, 1:22	Administrative	0,3 in the same function	Administrative	---	ADM
Assistant of the Managing Director	13.4.11, office, 1:27	Administrative	5 in the same function	Artistic/ Administrative (in the arts)	Humanistic	ADM
Chief of Artistic Department	22.4.11, bar terrace, 1:41	Artistic/ Administrative	6 in the same function	Administrative (in the arts)/Artistic	Humanistic	ART
Chief of Production Management	27.4.11, foyer, 1:24	Technical	31 in technical functions plus Assistant Director at one production	---	Artistic	TECH
Chief Dramaturge	27.4.11, foyer, 1:25	Artistic	21 in the same function	Artistic	Humanistic	ART
Planning Chief	28.4.11, office, 1:37	Administrative	33 in administrative and technical functions	Technical/ Administrative (in the arts)	---	ADM
Finance Chief	28.4.11, office, 1:20	Administrative	3 in the same function	Administrative	Administrative	ADM
Artistic Director	3.5.11, office, 0:58	Artistic	23 in the same function	Artistic	Humanistic	ART
Managing Director	3.5.11, office, 1:21	Administrative	24 in the same function	Administrative	---	ADM
Deputy Director for Education, Participation, Programming	4.5.11, office, 1:15	Administrative/Artistic	1,5 in the same function	Administration (in the arts)	Artistic	ART
Technical Director	4.5.11, office, 1:28	Technical/ Administrative	12 years in the same function after having been Production Manager of a Wagner cycle	Technical	Technical	TECH
Orchestra General Manager	6.9.11, office, 1:30	Artistic/ Administrative	3 in the same function	Artistic/ Administrative (in the arts)	Artistic	ART
Chorus Managing Director	12.9.11, office, 1:12	Administrative	20 in administrative functions	Administrative	---	ADM
Chief Conductor	18.10.11, office, 0:58	Artistic	0,1 in the same function after having been Guest Conductor at different productions	Artistic	Artistic	ART
Chorus Artistic Director	12.11.11, office, 1:22	Artistic	5 in the same function after having been Guest Conductor at one production	Artistic	Humanistic/ Artistic	ART

**Table 1: Overview of interviews, interviewees' background, and assigned profile in chronological order  
(ADM = administrative, ART = artistic, TECH = technical)**

The interview questionnaire was developed from the analytical framework and the research questions presented in the previous section. Questions concerning the personal and professional background and responsibilities of the interviewees were asked at the beginning of the interview. The subsequent structure of the questionnaire and the form of the individual questions reflected the need to maximize the space for the discussion of the non-procedural practices of evaluation, as well as the influence of existing procedures on substantive evaluation. This was achieved by asking questions about substantive evaluation before questions about evaluation procedures, and by starting the discussion on each topic with broad questions and finishing with more directive ones. The full interview questionnaire included 97 questions.<sup>5</sup> Depending on the function of the individual interviewee, some questions were adapted or even omitted if superfluous. The latter was the case, for instance, with the questions about the personal background of the artistic director and the chief conductor, as both are already well-known to the public through the media.

The interviews represent the main source of information for this case study, especially with respect to the relevance of different practices of evaluation. Nevertheless, the interviews were complemented by a rich variety of internal and external documents. These have been analyzed in order to verify the completeness and validity of the information relating to the evaluation procedures and the reporting systems provided by the interviewees. Some documents were analyzed before the interviews, some were acquired ad hoc during or after the interviews. The analyzed documents include: policy plans, organograms, description of individual functions within the organization, annual reports, handbooks of the external evaluation procedures, self-evaluation reports for the external evaluation procedures, final reports of the external evaluation commissions, production planning of individual productions, minutes of opera evaluation meetings regarding different individual productions, minutes of technical evaluation of individual productions, employees' satisfaction study. In addition, many observations were made in the preparatory phase of the case study, and during its execution, in both formal and informal settings (e.g. at lunch in the staff restaurant and at the many full dress-rehearsals attended).

### **3.2. Data analysis**

With respect to data analysis, all interviews were recorded, literally transcribed, and then individually analyzed in two phases: firstly, using excel tables, excerpts of each interview were assigned to variables derived from the case study questions. Variables related to the attitude and reception of the different evaluation practices helped to complete and countercheck the analysis of the procedural and/or substantive relevance assigned by the interviewee to the different evaluators and dimensions of performance. Variables related to the internal (organizational) and external (institutional) context have been added since some interviewees explicitly and spontaneously referred to them. The variables used for the analysis of the individual interviews are the following:

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<sup>5</sup> The full interview questionnaire can be found in Appendix 1.

1. Profile of the interviewee
  - a. Position in the organization
  - b. Responsibility in the organization
  - c. Experience inside and outside the organization
  - d. Education
  - e. Interests
2. Activities and information of evaluation (procedures and techniques as well as non-procedural activities and information)
3. Evaluators of performance
  - a. Procedurally relevant inside the organization (e.g. superiors) and outside (stakeholders)
  - b. Substantively relevant inside the organization and outside
4. Dimensions of performance (nature, object and use of information with respect to production, season, and organization/profile)
  - a. Procedurally relevant
  - b. Substantively relevant
5. Attitude and reception of different practices of evaluation (with respect to activities, information, evaluators and dimensions)
6. Context
  - a. Internal environment
  - b. External environment

Secondly, from the excel table of each individual interview, the story described by the interviewee was reconstructed in written form (in a summary varying in length from 3 to 8 pages). The analysis of the individual interviews were complemented with an analysis of the internal and external documents mentioned above. Conclusions were then drawn from each interview about how the interviewed manager actually evaluates the artistic performance of his organization and about whether, and to what extent, NPM-oriented accountability procedures have become embodied in his actual judgment of the artistic value created by the organization.

After the analysis of the individual interviews, I assigned each interviewed manager to one of the three groups corresponding to, respectively, the administrative, artistic, or technical profile. For 13 of the 17 managers the assigned profile coincides with the nature of their function as listed in table 1. For the other 4 who have a mixed function (e.g. either administrative/artistic or administrative/technical) the assigned profile is the prevailing one emerging from the analysis of variables 1a-1e. The only manager with an administrative/technical function is the technical director. Despite his administrative role, as deputy director of the venue where the opera company performs,

he has a thoroughly technical background. Thus, he has been assigned to the technical profile group. All 3 managers with an administrative/artistic function (the deputy director for education, participation and programming, the chief of artistic department, the orchestra general manager) have humanities/artistic education. Two of them have artistic experience, as well as administrative experience, and the one with only administrative experience had obtained her administrative experience in the arts sector and at the time of the interview had, amongst other responsibilities, responsibility for programming guest productions. As programming is a fundamental process within the artistic work of performing arts organizations, she has been assigned, like the other two managers with an administrative/artistic function, to the artistic group of managers. Table 1 also shows the profile assigned to each interviewed manager.

A further step in the analysis was to compile a list of all the types of activities mentioned in the interviews, through which information about the organization's performance and, in particular, about artistic performance is evaluated by the internal and the external stakeholders of the organization.<sup>6</sup> Then the interviews with managers with the same profile (administrative, artistic, or technical) were analyzed separately; at first with respect to the evaluators of performance and then to the dimensions of performance.

With respect to the evaluators of performance, at first I compiled a list of all the evaluators mentioned in the interviews. Then, for each evaluator mentioned, I investigated what kind of relevance (procedural/substantive) is given to him. Since the procedural and/or substantive relevance given by the interviewed managers to the different evaluators of performance can depend on the individuals profile, at first I analyzed the evaluators of performance within each of the three groups of managers (administrative, artistic and technical). This allowed me to identify common patterns within each group and to relate possible differences between the individual managers in the group to specific aspects of their personal profile (education, experience and function). Then, I analyzed the evaluators of performance across the three groups (administrative, artistic and technical). This allowed me to reconsider the role of personal factors against the role of contextual factors related both to the internal and external environments of the organization.<sup>7</sup>

With respect to the dimensions of performance, I first listed all aspects, criteria and indicators of performance which emerged from the interviews and I then grouped them according to different dimensions and sub-dimensions of performance. The second phase of the analysis consisted of an investigation of the type of relevance (procedural/substantive) the interviewed managers attached to the aspects, criteria and indicators they mentioned and consequently, at an aggregate level, to each (sub-)dimension of performance. Since the procedural and/or substantive relevance which the interviewed managers attached to the different dimensions of performance may depend on the individual profile of the manager, I analyzed the dimensions of performance within each of the three groups of managers with shared personal profiles (administrative, artistic and technical). By doing this, I was able to identify common patterns within each group and to relate possible differences

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<sup>6</sup> The complete list of activities of evaluation is included in Appendix 2.

<sup>7</sup> The complete analysis of the evaluators of performance is presented in Appendix 3.



between the individual managers in the group to specific aspects of their personal profiles (education, experience and function). Then, I analyzed the dimensions of performance across the three groups (administrative, artistic and technical). By doing this, I was able to reconsider the role of personal factors against the role of contextual factors related both to the internal and external environments of the organization.<sup>8</sup>

These steps provided me with a thorough picture of the different practices of evaluation of artistic performance in the investigated organization as well as of their relevance in the judgment of the different groups of managers. In particular, they allowed the formulation of some exploratory conclusions about the impact of NPM-oriented forms of accountability on the evaluation practice of the organization.

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<sup>8</sup> The complete analysis of the dimensions of performance is presented in Appendix 4.

## 4. Case study

In this section, I present the results of the case study. Section 4.1 provides a brief description of the investigated organization. Section 4.2 answers the four empirical sub-questions of my case study. By summing up the main findings of the case study, section 4.3 answers the main empirical question of my case study. This has been formulated in order to pursue the first objective of my research, which is to understand how the managers of publicly funded arts organizations actually evaluate the artistic performance of their organizations.

### 4.1. The organization

In this section I describe the investigated organization's mission, activities and stakeholders, as well as its organizational, legal, and financial structure.<sup>9</sup> The provided information is based on internal and external documents collected before and during the field research.

The mission of the opera company at the time of the field research was to develop and perform a wide-ranging opera repertoire with the highest standards, and to broaden support for it. The seasonal programs, based on the *stagione* system (where each production is cast separately and has a brief, but intensive run of performances) included works ranging from baroque to contemporary opera and new commissions, and a mix of new productions, co-productions and revivals. In 2011 the opera company offered ca. 100 performances of 7 new productions and 5 revivals for around 120.000 visitors, ca. 35 educational activities for around 2.000 visitors, ca. 35 short performances (not in the main theatre hall of the venue) for around 7.000 visitors, ca. 100 other activities (e.g. special activities for sponsors, live broadcasts) for around 18.000 visitors.

The main stakeholders, both external and internal to the organization, of the opera company were:

External:

- Audience (both existing and new audience)
- Subsidizers (local and national governments and the agencies advising them about subsidy policies)
- Sponsors (one main sponsor, private individuals, businesses and funds)

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<sup>9</sup> The description in this section also clarifies the appropriateness of the selection of the managers to be interviewed during the case study. The selection of the interviewed managers (see table 1 in the previous section) was made considering both the organizational structure of the opera company and the venue, and the role of the orchestra in-residence in producing, performing and distributing opera. From the opera company, only one department was not represented directly by the interviewed managers: the music library. Due to the focus of my study, this was not considered essential. From the venue company, only two departments were not represented directly by the interviewed managers: the costumes, wigs and make-up department, and the human resources department. The former was partially represented by the director of the technical organization. Due to the focus of my study, the latter was not considered essential. In fact, the human resources department was only responsible for the selection, evaluation and development of technical and administrative staff and not of the artistic staff. The chorus management and the artistic administration department of the opera company were responsible for the artistic staff and were both directly represented by the interviewed managers. To represent the orchestra in-residence, both the general manager and the chief conductor were interviewed. In this way, all managers of the three organizations involved in the production, performance and distribution of opera (opera company, venue, and orchestra in-residence) were interviewed.

- National and international orchestras, opera companies and festivals
- National broadcast service and partner music label
- Media and press, both traditional (newspapers and specialized magazines) and contemporary (bloggers, glossy magazines)
- The association of the friends of the organization
- The professional association of opera houses and festivals in Europe
- Education and talent development partners (from amateur to professional, from primary to secondary schools, from academic to post-academic training)
- Suppliers (in particular of technical services)

Internal:

- Conductors, choruses, soloists, other artists and technicians (both the ones involved and the ones not involved in the productions of the organization)
- Personnel, both permanent employees and temporary production staff.

At the time of the field research, the investigated national opera company was exclusively a producing organization. This means that a separate organization was in charge of the venue where the opera productions were performed. The separate venue organization was also in charge of the technical organization (e.g. set workshop, props department, lighting department), the costume, wigs and make-up departments, the productions and stage management, the financial department and the human resources department. Also the education, participation and programming department was under the venue organization. Nonetheless, the investigated national opera company had, together with the national dance company, an in-residence status at the venue. This means on the one hand that the opera company mainly performed there; on the other hand that the venue was mainly used by the two national companies: dance and opera. The so-called guest programming of the venue was practically limited to productions invited within special education and participation programs.<sup>10</sup> In addition, the investigated opera company had its own chorus, but did not have its own orchestra and it used to perform with different partner orchestras. Of those partner orchestras, one used to perform in the larger part of the opera productions, gaining a status of orchestra in-residence at the investigated opera company.

The opera company was an independent foundation employing around 95 people with a permanent contract, with 2/3 of them being members of the chorus. It was run by two directors: an artistic director and a managing director. These two directors, together with the artistic director and the managing director of the national dance company, formed the board of directors of the venue. Also the national dance company and the venue were independent foundations employing respectively around 120 and 420 employees. The managing director of the opera company was also the chairman of the board of directors of the venue. The board of directors of the opera company and the board of directors of the venue were formally controlled by two different supervisory boards. Nevertheless, the supervisory board of the venue consisted of two members from the supervisory board of the

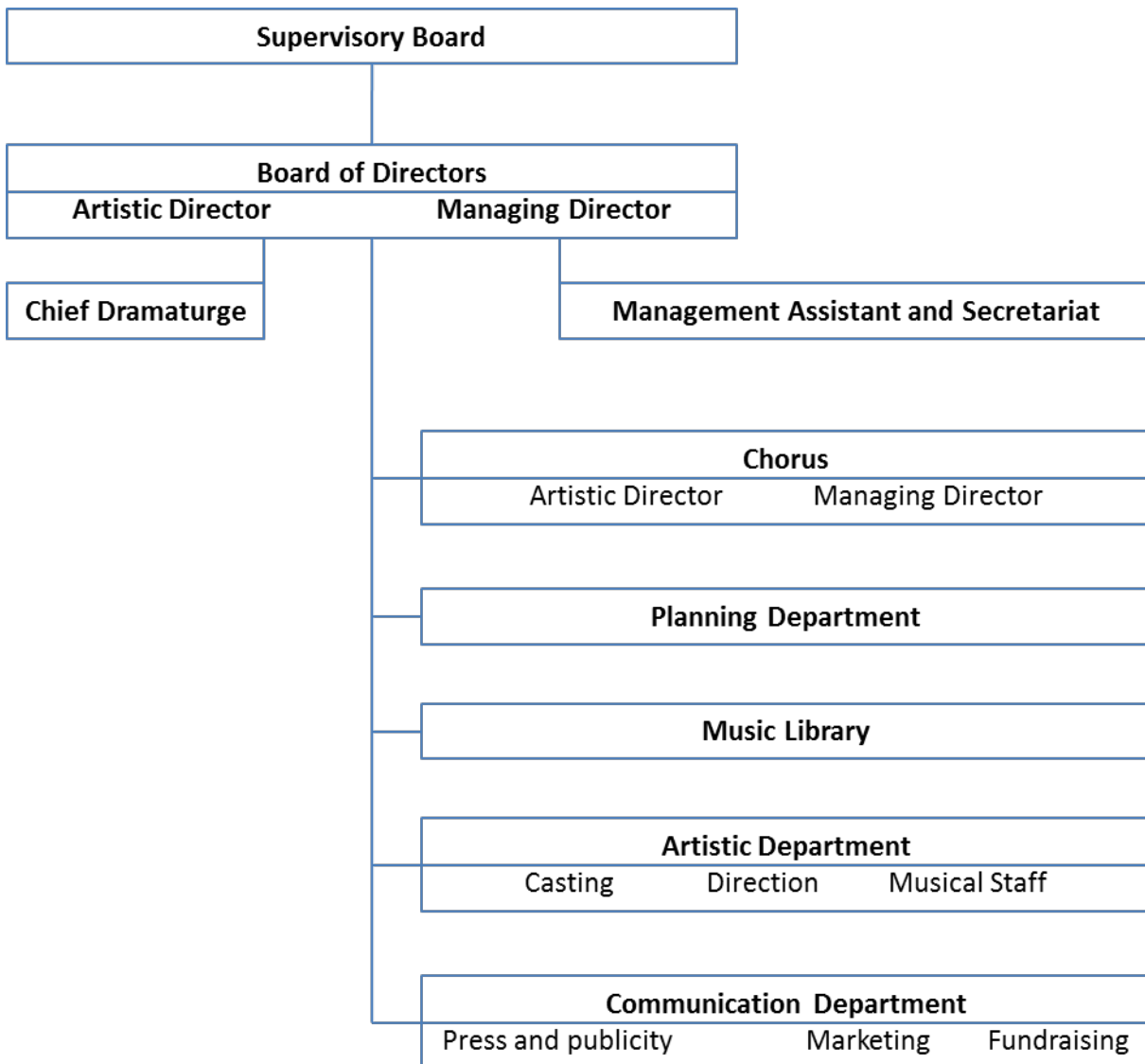
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<sup>10</sup> The three legally independent organizations, national opera, national ballet and the venue, have later merged to form, also legally, what was de-facto already a single organization.

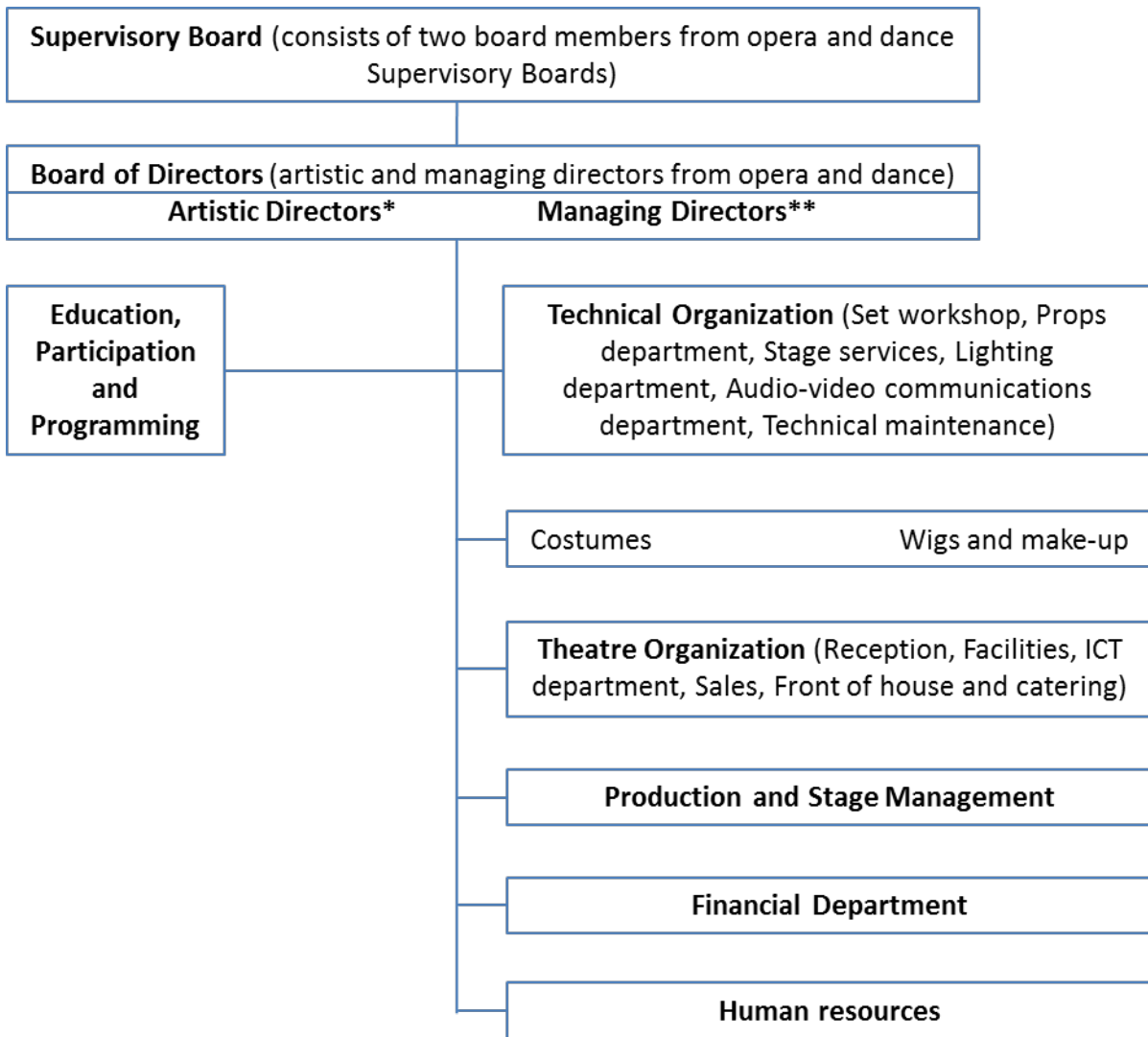
national opera company and two from the supervisory board of the national dance company. The structure of the boards of directors and of the supervisory boards show how interwoven the opera company and the venue formally were. From the organizational charts of both organizations (Fig. 1 and 2) it also emerges how interwoven the two organizations were in producing, performing and distributing opera.

The annual operating budget of the opera company was around 34,1 million euro, with 25,4 million euro coming from the national government's structural subsidy (plus smaller subsidies and private donations of about 80,000 euro) and around 8,7 million euro own income, consisting of 7,6 million euro revenue from ticket sales, 300,000 euro from sponsoring, 300,000 euro from other, unspecified income sources and 500,000 euro from indirect revenues. Most expenses were related to personnel costs, including both employees and freelancers contracted for the individual productions: around 28 million euro of the 34,1 million euro total budget. The organization's balance sheet as of 31 December 2011 showed a total value of assets of around 18 million euro. The annual operating budget of the venue was 11,4 million euro, with 8 million euro coming from the city government's subsidy. The venue organization's balance sheet as of 31 December 2011 showed a total value of assets of around 26 million euro.

In the next section I describe the different activities of evaluation in which the organization is involved. From now on, with *the managers of the organization* I refer to all the managers involved in the process of producing, performing and distributing opera in the studied case, regardless of their formal employer: the opera company, the venue, or the orchestra-in residence.



**Figure 1: Organizational chart of the opera company**



**Figure 2: Organizational chart of the venue**

(\* Both artistic directors are jointly responsible for the artistic quality of the activities.

\*\* While the board is jointly responsible for policymaking and decisions, the managers of all departments report directly to the chairman of the board of directors, that is, the managing director of opera and venue)

## 4.2. The practice of evaluation

The investigated organization is involved in a large and varied amount of activities through which information about its level of performance is evaluated by internal and external stakeholders. This confirms the organization's official view of its evaluation practices, as contained in the introduction of the self-evaluation report written by the opera company for the international evaluation commission in 2010:

For a large opera company like [ours], evaluation is not only a familiar concept, it is a continuous process which includes both internal and external objective critique. Our productions are visited, watched, listened to, reviewed and criticized by the audience, the press, the authorities and by colleagues. Opinions from the outside world supplement internal evaluation, which is carried out with great care. All productions and activities are evaluated at department level as well as with senior management, focusing both on work process and on the final result. (Self-evaluation report 2010)

Many activities of evaluation are procedurally anchored in the work of the organization, either according to internal management systems (e.g. regular meetings with the supervisory board, general management meetings, production-related meetings, annual press conferences) or to the rules imposed by external regulatory and funding bodies (e.g. meetings with ministry representatives, external evaluation procedures, sector analyses, annual reports). In addition, there are other activities that are not procedurally anchored in the work of the organization, but are naturally embedded in its artistic work (e.g. ad hoc conversations and observation during the production process and at performances).<sup>11</sup>

The evaluated information relates to four main dimensions of performance: artistic, social, organizational, and financial. The artistic dimension of performance includes three sub-dimensions related to three main artistic processes: programming, production, reception.<sup>12</sup>

The sub-dimension *programming* of the artistic dimension of performance includes three categories: *artistic director, program, and profile*. The ability of the artistic director to run risks, and his taste and artistic leadership influence the program of a season. For the evaluation of the program the most important criterion is the match between the chosen works and the recruited cast per work. Finally, the programs of the individual seasons influence the profile of the opera. For the evaluation of the profile the most important criteria are its specificity and consistency on a long-term horizon.

The sub-dimension *production* of the artistic dimension of performance includes two categories: *artistic and production team, and performance on stage*. The ability of the chorus, orchestra, soloists, stage director and technical staff determines the quality of the performance on stage, which consists of a good match between the overall musical quality of the performance, the clarity and innovativeness of the staging concept, and the fit of the scenery constructed with the stage director's original idea.

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<sup>11</sup> See Appendix 2 for a complete overview of the activities of evaluation in the investigated organization.

<sup>12</sup> See figures D1-D6 on pp. 3-8 of Appendix 4 for all aspects, criteria and indicators included in each (sub-) dimension and the categories within which those aspects, criteria and indicators are clustered.

The sub-dimension *reception* of the artistic dimension of performance includes two categories: *artistic experience*, and *artistic impact*. The meaningfulness and worthwhileness of the performance, its transformational and educative power, its ability to challenge and surprise the audience, its expressiveness, the magic and breathless aura it creates and its ability to connect performers and audience, influence the impact that the production has on the audience, media, and professional field. In turn, appreciation of the audience, media, and professional field influences the artistic reputation of the organization.

The social dimension of performance relates to the audience development process and includes two categories: *marketing and education*, and *outreach*. The quality of the marketing and education activities (e.g. segmenting the market, targeting the audience, positioning the offer) influences the outreach results of the organization, both in quantitative terms (e.g. box office numbers) and in qualitative terms (e.g. sustainable connection to the audience of the future).

The organizational dimension of performance includes three categories: *processes*, *culture*, and *people*. Good planning, coordination and technical facilities are fundamental for the work processes of the organization, whose culture is characterized by the ability to customize work after listening to the individual ideas of artists, and the ability to create a hierarchy-free dialogue. Finally, the leadership style of the administrative, artistic, and technical managers and the organization's attention to the development of (artistic) talents contribute to the long-term quality of the organization management process.

The financial dimension of performance includes two categories: *expenses*, and *revenues*. On the expenses side, the main evaluation criteria are economy (for example, the ability to keep soloists' average honorariums low) and efficiency (for example, making good use of subsidies). On the revenues side, the main evaluation criteria are sales revenues and fundraising.

The following sub-sections 4.2.1-4.2.4 will answer the four sub-questions of my research (see section 2), while section 4.3 will answer the main research question (see section 1 and 2).

#### **4.2.1. The activities of evaluation of artistic performance**

The analysis of the practice of evaluation of artistic performance, which is the object of my research, implies a focus on those activities of evaluation through which information about the three sub-dimensions programming, production, and reception is evaluated by internal and external stakeholders. Table 2 shows the sub-dimensions covered by the information evaluated through the activities of evaluation of artistic performance in the investigated organization.<sup>13</sup>

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<sup>13</sup> Details of each of the activities are in Appendix 2.



Sub-dimensions of artistic performance		Programming	Production	Reception
Activities of evaluation				
Internal/external evaluation	Type of activity			
Internal stakeholders	Bi-monthly meetings with supervisory board	x		
	Six-weekly meetings of artistic direction with orchestra general manager	x	x	
	Weekly meetings of chief of artistic department of opera and orchestra		x	
	Monthly meetings of chorus direction with chorus singers committee		x	
	Technical evaluation of individual productions (at the level of the design team and the production team)		x	
	Opera evaluation of individual productions		x	x
	Policy team meetings about individual productions		x	
	Ad-hoc conversations and observations during production process and at performances		x	x
External stakeholders	Meetings with ministry representatives	x		
	External evaluation procedure	x	x	
	Annual reports	x	x	x
	Season's presentation to the press	x		

**Table 2: activities of evaluation of artistic performance**

A dense web of activities covers the three sub-dimensions of artistic performance. Nevertheless, the information evaluated does not have the same level of breadth and depth in each activity. For instance, at the meetings with the supervisory board that deal with programming, the required information only regards the titles chosen for a season. The board listens to and ratifies the decisions made by the artistic director without discussing the content of these decisions. Also within the external evaluation procedure the information about programming provided by the organization mainly concerns titles and casting choices (e.g. names of directors, conductors and soloists). More detailed information about the program of the next season is presented to the press, and, consequently, to the public, at the annual press conference, while the annual report contains detailed information about the productions of the last commercial year.

The evaluation of individual productions is the objective of a series of hierarchically structured meetings. From the work floor to the upper management, there are design team meetings (with stage managers, first lighting technicians, assistant directors, props managers; in other words, with all the staff working on the stage); production team meetings (with technical director - who is the chief of the technical organization – and the chiefs of the individual departments of the technical organization - stage, lighting, audio-visual communication, props, building maintenance); opera evaluation meetings (all department chiefs of the opera company, such as communication, artistic department); and policy team meetings (production manager of the specific production, managing director, artistic director, chief of the artistic department, technical director, costumes and wigs/make-up director). The technical evaluation conducted by the design team always discusses the quality of the scenery; the one conducted by the production team discusses, in

addition, the quality of the props and of the lighting. Nevertheless, the attention devoted to the evaluation of these aspects of the artistic production is very limited if compared with the largest part of the technical evaluations, which is devoted to organizational aspects (e.g. the quality of the cooperation between external, project-based staff and permanent staff of the organization) and financial aspects – the latter above all in the technical evaluation conducted by the production team. Production-related aspects are discussed at the opera evaluation meetings, where every department chief evaluates the finished production from the perspective of his/her department. It is thus not surprising that the representatives of the technical organization speak about scenery, the representatives of the artistic department about the quality of the artistic team, and the chorus representatives about the quality of the chorus direction. At those meetings that are attended by the artistic director, more production-related details are discussed, such as the quality of the orchestra and the stage director, and the adequacy of the soloists' voices for that production or for the venue in general.

The opera evaluation meetings are also the only regular meetings where reception-related information is presented. This is mainly the task of communication chief, who reports on the tone of the media reviews and the reactions of the audience. In addition, the representatives of the technical organization or, if present, the artistic director, inform colleagues when the scenery constructed for a production has been already sold or rented, which is a sign of appreciation within the wider professional field. Nonetheless, at the opera evaluation meetings a large part of the information presented concerns organizational aspects and, to a smaller extent, finance, while relatively little information relates to the audience development efforts of the organization (social dimension of performance). While the main objective of the opera evaluation meetings is to exchange information, decisions are made in general by the direction and, what concerns specific productions, by the policy team. It is within the policy team, for instance, that the decision to re-program a production is made.

It is through ad-hoc conversations and individual observations during the production process and at performances that more in-breadth and in-depth information about the production and its reception is evaluated. For instance, during work breaks, within the production team there are continuously conversations about how things are going, how the production team is working, how an idea is developing. In addition, the managers of the organization are present during the production process and at the different performances. At the different presentations of the production concept and of the scenery, and at the different rehearsals, the information collected relates to every detail of the progress of the artistic team and of the production team towards the final performance on stage: scenery, lighting, props, acting, orchestra, soloists, chorus. This information is immediately used to adjust individual aspects and to improve the artistic quality of the production. From the full dress rehearsal on, it is also possible to observe the reactions of the audience. Attending the full dress rehearsal and the performances provides an opportunity to get a feeling of the

atmosphere in the theatre, of the connection to the audience and of other aspects related to how the audience experience the performance. In addition, after the individual performances the managers of the organization talk to the audience and get their immediate reactions. In particular, at the after-première reception, conversations occur with invited audience members, press, and peers, but also with the production and the artistic team.

#### **4.2.2. The nature of the information about artistic performance**

The fact that a large part of in-breadth and in-depth information about artistic performance is evaluated through activities which are naturally embedded in the artistic processes of the organization, and not procedurally ruled, is consistent with the nature of the evaluated information. The information about artistic performance is mostly qualitative, largely unwritten, and often tacit.

Concerning the sub-dimension *programming* of the artistic dimension of performance, information about the profile of the organization can be found in the annual reports and in the self-evaluation report that is written for the external evaluation procedure. This information is qualitative, focusing on what is programmed by the organization in order to establish a certain profile. The offering consists of a balanced repertoire with respect to the works presented (from baroque to contemporary), the productions presented (from reprises to new productions), and the direction styles. These programming choices aim at establishing the organization as an highly innovative, high-quality opera company. Lists of productions and their respective casts are also used for the meetings with the supervisory board and with the ministry representatives. Nevertheless, the impression is that much programming-related information remains tacit. This regards above all the information about the artistic director, who is fundamental in giving his imprint to the artistic profile of the organization. For instance, for the chief of the artistic department, artistic directors are more important than conductors and singers in forming the profile of an opera company. A clear artistic vision of the artistic director is a main success criterion for an opera company. According to the planning chief it is the responsibility and the talent of an artistic director to find people that have good concepts, that have something to say, and that do it with passion and full commitment. For her, putting together a good season is like creating a work of art. Sometimes one understands the relations between the different productions only afterwards, similarly to what happens with works of art: one never knows whether the artists were conscious of the effects in advance. As a result, some seasons have just something special. But the quality of the individual seasons and of the contribution of the artistic director are not explicitly evaluated through any internal or external procedure.

Concerning the sub-dimension *production* of the artistic dimension of performance, much information appears in the minutes of the production-related meetings described above. Above all, the information about the scenery is written in detail. Information about the quality of the director's concept, the quality of orchestra, chorus, soloists and conductors

appear in those minutes irregularly and not systematically, often depending on who is present at the opera evaluation meetings. In addition, the level of detail is low. Many evaluations are limited to expressing a general “good”, or “not excellent” about the artistic level of the production. Most information remains unwritten, and often also unspoken. For instance, chief conductor describes his evaluation of his contribution to a successful performance as follows:

Well, I trust my ears, and if things are [...] kind of well-established, if the orchestra, [the] singers had a coherent, good stream of phrasings and get together, that's already number one. Number two would be, like, if there's been a good tension - was it a good, was it an interesting line we could draw over the whole evening. This is something which needs a good moment, you can't really force that. You can't really rehearse on that. It needs a good moment. Is there a moment of inspiration or not? So, everything could inspire you. A singer in a wonderful shape or great form, of course it inspires the orchestra, and vice versa. If they would be really playing with a lot of delicacy, then the stage would be inspired. So, this is important. (Chief conductor)

Although this information remains unwritten and probably also unspoken, it is this information which is used by the chief conductor in order to improve the next performances of the orchestra - at least with respect to those aspects of a good performance that can be rehearsed! Practically every artistic manager of the organization evaluates with the same level of detail and through the same kind of unwritten, and often tacit information, the artistic processes and results for which he is responsible.<sup>14</sup> Unwritten, but spoken information about the sub-dimension *production* is discussed in bilateral meetings. For instance, every six weeks the orchestra general manager of the orchestra-in-residence attends the artistic direction meetings of the opera organization where, amongst other things, current productions and just completed productions are discussed and evaluated. At their weekly meetings, the chief of the artistic department of the opera and the manager of the artistic department of the orchestra discuss, for instance, the extent to which the expectations of new conductor, who has been invited for the first time, are met.

Concerning the sub-dimension *reception* of the artistic dimension of performance, some quantitative indicators of audience and media appreciation are presented by the communication chief at the opera evaluation meetings. The applause's length after a performance, the grade given to the production, and the number of people to whom the production will to be recommended are communicated to account for the audience appreciation of a production. The average number of stars (out of 5) in reviews are communicated to account for media appreciation. Additional written information presented by the communication chief regards the reactions of the audience by mail and the content of the media reviews. This is the only information about reception which is discussed at the

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<sup>14</sup> Appendix 4 presents more examples; for instance, how the chorus director evaluates the performance of his chorus, or how the chief of the artistic department and the artistic director, who share the responsibility for casting, evaluate the chosen soloists.

opera evaluation meetings. Within the remaining procedurally anchored activities of evaluation, only the excerpts of media reviews which are used in the annual reports relate to the sub-dimension reception. As with the sub-dimension production, it is through ad-hoc conversations and, even more so, through observations that most information about the sub-dimension reception is evaluated. This information remains largely unwritten, and is also often tacit, as the following quote exemplifies:

I often during a performance sit in the back row of the main floor of the house. And you can feel when the audience is responding with breathlessness or awe or silence. You can sense when they laugh in the right places, not just because they know it's funny or because they've just read the surtitles, but because they feel what the characters are presenting to each other. I think you can feel a lot of [...] how well you're reaching the audience. There may be someone who sits there and seems totally bored during throughout the whole piece and then says at the end: 'That was the most incredible experience of my life' and you're sitting and going 'Oh! This was off-key, the fourth measure!' You know? Of course the applause at the end of a performance shows a great amount of what the audience - whether they appreciate it or not - but that's not always the biggest thing. I think you have to live and breathe with the audience what they're seeing and hearing. (Chorus artistic director)

The nature of the information about the artistic dimension of performance is thus very different from the nature of the information about the social, the organizational, and the financial dimensions of performance. The information relating to the latter three dimensions of performance is often quantitative and largely available in written form. As introduced above, outreach, the main objective within the social dimension of performance, can be evaluated through such quantitative indicators of performance as seat occupancy per production and season, number of sold-out production per season, audience retention numbers, number of reviews in the media, or number of DVD and broadcastings. Other qualitative objectives within the social dimension of performance, like the position of the organization in the cultural establishment, or its role in the community, although hardly quantifiable, can be evaluated based on a large variety of written information, such as the sector analyses by the cultural council or articles in the professional press. Safety of work processes, a fundamental criterion to evaluate the quality of the organization management, can be evaluated through the number of incidents per production and season. Other qualitative aspects, like the coordination between project-based and permanent staff, are hardly quantifiable but thoroughly documented in the minutes of the many production-related meetings described above. Finally, financial objectives are by definition quantifiable. For example, the performance of the sponsoring and fundraising department can be evaluated based on the amount of subsidies granted to the organization.<sup>15</sup>

Information about performance that can be quantified or, at least, caught in words, is more *usable* within evaluation procedures than the mostly qualitative, largely unwritten, and

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<sup>15</sup> See Appendices 2 and 4 for more examples.

often tacit information about programming, production and reception. What information is more *useful* for the substantive evaluation of the artistic performance of the organization will be answered in the next section.

#### **4.2.3. The managers' judgments about artistic performance**

Through the different activities of evaluation and the different kinds of information described above, the managers of the organization form their judgments about the artistic performance of the organization. In these activities different (groups of) people with different expectations and opinions are involved, and information concerning different aspects, criteria and indicators of performance is collected, exchanged, and evaluated. As explained in the analytical framework presented in section 2, in this paper I use the concept of *evaluators of performance* for those (groups of) persons, including the managers themselves, whose expectations and opinions count for the procedural and/or substantive evaluation of artistic performance; and the concept of *dimensions of performance* for those coherent sets of aspects, criteria and indicators that are taken into account in the procedural and/or substantive evaluation of artistic performance. In order to understand the managers' actual judgments about artistic performance, that is, their substantive evaluation of artistic performance, I investigated what evaluators and dimensions of performance are assigned substantive relevance by the interviewed managers while they make sense of artistic performance.<sup>16</sup> Here it is convenient to recall the working definitions of substantively relevant evaluators and dimensions of performance given in the analytical framework:

*substantively relevant evaluators of performance are (groups of) persons a manager considers co-producers and/or recipients of (the results of) his own work and/or the work of the organization, regardless of rules and procedures imposed by external regulatory bodies or by internal management systems and/or (groups of) persons whose opinions about (the results of) the manager's work and/or of the work of the organization influence the manager in the process of forming as well as explaining his own judgment about the value created by him and by the organization, regardless of rules and procedures imposed by external regulatory bodies or by internal management systems;*

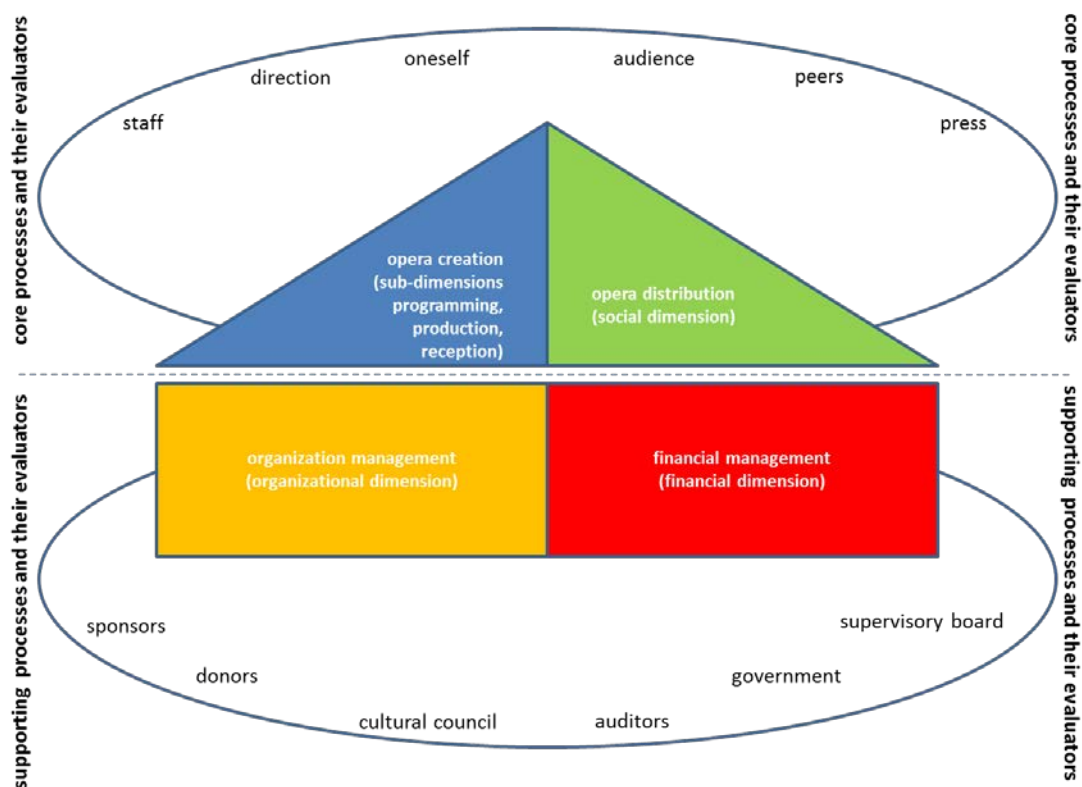
*substantively relevant dimensions of performance are dimensions a manager takes into account in order to form and explain his own judgment about the value created by himself and by the organization, regardless of rules and procedures imposed by external regulatory bodies or by internal management.*

The results of the analysis show that, in forming their judgments about artistic performance, the three groups of managers (administrative, artistic, technical) share a common frame of reference, consisting of substantively relevant evaluators and dimensions of performance.

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<sup>16</sup> See Appendix 3 and 4 for the complete analysis of, respectively, the evaluators and the dimensions of performance.

As it will be explained in this section, the evaluators and dimensions that are significantly substantively relevant for the evaluation of artistic performance are the ones that are closely related to the core processes of the organization: opera creation (programming, production, reception) and opera distribution (audience development). The evaluators and dimensions that are modestly, or not, substantively relevant for the evaluation of artistic performance are the ones that are related to the supporting processes of the organization (organization and financial management). Figure 3 sums up these findings, showing the divide between the core dimensions of performance and their evaluators on the one hand, and the supporting dimensions of performance and their evaluators on the other hand.



**Figure 3: the organization's processes and their evaluators**

Table 3 shows for each evaluator of performance the number of managers (out of the total of 17) who considered that evaluator to be substantively relevant (S) for the evaluation of the artistic performance of the organization. For example, 13 of the 17 managers interviewed considered the press to be a substantively relevant evaluator of performance. In contrast, only 2 managers interviewed considered the government to be a substantively relevant evaluator of performance.

<i>Evaluators of Performance</i>	<i>Total Managers (17)</i>
Press	<b>13S</b>
Audience	<b>14S</b>
Peers	<b>12S</b>

Direction	15S
Staff	16S
Oneself	14S
Government	2S
Cultural Council	
Auditors/Inspectors	
Sponsors	1S
Donors	
Supervisory Board	2S

**Table 3: Substantively relevant evaluators of performance for the managers of the organization<sup>17</sup>**

Two main groups of evaluators of performance emerge from the analysis:

- evaluators that significantly influence the managers' judgments of artistic performance; these are press, audience, peers, direction, staff and oneself;
- evaluators that do not, or hardly influence the managers' judgments of artistic performance; these are government, cultural council, auditors/inspectors, sponsors, donors and supervisory board.

By looking at the individual evaluators of performance within these two groups it becomes visible how their substantive relevance depends on their natural involvement in the artistic processes of the organization, rather than on their internal or external position in the stakeholders' structure of the organization (see section 4.1). Knowing what happens in the work of the opera, especially with respect to the artistic processes, seems to be the dividing criterion for being considered a substantively relevant evaluator of artistic performance or not. If an evaluator personally participates in the artistic processes of the organization, as a maker or a recipient, then his expectations and opinions are taken into account by the managers of the organization in forming their judgment about artistic performance. While the whole staff of the organization, and in particular the direction and the other managers, are protagonists of the programming and production processes, press, audience and peers are protagonists of the reception process.

For instance, according to the chief conductor the organization should be evaluated by the audience who buy tickets, by journalists, media, experts, and every kind of connoisseur who can see what is happening in the opera world today and the position of the organization within it. For him, a legitimate evaluator is someone with whom the opera organization is in daily contact.

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<sup>17</sup> Based on table E1 in Appendix 3.



Among the substantively relevant evaluators of performance, the audience have a fundamental role for the interviewed managers. Asked about how he knows when he has done a good job, the chief dramaturge responded:

Through the audience I think, again. Obviously, that's difficult, 'cause I think that we makers have to be some steps further than the audience, and we have to forecast and predict things - new talents, new developments - to demand more from the audience than an audience itself would dare to. You'd better present difficult things in a popular, interesting, appealing dress than only things that the audience knows and like to see. I think, if we say: "Go and see the show", the show is good and they go along with us, than I know we've been good. (Chief dramaturge)

The substantive relevance of audience, press and peers does not mean that the frame of reference of the organization's managers is fully projected towards the external environment of the organization. The internal evaluators, and mainly direction, staff and oneself, are also very relevant, and a hierarchy between the substantive relevance of internal and external actors of evaluation emerges from the interviews. For instance, asked about how he recognizes the success of a production, chief conductor answered:

First, we would say, we would judge ourselves and say: "Well, ok, apart from what's being said by the critics and the public, or the box office, are we content with the result? Are we actually convinced that this is a valuable - a good thing or not?" This could be kind of contradictory at times, that outside it could be a big success and inside we wouldn't be [...] similarly convinced about it. You see what I mean? So [...] first it's us, then it's of course the public every night, you see if there's a response or not. And then in the end - or, further - there could be a..., there's of course an echo of the media, [...] - but these three are kind of independent. (Chief conductor)

In general the staff as a whole constitutes a fundamental evaluator for the interviewed managers. The chorus singers are, for example, the most influential for the chorus artistic director in forming judgments about the work of the artistic director:

As a whole the chorus can really be considered an artistic, a great artistic conscience of the company. (Chorus artistic director)

Within the staff, a special role is reserved for the direction and, with respect to the artistic work of the organization, especially for the artistic director. Having been responsible for programming choices for years, and enjoying artistic authority, it is not surprising that his expectations and opinions strongly influence the judgment of the other managers about artistic performance.

Finally, although the opinions and expectations of the staff and the direction, together with those of the external evaluators - audience, peers and press - are all relevant in making sense of the artistic value created by the organization, it is one's own opinion that seems to have the heaviest weight in the final judgment of most of the interviewed managers. For instance, according to the orchestra general manager, to understand whether an opera is

doing well compared to other European opera companies, you have to listen and see a lot. There are no measurable criteria:

It is above all your own standard, the one you have in your mind and that is influenced by the many experts working with the orchestra and the opera. You know what you can expect. (Orchestra general manager)

Having strong personal opinions on artistic choices seems a crucial condition for an artistic career in the opera world, as the following quote from the interview with the chief of artistic department testifies:

You are just expected to pursue your own line. (Chief of the artistic department)

If an evaluator does not participate personally in the artistic processes of the organization, then his expectations and opinions are not taken into account by the managers of the organization in forming their judgment about artistic performance. For instance, within the external evaluation procedure, the international commission has to attend only *one* performance of the organization; and the sector analyses by the cultural council are based only on the documents issued by the organization and not on direct contact with the artistic processes themselves. The other substantively 'irrelevant' evaluators have relevance for processes others than the artistic ones, such as financial management in the case of government, donors, sponsors, auditors and supervisory board; and organization management in the case of government and supervisory board. Nevertheless, at least in two cases the irrelevance of these evaluators for the managers' judgment about artistic performance is not completely obvious. Government and cultural councils use time-consuming procedures of evaluation (external evaluation procedures, sector analyses), explicitly including and even stressing the importance of the artistic dimension of performance, in order to legitimate their funding decisions; and the supervisory board is the statutory organ of control of the organization.

The irrelevance of the government may be linked to skepticism about politicians and their ability and interest in understanding the world of opera and the opera art form, as it clearly emerges from the interviews with the organization's managers. This skepticism was expressed, for instance, by the chief conductor:

I think it's important that not only one group of people evaluates all our work. And I think the last who should do it are politicians. How can I trust politicians nowadays? They do not even come here to visit the opera house personally. So they, the actual class of politicians, they're not really able to evaluate our work. That's pretty sure. (Chief conductor)

According to the artistic director, politicians are unable to understand what it means to work in an opera, otherwise they would not say that quality is good and at the same time threaten the very existence of the organization by dramatically cutting budgets.

Concerning the supervisory board, it may seem a paradox that this statutory organ of control of the organization has literally nothing to say about the artistic choices of the direction. The supervisory board has to be informed about programming and special initiatives, but it seems as if its members are not even expected to express an opinion on these topics, let alone influence the managers in their judgment about artistic performance. The supervisory board, which is a statutory body that is by definition responsible for controlling the work of the direction of the organization, is practically excluded from controlling the main value created by the organization: the artistic value.<sup>18</sup>

The analysis of the substantive relevance of the different dimensions of performance for the managers' judgments about artistic performance confirms the hierarchical divide between the programming, production, and reception processes on one side, and the organization and financial management processes on the other. In addition, the significant substantive relevance assigned to the social dimension of performance places the audience development process as an additional core process of the organization next to programming, production, and reception.

Table 4 shows for each dimension of performance the number of managers (out of the total of 17) who considered that dimension to be substantively relevant (S) for the evaluation of the artistic performance of the organization. For example, 15 of the 17 managers interviewed considered programming to be a substantively relevant dimension of performance. In contrast, only 7 managers interviewed considered the organizational dimension of performance to be substantively relevant for the evaluation of the artistic performance of the organization.

<i>Dimensions of performance</i>	<i>Group of Managers</i>	Total Managers (17)
Artistic/Programming		15S
Artistic/Production		13S
Artistic/Reception		15S
Social		15S
Organizational		7S
Financial		10S

<sup>18</sup> The reasons why the supervisory board emerges as irrelevant in the evaluation of the core value created by the organization have been not investigated in this research. The members of the supervisory board have not been interviewed. Nevertheless, it is surprising that the power to express opinions *on* and to influence the work of the direction, which the supervisory board statutorily has, is not felt at all by the members of the direction and by the other managers of the organization. This might be one potential explanation for recent cases of supervisory boards of arts and cultural organizations that failed in their control function.

**Table 4: Substantively relevant dimensions of performance for the managers of the organization<sup>19</sup>**

Two main groups of dimensions of performance emerge from the analysis:

- dimensions that significantly influence the managers' judgments about artistic performance;
- dimensions that modestly influence the managers' judgments about artistic performance.

Apart from the expected substantive relevance of the three artistic sub-dimensions of performance for the managers' judgment about the artistic performance of the organization, it is the high substantive relevance of the social dimension of performance that constitutes a particularly interesting element of the findings of my research. In fact, the social dimension of evaluation is the only non-artistic dimension of performance that is assigned substantive relevance as often as the three artistic sub-dimensions of performance (programming, production, reception). This confirms the genuine commitment to the community that had already emerged from the analysis of the evaluators of performance, in particular with respect to the important role of the audience and peers. According to the interviewed managers, evaluating the results of an opera company means, for instance, seeing what place the organization has in the community according to the general public and, more specifically, the audience, that is, to those stakeholders for whom the opera company is expected to work for. Outreach, understood by the interviewed managers as aiming to reach the representative average of society and providing that different groups in society go to see the productions, is considered fundamental in judging the performance of an opera company. The first criterion mentioned by the technical director when referring to a successful season is to sell out productions, since this shows that the audience has been reached. Also other managers see sold-out productions and, more generally, seat occupancy as indicators of success. Nevertheless, these quantitative indicators of outreach must be accompanied by qualitative considerations to better understand the context within which certain objectives are achieved or not, and, consequently, whether one can speak of success or not. For instance, how high seat occupancy should be in order to be considered successful depends on the individual production. For the production of a contemporary opera as a world première, 85% seat occupancy would be a huge success. For other qualitative aspects, despite being fundamental in forming judgment about the artistic value created by the organization, no specific indicators are used. For instance, ability and success in creating a sustainable connection to society can be seen, according to the production manager, in the extent to which the audience go to the performances with the expectation that they are going to do something beautiful, something that is "life-changing", a special experience; and the extent to which they are "stimulated to get once again stimulated" by the opera company. In order to achieve a sustainable connection to society a balance is

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<sup>19</sup> Based on table D2 in Appendix 4.

required between challenging the audience and respecting their acceptance threshold with respect to innovation and experimentation, as is clearly explained by the chorus artistic director, for whom presenting new works that challenge the audience is essential for a successful opera company:

I think that if opera companies become museums, where they only do the standards that reach the middle of the road opera, the standard opera crowd, then they're not successful, even if they are financially successful. A company that is - because of the standards of its performers and because of its good planning towards financial stability - is able to reach a loyal audience, should be able to challenge the audience now and then with a new piece. (Technical director)

Balance is also necessary between being appealing to opera lovers and attracting new audience, and between local taste and international position. The difference between the latter two can be huge, as the artistic director clearly stated:

Opera is very local: what is maybe very successful in Milan can be a total flop [...] in Amsterdam. (Artistic director)

Concerning the two dimensions that have a modest role in the substantive evaluation of artistic performance, the organizational dimension is considered substantively relevant less frequently than all other dimensions. The organization's processes, culture and people allow for a good production process, but how good the opera production is depends entirely on what happens on stage. Aspects, criteria and indicators related to the production process do not influence the evaluation of the results on stage, as the chief conductor explains referring to what really counts in the evaluation of his work:

You know, [...] the result is what counts. And the process of how we get there is a secondary thing. So I think you would be always, or I would be always judged by results. And [...], yeah: If the results are fine, then the process will be less in question. You know? But yeah, I mean, [...] there are responsible figures in the theatre who actually have to judge my work and to have a careful look on how this would influence the company or what impact is there, or what's the artistic outcome? Of course they have to, you know, to have a [...] good and closer look at every day, or let's say, every project. (Chief conductor)

The financial considerations emerge as essential in setting the limits for programming choices and technical decisions concerning individual productions. In this sense, the financial dimension influences what will be finally produced. Nevertheless, it plays a secondary role in the evaluation of what has been produced and performed, as clearly emerges from the closing sentence of the managing director's explanation of what makes an opera company successful:

What makes an opera house successful is in my opinion the fact that all the following aspects are present at a high quality standard: quality and attention in rehearsing, quality of performance, both the physical performance and the quality of the artistic

ingredients [...] You also have to be a little conscious that you have to realize an optimum with the money you get. (Managing director)

Contrary to what might be expected from managers of an arts organization, and especially from artistic managers, there seems to be no negative attitude towards the financial dimension of evaluation. Only the planning chief explicitly refutes of any intrusion of the economic dimension of evaluation into the artistic ones. For her quality means not getting distracted by commercial considerations. However, for the other managers interviewed, the financial dimension of evaluation is not only a 'constrainer' of artistic processes, but also an 'enabler'. A sound financial structure is considered necessary in order to do the artistic work properly. For instance, according to the orchestra general manager, only by having enough budget is it possible to cast soloists who assure an adequate quality of the production. Financial stability and the commercial success of a season, which is a precondition for financial stability, are for him as important as artistic success.

As introduced above, the frame of reference for the evaluation of the artistic performance is shared by the managers of the organizations. The analysis shows no major difference between the three groups of managers, despite their different individual backgrounds (administrative, artistic, technical). The few differences which did emerge are explained here.<sup>20</sup>

Concerning the evaluators of performance, slight differences can be found with respect to the role of self-opinion and of the three evaluators which are central in the reception process: press, audience and peers. Self-opinion is very important for all managers with artistic and technical profile, but not for the managers with an administrative profile. Considering the focus on artistic processes and their results, it is plausible that administrative managers rely on the opinion of artistic managers to evaluate the artistic performance of the organization. Technical managers and artistic managers are the creators of the artistic product. The technical managers supply tangible techniques and decoration to the artistic managers and their teams, who use them to create the final intangible artistic value, the opera performance. Technical and artistic managers are experienced *with* and involved *in* the production of opera performances. They are continuously busy with the evaluation of what they are doing and have thus developed personal, and individual, standards by which to evaluate the results. As seen above, having *strong personal opinions* on artistic choices seems to be a necessary condition to work in an artistic function in the opera world. This might also be an explanation for the fact that all the interviewed managers with artistic profile, who are all responsible for artistic choices, see self-opinion as fundamental. For managers with an administrative profile working in a purely administrative function (e.g. the finance chief) this is not the case, since they are not responsible for any

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<sup>20</sup> The other minor differences which emerged within each group are analysed and explained in Appendices 3 and 4.

artistic decisions. In this case it is legitimate to embrace the opinions of the artistic staff in order to form one's own judgment on artistic matters.

The evaluators of performance related to reception (peers, audience and press) are slightly less relevant for the managers with technical profile. In practice the technical department works for the artistic department, since the technique and decoration they create are used by the artistic teams for the individual productions. In this sense, the natural recipients of the work of the technical managers and their departments – what I call, according to my definitions at the beginning of this section, substantively relevant evaluators of performance – are inside (artistic teams) rather than outside the organization (audience etc.). This explains why the frame of reference of the technical managers is centered in the internal organization.

Concerning the dimensions of performance, the only slight difference between the three groups of managers that is worth mentioning here relates to the substantive relevance of the social dimension of performance. It is interesting to note that the artistic managers are the only ones who unanimously assign substantive relevance to the social dimension of performance, underpinning the impression that audience development processes and outreach efforts are naturally embedded in the artistic work of the organization.

#### **4.2.4. Influence of NPM-oriented accountability on managers' judgments about artistic performance**

In order to explore the extent to which procedures of evaluation based on NPM-oriented forms of accountability are embodied in the substantive evaluation of artistic performance of the investigated organization, I focus on the relation between the procedural and substantive relevance assigned by the interviewed managers to those evaluators and dimensions of performance that, according to official documents, have a central role in procedures imposed by funding and regulatory bodies. Earlier in this section I have recalled the working definitions of substantively relevant evaluators and dimensions of performance given in the analytical framework. Here it is convenient to recall also the working definitions of procedurally relevant evaluators and dimensions of performance given in the analytical framework:

*procedurally relevant evaluators of performance are (groups of) persons a manager has the duty to work for and/or to inform about (the results of) his own work and/or the work of the organization according to rules and procedures imposed by external regulatory bodies or by internal management systems and/or (groups of) persons whose judgments about (the results of) the manager's work and/or the work of the organization have a statutory role according to rules and procedures imposed by external regulatory bodies or by internal management systems;*

*procedurally relevant dimensions of performance are dimensions a manager has the duty to take into account according to rules and procedures imposed by external regulatory bodies*

*or by internal management systems in order to give and receive account of the value created by himself and by the organization.*

The procedures of evaluation imposed on the organization by funding and regulatory bodies are the annual discharging of accountability to the ministry for education, culture and science through reports which are explained personally by the managing director to the ministry representatives at regular meetings, and the external evaluation procedure which takes place once in a subsidy term (4 years for cultural organizations of national relevance).<sup>21</sup> Due to the much lower frequency of the external evaluation procedure compared with the annual discharging of accountability, I limit my exploration to those evaluators and dimensions that are central in both procedures. These are respectively, audience and government, and the social and financial dimensions of performance.

With respect to the two evaluators of performance, the government and, more specifically, the ministry for education, culture, and science, is the evaluator to which the organization has to give account annually for its work and, in particular, for the use of the government's subsidy. The government is also the one that commissions the external evaluation procedure in order to gain insights into the way in which the organization fulfils the tasks for which it is funded. The final report of the international commission in charge of the external evaluation is used by the ministry, together with additional documents, to make the next subsidy decision. Both in the annual discharging of accountability and in the external evaluation procedure, the audience are the ones that have to be served by the work of the organization. In particular, the organization has to offer a fixed number of productions or other initiatives (e.g. courses, introductions, workshops) purposively programmed for those segments of the audience that, according to the ministry, are not sufficiently reached by the traditional offering of the organization. The audience are part of that community which the organization has to serve in order to legitimate its place in society, and for which a specific outreach vision has to be developed and consistent outreach activities have to be programmed.

With respect to the two dimensions of performance, accountability to the ministry for education, culture, and science has to be discharged for the use of the granted subsidy, and this is done through the financial information which is commonly contained in annual reports. In the external evaluation procedure explicit criteria are formulated to evaluate the financial dimension of performance. These are: financial health (solvency, liquidity, reserves); cost coverage through income; efficiency (making good use of subsidies); cultural entrepreneurship. Concerning the social dimension of performance, the organization is held accountable by the ministry for education, culture, and science for the offering of a certain number of activities to certain segments of the audience. Consequently, information is required about how many activities of a certain type have been offered, and how many visitors have attended that certain type of activities. For qualitative aspects there is little

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<sup>21</sup> Details of these activities are shown in Appendix 2.



room in the direction report. In the external evaluation procedures different criteria are formulated to evaluate the social dimension of performance. These are: position in the cultural establishment; role in the community; output in numbers of activities and audience numbers per geographic area; clear policy and vision on audience outreach; presence in media; education activities; impact on amateur art practice, artistic training and culture education.

From the analysis of the procedural and/or substantive relevance assigned by the interviewed managers to the different evaluators of performance,<sup>22</sup> it emerges that only a minority of the managers assign procedural relevance to the government (7 out of 17), and that even fewer assign substantive relevance to the government (2 out of 17). Despite the time-consuming procedures of evaluations it imposes, the government does not succeed in becoming seen as a natural evaluator of performance. It even fails to be seen as a procedurally relevant one. The low procedural relevance of the government may be linked to the skepticism emerged from the interviews about the usefulness of the accountability procedures and of the external evaluation procedure in actually influencing funding decisions. For instance, the managing director, who has in principle no aversion to the external evaluation procedures, thinks that subsidy decisions are made by the government and their representatives before even receiving the results of those evaluation procedures.

The audience is assigned procedural relevance by 9 out of the 17 interviewed managers. The high importance of the audience, both while discharging accountability and within the external evaluation procedure, is thus recognized by the majority of the interviewed managers. Nevertheless, the managers who assign substantive relevance to the audience are even more: 14 out of 17. If a procedure influences the substantive judgment of a manager, and consequently the substantive relevance assigned by the manager to an evaluator or dimension of performance, it is unlikely (though not impossible) that the manager does not also give procedural relevance to that evaluator or dimension. In fact, specific questions in the interviews addressed the procedures of evaluation. For all the interviewed managers, the influence of a procedure on their substantive judgment would imply that at least as many managers assign procedural relevance to a certain evaluator or dimension of performance as the number of managers that assign substantive relevance to that evaluator or dimension. The managers assigning substantive relevance to the audience are significantly more than those assigning it procedural relevance. Rather than a sign of the embodiment of NPM-oriented forms of accountability in the substantive evaluation of the artistic performance of the organization, the relation between procedural and substantive relevance of the audience for the evaluation of artistic performance seems to point to the insufficient procedural coverage of the role of the audience as a substantively relevant evaluator of the work of the organization. In fact, none of the procedures imposed on the

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<sup>22</sup> See Appendix 2 for the complete analysis.

organization by funding and regulatory bodies includes the opinions of the audience as an evaluation criterion.

As the audience is the main recipient of the audience development efforts of the organization, it is a consistent finding that the relation between procedural and substantive evaluation of the social dimension of performance (the one related to the audience development process) is similar to that relation with respect to the audience as an evaluator of performance. 8 out of 17 managers assign procedural relevance to the social dimension of performance, while 15 out of 17 assign it substantive relevance. As shown in section 4.2.4. the social dimension of performance emerges as even more closely related to artistic success from the interviews with the managers with artistic profile than from the interviews with the managers with administrative profile. Since the managers with administrative profile are the ones that directly face the procedures of evaluation and the regulatory pressure for more accountability, one would expect that they would be more influenced by procedures than the artistic and the technical managers. However, the opposite emerges from the case study. Rather than the result of the intrusion of NPM-oriented accountability forms in the managers' substantive evaluation of artistic performance, the interviews seem to confirm the impression that commitment to the community in which the organization operates is a genuine attitude of the managers of the organization. To the question, whose opinion is the most important for a successful opera, the artistic director answered:

Our audience. If the press is enthusiastic but our audience isn't, that's a flop for me. The audience, or at least a high percentage of our audience, has to understand our work well and enjoy it. That's the basis! (Artistic director)

Both procedural and substantive relevance are assigned by the majority of the interviewed managers only to the financial dimension of performance. 11 out of the 17 interviewed managers assign procedural relevance to the financial dimension of performance, 10 out of the 17 assign it substantive relevance. The procedural relevance reflects the centrality of the financial dimension of performance in discharging accountability and in the external evaluation procedure. The substantive relevance reflects the essential role of financial considerations in setting the limits for programming choices and technical decisions concerning the individual productions (see previous sections). Nevertheless, from the analysis of the interviews no direct link emerges between the central role of the financial dimension in the procedures of evaluation imposed by regulatory and funding bodies and its substantive relevance. Rather, an enduring trend in cutting the budget for culture seems to have created an embedded consciousness of the importance of being financially health. The artistic staff is becoming increasingly conscious of the fact that subsidies are no longer automatic. As a result, financial considerations become a genuine concern for the managers of the organization.

To sum up, based on an exploration of the relationship between the procedural and substantive relevance of the evaluators and dimensions of performance in the procedures

of evaluation imposed by regulatory and funding bodies, it does not seem that specific NPM-oriented procedures of evaluation influence the way in which the interviewed managers judge artistic performance. It is the financial consciousness propagated by NPM public policies in general, which seems to influence the judgment of the managers. However, this is only a tentative conclusion. Only through a longitudinal study would it be possible to draw more robust conclusions about the influence of NPM-oriented forms of accountability on the managers' judgment.

### **4.3. Summary**

The managers of the investigated organization as well as their subordinates are involved in a large and varied amount of activities in which there is an exchange of information about the organization's performance. Many of these activities are procedurally anchored in the work of the organization, according to either internal management systems (e.g. regular meetings with the supervisory board, general management meetings, production-related meetings, annual press conferences) or rules imposed by external regulatory and financing bodies (e.g. meetings with the minister, external evaluation procedure, sector analyses, annual reports). In addition, there are other activities that are not procedurally anchored in the work of the organization, but are naturally embedded in its artistic work (e.g. production-related ad hoc conversations and observations). Through these activities the managers of the organization have the opportunity to make sense of different dimensions of performance, and of the opinions and expectations of different evaluators.

For the substantive evaluation of the artistic performance the interviewed managers share a common frame of reference in which the evaluators and dimensions that are central are closely related to the core artistic processes of the organization: opera creation (programming, production, reception) and opera distribution (audience development). Evaluators and dimensions that are related to the supporting processes of the organization (financial and organization management) are largely absent from the common frame of reference of the interviewed managers. The frame of reference stresses the distinction between core and supporting processes. In view of the artistic-mission-related objectives of publicly funded arts organizations (see Boorsma and Chiaravalloti 2010), this distinction is presumably common in other publicly funded opera companies. The common frame of reference of the interviewed managers seems to originate in the nature of work processes in opera rather than in the individual profile of the interviewed managers or in the general context of growing regulatory accountability in which the investigated organization is located, or in a unique organizational culture.

On the one hand, no major differences emerge between the three groups of managers (administrative, artistic, technical) with respect to the relevance given to the opinions and expectations of the various evaluators and to the different dimensions of performance. On the other hand, there seems to be no intrusion of NPM-oriented forms of accountability in the managers' judgment of artistic performance, neither with respect to financial

accountability, nor to accountability for audience development and outreach activities. The substantive relevance assigned by some managers to the financial dimension of performance seems a result of the enduring trend of budget cuts for culture rather than of the use of financial indicators in the external evaluation procedures. The staff is becoming increasingly conscious of the fact that subsidies are no longer automatic. As a result, financial considerations have become a genuine concern for the managers of the organization. In particular, the growing pressure for more financial accountability, together with the tightening budgets, potentially enhances the natural tensions existing between financial and artistic considerations in decision making about programming and budgeting individual productions. Nevertheless, these tensions do not emerge in the evaluation of the artistic performance.

The substantive relevance given to the opinions and expectations of the audience and to the social dimension of performance, which is related to the audience development process, seems to be a natural concern of the artistic staff, including the artistic managers. Audience development and outreach considerations emerge as genuinely embedded in the artistic work of the organization. Although it cannot be excluded that this might be a consequence of the growing pressure for publicly funded arts organizations to take their social role more seriously, there is no evidence for this assumption in the case study. In fact, the social dimension of performance emerges from the interviews with the managers with artistic profile, more than from the interviews with the managers with administrative profile, as closely related to the artistic dimension of performance. On the one hand, artistic managers should in principle be more resistant to the intrusion of non-artistic considerations in their frame of reference. On the other hand, administrative managers are in principle more exposed to the intrusion of non-artistic and, especially, commercial and market-related considerations into their frame of reference because of their largely non-artistic background, and, moreover, because they are the ones who are usually personally involved, on behalf of the organization, in discharging accountability through various procedures of evaluation. Consequently, they should know better than the artistic and technical managers what the statutory and regulatory bodies expect. If there were an intrusion, then it would be likely that more administrative managers (than artistic managers) would assign substantive relevance to the social dimension of evaluation. From the case study, the opposite emerges.

A possible explanation for the homogeneous response of the three groups of managers (administrative, artistic, technical) might be the fact that, at the time of the interviews, most interviewed managers had been working together in the organization for a very long time, often in the same position (see table 1), and thus they might have developed their own organization's frame of reference. Nevertheless, the clear divide in relevance between the core artistic processes (opera creation and distribution) and the supporting processes (financial and organizational management), which characterizes the frame of reference of the interviewed managers, as mentioned above, is probably not peculiar to the investigated

organization, but also applies in publicly funded opera companies more generally. The homogeneous response of the three groups of managers seems thus to be informed by a frame of reference that may be potentially shared by managers of publicly funded opera companies rather than only by the managers of the investigated organization.

The frame of reference of the interviewed managers for the evaluation of the artistic performance of their organization clarifies the role, and especially the relevance, of procedures and other activities of evaluation within the varied practice of evaluation of the investigated organization. On the one hand, the dimensions of performance relating to the organization's supporting processes (financial and organization management) are extensively covered through procedures of evaluation, both internal (meetings with the supervisory board, general management meetings and production-related meetings, such as the opera evaluation and the technical evaluation, financial reporting) and external (meetings with the minister, external evaluation procedures, annual reports). Nevertheless, these dimensions are not very influential in the managers' judgment about the artistic performance of their organization. Consistent with these findings, the opinions and expectations of those evaluators (such as the government, cultural council, auditors/inspectors, sponsors, donors, supervisory board) who are mainly involved in the supporting processes, but not directly involved in the artistic processes, do not influence the managers' judgment about the artistic performance of the organization. On the other hand, the dimensions of performance relating to the core artistic processes of the organization (artistic creation - including programming, production and reception - and artistic distribution – including audience development) are hardly (or only partially) covered by procedures of evaluation and left largely to activities which are not procedurally relevant, but instead naturally anchored in the artistic work of the organization, such as ad hoc conversations and observations. These dimensions are very influential in the managers' judgment about the artistic performance of the organization.

It is not surprising that information relating to the process of artistic creation influences the managers' judgment about the artistic performance of the organization. But it is surprising that information relating to the process of artistic distribution influences the managers' judgment about artistic performance, especially considering the recurring claims over the last 20 years about performing arts organizations not caring for their audiences; claims that have become institutionalized in the cultural policies of many Western countries. The case study shows that the managers of the organization do care for their audiences. The opinions and expectations of those evaluators (direction, staff and oneself, press, audience, peers) who are involved in the artistic creation and distribution processes influence quite considerably the managers' judgment about the artistic performance of the organization.

In general, the impression arises that existing procedures largely ignore the managers' frames of reference. For instance, the three artistic sub-dimensions of performance (*programming, production and reception*) are largely absent from both the external and

internal procedures of evaluation. This raises doubts about the adequacy of these procedures for evaluating the artistic performance of the organization. In addition, the managers of the organization are skeptical about the usefulness of the procedures of evaluation imposed by regulatory and funding bodies in evaluating the financial dimension of performance. They doubt that fulfilling financial performance agreements really influences subsidy decisions. Internal procedures of evaluation, despite their sometimes misleading names, as in the case of the 'opera evaluation meetings', are not really aimed at evaluating the qualitative artistic aspects of a production, but rather the organizational ones. The way in which the organizational aspects are discussed in these meetings is useful for the coordination of people and processes and for the evaluation of the cultural fit between external production and artistic teams on the one hand, and the permanent staff of the organization on the other hand. These meetings, though largely irrelevant for the managers' judgment about artistic performance, especially with respect to the sub-dimension *reception*, are relevant for the evaluation of the financial and, above all, the organizational dimension of performance. The substantive evaluation of the artistic dimension of performance and of the qualitative aspects of the social dimension of performance is based mainly on a process of sense making of those dimensions of performance, and of the opinions and expectations of those evaluators of performance, that are hardly represented in any procedures of evaluation but that are largely represented in the non-procedural activities of evaluation which are embedded in the daily work of the managers of the organization.

The gap between procedures of evaluation and substantive evaluation becomes clear by looking at the evaluation of the experience of a performance. This is a main category of the sub-dimension *reception* and is central to the mission of the organization, as set out in its 2011 annual report with respect to the education and participation activities:

In addition to their instructive or informative function, all projects emphasize the aspect of 'the experience': active participation or attendance at a performance is certainly the best way to engage people with an art form. (Annual report 2011)

While 'the experience' is considered here instrumental to the success of the audience development and outreach efforts of the organization, its nature is not evaluated through either internal or external procedures. This might suggest that the managers of the organization do not evaluate 'the experience' of the audience at a performance. But this is not true. The managers of the organization know how to evaluate it, as this quote from the interview with the managing director testifies:

A couple of time I've got that feeling in the theatre, as if there was the highest concentration and everybody had to be touched, maybe in a different way, but definitely touched. Sometimes you really have the feeling that there is an interaction between the stage, the orchestra pit and the hall. And that you know it for sure: everybody is enjoying it. (Managing director)

While the external procedures of evaluation have a mainly ceremonial status; while the internal procedures of evaluation are instrumental to the smooth running of the organization and its finances; the substantive evaluation of the artistic performance and, at least what concerns the more qualitative aspects, the substantive evaluation of the audience development and outreach efforts are organic in nature. In general, while quantitative information, e.g. management accounting information, is fundamental in evaluating and ensuring the stability of supporting processes, the information used to evaluate the core processes is mostly qualitative, unwritten and tacit, as also the chief dramaturge confirms:

The problem is that you obviously [...] can measure things based on sales numbers, percentages, box office. And people write, but they mostly write about negative aspects rather than about positive ones. Thus, if something is fine than you'll get less to hear than when things go wrong [...] But I think, personally, I get more if someone comes to me after a reading or an introduction and says: 'Hey, you've told it so well, and now I understand this piece better' or anything similar. This is also success, a sort of success that you cannot measure, maybe a little part of the whole but an influential one. (Chief dramaturge)

In general, procedures of evaluation inspired by NPM-oriented forms of accountability seem not to have influenced the way the managers of the organization form their judgments about artistic performance. The implications of these findings for the study of performance evaluation and accountability relationships in the arts sector are discussed in the next section.

## 5. Discussion

The gap between procedures of evaluation and substantive evaluation of artistic performance which emerged from the case study shows the necessity of looking beyond procedures in order to understand the practice of evaluation in organizations. This has immediate echoes of Roberts and Scapens' seminal article "Accounting Systems and Systems of Accountability – Understanding Accounting Practices in Their Organisational Contexts" (1985):

Understanding accounting practices in their organizational contexts requires more than a technical description of accounting information systems as they are conceived and designed in abstract. (Roberts and Scapens 1985, 443)

Roberts and Scapens call accounting systems the abstract, designed bodies of accounting rules and resources; and systems of accountability the way in which the accounting systems are embodied in the practice of different organizational actors at different times under different circumstances (1985). In particular, they suggest shifting the focus of accounting research from the accounting systems to the systems of accountability in order to get an integral understanding of the practice of accounting in its organizational context, where the "technical and interpersonal aspects of accounting systems" (Roberts and Scapens 1985, 443) are analyzed in their mutual interplay and not artificially separated from each other. They consequently define accountability broadly and inclusively as "the giving and demanding of reasons for conduct" (Robert and Scapens 1985, 447).

Roberts and Scapens' broad and inclusive idea of accounting research and of accountability supports an integral understanding of the practice of evaluation of artistic performance in the publicly funded opera company that I have investigated. In particular, it supports an explorative discussion of what this practice says about accountability relationships in the arts sector. With respect to the practice of evaluation of artistic performance, the role of accounting systems in the investigated organization is very limited. Nevertheless, a complex and diverse system of accountability seems able to focus the attention of the managers of the organization on those dimensions of performance, and on the opinions and expectations of those evaluators, that really count in the substantive evaluation of artistic performance; that is, in the managers' actual judgment about the artistic value created by the organization. Paraphrasing Roberts and Scapens, in the investigated organization a system of evaluation is in use, and it includes many more activities of evaluation than the ones included in the evaluation systems (i.e. the procedures of evaluation). It is particularly through the investigation of the non-procedural activities of evaluation and of their relevance for the substantive evaluation of artistic performance that the core of evaluation emerges, offering insights into the actual relationships of accountability and into the nature of the work of the organization.

For a systematic discussion of the insights emerging from the case study and their comparison with the accounting literature on performing arts that informed the analytical



framework and with other related accounting literature on arts and cultural organizations, I follow Zan's definition of accountability relationships:

To speak of accountability presupposes that someone is called upon to be accountable for something to someone else. There are therefore two premises, one which is informative (the information that allows some kind of representations of something), the other organizational-institutional regarding governance, the identification of that 'someone' who will take responsibility for managing 'something'. (Zan 2006, 6-7)

Consequently, I begin by discussing what the findings of the case study say about the someone, the something, and the someone else within the accountability relationships. Then I go on by discussing what the findings of the case study say about the two premises formulated by Zan: the informative and the organizational-institutional premise. By doing this, I can elaborate on what the practice of evaluation of the investigated organization says about accountability relationships in the organization self. I finish by discussing the implications for research on different forms of accountability in organizations. By doing this, I can elaborate on what the practice of evaluation and the accountability relationships in the investigated organization say about accountability relationships in the arts sector in general.

## **5.1. Relationships of accountability**

### **5.1.1. Someone**

With respect to "that someone [who] is called upon to be accountable" (Zan 2006, 6-7), the findings of the case study show a different picture than the one offered by the accounting literature on performing arts. While this literature highlights the different rationalities of the administrative, artistic, and technical staff of performing arts organizations (Christiansen and Skærbæk 1997; Mariani and Zan 2011), and the different meanings of performance to which these different rationalities may lead (Mariani and Zan 2011), the managers of the investigated organization share a common frame of reference for the evaluation of the artistic performance of their organization.<sup>23</sup> This frame of reference seems independent of the specific rationality of the group the managers belong to (administrative, artistic, or technical). It rather seems to depend on the specific rationality of the organization the managers work for, what I will call opera rationality in the remainder of this paper. Even the slight differences between the frame of reference of the three groups of managers confirm, rather than refute, this finding. For instance, the relevance of one's own opinion for the judgment about the artistic value created by the organization is in general lower for the managers with administrative profile than for the managers with artistic or technical profile. While the managers with artistic or technical profile are directly involved in the creation of opera and are thus makers of the opera rationality, the managers with administrative profile are not responsible for artistic processes and are thus adopters of the opera rationality. Rather than relying on their own non-expert opinion to form a judgment about the artistic value created by the organization, they rely on the expert opinions of the artistic staff. By

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<sup>23</sup> See section 4.2.3 and Appendices 3 and 4.

doing so the administrative managers embrace the opera rationality which, at least with respect to the evaluation of artistic performance, dominates the administrative rationality.

This is in line with what Hooper et al. (2005) found in New Zealand's museums: accountants working in those museums seem to share a museum-field rationality, rather than an accounting-field rationality. Similarly, in my case study the administrative managers of the organization, including the finance chief - who is a chartered accountant - share the same frame of reference for the evaluation of artistic performance as the artistic and the technical managers. Rather than speaking separately of administrative, artistic and technical managers of the opera company, at least with respect to the way the managers evaluate the artistic processes and results, speaking of "opera managers" in general better suits the reality of the organization that I have investigated.

Nevertheless, with respect to other managerial processes (e.g. decision making, budgeting, etc.), there are also signals of potential tensions between the different groups of managers.<sup>24</sup> These managerial processes have not been a specific object of investigation in my case study and I can thus draw no conclusions about them. Existing accounting research on performing arts organizations, which focuses on the role of different rationalities in those processes, is scarce and shows contradictory results. While Christiansen and Skærbæk (1997) show that the different rationalities are in conflict with each other during the implementation of a budgeting system, Amans et al. (2015) show that the different rationalities "can be connected through budgeting" (37). Further research should try to explore the relation between the different rationalities in all the different processes characterizing performing arts organizations. It is plausible that this relation varies with the different processes of the organization. My findings clarify that in the artistic processes an opera rationality dominates the other ones.

### **5.1.2. Something**

With respect to that something for which "someone is called upon to be accountable" (Zan 2006,6-7), by combining a broad and inclusive view of the meaning of performance with an in-depth analysis of the relevance of the different dimensions of performance for the substantive evaluation of artistic performance, three main aspects of the nature of work in the investigated organization emerged: first, a clear distinction between core and supporting processes; second, the role of reception within the opera creation processes; third, the role of audience development as a core artistic process together with the opera creation processes.

Opera creation (programming, production and reception) and distribution (audience development) are the core artistic processes of the organization, the ones for which the managers feel accountable to those stakeholders for whom the organization creates and distributes opera productions. Financial and organization management are the supporting

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<sup>24</sup> See section 4.3 and Appendix 4.

processes, the ones for which the managers are accountable to those stakeholders by whom the financial and organizational structure of the organization is made possible.<sup>25</sup> The managers talk about what they can do with certain resources, but they do not usually talk in financial terms about coordinating and giving direction to their work. Furthermore, they do not talk about what it means financially to do certain things. Instead, they look at financial resources rather than financial results, and thus feel less accountable for financial results than they do for artistic and outreach results. If there is a felt accountability for financial aspects, this relates to the financial input rather than the financial output.

These findings support the call in the accounting literature for an extension of the meaning and scope of accountability in the arts and cultural sector beyond financial accountability, and specifically to include mission-related objectives (Carnegie and Wolnizer 1996; Rentschler and Potter 1996; Zan 2002). Only by doing so can the evaluation of the overall performance of arts and cultural organizations become meaningful (Rentschler and Potter 1996), so that the managers of these organizations are held procedurally accountable for those dimensions of performance for which they also feel substantively accountable. If the government intends to make financial accountability central in the evaluation, and even dominant over the accountability for artistic production and distribution, as recent cultural policy developments might suggest, two implications should be seriously considered. First, the government should seriously consider the ethical implications of this choice (Chiaravalloti and Piber 2011). Is it really desirable to shift financial management from the supporting to the core processes in arts and cultural organizations? What consequences might this shift have for the arts and cultural sector in general in the long-term? Second, individual organizations and the sector in general might - and hopefully would - exhibit strong and effective resistance to such a substantive shift (Hooper et al. 2005).

Amongst the core artistic processes of the organization (opera creation and distribution), three sub-processes characterize the opera creation process: programming, production, reception.<sup>26</sup> While programming and production have been the object of accounting research (see for instance Mariani and Zan 2011 and Nørreklit 2011), reception has not, apart from Carnegie and Wolnizer's invitation to consider the quality of the experience of museum visitors as the final indicator of organizational performance (1996). In the arts management literature, reception is considered as an integral part of artistic creation, but mainly from a marketing perspective. Reception is not studied from the perspective of the managers who have to deal with the reception process, but from the perspective of the audience who are the subjects of the reception process. In particular, those arts marketing scholars whose work is influenced by pragmatic aesthetics and focused on theatre and performing arts, are interested in the reception process (see for instance Boorsma 2006). Reception is thus seen as a marketing, rather than a management issue. As a management issue, reception makes an entry in the arts management literature only in relation to

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<sup>25</sup> See section 4.2.3 and Appendices 3 and 4.

<sup>26</sup> See section 4.2.3 and Appendix 3.

performance evaluation. Since the outcome of the reception process, that is, the artistic experience of the different recipients, is considered a core value produced by arts organizations, this needs to be evaluated in order to conduct a meaningful evaluation of the organization's performance (Boorsma and Chiaravalloti 2010).

While it seems obvious that artistic creation is felt by the managers of the investigated publicly funded opera company as a core artistic process of their organization, the same cannot be said with respect to artistic distribution, which includes the audience development and outreach efforts of the organization. As Zan (2006) shows summing up an extensive literature review, there is much skepticism in the academic literature about the compatibility of artistic integrity and market-driven approaches to the management of arts and cultural organizations. Andreasen (1985) earlier, and Lee (2005) later, speak about an "orientational dilemma" between artistic autonomy and customer orientation, which no arts marketing approach has really been able to solve (Lee 2005). However, similar to what Zan (2002) shows in the case of Pompeii, where the interests of the museum visitors overlap with the interests of the researchers, my case study shows that searching for audiences is not in contradiction with the nature of an opera company. In the investigated organization, the establishment of a specific artistic profile is based on the impact that individual productions, seasons and overarching cycles have on the professional field, the media, and the general audience. While challenging the audience is an essential component of the artistic profile of the investigated organization, this profile can only be successfully established if the audience responds and accepts the challenge. In other words, if the organization reaches out to its audience.<sup>27</sup>

The two supporting processes of the organization (financial and organization management) are considered not only as constrainers, but also as enablers of the core processes.<sup>28</sup> Both financial and organization management not only set boundaries, but ensure that, within those boundaries, all possible support is given to the core processes. While this might sound obvious with respect to organization management, it is not so obvious with respect to financial management. This finding contradicts the assumption that publicly funded arts and cultural organizations have a negative attitude towards financial management (see again Zan 2006, for a review of the discussion of the colonization of an economic discourse in the cultural sector). As such, this finding points to the positive dialogue between an artistic-musical rationality and a business-managerial rationality found by Zan (1998) at the Imola Academy. Sound financial management, which tries not to be intrusive in the core artistic processes of the organization, and especially in the artistic creation, through a clear separation of responsibilities and of activities of evaluation, is seen as an important enabler of the artistic work of the organization. However, the general trend of cuts in the budgets for arts and cultural organizations is seen as a constrainer of the artistic work of the organization and as a threat which could amplify conflicts between different groups of staff

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<sup>27</sup> See section 4.2 and appendices 3 and 4.

<sup>28</sup> See section 4.2.3 and Appendix 4.

within the organization, especially between the “operating core” and the “support staff” (Chong 2010, 159).<sup>29</sup>

### 5.1.3. Someone else

The case study enriches the understanding of who that someone else is, to whom the someone is held accountable. In particular, in the investigated organization a clear divide emerges between that someone else to whom the managers of the organization are accountable, and that someone else to whom the managers of the organization feel accountable.<sup>30</sup> The only someone else to whom the managers of the organization are and feel accountable at the same time, is the direction. The artistic and the managing director, who form the direction, are the official superiors of all the interviewed managers - except for the chief conductor and the orchestra general manager, who are formally members of the orchestra organization. It is thus not surprising that most managers are accountable to the direction. The high status of the two directors, and especially of the artistic director, within the opera world might explain the felt accountability to them. The artistic director can be considered as a higher peer of the artistic staff of the organization, and someone whose opinion substantively influences the way in which the members of the artistic staff look at their own contribution to the artistic performance of the organization. Another possible explanation might be found in their management style. This aspect was not within the purpose of the case study, but is indirectly suggested by Nørreklit (2011). She shows how the former artistic director of the Royal Danish Opera, Kasper Olten, succeeded in binding the organization’s objectives to “the individuality of each of the players involved in the production of the opera” (285) by “speaking to the individual’s innermost feelings and abilities” (281), rather than by using sophisticated management systems. Only by doing this can it be ensured that the staff feel responsible, and thus, in broader sense, accountable, for “the realization of the opera project”, where a “central aspect [is] that everybody works together and culminates at the same time” (Nørreklit 2011, 280).

By speaking of Olten’s “caring attitude towards the other person”, and towards the “real people’s life-world” (282), Nørreklit implicitly contrasted Olten’s life-world based management style and the system-world management style based on “objective, rational and universal methodical approaches, which may result in a paradoxical kind of procedural rationality” (274). In the organization investigated during my case study, the “procedural rationality” is paradoxical in so far as it gives a fundamental role in accountability relationships to two stakeholders, the supervisory board and government, that are substantively ignored by the managers of the organization. They are especially ignored with respect to the accountability for artistic performance, although this is the core value created by the organization and an explicit evaluation criterion in the external evaluation

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<sup>29</sup> See section 4.3 and Appendix 4.

<sup>30</sup> See section 4.2.4 and Appendix 3.

procedures favored by the government.<sup>31</sup> At the same time, other stakeholders to whom the managers of the organization feel accountable are largely ignored by procedures. These are, internally, oneself and the organization's staff in general, and, externally, peers, press, and audience.<sup>32</sup>

These findings add to Sundström's (2011) interpretation of the role of distance in relationships of accountability in performing arts organizations:

The greater the distance between provider and user of accounting information, the less trust. (Sundström 2011, 274)

By looking broadly and inclusively at the systems of evaluation and not only at the evaluation systems in the organization that I have investigated, I show that trust not only refers to the ability of certain stakeholders to interpret accounting information correctly, as is the case in Sundström's research (2011). In the organization that I have investigated trust seems to refer to the stakeholders' legitimate role as evaluators of the artistic performance of the organization. With respect to the concept of distance, my findings overlap with Sundström's:

[...] the distance to information users is not merely constituted by physical space but derives from the knowledge and understanding of the referred context. (Sundström 2011, 275)

In my case study, the stakeholders that are close to, and know, the artistic processes, because they are personally involved in them as producers (oneself, staff, direction) or recipients (peers, press, and audience), are consequently considered legitimate evaluators of the artistic performance of the organization. In particular, each recipient makes a personal effort to get a direct understanding of the artistic work of the organization. The organization as a whole is creating and distributing opera for them and feels thus both responsible and, in a broader sense, accountable to them. Those stakeholders that are distant from, and do not know, the artistic processes, because they are not personally involved in them (e.g. the government whose judgment is based on an evaluation conducted either by the cultural council or by the external evaluation commission), are considered illegitimate evaluators of the artistic performance of the organization. From the perspective of the interviewed managers, these stakeholders do not even seem interested in getting a direct understanding of the artistic work of the organization.<sup>33</sup>

That oneself, staff in general and direction in particular, as well as peers and press, would be considered legitimate evaluators of the artistic performance of the organization is not surprising. However, that audience would be given such an important role as evaluator by the managers of the organization is neither obvious nor anticipated in the accounting

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<sup>31</sup> See section 4.2.4 and Appendix 3.

<sup>32</sup> See sections 4.2.3 and 4.2.4 and Appendix 3.

<sup>33</sup> See section 4.2.3 and Appendix 3.

literature on arts and cultural organizations. Only Nørreklit offers a hint in this direction, when she incisively sums up how the role of the audience as recipient is intertwined with the role of the artists as producers:

Caring for the audience is there in the artistic project, and the highest instance for all concerned is caring for operatic art. (Nørreklit 2011, 285)

In the arts management literature Boorsma and Chiaravalloti (2010) recognize a central role of the audience as a key stakeholder for whom arts organizations create artistic value. Customers are one of the three key stakeholders - together with community and professional field - for whom arts organizations create artistic value, this being the primary objective of arts organizations. Boorsma and Chiaravalloti thus make the organization responsible to the audience and accountable for the artistic value created for them. From my case study it emerges that the investigated organization feels accountable to the audience, but is not held procedurally accountable for the value created for the audience in a way that allows the organization to explain the meaning and richness of the felt accountability.

## **5.2. The premises of accountability**

### **5.2.1. The informative premise**

The first of the two premises formulated by Zan (2006) relates to the necessity of exchanging information that is able to represent the dimensions of performance for which the managers are accountable. The inadequacy of numerical information to represent artistic performance as assumed in the literature (Mariani and Zan 2011; Sundström 2011; Nørreklit 2011) is confirmed through my case study. What the findings of the case study add to this literature is a better understanding of the nature of the information evaluated. The managers of the organization form their judgment about the artistic value created by the organization based on information that is not only non-numerical, but also non-verbal. Seeing, hearing, feeling are the main sources of information. This information often remains tacit and is not even necessarily collected and exchanged through verbal communication - let alone in written form.<sup>34</sup>

In addition, the case study shows that this sort of information is also the one used to evaluate the qualitative aspects of the social dimension of performance (e.g. the ability to understand the audience with respect to their threshold of acceptance for innovation and experimentation, or the ability to create and maintain high expectations in the audience).<sup>35</sup> Despite the centrality of audience development and outreach objectives in recent cultural policies, the accountability for the social dimension of performance is discharged to the external stakeholders, for instance to the ministry, through numerical indicators that are not able to cover the richness and the largely qualitative nature of this dimension.<sup>36</sup> A

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<sup>34</sup> See section 4.2.2 and Appendix 2.

<sup>35</sup> See section 4.2 and Appendix 4.

<sup>36</sup> See ssection 4.2.4 and Appendix 2.

considerable amount of substantive information gets lost through the form of information which is preferred in procedures that are inspired by NPM-oriented forms of accountability: written and, if possible, numerical.

Sundström (2011) shows how the managers of performing arts organizations, in discharging their accountability to the external stakeholders, try to fill the gap between procedural and substantive information by enriching the numerical information of performance with descriptive information of the contexts in which performance is achieved. Instead, my case study shows that the managers, at least internally, seem able to manage well the flow of substantive information about artistic performance, even in the absence of procedures. The impression is that, in the overall system of evaluation used in the investigated organization, no essential information about the artistic performance gets lost through the absence of specific evaluation systems. The same cannot be said about the social dimension of performance. Such substantively relevant, long-term qualitative objectives of the organization's audience development and outreach activities, as having a sustainable connection to the audience of the future, are not only largely absent from the procedures of evaluation. They do not seem to be fully grasped through non-procedural information either. With respect to the evaluation of the social dimension of performance, the system of evaluation in use seems to suffer from the absence of an adequate evaluation system.

### **5.2.2. The organizational-institutional premise**

The second of the two premises formulated by Zan (2006) relates to the necessity of making someone responsible for managing something, if that someone has to be held accountable for that something. Making someone accountable for something implies that this someone is able to manage this something.

With respect to the main focus of my research, that is the evaluation of artistic performance, the question is thus, who is responsible and, thus, accountable for artistic processes and results. The three main processes of artistic creation are programming, production and reception.<sup>37</sup> Programming is the main responsibility of the artistic director and he is consequently also accountable for it. The accountability for programming is discharged by showing the program for the next season to the supervisory board.<sup>38</sup> The artistic director is able to manage the programming process, since he has the final word on what productions will be scheduled in the following seasons. The productions that are finally programmed are the result of the programming process. Procedurally, the relationship of accountability within the programming process is thus easily defined.

The relationship of accountability with respect to the production process is more complex, since responsibility is shared by different "players" (Nørreklit 2011). The stage director is responsible for the conception of scenery and acting; the orchestra conductor is responsible

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<sup>37</sup> See section 4.2.3 and Appendix 3.

<sup>38</sup> See section 4.2.1 and Appendix 2.



for the orchestra performance and, partially, also for conducting soloists and choir; and the production manager is responsible for the quality of the realization of the scenery and for the whole technique involved in the production. Nevertheless, the soloists and the choir are the ones who will finally have to sing and act on stage, and the orchestra musicians are the ones who will have to play under the leading baton of the orchestra conductor. At that point, the stage director has no influence anymore on what happens. As Nørreklit noted with respect to the stage director, who is hierarchically the leader of a production, often together with the orchestra conductor, his success “is basically at the mercy of the other internal players” (2011, 285). The stage director can manage the feelings of the whole team in a way that leads the team to the highest possible emotional commitment during the performance, but eventually there is no guarantee for it. The “other internal players” will finally determine the success of the performance and, consequently, of the director. To some extent, the stage director can thus not be made fully responsible for managing the production process, since its results, that is, the performance on stage, is in the hands, or better, in the voices and sounds, of other players.

Interesting enough, in the investigated organization, the stage director is not held accountable for the production. He is not even present at the opera evaluation meetings, which are organized after the last performance of each production - apart from the case in which the artistic director is also the stage director of that production.<sup>39</sup> The final responsibility for the production is again in the hands of the artistic director, who chooses to program that production and to invite that stage director, together with a specific conductor. By inviting a stage director, the artistic director gives him the necessary trust and freedom (within financial and organizational boundaries) to develop his ideas. If the work of that stage director has not been appreciated, the artistic director will not invite that stage director anymore. However, writing down an evaluation of the artistic ideas of the stage director in the minutes of a meeting, would be like withdrawing the trust that he has been given by the artistic director. The giving of trust is the responsibility of the artistic director, who will implicitly discharge accountability for his choice by inviting again, or not inviting anymore, that stage director. In this way the relationship of accountability seems to work well with respect to the production process. The artistic director is responsible for the invitation, and is consequently held accountable for it. The stage director is not fully responsible for the result on stage, and is thus not held procedurally accountable for it.

Identifying someone that is responsible for managing the reception process is not only a complex, but is also a controversial issue. To paraphrase Nørreklit (2011), with respect to reception the director and the conductor are at the mercy of external players: audience, peers, press. How can someone be made responsible for managing their reception within a relationship of accountability? And what does managing the reception process mean? While a tentative answer to the first question can be supported by the findings of my case study,

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<sup>39</sup> See section 4.2.1 and Appendix 2.

an answer to the second question goes beyond the purpose of my research, since it extends into the marketing and, especially, consumer behavior domain. Responsibility and accountability for the reception process within a relationship of accountability might mean, for instance, responsibility and accountability for trying to understand the reception process, by systematizing the rich and varied information exchanged about reception that currently occurs without any procedure. Understanding the reception process would not necessarily mean guiding reception in a certain, desired direction; this is a very controversial issue. It might rather offer more insights into what the recipients see, hear and feel. In other words, it might offer more insights into what the recipients experience. And if the experience is seen as part of the artistic product (Boorsma 2006), understanding the reception process might finally offer additional insights into the artistic creation process in general. In this sense, identifying someone responsible for understanding the reception process seems feasible and would fit with what emerges as a felt relationship of accountability in the investigated organization. On the contrary, identifying someone responsible for the results of the reception process, and thus for controlling and guiding them, for instance through customer satisfaction surveys, might be technically feasible, but would only fit with the sort of relationships of accountability pushed by NPM-inspired cultural policies and not the ones felt by the organization. As such, they would probably be destined to uselessness and irrelevance (see also Chiaravalloti and Piber 2011) .

### **5.3. Implications for accountability research**

Roberts and Scapens' (1985) broad and inclusive idea of accounting and accountability, in which the focus shifts from accounting systems to systems of accountability, stimulated the development of a rich literature defining, exploring, and understanding different forms of accountability in organizations (Laughlin 1990; Roberts 1991; Sinclair 1995; Laughlin 1996; Roberts 1996; Ezzamel et al. 2007; Messner 2009). It is thus interesting to see whether and to what extent this literature is able to explain the forms of evaluation in use within the different relationships of accountability in which the managers of the investigated organization are involved; and how this literature can help more generally to explore accountability relationships in arts organizations.

For this purpose, I relate the different contributions from the accountability literature to the individual aspects discussed in the previous two sections: first, the someone, the something, and the someone else within the relations of accountability; second, the informative and the organizational-institutional premises of accountability. This allows me to show how the use of some concepts from organization studies, by complementing the literature on different forms of accountability in organizations, enriches the understanding of the forms of evaluation which emerged in my case study and how it can potentially enrich the understanding of accountability relationships in arts organizations more generally.

Both Roberts (1991, 1996) and Sinclair (1995) focus mainly on the someone, that is, the accountable self and the interplay between the construction of the notion of accountability

and the construction of the self. Roberts is mainly interested in the effects of certain forms of accountability on processes of individualization or socialization of the accountable self within the organization. Consequently, he distinguishes between hierarchical - or individualizing - and socializing forms of accountability (1991, 1996). Hierarchical accountability is formal and based on the assumption that accounting is “a neutral set of techniques which passively and objectively record and represent the results of organizational activity” (Roberts 1991, 355). This form of accountability considers producers and processes as purely instrumental to the achievement of objectives such as profit and return on capital (Roberts 1991). Socializing forms of accountability emerge in informal moments and spaces such as after-work parties and office corridors. By sharing and building “common interpretations of ones world of work [...] not only is the official version of organizational reality penetrated and reinterpreted, but also it is the basis for a diffuse set of loyalties and ties, of enmity as well as friendship, that socialize and humanize the experience of work” (Roberts 1991, 362).

The five forms of accountability identified by Sinclair (political, public, managerial, professional, personal) through interviews with fifteen CEO's of Australian public sector agencies refer also to the something and to the someone else within the relationships of accountability. However, Sinclair recognizes that her five forms of accountability leave “much of what was interesting, and problematic, about accountability, unexplained. [...] Within each form there were apparent contradictions and contrasts of stance and language, attitude and affect. These shifts of affect and language seemed to be important to each CEO's construction of their self-identification as accountable” (Sinclair 1995, 223). To understand these contradictions and contrasts, Sinclair distinguishes between a structural and a personal discourse of accountability: “Accountability in the structural discourse is spoken of as the technical property of a role or contract, structure or system. Territories are clear and demarcated, accountabilities uncontested. The language used within this discourse is abstracted, detached and rational. The structural discourse renders accountability, whether political, managerial or some other form, as something the CEO works with and controls towards foreseeable ends. Accountability is unproblematic, able to be ‘delivered’, demarcated or exacted, independently of personalities, politics, or fate. In contrast, the personal discourse is confidential and anecdotal. In this discourse, accountability is ambiguous, with the potential to be something that is feared or uplifting. Accountability here is about exposure and vulnerability and is very close to the CEO's sense of who she or he is. The personal discourse functions to admit the risks and failures, exposure and invasiveness with which accountability is experienced” (Sinclair 1995, 224). The structural discourse refers thus to procedures of accountability, while the personal discourse refers to their embodiment. Based on the analysis of the structural and personal discourse of accountability of the 15 CEO's she interviewed, with respect to the someone Sinclair concludes that “accountability is not independent of the person occupying a position of responsibility, nor of the context” (1995, 233).

My analysis of the role that the managers' personal profile on the one hand, and the context of growing NPM-oriented accountability on the other hand, have for the meaning that the managers give to artistic performance and its evaluation takes Sinclair's conclusion into account. However, my research eventually shows that the shared form of accountability for artistic performance by the managers of the organization originates in what I called operatinality rather than in the personal discourse of the individual managers.<sup>40</sup> To use Roberts' words, I found "common interpretations of ones world of work" with respect to artistic performance (1991, 362). In this sense, the non-procedural forms of evaluation of artistic performance found in the investigated organization<sup>41</sup> lead to that shared frame of reference which Roberts considers the result of socializing forms of accountability. However, more hierarchical forms of evaluation do not seem to be necessarily individualizing. For instance, the dense web of production related meetings has the typical vertical structure of a hierarchical control system<sup>42</sup>. Nevertheless, my impression is that those meetings also help to create a shared interpretation of the organizational reality. First, it is difficult to assess the role of more spontaneous conversations or exchange of information within those procedurally ruled meetings. Second, the dimensions of the organizational reality the managers make sense of through those meetings are mainly the ones related to the supporting processes: finance and organization. It seems as if the nature of the discussed dimensions of performance determine the nature of a substantively relevant form for their evaluation. While the organic nature of the artistic work (see Burns and Stalker 1961) is meaningfully evaluated through an organic form of evaluation (see Chenhall 2003), the more mechanistic nature of the supporting processes (Burns and Stalker 1961) can be better evaluated through a mechanistic form of evaluation (Chenhall 2003).

While Roberts' and Sinclair's main focus is on the someone, Ezzamel et al. (2007) focus both on the something and on the someone else. With respect to the something, in their study of the impact of the implementation of Local Management of Schools in the UK on different discourses of accountability in the British education field, they conclude that, despite the existence of "different dimensions of accountability, discourses of financial accountability were the key rationale for the explanations of conduct, even when informants were discussing seemingly non-financial or 'folk-based' institutions of accountability" (Ezzamel et al. 2007; 150). NPM-oriented oriented forms of accountability, called by Ezzamel et al. "regulatory institutions of accountability", ended up changing the interviewed informants' way of making sense of their own work (2007, 150). The regulatory institutions of accountability "introduced by organizations requirements under recent legislation to legitimate themselves within their field", partially intruded into the folk, or "old" institutions of accountability; that is, the ones "organizational actors [use to] legitimate themselves with each other in the enactment of their everyday activities" (Ezzamel et al. 2007, 150).

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<sup>40</sup> See section 4.3 and Appendices 3 and 4.

<sup>41</sup> See section 4.2.1 and Appendix 2.

<sup>42</sup> See section 4.2.1 and Appendix 2.

The distinction between folk and regulatory forms of accountability implies a clear distinction between a before and an after. The clarity of this distinction is challenged by the findings of my case study. Considering that the dense web of production-related meetings<sup>43</sup> has a vertical structure typical of those hierarchical control systems that characterize NPM-oriented forms of accountability, one might think that this is due to the intrusion of regulatory into folk forms of evaluation in the investigated organization. As Meyer and Rowan explained in their seminal article from 1977, “organizations are driven to incorporate the practices and procedures defined by prevailing rationalized concepts of organizational work and institutionalized in society” (340). The NPM paradigm is currently one of those “prevailing rationalized concepts of organizational work”, which might lead to the interpretation of the mechanistic form of evaluation for the supporting processes as the result of an intrusion of regulatory forms of accountability into the folk ones. However, this sort of procedurally structured form of evaluation seems necessary in order to be in control of the strict logistics of the work in the opera:

In actual fact, our logistics control is very, very strict. If I say just now that Othello will be opening on 12 March 2010 and take on a director and a conductor with that time-frame because that is how it must be if we are to get hold of that particular conductor and that particular director, well then that date cannot be brought forward or postponed by a week. And in five years’ time, all the elements of the production must culminate on that particular date. It is no good if the set is finished six months early and fills the stage. That is obvious. It is no good either if the orchestra is not ready until the fifth performance. Everything must culminate on that same day in five years’ time. It goes without saying that this requires rather strict logistics control. (Kasper Holten, cited in Nørreklit 2011, 276)

In Ezzamel et al.’s taxonomy this form of evaluation would thus be a folk form of evaluation. Nevertheless, this says far less about the nature of this form of evaluation than the concept “mechanistic” (Burns and Stalker 1971), imported from organizations studies, does. To be meaningful, the evaluation of the supportive processes must reflect the very structured nature of those processes. A mechanistic form of evaluation (Chenhall 2003) helps to evaluate properly the dimensions of performance related to those processes, while the artistic dimension of performance and, largely, the qualitative aspects of the social dimensions of performance, are better evaluated through an organic form of evaluation (Chenhall 2003).

In the case I have investigated, the regulatory forms of accountability, differently than in Ezzamel et al.’s study, do not seem to have intruded into the folk forms of evaluation.<sup>44</sup> This is not only true with respect to the artistic and, largely, the social dimensions of performance, but even with respect to the financial dimension of performance. The consciousness of the financial boundaries seems to derive from the context of budget

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<sup>43</sup> See section 4.2.1 and Appendix 2.

<sup>44</sup> See section 4.2.4 and Appendix 4.

cutting rather than from the used procedures of financial accountability. To remain within the organization studies vocabulary, the external or, with Ezzamel et al.'s words, regulatory forms of evaluation assume a purely ceremonial role (Meyer and Rowan 1977) in the organization that I have investigated. They consist basically of ticking the boxes, but do not influence the actual work of the organization.

To refer to the someone else, Ezzamel et al. use the expression "'objects' of accountability" (2007, 159). The more intuitive expression "principals" is used by Laughlin (1996) for that someone else to whom the someone - the "agent" - has to account. In particular, Laughlin distinguishes between the "economic principals" and the "'higher principals'". Higher principals can be, for instance, professional bodies or the personal conscience of the individual agent. They represent deeply seated values and principles, "similar to religious beliefs" (Laughlin 1996, 232), that guide agents' work even in the absence of formal controls by means of a "clear hierarchical view about what is important and central and what is more secondary" (Laughlin 1996, 235). As a paradigm case, Laughlin describes the situation of the Church of England, where, in his words, the higher principal, is God: Whatever an economic principal, such as the Diocesan Board of Finance, might want, the clergy is accountable to the higher principal, God, and "no administrator could dare to impose any alternative 'account' which might conflict with this" (Laughlin 1996, 236).

Laughlin's distinction between economic and higher principals describe very well the clear divide which emerged in my case study between the someone else to whom the managers of the organization are accountable and the someone else to whom the managers of the organization feel accountable, especially with respect to the artistic performance of the organization.<sup>45</sup> The economic principals of the investigated organization are the funders and their representatives, and such statutory control organisms as the supervisory board. The higher principals are all those evaluators of performance who are involved in the artistic creation, from programming, through production, to reception. Even in absence of procedures for the evaluation of the results of those processes, the managers - or the "agents", with Laughlin's words - know exactly how to evaluate them, based on a shared frame of reference that comes from their personal conscience and from the professional field in which the agents operate. However, while Laughlin's main point is that in certain situations, where the conduct required by the wishes of the economic principals clashes with the value system of the higher principals, the demands of the higher principals should have priority and be followed, in the investigated case there is no evidence of clashing wishes. There is rather an irrelevance of the wishes of the economic principals - and not only with respect to the artistic dimension of performance - at least in the way they are spread through external evaluation procedures.<sup>46</sup> The wishes of the higher principals seem not to emerge from a reaction against the wishes of the economic principals, but from the very nature of the artistic processes. Again, the attributes *organic* - for the evaluation of the

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<sup>45</sup> See sections 4.2.3 and 4.2.4 and Appendix 3.

<sup>46</sup> See sections 4.2.3 and 4.2.4 and Appendices 3 and 4.

artistic performance - and *ceremonial* - for the external procedures of evaluation - seem to describe more accurately the nature of the evaluation forms which have been found in my case study.

With respect to the two premises of accountability, the informative premise remains largely unaddressed in the literature on multiple forms of accountability. This is a natural consequence of the critical focus of this literature, which shifted from the techniques of accounting (including the use of certain sorts of information) to accountability as a social practice (Roberts and Scapens 1985; Roberts 1996). In this context, when this literature discusses the use of accounting information for accountability, it mainly criticizes its use. For instance, Roberts (1991, 359-361) criticizes the apparent objectivity and value neutrality of accounting information and the epistemological paradigm, oriented to the scientific method, it imposes. A similar concern is expressed by Laughlin, who highlights the power of the measurable against the unmeasurable, and “the dangers of spurious surrogate measures for complex goals” (1996, 228). Although it recognizes the use of alternative sources of information, this literature seems not to benefit from an analysis of the nature of such alternative information in order to get a more complete understanding of the systems of accountability used in organizations. In this sense, by largely neglecting the informative premise formulated by Zan (2006), the risk is that this will remain the exclusive domain of mainstream accounting research, which is interested in techniques more than in their organizational and social effects, and which the accounting literature on multiple forms of accountability criticizes.

Concepts from organization studies could enrich our understanding of the nature of the information used to make sense of artistic performance. The sort of information used for this purpose in the investigated organization is similar to the “fine-grained” information exchanged during production processes in the fashion industry (Uzzi 1997).<sup>47</sup> Fine-grained information is described by Uzzi as proprietary, tacit, detailed but at the same time holistic and not divisible and, consequently, not easily to codify – for instance in numbers or in procedures. This information is exchanged in “embedded relationships” (Uzzi 1997, 45), which are determined by personal and professional ties rather than by contract. The idea of fine-grained information exchanged through embedded relationships seems to capture the nature of the information exchange about the artistic dimensions of performance between the relevant evaluators of performance, that is, the ones who are close to the artistic processes.<sup>48</sup>

Finally, the organizational-institutional premise is explicitly addressed by Messner (2009). He is concerned about the ethical appropriateness of the ever growing demands for someone who is held accountable. The “accountable self [is forced] to account for something which is very difficult or even impossible to justify” (918). As seen in the previous

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<sup>47</sup> See section 4.2.2 and Appendix 2.

<sup>48</sup> See section 4.2.3 and Appendix 3.

section, this is the case for the results of the reception process in the opera. In particular Messner expresses concerns about the “limits of accountability”, not only with respect to the “what” of accountability, but also with respect to the “how” (920). In section 5.2. I suggested that, while it seems controversial to ask a manager to be responsible for the result of the reception process (the “what”), it might be possible to make him responsible for the understanding of that result (the “how”). Nevertheless, Messner reminds us that it might be difficult, if not impossible, for the accountable self to explain and communicate his understanding of that result in a narrative form (924). This takes us back to the informative premise of accountability:

Whether an action is grounded in tacit knowledge, in an incalculable decision, or in intuition and impulse, the consequences for accountability are similar. These forms of opacity introduce a limit to what can be accounted for by means of rational argumentation. (Messner, 2009, p. 925)

Although the literature on accountability highlights the difficulties in facing the challenges posed by the informative and organizational-institutional premises formulated by Zan (2006), the investigated organization seems to be able to cope with them successfully. In order to solve the problem of representation of performance with respect to artistic performance, including the potential dominance of accounting and numerical information over the unmeasurable nature of artistic “accounts”, and in order to solve the problem of identification of an accountable self who is responsible for managing the process for which he is made accountable, two forms of loose coupling are applied in the investigated organization. Internally, a loose coupling between different activities of evaluation (Orton and Weick 1990) allows the separation of the relationships of accountability relating to the core processes of artistic creation and distribution from the relationships of accountability relating to the supporting processes: organization and financial management. The two forms of internal activities of evaluation are distinctive but responsive (Orton and Weick 1990). Activities of evaluation relating to different dimensions of performance are separated and left to their natural environment, but interact in the sense that they finally form a complete and functional form of evaluation. Externally, a loose coupling between the organization and its environment (Orton and Weick 1990) separates the rituals of legitimation represented by the ceremonial fulfilling of the accountability requirements of the external evaluation procedures from the actual evaluation within the organization. The internal and external activities of evaluation are distinctive and not responsive; they are fully decoupled (Meyer and Rowan 1977). Internally, the organic evaluation of artistic performance and of the qualitative aspects of social performance are loosely coupled from the mechanistic evaluation of the dimensions of performance related to the two supporting processes - organization and financial management. Externally, the overall system of evaluation of the organization is decoupled from the evaluation system pushed by the NPM-oriented procedures of accountability imposed by the government. The substantive judgment of the organization’s managers, not only with respect to the artistic dimension of



performance, but with respect to all the dimensions of performance, is hardly influenced by the criteria imposed by NPM-oriented forms of accountability.<sup>49</sup>

Zan's (2000b) assumption of a loosely coupled relationship between procedural and substantive aspects of management against the background of the managerialization of the arts and cultural sector, is not only confirmed, but is also specified here. In particular, the original objective of Roberts and Scapens (1985) to understand accounting systems as a part of more holistic systems of accountability is achieved here by complementing the accountability literature with concepts from organization studies that clearly identify the nature of the different components of the overall system of evaluation of the investigated opera company. Where Roberts (1991; 1996) and Sinclair (1995) focus on the effects of different forms of accountability on the accountable self; where Laughlin (1990; 1996) focuses on the intrinsic necessity to resist imposed forms of accountability; and where Ezzamel et al. (2007) focus on the process of institutionalizing forms of accountability, the concepts of organic, mechanistic and ceremonial used here focus on the very nature of the organization and its processes. By doing this, these concepts are able to describe more accurately the forms of evaluation in the organization that I have investigated than the taxonomies proposed by the accountability literature. As the findings of my case study show, the forms of evaluation used in the investigated organization are strongly linked to the nature of the organization and the processes in opera. Consequently, the concepts of organic, mechanistic and ceremonial bear the potential to contribute substantially to an understanding of accountability relationships also in other organizations of the arts sector.

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<sup>49</sup> See section 4.2.3 and Appendix 4.

## 6. Conclusion

This paper has two objectives: to understand how the managers of publicly funded arts organizations actually evaluate the artistic performance of their organizations; and to explore what the practice of evaluation in publicly funded arts organizations says about accountability relationships in the arts sector. The first objective is pursued through the case study of a European publicly funded opera company. The second objective is pursued through analytic generalization of the case study findings from the perspective of the academic discussion on multiple forms of accountability in organizations.

The case study shows how the different groups of managers (administrative, artistic, technical) of a publicly funded opera company evaluate the artistic performance of their organization. This mainly occurs through a process of intersubjective sense making of the dimensions of performance, and of the opinions and the expectations of the evaluators of performance that are close to the core artistic processes of the organization: artistic creation and distribution. Opinions and expectations of the evaluators of performance that are distant from the core artistic processes are excluded from the frame of reference of the managers. Dimensions of performance that are not related to the core artistic processes are seen as enablers of the artistic processes but do not influence the judgment of the artistic performance. The frame of reference of the managers stresses a clear divide between the core artistic processes (opera creation and distribution) and the supporting processes (organization and financial management). The frame of reference seems to depend on the nature of opera processes rather than on the individual profile of the managers or on the embodiment of NPM-oriented forms of accountability.

As the frame of reference for the evaluation of artistic performance is related to the nature of the work processes in the investigated organization, concepts from organization studies would seem to explain the forms of evaluation found in the organization better than extant taxonomies of accountability. Artistic performance and the qualitative aspects of the social dimension of performance are largely evaluated through an organic form of evaluation which is naturally embedded in the work of the organization, loosely coupled from other internal procedures of evaluation, and fully decoupled from external procedures of evaluation imposed by funding and regulatory bodies and inspired by NPM-oriented forms of accountability. This organic form of evaluation is largely based on fine-grained information, that is, information that is largely qualitative, mostly unwritten and often tacit. The evaluation of the organizational and financial dimensions of performance is mechanistic and instrumental to the smooth functioning of the work processes of the organization. This is largely based on written information, with an important role for management accounting and quantitative information. Procedures of evaluation imposed by funding and regulatory bodies and inspired by NPM-oriented forms of accountability have a purely ceremonial role in the organization, not only with respect to the evaluation of the artistic performance, as could be expected, but largely also with respect to the social, the organizational, and even the financial dimension of performance.

The analytic generalization of the case study findings from the perspective of the academic literature on different forms of accountability shows that the accountability relationships in the investigated organization work well with respect to both the artistic and the supporting processes, even in cases in which the informational and organizational-institutional premises formulated by Zan are not procedurally provided. This is particularly true for the reception process: no substantively relevant information of performance related to this process is grasped by procedures of evaluation; there is not a 'someone' who can be formally made responsible for managing this process. In fact, the reception process and, consequently, its results are not fully in the hands of the internal players of the organization, but also, and substantially, in the hands – or, better said, in the minds - of external players: peers, audience and press. The way arts organizations deal with the two premises of accountability formulated by Zan emerge as the most controversial and, at the same time, fascinating aspects that need to be further explored in order to gain an understanding of accountability relationships in arts organizations.

My findings contribute to three main bodies of literature. With respect to the arts management literature, I offer a first in-depth analysis of how performing arts organizations actually practice evaluation, that goes beyond the currently available inventories of procedures used (Turbide and Laurin 2009). With respect to the nascent accounting literature on performing arts organizations (Mariani and Zan 2011; Nørreklit 2011; Sundström 2011), I add a clearer focus on the evaluation of the most controversial aspect of the performance that these organizations are accountable for: the artistic value created for their stakeholders. In addition, in line with recent findings by Amans et al. (2015), I show that the different rationalities coexisting within performing arts organizations do not necessarily conflict with each other, as Christiansen and Skærbæk had suggested (1997). With respect to the literature on accountability, I suggest that the concepts of organic and mechanistic organization (Burns and Stalker 1961) and ceremonial management (Meyer and Rowen, 1977) can enrich the existing taxonomies of accountability proposed so far to explain how different systems of accountability coexist and compete in organizations, especially in publicly funded organizations (e.g. Ezzamel et al. 2007) as a consequence of the introduction of NPM-oriented reforms. Finally, the concept of fine-grained information (Uzzi 1997), also coming from organization studies, can help to provide an accurate description of the sort of information used in the evaluation of artistic performance. The use of these concepts from organization studies allows for an extension of the meaning of accountability in the arts and cultural sector beyond the currently dominant financial accountability, and fosters a better understanding of the actual relationships of accountability in arts and cultural organizations (Roberts and Scapens 1985). This is a first step towards an understanding of accountability in arts and cultural organizations that can support a dialogue “with professional concerns that are crucial and distinctive of these kinds of organization” (Zan 2002, 93). Such an understanding is urgently needed in order to prevent

the full decoupling of internal evaluation practices and NPM-oriented forms of accountability, as emerged from this case study.

What concerns the avenues for further research, I relate them again to the three main bodies of literature this paper contributes to: arts management, accounting in the arts and cultural sector, and accountability in general. Further research on arts management should embrace the idea of going beyond procedures and investigating the actual practices of arts and cultural organizations. By doing this, arts management research could contribute to management knowledge in general, showing what special forms of management are used, mostly without calling them so, in arts and cultural organizations. Accounting literature on arts and cultural organizations should try to examine all the different processes of these organizations to gain a thorough understanding of where, when, and why different rationalities emerge as conflicting or cooperating with each other. In particular, further case studies of opera companies could show whether there is an opera rationality as I found it in the investigated organization. Finally, further research on different forms of accountability in organizations would benefit from acknowledging that substantively relevant forms of accountability may occur both in an organic and a mechanistic form. The mechanistic forms are not necessarily the result of contamination through NPM-oriented forms of accountability, but may depend on the nature of the processes that have to be evaluated, as emerged from my case study. A more detailed and graduated taxonomy of accountability forms taking into account the nature of work processes in different organizations might thus be necessary to fully understand the different systems of accountability coexisting and competing in those organizations.

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## **APPENDIX 1: Interview Questionnaire**

### **1A - General personal background**

- 1. How long have you worked for the organization? Always in the same position?**
- 2. What have been your previous jobs? (job description and organization)**
- 3. Was there a sort of transitory period when you started working here?**
- 4. What is your educational background? (school/university)**
- 5. What are your interests and hobbies?**

**1B - Personal position in the organization with respect to the responsibility on artistic policy**

6. Can you describe your job? (artistic/administrative work)
7. Can you describe your responsibilities? (artistic results)
8. Is there a formal description of your job responsibilities?
9. Who is (are) your boss(es)?
10. Are you involved in the formulation of the objectives of the organization? (long-term/season/ production) Which ones?
11. Who is involved in the formulation of the objectives of the organization?  
(internal/external) [government, sponsors, audience]
12. Are you involved in the formulation of the artistic policy of the organization?  
(artistic vision, programming, individual production) Which ones?
13. Who is involved in the formulation of artistic objectives? (internal/external  
[government, sponsors, audience])
14. Are artistic objectives communicated to you/the whole staff of the organization at the beginning of a season/production? (Formally/informally, systematically/sporadically) By whom?
15. Would you describe the artistic policy of the organization? (this season, next season with respect to possible development in cultural policy)
16. What aspects of the artistic policy are the most relevant to you?
17. Are there any aspects of the artistic objectives that your superiors (or: boss) find most relevant?
18. Are there any aspects of the artistic objectives that your colleagues in your department and in the organization find most relevant?

19. Are there any aspects of the artistic objectives that the external environment find most relevant? (government, sponsors, audience)
20. Are you (partially) responsible for the achievement of artistic objectives? Which ones? (Formally/informally, systematically/sporadically)
21. Who is responsible in your organization for artistic results? For which ones particularly?
22. Do you work together with colleagues that are responsible for artistic results?
23. Would you describe the kind of work you do together with other colleagues in the opera that are responsible for the artistic policy and for the achievement of artistic results? (formulation of artistic objectives, evaluation of artistic objectives)
24. How do you work together? (procedures, rules, responsibilities, superior/subordinate/peer)
25. Could you describe for example how you work together to formulate the artistic objectives for a season/production?

**2A - Which factors are considered while evaluating artistic results and how is the evaluation of artistic results related to the evaluation of the general organizational performance according to a general point of view?**

- 26. What makes a successful opera? (According to the respondent/the ones he has to give account to, tangible vs. intangible aspects/criteria and their weight) And what makes an unsuccessful one?**
- 27. What makes a successful season? (According to the respondent/the ones he has to give account to, tangible vs. intangible aspects/criteria and their weight) What makes an unsuccessful season?**
- 28. What makes a successful production? (According to the respondent/the ones he has to give account to, tangible vs. intangible aspects/criteria and their weight) And an unsuccessful one?**
- 29. More generally, what is success? (Organizational/artistic, in general/in the arts world/in the opera world) And failure?**
- 30. How is success recognized? (Organizational/artistic, measurement/description/feeling)**
- 31. Can success be recognized? (Organizational/artistic, measurement/description/feeling)**
- 32. Whose opinion is most influential in determining success in the arts world? (Organizational/artistic, of an opera house/a season/an individual production)  
Whose opinion is most influential in determining failure in the arts world?**

**7.**

**2B - Which factors are considered while evaluating artistic results and how is the evaluation of artistic results related to the evaluation of the general organizational performance according to the interviewee's point of view?**

- 33. How do you know you've done a good job? (speaking with someone/reading something/just thinking by one's self, tangible vs. intangible aspects/criteria and their weight)**
- 34. How do you know you've contributed to a successful production? (speaking with someone/reading something/just thinking by one's self, tangible vs. intangible aspects/criteria and their weight)**
- 35. How do you know you've contributed to a successful season? (speaking with someone/reading something/just thinking by one's self, tangible vs. intangible aspects/criteria and their weight)**
- 36. Whose opinion is for you the most influential when you judge your own work? (Your own/colleagues/audience/family and acquaintances, general/production/season)**
- 37. How do you know/recognize that your colleagues have done a good (artistic!) job? (Directors/guest conductors/soloists/choir & orchestra musicians /intendant; speaking with someone/reading something/just thinking by one's self, tangible vs. intangible aspects/criteria and their weight)**
- 38. How do you know that your colleagues have contributed to a successful production? (speaking with someone/reading something/just thinking by one's self, tangible vs. intangible aspects/criteria and their weight)**
- 39. How do you know that your colleagues have contributed to a successful season? (speaking with someone/reading something/just thinking by one's self, tangible vs. intangible aspects/criteria and their weight)**
- 40. Whose opinion is the most influential for you when you form your own judgment of your colleagues' work? (Artistic staff: Directors/guest conductors/soloists/choir)**

& orchestra musicians /intendant / administrative staff; Your own/colleagues/audience/family and acquaintances, general/production/season)

**3A - Who gives account to whom? What activities are performed in order to give account of artistic results? What kind of information is gathered in order to give account of artistic results? How is this information gathered? How is this information used? By whom? (Reporting systems)**

41. Whom do you have to report to? (internal stakeholders: artistic direction, board of directors /external stakeholders: ministry, union trades) When?
42. What do you have to report about? (internal stakeholders/external stakeholders, artistic work/results, weight and relevance of the different aspects according to the reporting employee and the one it is being reported to)
43. In which form do you have to report? (internal stakeholders/external stakeholders, written reports, formal meetings)
44. What do you do in order to prepare for reporting? (internal stakeholders/external stakeholders, systematic/sporadic)
45. Is there a written record of this report?
46. Who has access to the report (internal stakeholders/external stakeholders)?
47. How is the report used? (internal stakeholders/external stakeholders, interviewee/the one(s) he reports to)
48. Do you have to gather specific information about artistic results? (internal stakeholders/external stakeholders, systematic/sporadic, season/production) Which information? Which ones and how? (indicators)
49. In case of divergent information, which aspect will be given more weight? Why? (discussion/final protocol, examples from the past)
50. Does anybody help you to gather all information required? Who? Do you have subordinates?

51. Does anybody have to report to you? Who? When?
52. What do they have to report about? (artistic work/results, weight and relevance of the different aspects according to the reporting employee and the interviewee)
53. What kind of information do they have to gather for you?  
(systematically/sporadically, indicators)
54. Is there a written record of these reports?
55. Who has access to the report apart from you (internal stakeholders/external stakeholders)?
56. How do you use the(se) report(s)?
57. With whom do you discuss the report(s)? (internal stakeholders/external stakeholders)
58. Do you know about similar reports made by colleagues?
59. Are you informed about them? (systematically/sporadically, formally/informally)
60. Do you use them? (procedure/your choice)
61. How do you use them? (causal loops are determined/ personal interpretation)
62. Do you also have to meet with someone else to speak about the work of your organization? (Colleagues/peers/audience members/press, formally/informally, systematically/sporadically)
63. Are there special meetings where you speak about the artistic results achieved in the opera? (season/production) Who attends these meetings?
64. What are the topics of these meetings? (examples from the past)
65. In case of divergent opinions, which aspects/whose views are given more weight? Why? (discussion/final protocol, examples from the past)



66. What role do the artistic objectives of the organization, as formulated for instance in the mission on the website, play during these discussions/meetings? (explicitly/implicitly, systematically/sporadically)
67. Is there a written record of these meetings?
68. Who makes decisions based on these meetings? (examples from the past)
69. What kinds of decisions are made? (examples from the past)
70. Are there any other documents or meetings where the artistic work of your organization is evaluated? (season/production, internal/external)
71. Who makes decisions based on these evaluations? (examples from the past)
72. What kind of decisions? (examples from the past)
73. What role do the artistic objectives of the opera house, as formulated for instance in the mission on the website, play in these evaluations? (explicitly/implicitly, systematically/sporadically)
74. Which (artistic) aspects get more attention/relevance/weight in the evaluation process? (Those that are more relevant for you/Superiors/Colleagues/Government/Sponsors/Audience. Examples from this season. Related to the new governmental policy)

**3B - What are the differences in the ways of giving account to the different stakeholders? What forms of accountability exist or might be established?**

**75. If there is any evaluation meeting and/or document, how does this influence your job? (before and after)**

**76. How does this influence the work of your colleagues? (before and after)**

**77. Whose opinions do you mention while reporting on artistic results? (systematically/sporadically, formally/informally)**

**78. Do you have to respect any rules and/or procedures to talk and/or report to different groups of people? Where do they come from? (organizational procedures/government policy)**

**79. Do these rules and procedures influence the way you work? (content and time; examples from the past)**

**80. Do these rules and procedures influence the way you speak about your work with certain people? (colleagues [superior/subordinate/peers]/press/audience/government, examples from the past)**

**81. Are there any other occasions where you talk about the artistic performance/achievements of your organization with your colleagues in the opera? Where? When? How? (examples with respect to season/production: behind the stage after a première)**

**82. Are there any other occasions where you talk about the artistic performance/achievements of your organization with external people (colleagues, press, audience, government) Where? When? How? (examples with respect to season/production: reception after a première)**

**83. How do these discussions influence the work of your colleagues?**

**84. How do these discussions influence your job?**

85. Whose opinion influences your own judgment of the work of the organization the most? (artistic/not artistic performances)
86. Whose opinion influences your own judgment of your work for this organization the most? (with respect to personal beliefs/career motives)
87. Whose feedback do you implement in your daily work? (recent examples)
88. Which aspects of a feedback are you especially sensitive to?
89. Which aspects of a feedback are your colleagues in the opera especially sensitive to? (artistic and non-artistic staff)
90. Whom would you ask for advice if you would have the desire to improve yourself professionally? (personal performance/group and processes the respondent is responsible for)
91. What would you ask? (recent examples)
92. If you could choose, based on which criteria would you like to be evaluated? Or: what makes a good employee/professional in your position? (personal performance and department performance)
93. How? (procedures, indicators, dialogue, frequency)
94. If you could choose, based on which criteria should the organization be evaluated?
95. How? (above all with respect to the artistic work! procedures, indicators, dialogue, frequency)
96. If you could choose, based on which criteria should an opera company in general be evaluated?
97. How? (above all with respect to the artistic work! procedures, indicators, dialogue, frequency)

## **APPENDIX 2: The activities of evaluation**

In this section I describe the different activities through which information about the organization's performance is evaluated by the internal or the external stakeholders of the organization. These activities emerged from the analysis of the interviews and of internal and external documents. Analogously to the distinction between management accounting and financial accounting, I call internal activities of evaluation the activities through which information is evaluated by internal stakeholders (e.g. supervisory board and staff); and external activities of evaluation the activities through which information is evaluated by external stakeholders (e.g. subsidizers and audience). This broad overview helps to identify in particular those activities through which information about artistic performance is evaluated.

Internal activities of evaluation include:

- Regular meetings with the supervisory board
- General management meetings
- Production-related activities (meetings, conversations and observations)
- Department meetings
- Artists' annual appraisal interviews

### *Regular meetings with the supervisory board*

As the statutory control body of the organization and employer of the board of directors of the organization, the supervisory board is informed about the activities of the organization in 5-6 meetings a year where the artistic and the managing director are regularly invited. Since individual meetings are often devoted to a specific topic (e.g. marketing, organizational structure, artistic policy), the managers responsible for that specific area are usually invited too. For instance, the deputy director for education, participation and programming is sometimes invited to the meetings in order to inform the supervisory board about the education and participation activities her department is in charge of. The supervisory board is also interested in outreach activities, which are in the charge of the communication department. Nevertheless, the supervisory board discusses above all financial matters, and does it based on financial information provided directly by the finance chief, who regularly meets with the supervisory board, or indirectly, by accessing the reports of the finance chief to the managing director. While these financial reports represent essential information for the supervisory board and are available at every meeting, artistic aspects are not discussed regularly. At the meetings with the supervisory board that deal specifically with the organization's artistic policy, the required information only regards the titles chosen for a season. The board listens to and ratifies the decisions made by the artistic director without discussing the content of these decisions. With respect to the program of a

season, the role of the supervisory board is only to give approval to the respective yearly budget. Minutes of the meetings with the supervisory board are taken and made accessible to the direction, the supervisory board, and to the external accountants. Internally they are used when decisions about big investments have to be made.

### *General management meetings*

The artistic and the managing director of the opera company meet continuously with each other and with the other managers of the organization in order to plan and control the progress of the organization's activities. This happens within a dense net of regular and ad-hoc meetings. These can be divided into meetings attended by both directors, meetings of managers with the artistic director, meetings of managers with the managing director, and meetings of managers with other managers.<sup>50</sup>

Most meetings between the artistic director and the managing director are ad-hoc, with no written minutes. Nevertheless, about once a month they participate, together with the chief of the artistic department, the planning chief and the assistant of the managing director, in a formal direction meeting, where minutes are taken. The direction meetings are not about artistic ideas, concepts and visions, but about policy issues raised by the ministry of education, culture and science, or about staffing and financial balance within a season. Discussions about the latter can lead for instance to cancellation of a production. Not every voice has the same weight in these kinds of decisions. For instance, the planning chief has only an observation role. She gets information that can be relevant for planning time and number of rehearsals and performances for each production, but she is not really involved in making decisions.

Amongst the meetings with the artistic director, the artistic direction meeting is the only regular meeting. The artistic director, chief dramaturge and chief of the artistic department, meet to discuss the programs for the new seasons. Nevertheless, a lot of relevant information is exchanged ad hoc, for instance as soon as one of the three members of the artistic direction has the opportunity to hear a singer who is being considered for a specific role in a production. Every six weeks the orchestra general manager of the orchestra-in residence attends the artistic direction meetings to check whether the choices of the artistic director of the opera are feasible. In addition, current productions and just completed productions are discussed and evaluated. Additional topics discussed at these meetings are: the strategic positioning of the partnership between opera and orchestra-in residence in a changing cultural and political environment; safety at work and safety of orchestra musicians during individual productions; payments and estimated budgets. One

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<sup>50</sup> The division between meetings with the artistic director and meetings with the managing director mirrors the clear division of tasks between the two members of the board of directors of the opera company. As the managing director explains, she is "responsible for everything apart from artistic choices", thus for finance and organization. The artistic director is responsible for programming and for directing a couple of individual productions a year.

consequence of this evaluation is the decision about whether singers and/or conductors will be invited again, or whether a certain conductor should come again in combination with a certain repertoire. Another one can be a change in directing decisions, for instance when the distance between singers on stage and orchestra is so big that the final quality of the performance might be exposed to risks. The written minutes of these meetings are accessible to all the participants in the meetings.

All other meetings are ad hoc. For instance, being the main artistic advisor of the artistic director, chief dramaturge meets the artistic director very often ad hoc to discuss the choice of productions and of artistic teams. In this case, the way of reporting to the artistic director is purely verbal. If someone else is involved, minutes are taken and made available to the participants and to other departments that may find the information relevant. The content of the reports of the chief dramaturge to the artistic director takes the form of advice. He is indeed the main advisor to the artistic director. Also the chief conductor talks directly with the artistic director in order to decide what productions to conduct. The chorus artistic director discusses informally and bilaterally with the artistic director such issues as the difficulty for the chorus of having two big productions in a row. By approaching the artistic director ad hoc, alternatives can be discussed on the spot. Finally, the deputy director for education, participation and programming reports ad hoc to the artistic director on such artistic aspects as the choice of titles, production companies and directors.

Also the meetings with the managing director happen either regularly or ad hoc. The technical director reports to the managing director on a weekly basis. The topics of these reports are mainly of an organizational, technical and financial nature. For instance, planning, implementing and following up initiatives in the area of sustainability was one important topic on the agenda at the time of the interviews. Safety is also a frequent topic of discussion. The technical director also reports to the managing director in written form on the man-hours and money spent in comparison to the budget he gets for opera and ballet. The finance chief meets with the managing director every two weeks to speak about organizational issues concerning the financial department (staff, software) and about financial aspects concerning production processes (e.g. contracts). Numbers are central in her reports to the managing director and in preparation for the discussions within the direction. The deputy director for education, participation and programming reports to the managing director on organizational and commercial aspects: budget, staffing and performance of the education and participation department. Minutes of their meetings are taken.

Due to her role, the assistant of the managing director meets her direct superior continuously and ad hoc. Financial aspects are at the core of her reports to the managing director. The meetings between the chief of production management and the managing director are bilateral and ad-hoc. In these meetings, the financial aspects of different productions are discussed, as well as personal management issues. Finally, the chorus

managing director has to report to the managing director, but there is no regular, formally scheduled meeting between them, they make appointments when necessary. The topics of their discussion are practical, concerning budget and personal matters. For instance, if the costumes for the chorus are expensive, a decision may have to be made between performing with less chorus singers or saving on costumes.

The last form of general management meetings is the meetings between managers others than the two directors. They are all ad hoc. For instance, finance chief often meets the communication chief and the manager of fundraising and sponsoring to know about how things are going, since audience numbers and new donations or sponsoring contracts influence directly the financial situation of the organization. Chief dramaturge meets regularly with the chorus direction in order to discuss planning with respect to the available work capacity of the chorus, and with the different orchestras playing for the opera, with whom an agreement on the planning must be achieved. The chiefs of the planning departments of the opera company and of the orchestra in-residence are constantly in touch. Also the chief of the artistic department of the opera and the manager artistic department of the orchestra meet weekly in order to discuss programming and casting choices, as well as the extent to which the expectations of, for instance, a new conductor that has been invited for the first time are met, based on what the reactions and the feelings within the orchestra and the artistic team are. Chief conductor talks regularly to the chief of the artistic department about casting. He regularly meets colleagues of the departments he has to work with, such as the communication department, and gives his feedback to the colleagues who attend the production-related meetings, such as the opera evaluation meeting (see later). Finally, the chorus artistic director consults with designers and stage directors in order to find the right voices and the right body types for a production.

### *Production-related activities*

As the production of opera is the core activity of the organization, it is not surprising that many, and varied, activities of evaluation are related to the individual productions. These include regular meetings, ad hoc conversations, direct experience of production process and of performances, audience research and press reviews.

### Regular meetings

From the work floor to the upper management, the first sort of production-related meetings are the design team meetings (with stage managers, first lighting technicians, assistant directors, props managers; in other words, with all the staff working on the stage). The topics of these meetings are practical. Questions discussed are, for instance, whether there were any accidents, why there has been a certain argument on a specific day, how the coordination between scenery staff on stage was, and so on. Minutes of these meetings are then discussed within the production team.

The technical director – who is the chief of the technical organization – and the chiefs of the individual departments of the technical organization – stage, lighting, audio-visual communication, props, building maintenance – attend the production team meetings. The production team discusses budget and staff issues and gathers the impressions of the team about how the production was. The production team is responsible for the so-called technical evaluation, which is conducted for each production. The topics considered in the technical evaluation are process, technique, budget, safety, sustainability, and, in the case that it is known that the production will be reprogrammed as a rerun, or leased out, the necessary technical adjustments and improvements to be made. Also, aspects related to personnel are considered in the technical evaluation. The technical evaluation is the moment when financial accountability on the part of the technical organization is due. If the budget has been exceeded, then the chief of production management and the technical director have to give an account of it at the opera evaluation meeting. The minutes of the technical evaluation are discussed at the opera evaluation meetings.

All department chiefs of the opera company (e.g. communication, artistic department) participate in the opera evaluation meetings, but not the director, the designer and the conductor of the individual productions; that is, those responsible for the artistic conception of the production and its final execution. Also the chorus artistic director does not attend these meetings, only the chorus managing director. The chief conductor not only does not participate in the opera evaluation meetings, he does not even get the minutes of them. The artistic director attends the opera evaluation meetings sometimes, if he has been the director of the involved production. The fact that the managers who are responsible for the artistic conception of the production and its execution are not invited to the opera evaluation meetings reflects the nature of the topics discussed at these meetings. The discussions are about practical aspects and not about the quality of the concepts. Also, the relation between the individual production and the artistic policy of the organization is not discussed. Practical things that did not work properly are usually discussed, but not the ones that worked well. For instance, a topic of discussion might be whether there was a problem on stage that prevented artists from performing well, or how well the work of the core staff was coordinated with the partially external production team, and whether safety issues emerged during the production. Some content-related discussion may be necessary in some cases. For instance, the chief dramaturge has sometimes to explain what content-related aspects explain the less than satisfactory box-office results. In general, the quality of the director's concept, the quality of the shows and the quality of the soloists involved in a production are not a topic of discussion at the opera evaluation meeting. Only if a team was completely new, with a famous theatre or film director directing opera for the first time, then some management and production staff might comment on how they found the director, for instance innovative or difficult. But this mainly relates to the quality of the work process. Also, aspects in the charge of the technical organization may be touched, such as decoration and costumes. Immediately after the last performance of each production there



is an opera evaluation. The main objective is to exchange information, but no decisions are made. Instead, general decisions are made by the direction and production specific decisions are made in the policy team meetings.

The number of policy team meetings varies depending on the complexity of the production. During policy team meetings problems that could not be solved during the other production-related meetings are discussed. Production specific decisions are made, such as the decision to re-program a production. In these meetings the production manager of the specific production reports to the managing director, artistic director, chief of the artistic department, technical director, costumes and wigs/make-up director. Minutes of these meetings are taken.

### *Ad hoc conversations*

Much production-related information is exchanged through ad hoc conversations. These occur continuously at work breaks or at some specific moments in the production. During work breaks, within the production team there are continuously conversations about how things are going, how the production team is working, how an idea is developing. Just how anchored this form of information exchange is in the culture of the organization, and especially of the production and stage management department, is testified by the following story told by the chief of production management:

“Once we were sitting for lunch, we were with the director, the designer and the production manager, and we were speaking about our work, about how the rehearsal had gone. Someone came and sat with us, someone who was pretty new in the organization and who was working on the production. And he said loud: ‘I can’t believe you talk about work at lunch! ‘ We looked at him and said: ‘You’re new here. Sorry, but we keep on doing it. If you don’t like it, go and sit somewhere else’. That was typical; the guy didn’t stay very long with us. But that’s how we are”.

During the production process, ad hoc conversations occur at the different presentations of concept and model before the rehearsals start, at the different rehearsals, at the different performances and, in particular, at the after première reception.

At the first presentation of the model and the concept of a production, at the presentation of the scenery trial, and at the presentation of the final scenery at the beginning of the rehearsals, the production team has many ad hoc conversations with musicians and stage-directors. For instance, the technical director is present, together with all the chiefs of the technical departments, at the presentation of the model and the concept of each production, about one year before the première. The objective is to understand the artistic vision and choices behind a production in order to do the required job properly. The discussion at the model presentation is recorded in every detail in a requirement catalogue. In this way it is possible to compare how the technical staff has understood of the concept with what the director and the artistic team really meant. This document is used by

designers as a base for their drawings, and for a control check at the time when the scenery is delivered. This happens in two phases. At first a scenery trial is presented. Later, at the beginning of the rehearsals, the final scenery is presented. These two opportunities are used by the technical director to ask the stage director for feedback. If necessary, adjustments are immediately suggested.

After the final delivery of the scenery, the ad hoc conversations continue during the rehearsals, in particular at the first rehearsal of the chorus with the guest conductor, at the first rehearsal with orchestra, and at the costumes rehearsals. The first rehearsal with orchestra is a very important moment to understand whether the production process is going well or not. Then the costumes are "rehearsed" in three very important rehearsals: with piano (three before the première), with orchestra before the full dress rehearsal, and at the full dress rehearsal itself. Feedback about the work of the production team comes regularly from the production manager or the stage manager who is present at every rehearsal. There are thus continuous discussions based on what has been seen at the rehearsals. Another example is offered by the chorus artistic director. In order to understand how his chorus is doing, the chorus artistic director is present at rehearsals and talks to the (guest) conductor. There he can make some suggestions to the (guest) conductor for directing the chorus in a way that will help the chorus to perform better. After the rehearsals and the shows, in informal situations, the (guest) conductor asks for feedback on how the implemented suggestions worked. The chief conductor usually speaks with the individual members of the orchestra during the rehearsal breaks or after the rehearsals. If an orchestra member is new, representatives of the orchestra-in residence ask directly the opinion of the chief of the artistic department or of the artistic director of the opera company, in order to know how they found the musician, and this information is used in the orchestra evaluation of the production, which the orchestra in-residence conducts on its own after each opera production.

The first official performance with an audience is the première, where the programming and production work of years culminates. This is celebrated with an after première reception, where conversations occur with the artists performing, invited audience members, press, and colleagues (organization and production staff, but also from outside the organization). For some managers this is a moment of relaxation, for others a fundamental opportunity to perform some of the tasks they are responsible for. For instance, the manager of fundraising and sponsoring has conversations with potential donors and sponsors. The orchestra general manager is always present at the after première reception, where he talks with many people. Some of them are intentionally approached. The conversations during the after première reception offer much information about how the production has been received, in particular through the opinions of external guests. This feedback is also used to improve the following performances. For instance, after the première the technical director also asks the users (artistic team) for feedback about the products delivered by the technical organization and, if necessary, reacts immediately with adjustments. The feedback received

after the première is communicated to the production team at the first meeting after the première, mentioning explicitly the source of the feedback (who said what). This happens regularly after every première. In addition, the technical director speaks to the production team to hear their opinions on how things have worked, and also to say goodbye to the ones who will depart from that moment.

Something similar happens after the last performance of a production. Attending that performance is a courtesy towards the members of the artistic team who will leave. In addition, it is an important moment to hear how things have worked out during the whole production process in an even more informal sphere than at the after première reception.

### Observations

For many managers of the organization, being present during the production process and at the performances is an important part of their job. The information about how the process is progressing and about its results is not only gathered through conversations. Much nonverbal information is gathered by the managers through direct experience of the production process and of the performances.

As with the production-related ad hoc conversations, the model and concept presentations, the rehearsals and the performances of the individual productions are important opportunities to gather nonverbal information about the progress and the results of the production process through direct experience. For instance, how a direction concept fits in the artistic vision of the artistic director can be judged based on the facial expressions of the artistic director captured during the model and concept presentations. At the last rehearsal with piano, the chief conductor sits next to his assistant, who conducts, in order to evaluate the progress of the synchronization between music and stage in every detail. The technical director also visits rehearsals on a regular basis, until a couple of days before the première, “just to sense how and what [is going on].”

The deputy director for education, participation and programming is responsible for special productions such as opera or ballet productions for children, or educational workshops. Although she meets her employees regularly, it is through observation that she gets to know whether her employees are working well. With respect to the workshops, she says:

"When someone has to give a workshop, you go and sit at the workshop and look how he/she is moderating the workshop".

From the full dress rehearsal on, it is also possible to observe the reactions of the audience. At the full dress rehearsal, the audience consists mainly of staff and acquaintances. This is the last opportunity for major improvements. For instance, the orchestra general manager is present at the full dress rehearsal of each production at which the orchestra in-residence works. If he notices something strange, he immediately sends the manager of the artistic department of the orchestra to check what the problem might be. He does the same with

the couple of performances he regularly attends of the productions at which the orchestra in-residence works. Attending the performances provides an opportunity to get a feeling of the atmosphere in the theatre and of the connection to the audience.

#### *Department meetings*

Some departments of the organization also hold regular department meetings. For instance, the education, participation, and programming department always conducts an evaluation of the marketing activities and of the financial results related to its productions and activities. The chorus direction meets about once a month with a committee of 5 to 8 singers chosen by the chorus to represent them. The topics at these meetings are mainly organizational: the progress of productions they are working on at the moment, problems that have occurred or are occurring, safety issues, involvement of the chorus in education projects, vacancies for people who have recently retired or have left the chorus for personal reasons and when those vacancies might be filled. With respect to each individual production, the committee examines how well the planning has served the production and what obstacles were met along the way (e.g. personality of a stage director, conducting style of a conductor). The reports of these meetings go to the upper management, to heads of departments so that if there are any things involving costuming or make up, those people see what has been discussed in the chorus committee. Controversial topics come for discussion in the production-related meetings. The chief conductor has to participate in analogous meetings with the artistic committee of the orchestra in-residence.

#### *Artists' annual appraisal interviews*

Annual appraisal interviews with the chorus singers are responsibility of the opera organization and not of the H&R department of the venue organization (see section 4.1.) Since the chorus and its members are a fundamental component of the individual productions, the individual evaluation of the chorus singers can be considered in principle as an activity in which information about artistic performance is exchanged. Nevertheless, the topics of the annual appraisal interviews with the chorus singers are mainly practical, concerning personal and financial aspects. In addition, the development of the voice of individual singers, as well as language skills and acting skills are discussed at these meetings. If the singers have problems with the development of their voices, they may be advised to take singing classes.

External activities of evaluation include:

- Meetings with ministry representatives
- External evaluation procedure
- Sector analyses
- Annual reports

- Meetings with external auditors
- Media-related activities (annual press conference, reviews)

#### *Meetings with ministry representatives*

The managing director has at least one regular meeting a year with representatives of the ministry for education, culture, and science, which is the largest funder of the organization. They also receive the annual report of the organization. Additional ad-hoc meetings, with other managers of the organization, may be required. In this case, ad-hoc management reports may have to be sent to the minister as a preparation for the meetings. These might regard, for instance, an evaluation of the efforts of the organization to increase its outreach through educational activities. Nevertheless, financial issues are always at the core of the discussions with the minister, even when the topic of the meeting is related to such core artistic processes of the organization as, in the example above, programming. This is also the case with the meetings of the general manager of the orchestra in-residence with the ministry representatives. Being both the artistic and managing director of the orchestra in-residence, he also has to meet them, mostly six months after submitting the annual report of the orchestra in-residence. He has to agree with the ministry representatives how many opera productions the orchestra has to accompany, as well as other, mostly quantitative, artistic objectives, related to the output of the orchestra: number of activities and number of visitors. Also, in the case of the orchestra in-residence, additional, ad-hoc reports on policy changes and adjustments to performance agreements between the orchestra in-residence and the ministry may be required.

#### *External evaluation procedure*

At the time of my field research, arts and cultural organizations that were considered of national relevance by the national government received a guaranteed subsidy for a four year term with the condition of undertaking an external evaluation during this term. Organizations of international relevance would be evaluated by an international evaluation commission consisting of experts of the artistic area in which the respective organization operated. The artistic area in which the investigated organization operates is the performing arts sector.

The main purpose of the external evaluation for the subsidy term 2009-2012 was quality control.<sup>51</sup> In particular, the international commission had to evaluate the organization on four main aspects: mission and goals, artistic quality, productivity and audience outreach, quality of management. The final report of the international commission would be used by the minister, together with the reaction of the evaluated organization to the report, as a basis for the formulation of the performance agreements for the next subsidy term.

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<sup>51</sup> Complete information about the external evaluation procedure in performing arts organizations can be found in the guideline of the procedure compiled by the National Association of Performing Arts (NAPK) in 2009.

Additional documents would be required from the organization to support the next subsidy decision of the minister.

Each investigated organization had to write a self-evaluation report, not publicly accessible, including

- a self-evaluation of the four topics mentioned above, supported by financial information, output information, organizational charts, number of employees, an overview of facilities and maintenance, reviews, and an overview of awards, nominations or other forms of acknowledgements;
- a SWOT analysis;
- a management summary drawing conclusions from the evaluation of the four main topics and the SWOT analysis;
- in case of shortcomings signaled by the management, a plan for improvement.

The international commission would receive the self-evaluation report and then visit the organization for one full day to meet with members of the board of directors, of the supervisory board, of the employees' council, of the association of friends of the organization, and with other employees.

In addition, the internal commission had to visit one performance of the organization and consult additional documents issued by the organization and by the minister.

Finally, the international commission had to write a final, publicly accessible, report to the minister, including

- a description of the methodology used;
- a list of the organization's stakeholders and staff members met during the whole evaluation procedure;
- an explanation of the evaluation criteria used;
- a thorough evaluation of the four main topics mentioned above;
- an evaluation of the organization's vision and plans for the future;
- an evaluation of the position of the organization in the national and international, respective arts field;
- recommendations to the organization;
- scores (from insufficient to excellent) for the four main topics of the evaluation.

### *Sector analyses*

The national cultural council regularly produces written and publicly accessible sector analyses and advice to the minister, including subsidy advice. The subsidy advice is issued by sector, with the investigated opera company belonging to the performing arts sector, in particular to the musical theatre area. At the time of the field research, the subsidy procedure for arts and organizations considered of national relevance did not prescribe

specific subsidy advice through the cultural council for every individual organization, but only for the whole sector. Sector analyses and advice to the minister are mainly based on documents issued by the evaluated organizations, such as the annual reports. Similar advice is issued also by the city cultural council.

#### *Annual reports*

The annual reports of the opera company refer to a calendar year and not to a season. They include a financial statement, statistics about the output of the organization in terms of number of activities and visitors in that calendar year, and a description of the individual productions in that calendar year. The latter includes general information about the composition and/or about specific aspects (e.g. technical aspects) of the production, which is mainly provided by the chief dramaturge. Excerpts from reviews in the media are included in this descriptive part of the annual report. Financial information and the statistics about activities and visitors appear in a standardized format.

#### *Meetings with external auditors*

The organization's managers have also to meet with different auditors. For instance, the accountants have to certify the annual report, and the technical director has to meet labor inspectors and juridical bodies, mainly in relation to safety issues.

#### *Media-related activities*

Media regularly report on the activities of the opera company. The most common form are the reviews of the individual productions in the media. The organization invites the media and facilitates their coverage and is thus actively involved in this activity of evaluation. This is for instance the case with the annual press conference, when the program for the upcoming season is officially presented to the press and, indirectly, to the public. This is, thus, a way to communicate the result of the programming activity to the external stakeholders.

From this broad overview of all the activities of evaluation in which the organization and its managers are involved, it is possible to identify in particular those activities through which information about artistic performance is evaluated. These are: meetings with the supervisory board, meetings of the artistic managers, production-related activities (regular meetings, ad hoc conversations and observations), amongst the internal activities of evaluation; meetings with ministry representatives, external evaluation procedure, annual reports, and annual press conference amongst the external activities of evaluation.

How relevant the information exchanged through these activities is for the practice of evaluation in the organization, emerges from the analysis of the procedural/and or substantive relevance of the evaluators and dimensions of performance. These are presented in, respectively, Appendices 3 and 4.



### **APPENDIX 3: Evaluators of performance**

In this section I analyze the role of different evaluators of performance in the interviewed managers' process of making sense of the artistic performance of their organization. To do this, I focus on the procedural and/or substantive relevance assigned by the interviewed managers to the different evaluators of performance.

*By procedurally relevant evaluators of performance I mean (groups of) persons a manager has the duty to work for and/or to inform about (the results of) his own work and/or the work of the organization according to rules and procedures imposed by external regulatory bodies or by internal management systems and/or (groups of) persons whose judgments about (the results of) the manager's work and/or the work of the organization have a statutory role according to rules and procedures imposed by external regulatory bodies or by internal management systems.*

*By substantively relevant evaluators of performance I mean (groups of) persons a manager considers co-producers and/or recipients of (the results of) his own work and/or the work of the organization, regardless of rules and procedures imposed by external regulatory bodies or by internal management systems and/or (groups of) persons whose opinions about (the results of) the manager's work and/or of the work of the organization influence the manager in the process of forming as well as explaining his own judgment about the value created by him and by the organization, regardless of rules and procedures imposed by external regulatory bodies or by internal management systems.*

For the analysis of the procedural/substantive relevance assigned by the interviewed managers to the different evaluators of performance, at first I compiled a list of all the evaluators mentioned in the interviews. Then, for each evaluator, I investigated what kind of relevance (procedural/substantive) is given to him. Since the procedural and/or substantive relevance given by the interviewed managers to the different evaluators of performance can depend on the individuals profile, I first analyzed the evaluators of performance within each of the three groups of managers (administrative, artistic and technical). This allowed me to identify common patterns within each group and to relate possible differences between the individual managers in the group to specific aspects of their personal profile (education, experience and function). Then, I analyzed the evaluators of performance across the three groups (administrative, artistic and technical). This allowed me to reconsider the role of personal factors against the role of contextual factors related both to the internal and external environments of the organization.

The analysis of the evaluators of performance within each of the three groups of managers will be introduced in a table showing an overview of the results for the respective groups of managers. In the first column of the tables the evaluators of performance are divided in two groups, as emerged from the analysis of all 17 interviewed managers:

- **evaluators who have a very limited role in the evaluation of artistic processes and their results, both procedurally and substantively;**
- **evaluators who have a significant role in the evaluation of artistic processes and their results, either procedurally or substantively<sup>52</sup>.**

The evaluators of performance with a very limited role are: government<sup>53</sup>, cultural council, funders, auditors/inspectors, sponsors, donors and supervisory board. The evaluators of performance with a significant role are: press, audience, peers, direction, staff and oneself. Within each category, the evaluators of performance are ordered according to their place in the external or internal environment of the organization, as it has been seen in the description of the stakeholder's structure of the organization (section 4.1 of article 4). Amongst the evaluators with a very limited role in the evaluation of artistic processes and their results, six belong to the external environment (government, cultural council, funders, auditors/inspectors, sponsors, donors) and only one to the internal environment of the organization (the supervisory board). Amongst the evaluators with an important role in the evaluation of artistic processes and their results, three belong to the external environment (press, audience and peers) and three to the internal environment of the organization (direction, staff and oneself). Table 2 shows how many of the 17 interviewed managers mentioned these evaluators as procedurally (P) and/or substantively (S) relevant for the evaluation of the artistic performance of the organization<sup>54</sup>:

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<sup>52</sup> This is determined by the sum of the occurrences of those evaluators as *procedurally* and *substantially* relevant in the interviews.

<sup>53</sup> In the analysis I use the term *government* for different evaluators of performance: government as a whole at both national and local level; representatives of national and local government (both politicians, such as Minister of Education, Culture and Science or Mayor, and civil servants).

<sup>54</sup> In this table and in the following ones in this Appendix, the bold number represents, for each evaluator of performance, the highest number of occurrences of procedural or substantive relevance assigned by the interviewed managers.

<i>Evaluators of Performance</i>	<i>Total Managers (17)</i>
Government	<b>5P/2S</b>
Cultural Council	<b>1P</b>
Funders	<b>3P</b>
Auditors/Inspectors	<b>3P</b>
Sponsors	<b>4P/1S</b>
Donors	<b>1P</b>
Supervisory Board	<b>5P/2S</b>
Press	<b>1P/13S</b>
Audience	<b>9P/14S</b>
Peers	<b>2P/12S</b>
Direction	<b>16P/15S</b>
Staff	<b>5P/16S</b>
Oneself	<b>14S</b>

*Table E1: Summary of the relevance of the evaluators of performance for all the interviewed managers*

*Evaluators of performance for managers with administrative profile*

The group of managers with an administrative profile includes Managing Director, Assistant of the Managing Director, Communication Chief, Manager of Fundraising and Sponsoring, Finance Chief, Planning Chief and Chorus Managing Director. Table 3 shows which relevance, procedural (P) and/or substantive (S), they assign to the evaluators within their networks of evaluation, as emerged from the interviews.

<i>Managers</i> <i>Evaluators of Performance</i>	Managing Director	Assistant of the Managing Director	Communication Chief	Manager of Fundraising and Sponsoring	Finance Chief	Planning Chief	Chorus Managing Director	Total Administrative Managers (7)
Government	P		P		P			<b>3P</b>
Cultural Council	P							<b>1P</b>
Funders				P				<b>1P</b>
Auditors/Inspectors					P			<b>1P</b>
Sponsors			P	P				<b>2P</b>
Donors				P				<b>1P</b>
Supervisory Board	P				P/S			<b>2P/1S</b>
Press		S	P/S	S	S		S	<b>1P/5S</b>
Audience	S	P/S	P/S	S	P/S		S	<b>3P/6S</b>
Peers	S	S	S	P/S			S	<b>1P/5S</b>
Direction	S	P/S	P/S	P/S	P/S	P/S	P/S	<b>6P/7S</b>
Staff	S	P/S	S	S	S	S	S	<b>1P/7S</b>
Oneself	S		S	S		S		<b>4S</b>

*Table E2: Evaluators of performance for managers with administrative profile*

From this figure it emerges that regulatory bodies such as the Ministry of Education, Culture and Science, the local and national Cultural Councils, and even statutory bodies such as the Supervisory Board play a purely procedural role for Managing Director, Communication Chief and Finance Chief. With respect to the evaluation of artistic processes and their results, only the Communication Chief explicitly assigns a role to politicians. Being spokesman of the organization, for him it is relevant what politicians think of the organization and its two directors, Artistic Director and Managing Director. Nevertheless, the opinions of politicians do not influence his own opinion, as he clearly explains:

“For my work it’s obviously important to know what the external environment thinks about my directors. Thus, what politicians, media, and sponsors think of them. Theoretically, this doesn’t have anything to do with what I personally think of them. [...] Because I think that I can do my job so professionally that I can have a personal opinion and propagate a different one. For me it’s obvious, my task is to present my organization and my directors in the best possible way to the external environment”.

One of the tasks of Communication Chief is to set up and coordinate communication campaigns targeting the different stakeholders of the organization. As it has been seen in

section 4.1 of article 4, the government is a fundamental stakeholder of the organization. Communication Chief has thus to take into account the opinions of politicians if he wants to set up an effective communication campaign targeting, amongst other stakeholders, the government. The specifications of his function assign a central role to the opinions and judgments of politicians, which are thus procedurally relevant for him. Nevertheless, the Communication Chief forms his own judgment about the value of his directors, including the Artistic Director, regardless of the opinions of politicians. It is the opinions and judgments of artistic staff, peers, international press and audience – and not of politicians – which are substantively relevant for him.

The interview with the Managing Director reinforces the impression that regulatory and statutory bodies hardly have a voice in the evaluation of artistic processes and their results and that, if they have a role, it is purely procedural in the sense that it does not influence the managers with respect to the process of forming as well as explaining their own judgments about the artistic value created by the organization. For the Managing Director, procedurally and substantively relevant evaluators are clearly separated. Procedurally, the Managing Director has to report internally to the Supervisory Board and externally to the Ministry of Education, Culture and Science. In addition, the national and local Cultural Councils are procedurally relevant for her, since they advise the respective governments about which organizations should get subsidies and why. The substantively relevant evaluators of performance related to the artistic work of the organization have nothing to do with the procedurally relevant ones. Internally, oneself, the Artistic Director and in general the whole artistic and technical staff are the key evaluators for the Managing Director. The opinions of these key evaluators are central for the Managing Director in the process of forming as well as explaining her own judgment about the value created by her and by the organization. Externally, the audience is the core evaluator of performance for the Managing Director when judging artistic aspects. Her peers, such as managers of other organizations and public administrators, are important in providing feedback which she uses to improve her own work as a Managing Director. The divide between procedurally and substantively relevant evaluators of performance can be explained by the work attitude of the Managing Director over her whole career. She emphasizes that, before starting at the organization, the core of her work would be to provide support to creatives. This attitude also characterizes her 24 year experience as Managing Director of the organization. At the same time, as she likes to say herself, her function at the organization implies that she is practically “responsible for everything apart from artistic choices”. In this sense she accepts both the coexistence *of* and the distinction *between* the necessity for the organization to be statutorily accountable on administrative issues to regulatory (Ministry of Education, Culture and Science, local and national Cultural Councils) and statutory (Supervisory Board) bodies, and the necessity of leaving the evaluation of the artistic performance of the organization in the hands of those involved in the artistic creation (artistic and technical staff) and reception (audience and peers).

In general, evaluators of performance other than regulatory and statutory bodies are relevant for the managers with administrative profile, in most cases both procedurally and substantively. These are audience, peers, and press as evaluators of performance outside the organization; and oneself, staff, and the direction as evaluators of performance inside the organization. For the Assistant of the Managing Director, for instance, direction, staff and audience are both procedurally and substantively relevant evaluators of performance. She has to report to the direction (and obviously to the Managing Director), which is thus a procedurally relevant evaluator of performance for her. At the same time she considers the opinion of the direction, amongst those of other staff members, as the most influential for her in making sense of the quality of her own work. The direction is thus also a substantively relevant evaluator of performance for her. She sees the organization as statutorily responsible towards the employees. In this sense, she and the organization have to work for the employees too, who are thus procedurally relevant evaluators of performance. At the same time she considers the opinions of the employees, as experts, essential in evaluating the artistic success of the organization in general and of the individual productions in particular. The staff is thus also a substantively relevant evaluator of performance for her. The audience is central in the policy of the organization, and is thus a procedurally relevant evaluator of performance. At the same time their opinions about the artistic value created by the organization are central for the Assistant of the Managing Director in the process of forming a judgment about organizational success. The audience is thus also a substantively relevant evaluator of performance for her.

In the case of the Chorus Managing Director there is overlap between procedurally and substantively relevant evaluators of performance too, although the higher relevance of the latter becomes evident by looking at the richness and variety of substantively relevant evaluators for her. For instance, while procedurally the Chorus Managing Director only has to report to the Managing Director, substantively all colleagues of the direction and many staff members are important for her to make sense of the artistic value created by the organization. The ones she works directly with (chorus singers, Chorus Artistic Director, orchestra conductors and stage directors of the individual productions, Artistic Director, Chief of the Artistic Department and Planning Chief) are the most influential for her. With respect to the external environment, the Chorus Managing Director assigns external evaluators of performance no procedural relevance. Nevertheless, press, audience and the opera scene in general are central for her in forming a judgment about the artistic value created by the organization, and are thus important evaluators of performance amongst the substantively relevant ones. Press and audience (regular and new) are fundamental voices in the evaluation of the artistic work of the organization. The opera scene (national and international) is a benchmark of the artistic contribution of the organization, since opera productions have to add to the national supply of opera, and the general artistic profile of the organization has to be recognizable also at international level.

To sum up, regulatory and statutory bodies have a limited role in the practice of evaluation of the managers with administrative profile. Their role is largely procedural and does not influence the managers with administrative profile in their process of forming as well as explaining their own judgment about the artistic value created by the organization. The substantive irrelevance of regulatory and statutory bodies for the practice of evaluation of the managers with an administrative profile becomes evident if compared with the substantive relevance of many other evaluators of performance, both inside and outside the organization. Self-opinion - by definition substantively relevant - has a primary role for the managers with an administrative profile in their process of forming a judgment about the artistic value created by the organization. Nevertheless, considering the focus on the evaluation of artistic aspects, it is not surprising that some administrative managers (Assistant of the Managing Director, Finance Chief, Chorus Managing Director) base their judgments more on ideas of colleagues with artistic profile (that is, of the evaluators of performance staff and direction) than on their own. Also the opinions of most staff members – apart from the direction – and of peers and press are to a large extent only substantively relevant, since the role of these evaluators of performance is not anchored in rules and procedures. Finally, the opinions and judgments of the audience are substantively relevant, as they are considered fundamental by the managers with administrative profile in order to form their own judgment about the artistic value created by the organization. Considering that service and customer orientation have increasingly become integral doctrines of public and not-for-profit management in the recent years (see for instance Walker et al., 2011), the substantive relevance given to the audience's opinions and judgments might come from the administrative profile of the interviewed managers which would justify a genuine service and customer orientation. By comparing the evaluators of performance for the managers with administrative profile with those for the managers with, respectively, artistic and technical profile, at the end of this section I will be able to elaborate further on this proposition.

*Evaluators of performance for managers with artistic profile*

The group of managers with artistic profile includes Artistic Director, Chief Conductor, Chief Dramaturge, Chorus Artistic Director, Chief of the Artistic Department, Orchestra General Manager<sup>55</sup>, and Deputy Director for Education, Participation and Programming. Table 4 shows which relevance, procedural (P) and/or substantive (S), they assign to the evaluators of performance, as emerged from the interviews.

<i>Managers</i>	Artistic Director	Chief Conductor*	Chief Dramaturge	Chorus Artistic Director	Chief of the Artistic Department	Orchestra General Manager*	Deputy Director for Education, Participation and Programming	Total Artistic Managers (7)
<i>Evaluators of Performance</i>								
Government						P*/S*	S	1P/2S
Cultural Council								
Funders					P		P	2P
Auditors/Inspectors								
Sponsors						P*	P	2P
Donors								
Supervisory Board	P					P*/S*	P	3P/1S
Press	S	S	S	S		S	S	6S
Audience	P/S	S	P/S	S		P*/S	P/S	4P/6S
Peers	S	S	S		S	P*/S	S	1P/6S
Direction	P	P/S	P/S	P/S	P	P/S	P/S	7P/5S
Staff	S	S	P/S	P/S		S	S	2P/6S
Oneself	S	S	S	S	S	S	S	7S

*Table E3: Evaluators of performance for managers with artistic profile (\* = members or evaluators of performance of the orchestra-in-residence as a separate organization)*

From this figure it emerges that for managers with artistic profile regulatory and statutory bodies hardly play a role in the evaluation of artistic processes and their results. They generally play a procedural role for managers who are either members of the Direction (e.g. the Artistic Director) or have functions that are partially administrative (e.g. the Orchestra General Manager and the Deputy Director for Education, Participation and Programming). For instance, the Artistic Director has to present the season's program to the Supervisory Board but needs neither to discuss and negotiate it with the board members, nor to take into account their opinion on the artistic choices made. The duty to inform the Supervisory Board is thus purely procedural.

A substantive role is given to the government by the Deputy Director for Education, Participation and Programming and by the Orchestra General Manager. The Deputy Director

<sup>55</sup> The Orchestra General Manager is the General Manager of the orchestra-in-residence at the studied opera company. As it has been seen in section 4.1 of article 4, the investigated opera company has no own in-house-orchestra.



for Education, Participation and Programming assigns the government a substantive role in the evaluation of artistic processes and their results when she explicitly mentions government's funding decisions as an indicator of the artistic value created by the organization. The government's funding decisions are central for her in the process of forming a judgment about the artistic value created by the organization. The Orchestra General Manager assigns the government a facilitating role when he admits that the freedom to experiment with new, contemporary interpretations of opera, which is a main characteristic of the organization, is possible thanks to the positive attitude of the government towards the artistic profile of the organization. For him the government is in this way a sort of co-producer of the artistic work of the organization. According to my working definitions of procedurally and substantively relevant evaluators of performance, the government is, thus, a substantively relevant evaluator for both the Deputy Director for Education, Participation and Programming and the Orchestra General Manager.

Deputy Director for Education, Participation and Programming and Orchestra General Manager are the only two managers with artistic profile giving the government a role in the evaluation of artistic processes and their results. A closer look at the specific aspects of their personal profiles (education, experience and function) may offer some possible explanations for this attitude. The Orchestra General Manager unifies in one person the responsibilities of a managing and an artistic director. He is responsible both for the organizational and the artistic aspects of the orchestra-in-residence and leads all its departments from a personal, financial, and artistic perspective. As a consequence, meeting with the Ministry representatives to agree on the number of opera productions the orchestra has to collaborate on during a season is part of his work just like meeting with the direction of the opera organization to discuss on-going productions. The Orchestra General Manager works on a daily basis with and within a network of procedurally and/or substantively relevant as well as internal and external evaluators of evaluation. Some can be seen as typical evaluators for a managing director, like government or supervisory board. Some can be seen as typical evaluators for an artistic director, like peers, audience and press. The function of the General Manager necessarily brings all these evaluators together, which can explain the presence of the government in the natural frame of reference of the Orchestra General Manager and thus as a substantively relevant evaluator of performance for him.

The situation is apparently different for the Deputy Director for Education, Participation and Programming, who has a more artistic responsibility, which includes programming of guest productions with a focus on education and participation activities, and programming of education and participation initiatives. Despite her more artistic profile, she seems to accept genuinely the regulatory context in which operas operate. If an opera company continues to get subsidies, then it has to mean that this opera company is good, also from the artistic point of view. Since her function does not statutorily include any contact with the government, an explanation might be found in her experience and higher education. After receiving a conservatory education as a musician, she has actually never worked as a

musician. Before becoming responsible for the programming of educational activities in performing arts organizations, she held various administrative functions in an important conservatory. One possible explanation of her genuine acceptance of the regulatory context in which operas operate could thus be the influence of her administrative experience on her personal frame of reference, an influence that, in the course of her career, could have prevailed against the influence of the artistic education received but never transformed into a career as a performing-artist. The growing weight of the administrative component in a manager's profile might thus explain the genuine acceptance of the regulatory context. Nevertheless, this interpretation is not supported by the findings from the interviews with the managers with administrative profile. None of the interviewed managers with administrative profile considers the government as a substantively relevant evaluator of performance with respect to artistic processes and their results. Another possible explanation might be offered by the analysis of contextual factors. The actual focus of the last external evaluation of the organization in 2010 was on education and participation activities, as emerges from the interview with the Chorus Managing Director. Deputy Director for Education, Participation and Programming was appointed in October 2009. It is thus plausible that she was appointed to strengthen (the visibility of) the education and participation efforts of the organization before the external commission came to visit and evaluate the organization. The evaluation criteria were already known at the end of 2009, when the Visitation Protocol Performing Arts 2009 was distributed to the involved performing arts organizations, and the topic of education and participation was already central in the general debate about the future of the arts and cultural sector. It is thus plausible that the organization recruited a person who recognized the necessity of greater commitment to education and participation activities, as expected by the government. In this sense, Deputy Director for Education, Participation and Programming's genuine acceptance of the judgment of the government as an indicator of artistic quality can be interpreted as an intrusion of a regulatory criterion into the practice of evaluation of the organization. In this case, the intrusion is made possible by recruiting someone who shares, at least with respect to her own tasks and responsibilities, the government's criteria for granting subsidies to performing arts organizations.

Apart from Deputy Director for Education, Participation and Programming and Orchestra General Manager, for managers with artistic profile other evaluators of performance than regulatory and statutory bodies are in general relevant, procedurally and/or substantively. These are direction, staff and oneself as evaluators of performance inside the organization, and peers, audience and press as evaluators of performance outside the organization. For instance, the Chief Dramaturge has, statutorily, to report to the Artistic Director – which is quite obvious since the Chief Dramaturge is the main artistic advisor to the Artistic Director – and to the Managing Director who are thus procedurally relevant evaluators of performance for him. At the same time, the Artistic Director is also the one, together with the Managing Director, whom the Chief Dramaturge asks for feedback and whose opinion

influences his judgment of his own work. They are thus substantively relevant evaluators of performance for him. The Chief Dramaturge also has to give external lectures as part of his job. He is thus statutorily in charge of interacting with the audience and the general public, who are procedurally relevant evaluators of performance for him. At the same time, he finds it important that opera as an art form continues to be relevant to the general public. Audience and public are natural recipients of the results of the artistic work of an opera company and, thus, substantively relevant evaluators of performance for him.

Procedurally relevant evaluators of performance are hardly present in the practice of evaluation of the Chorus Artistic Director. Statutorily, the superiors of the Chorus Artistic Director are the Managing Director and the Artistic Director, but, as he likes to state, he does not "report to them", he "collaborate[s] with [them]". Rather than procedurally relevant evaluators of performance, the two members of the direction are thus seen above all as co-producers of the work of the Chorus Artistic Director and, thus, as substantively relevant evaluators of performance. With respect to the evaluators of performance that are procedurally relevant to him, the Chorus Artistic Director also has the duty to meet regularly with a chorus committee representing the interests of all chorus singers. This happens once a month. The overall picture of the substantively relevant evaluators of performance for the Chorus Artistic Director, especially of the ones inside the organization, is much richer. These include Chief Conductor, Artistic Director and Managing Director, designers, stage directors, guest conductors, Chief of the Artistic Department and the chorus singers. The Chorus singers are very influential in the judgment forming of the Chorus Artistic Director since, as he says,

"As a whole, the chorus can really be considered an artistic, a great artistic conscience of the company".

Also the Chief Conductor has practically no procedurally relevant evaluators apart from his statutory superiors<sup>56</sup>: Artistic Director and Managing Director. The role of the Artistic Director in the work of the Chief Conductor becomes evident above all from the substantive relevance assigned by the Chief Conductor to the opinions of the Artistic Director. The Artistic Director is important for the Chief Conductor because the opinions of the Artistic Director influence the Chief Conductor in the process of forming judgements about the artistic value created by himself and by the organization, and not because the Artistic Director is the statutory superior of the Chief Conductor. In this sense, the Artistic Director is more a peer than a superior, and a co-producer of the artistic work with the Chief Conductor rather than someone the Chief Conductor has to work for. He is thus more a substantively than a procedurally relevant evaluator of performance for the Chief Conductor. Other substantively relevant evaluators of performance for the Chief Conductor are, in order of relevance: the other artistic managers of the organization (Chief of the Artistic Department, Chorus Artistic Director, Chorus Masters and Concert Masters) and the

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<sup>56</sup> This was at the time of the interview. Later he has himself become a member of the direction.

artistic staff in general, the audience, and the press, as he explains here with respect to the evaluation of an individual production:

"First, we would say, we would judge ourselves and say: "Well, ok, apart from what's being said by the critics and the public, or the box office, are we content with the result? Are we actually convinced that this is a valuable - a good thing or not?" This could be kind of contradictory at times, that outside it could be a big success and inside we wouldn't be maybe similarly convinced about it. You see what I mean? So [...] first it's us, then it's of course the public every night, you see if there's a response or not. And then in the end - or, further - there could be a..., there's of course an echo of the media, [...] - but these three are kind of independent".

Another fundamental evaluator of performance for the Chief Conductor is oneself, whose opinion is by definition substantively relevant. Self-opinion is particularly important for him in forming every kind of judgment about the quality of his own artistic work and, in general, of the artistic value created by the organization. Referring to the most important opinion in judging his own work and the work of the Artistic Director and of other colleagues, the Chief Conductor says:

"I trust my ears [...] Well, it does not mean I'm the most important person in the theatre, it does mean I'm the one I trust most. I trust my ears, my instincts. And then if other people say different things - fine. But, you know? I start always with my point of view".

To sum up, regulatory and statutory bodies have a very limited relevance for the practice of evaluation of the managers with an artistic profile. More generally, the substantively relevant evaluators of performance are more important than the procedurally relevant for the evaluation of the artistic value created by the organization. In the case of the Chief Conductor, whose function is purely artistic, procedurally relevant evaluators of performance play practically no role at all in the artistic evaluation. Together with the relevance of the opinions of the artistic staff, peers and press, which are not anchored in rules and procedures, self-opinion is central for all the interviewed managers with an artistic profile. Although the frame of reference for the evaluation of the artistic performance of the organization is influenced by the artistic experts of the organizations itself, the individual is finally the one who sees and listens to the opera productions and forms a judgment on them. Finally, for the managers with artistic profile the audience is a fundamental evaluator of performance, both procedurally and substantively. Apart from the Chief of the Artistic Department, whose closed network of substantively relevant evaluators of performance only includes oneself and peers - both inside and outside the organization – all other managers assign a high importance to the judgments and opinions of the audience. The audience is not only a group the organization has the duty to work for, as requested by the government, they are also the natural recipients of the results of the artistic processes of the organization - programming and producing. The centrality of the audience in the artistic processes of the organization seems not to be the consequence of the general pressure for

more market orientation in the publicly funded arts sector, but a natural concern of the artistic staff - including the artistic managers - of the organization.

*Evaluators of performance for managers with technical profile*

The group of managers with technical profile includes Technical Director, Chief of Production Management, and Production Manager. Table 5 shows which relevance, procedural (P) and/or substantive (S), they assign to the evaluators of performance, as emerged from the interviews.

<i>Evaluators of Performance</i> \ <i>Managers</i>	Technical Director	Chief of Production Management	Production Manager	Total Technical Managers (3)
Government	P			<b>1P</b>
Cultural Council				
Funders				
Auditors/Inspectors	P	P		<b>2P</b>
Sponsors			S	<b>1S</b>
Donors				
Supervisory Board				
Press	S	S		<b>2S</b>
Audience	P/S		P/S	<b>2P/2S</b>
Peers			S	<b>1S</b>
Direction	P/S	P/S	P/S	<b>3P/3S</b>
Staff	S	P/S	P/S	<b>2P/3S</b>
Oneself	S	S	S	<b>3S</b>

*Table E4: Evaluators of performance for managers with technical profile*

From this figure it emerges that for managers with technical profile, regulatory and statutory bodies hardly play a role in the evaluation of the artistic processes and their results. The government plays a purely procedural role only for the Technical Director, the only manager with technical profile who has, being member of the direction, a partially administrative function. He considers the organization statutorily accountable to the government and statutorily responsible towards the audience, since the main statutory objectives are dependent on the government's cultural policy objectives, and audience outreach is one of these objectives. According to him, the organization has thus the duty to work for the audience and to inform the government about (the results of) this work. Given my working definitions, government and audience are thus considered procedurally relevant evaluators of performance by the Technical Director. Anyway, the government, together with the supervisory board, plays no role for the managers with technical profile in their process of forming as well as explaining a judgment about the artistic value created by the organization and by themselves.

For the managers with technical profile other evaluators of evaluation than regulatory and statutory bodies are in general relevant, procedurally and/or substantively. A difference compared to their colleagues with administrative and artistic profile is a more accentuated focus on evaluators of performance inside the organization. The three managers with

technical profile share oneself, staff, and the direction as relevant evaluators of performance. Although there is no apparent contradiction between procedurally and substantively relevant evaluators of performance inside the organization, a closer look shows that the (groups of) colleagues that influence the three managers with technical profile in their process of forming as well as explaining a judgment about the artistic value created by the organization and by themselves, and that are thus substantively relevant evaluators of performance, are many more than the ones they have statutorily to report to. For instance, for the Technical Director, his own staff and all the colleagues that use the work of the technical department, including the Artistic Director, influence his process of forming a judgment about the value of his own contribution. The opinions of the Artistic Director, of the technical staff and of the individual production teams (director, stage designer, costumes designer etc.), are fundamental for the Technical Director in order to form a judgment about the individual productions. With respect to the individual productions, he also actively seeks the opinions of those members of his staff who do not have the opportunity to see the performance from the theatre hall, but only experience the production process from backstage. Finally, the opinions of the whole organization's staff influence the Technical Director in his process of forming a judgment about the quality of the work of the Artistic Director.

The most important evaluators of performance for the Chief of Production Management are also inside the organization, with the artistic and production staff assuming the most influential role for him. The Chief of Production Management has the duty to inform the direction and the policy team (which includes Artistic Director, Managing Director, Chief of Artistic Department, Technical Director, Costumes Director, and production managers) about (the results of) his work and (the results of) the work of his staff. Direction and policy team are thus procedurally relevant evaluators of performance for him. Above all he sees the directors of the individual productions as the recipients of his work, and thus as substantively relevant evaluators of performance. The satisfaction of a director is for him an indicator of how well he has worked at a production. The Artistic Director's opinion is the most important for the Chief of Production Management to determine whether he is doing a good job in the organization in general. The Artistic Director is thus also a substantively relevant evaluator of performance for the Chief of Production Management. Nevertheless, it is self-evaluation, which is by definition substantively relevant, influences the Chief of Production Management the most. One's own standards and opinions are the main references for the evaluation of a production and of one's own work. The ability to judge the quality of one's own work comes from one's own experience. The 31 year experience of the Chief of Production Management in technical functions within the organization may explain this attitude. The impression that the frame of reference of the Chief of Production Management is prevalently inside the organization is reinforced by the fact that he consciously limits his frame of reference both by assigning high relevance to internal evaluators of performance and by explicitly neglecting the role of external ones. On the one

hand, for the Chief of Production Management, his department, that is the production management team, is the best evaluator of itself. On the other hand, also when he mentions that the international press influences success in the opera world, he stresses that the opinion of the press is influential for opera fans and not for his own process of forming judgments about the artistic value created by the organization. The press has thus for him clearly a secondary role as a substantively relevant evaluator of performance. The internal frame of reference cannot be disturbed by external intrusion, as the following quote from the interview with the Chief of Production Management testifies with respect to work style and customs within the organization:

“Once we were sitting for lunch, we were with the director, the designer and the production manager, and we were speaking about our work, about how the rehearsal had gone. Someone came and sat with us, someone who was pretty new in the organization and who was working on the production. And he said loud: ‘I can’t believe you talk about work at lunch!’ We looked at him and said: ‘You’re new here. Sorry, but we keep on doing it. If you don’t like it, go and sit somewhere else’. That was typical, the guy didn’t stay very long with us. But that’s how we are.”

While the audience is not an important evaluator of performance for the Chief of Production Management, the Technical Director and the Production Manager assign the audience a high relevance both procedurally and substantively. For instance, when speaking about the current policy of the organization, the Production Manager sees the organization as statutorily responsible to the audience. The organization has the duty to create value for audience and community, which are thus procedurally relevant evaluators of performance for the Production Manager. At the same time, within the organization there is a lot of thinking about how the audience has been educated by the organization and how the audience has grown together with the organization and its Artistic Director. Also in explaining what makes opera companies and productions successful, the audience is the first to be mentioned, as it is the case when the Production Manager is asked about how he judges his own work. Thus he sees the audience both as a natural recipient of the results of the work of the organization and as a group whose opinion influences the Production Manager in his process of forming judgments about the value created by the organization. According to my definitions of procedurally and substantively relevant evaluators of performance, the audience is thus also one important evaluator amongst the substantively relevant evaluators of performance for the Production Manager.

To sum up, regulatory and statutory bodies are hardly relevant for the practice of evaluation of the managers with technical profile. Self-opinion and the opinion of the staff are central for managers with technical profile in their process of forming as well as explaining a judgment about the artistic value created by the organization. This suggests the presence of a frame of reference that is strongly embedded in the internal environment of the organization. Apart from the important role of the audience for two of the three managers with technical profile, peers outside the organization are important only for the Production



Manager, and the opinion of the press is considered as a legitimate, expert voice for the evaluation of the artistic value created by the organization only by the Technical Director. The focus on the internal organization might be explained by the nature of the work of technical staff and managers. They are mainly concerned with the practical aspects of the production process and they have to, literally, produce physical, material artefacts (technique and decoration) to be used by the artistic team of the individual productions. While the artistic staff produces and performs mainly for an audience, the technical staff produces and performs mainly for the artistic staff. In this sense the technical managers are a sort of suppliers to the artistic managers who use and judge their work, which would explain the dominance of internal evaluators of performance in their frame of reference. By comparing the evaluators of performance of the managers with technical profile with those of the managers with, respectively, administrative and artistic profile, below it will be possible to elaborate further on this proposition.

### Cross analysis and conclusions

Table 6 shows the number of occurrences of the evaluators of performance, both procedurally (P) and/or substantively relevant (S), in the interviews with the three groups of managers with, respectively, administrative, artistic, and technical profile.

<i>Group of Managers</i> <i>Evaluators of Performance</i>	Managers with Administrative Profile (7)	Managers with Artistic Profile (7)	Managers with Technical Profile (3)	Total Managers (17)	Total per Group of Evaluators of Performance
Government	<b>3P</b>	<b>1P/2S</b>	<b>1P</b>	<b>5P/2S</b>	<b>22P/5S</b>
Cultural Council	<b>1P</b>			<b>1P</b>	
Funders	<b>1P</b>	<b>2P</b>		<b>3P</b>	
Auditors/Inspectors	<b>1P</b>		<b>2P</b>	<b>3P</b>	
Sponsors	<b>2P</b>	<b>2P</b>	<b>1S</b>	<b>4P/1S</b>	
Donors	<b>1P</b>			<b>1P</b>	
Supervisory Board	<b>2P/1S</b>	<b>3P/1S</b>		<b>5P/2S</b>	
Press	<b>1P/5S</b>	<b>6S</b>	<b>2S</b>	<b>1P/13S</b>	<b>33P/84S</b>
Audience	<b>3P/6S</b>	<b>4P/6S</b>	<b>2P/2S</b>	<b>9P/14S</b>	
Peers	<b>1P/5S</b>	<b>1P/6S</b>	<b>1S</b>	<b>2P/12S</b>	
Direction	<b>6P/7S</b>	<b>7P/5S</b>	<b>3P/3S</b>	<b>16P/15S</b>	
Staff	<b>1P/7S</b>	<b>2P/6S</b>	<b>2P/3S</b>	<b>5P/16S</b>	
Oneself	<b>4S</b>	<b>7S</b>	<b>3S</b>	<b>14S</b>	
<i>Total Evaluators of Performance</i>	<b>23P/35S</b>	<b>22P/39S</b>	<b>10P/15S</b>	<b>55P/89S</b>	

Table E5: Evaluators of performance for the three groups of managers

As anticipated in the introduction of this section, my analysis shows that the evaluators of performance of the interviewed managers are clearly divided in 2 groups:

- **evaluators that have a very limited role in the evaluation of artistic processes and their results, both procedurally and substantively;**
- **evaluators that have a significant role in the evaluation of artistic processes and their results, either procedurally or substantively.**

What is particularly interesting is that the evaluators with a very limited role in the evaluation of artistic processes and their results, if mentioned, are mostly assigned only procedural relevance, while the evaluators with a significant role are all assigned at least substantive relevance. With respect to the evaluators with a very limited role in the evaluation of artistic processes and their results, the relation between *procedurally* and *substantively* relevant evaluators of performance mentioned in the interviews is 4.4 to 1 (22P/5S). The picture changes completely by looking at the evaluators that have a significant role in the evaluation of artistic processes and their results. In this case, the relation between *procedurally* and *substantively* relevant evaluators of performance mentioned in the interviews is 1 to 2.5 (33P/84S).

For an understanding of the practice of evaluation in the organization, this means that, if an evaluator has an important role in the evaluation of artistic processes and their results, then this role is mostly substantive and not necessarily procedural. The opinions of the natural co-producers and recipients of the artistic work of the organization are far more important for the process of forming and explaining judgments about the artistic value created by the organization than the opinions of the groups of persons the organization has the duty to work for or to inform about (the results of) the artistic work of the organization.

By looking at the individual evaluators of performance within the two groups distinguished above (evaluators with a very limited role and evaluators with a significant role in the evaluation of artistic processes and their results) it becomes visible how the relevance of the evaluators for the practice of evaluation of the artistic value created by the organization depends on the involvement of these evaluators in the artistic processes of the organization and not on the fact that they are internal or external stakeholders of the organization (see section 4.1.).

The evaluators of performance with a limited role are: government, cultural council, funders, auditors/inspectors, sponsors, donors and supervisory board. From the perspective of the interviewed managers, these evaluators are not involved in the core artistic processes of the organization but only in the supporting ones. At least in two cases this is not completely obvious. Government and Cultural Councils use time-consuming procedures of evaluations of the organizational performance, explicitly including and even stressing the importance of artistic aspects of performance, in order to legitimate their funding decisions. Nevertheless, they do not seem to influence the managers of the organization in their process of forming as well as explaining judgments about the artistic value created by the organization. This can be interpreted as a sign of a separation between the regulatory systems of accountability for artistic results and the ones actually used in the organization. The Supervisory Board is also considered irrelevant with respect to the evaluation of the artistic value created by the organization. It may seem a paradox that this organ of statutory control of the organization has literally nothing to say about the artistic choices of the direction. The Supervisory Board has to be informed about programming and special initiatives, but it seems as if its members are not even expected to express an opinion on these topics, let alone influence the managers in their process of forming as well as explaining judgments about the artistic value created by the organization. The Supervisory Board, a statutory body that is by definition responsible for controlling the work of the Direction of the organization, is practically excluded from controlling the main value created by the organization: the artistic one.<sup>57</sup>

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<sup>57</sup> The reasons why the Supervisory Board emerges as irrelevant in the evaluation of the core value created by the organization have been not investigated in this research. The members of the Supervisory Board have not been interviewed. Nevertheless, it is surprising that that the power to express opinions *on* and to influence the work *of* the Direction, which the Supervisory Board statutorily has, is not felt at all by the members of the

The evaluators of performance with an important role are: press, audience, peers, direction, staff and oneself. The Direction, the organization's staff in general and the individual managers (oneself) are involved in two core artistic processes: programming and production. Peers, audience and press are involved in another process that emerges as a core artistic process from the interviews: reception. Considering programming, production and reception as integral processes of the artistic work of the organization, an explanation is offered for the clear divide between the two groups of evaluators of performance – the ones with a very limited role and the ones with a significant role in the evaluation of artistic processes and their results - emerged from the interviews. Evaluators that are involved in the artistic processes – programming, production and reception – have consequently a significant role in the evaluation of these processes and their results. Evaluators that are not involved in the artistic processes, but only in the supporting ones, have consequently a very limited role in the evaluation of artistic processes and their results.

As noticed above, the evaluators with a significant role in the evaluation of artistic processes and their results are mostly assigned substantive relevance. Only the direction is given the same high relevance both procedurally and substantively. The interviewed managers are either members of the direction, or their superiors are members of the direction. The statutory relation between them is thus obvious, and, consequently, the procedural relevance given to these evaluators as well. The substantive relevance can be explained by a general trust of the interviewed managers in the work and the authority of the direction and, with respect to the artistic work of the organization, especially in the work and the authority of the Artistic Director.

Together with the direction, the organization's staff and oneself are important evaluators of performance inside the organization, both of them mostly substantively. While staff is important for all the interviewed managers - except one - across the three groups, self-opinion is very important for all managers with artistic and technical profile, but not for all managers with administrative profile. Considering the focus on artistic processes and their results, it is plausible that administrative managers rely on the opinion of artistic managers to evaluate the artistic value created by the organization. Technical managers and artistic managers are the creators of the artistic product. The technical managers supply tangible techniques and decoration to the artistic managers and their teams, who use them to create the final intangible artistic value, the opera performance. Technical and artistic managers are experienced *with* and involved *in* the production of opera performances. They are continuously busy with the evaluation of what they are doing and have thus developed personal, and individual, standards to evaluate the results. As the following quote from the interview with the Chief of Artistic Department testifies, having *strong personal opinions* on artistic choices seems a necessary condition to work in an artistic function in the opera world:

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Direction and by the other managers of the organization. This might be one potential explanation for recent cases of supervisory boards of arts and cultural organizations who failed in their control function.

“You are just expected to pursue your own line”.

This might also be an explanation for the fact that all the interviewed managers with artistic profile, who are all responsible for artistic choices, see self-opinion as fundamental. For managers with an administrative profile working in a purely administrative function (e.g. the Finance Chief) this is not the case, since they are not responsible for any artistic decisions. In this case it is legitimate to embrace the opinions of the artistic staff in order to form one’s own judgment on artistic matters.

While the evaluators of performance related to programming and production (direction, staff and oneself) are equally relevant for the managers of the three groups, the evaluators of performance related to reception (peers, audience and press) are slightly less relevant for the managers with technical profile. In practice the technical department works for the artistic department, since the technique and decoration they create are used by the artistic teams of the individual productions. In this sense, the natural recipients of the work of the technical managers and their departments – what I call, according to my definitions at the beginning of this section, substantively relevant evaluators of performance - are inside (artistic teams) rather than outside the organization (audience etc.). This explains why the frame of reference of the technical managers is centered in the internal organization.

Amongst the relevant evaluators of performance outside the organization, audience is important for all three groups of managers. The assumption that the substantive relevance given to the audience’s opinions and judgments might be a consequence of increasing presence of a market orientation doctrine within the public and not-for-profit sector, as I had assumed in the analysis of the evaluators of the evaluation of the managers with administrative profile, is not confirmed by the cross-analysis. The audience is not only an evaluator the organization has the duty to work for, as requested by the government, they are the natural recipients of the results of the core artistic processes of the organization, which are completely in the hands of the organization (i.e. programming and production). Being involved in the reception of the artistic work for the organization, it is logical that their evaluation influences managers in their process of forming as well as explaining judgments about the artistic value created by the organization. Thus, the centrality of the audience in the artistic processes of the organization seems not to be the consequence of the growing market orientation in the publicly funded arts sector, but a natural concern of the artistic staff - including the artistic managers - of the organization, as the following quote from the interview with the Chief Dramaturge clearly summarizes. Asked about how he knows he has done a good job, the Chief Dramaturge answers:

“Through the audience I think, again. Obviously, that’s difficult, ‘cause I think that we makers have to be some steps further than the audience, and we have to forecast and predict things - new talents, new developments – to demand more from the audience than an audience self would dare to. You’d better present difficult things in a popular, interesting, appealing dress than only things that the audience knows and like to see. I

think, if we say: 'Go and see the performance, the performance is good and they go along with us, then I know we've been good'".

Through the cross-analysis of the evaluators of performance for the interviewed managers no particular difference emerges between the managers with, respectively, administrative, artistic and technical profile. The few exceptions have been explained either through specific aspects of the personal profile, such as the function of the individual manager, or contextual ones, such as the specific focus of an external evaluation procedure. The homogeneous distribution of the relevance given to the evaluators of performance across the three groups of managers shows that belonging to the organization implies sharing a common frame of reference with respect to the evaluation of the artistic value created by the organization. Since, at the time of the interviews, many managers had worked at the organization for a very long time and often in the same position (see table 1 of article 4), it is difficult to understand whether the common frame of reference originates in the organization itself or in the opera world in general. Anyway, although regulatory and statutory bodies are excluded from the shared frame of reference, there is no evidence that this is the result of a barrier created by the organization's members as a reaction against the external pressure for more regulatory accountability. As evidenced above, the common frame of reference seems to be related to the nature of artistic processes and their results. If someone is naturally involved in the artistic processes (programming, production, reception) then he is considered an important evaluator of the artistic performance of the organization, regardless of the rules and procedures imposed by regulatory bodies or by internal management systems. If someone is not naturally involved in the artistic processes, then he is not considered an important evaluator of the artistic performance of the organization, even if his role as evaluator is anchored in rules and procedures imposed by regulatory bodies or by internal management systems.

In general, while there seems to be no intrusion of the opinions of regulatory and statutory bodies in the process of forming and explaining judgments about the artistic value created by the organization, there seems to be no special aversion to the role of regulatory and statutory bodies. They just seem to be absent from the actual practice of evaluation of artistic processes and their results in the organization, even though the organization has recently undergone two external evaluations where artistic aspects played, at least according to the procedures, an important role. The role of the evaluators for the Chief Conductor exemplifies these findings in the most effective way. He also exemplifies the prevailing role of substantively against procedurally relevant evaluators of performance in the evaluation practice of the organization. His function at the time of the interview was purely artistic. The only evaluators of performance he mentions are those involved in the artistic processes: direction, staff and oneself; press, audience and peers. Apart from the fact that the Artistic Director is, at the time of the interview, his superior, and thus also a procedurally relevant evaluator of performance for the Chief Conductor, all the six evaluators are for him, above all, substantively relevant. All other evaluators of

performance, i.e. those not involved in the artistic processes, are practically absent in his practice of evaluation of artistic processes and their results.

The fact that the opinions of the important evaluators of performance (e.g. oneself and audience) are relevant for the artistic work of the organization mainly substantively, might be related to the content of the information exchanged in order to form judgments about the artistic value created by an opera company. The analysis of the dimensions of performance and their procedural and/or substantive relevance for the practice of evaluation of the managers of the organization can help to elaborate on this assumption.

#### **APPENDIX 4: Dimensions of performance**

In this section I analyze the role of different dimensions of performance in the interviewed managers' process of making sense of the artistic performance of their organization. To do this, I focus on the procedural and/or substantive relevance assigned by the interviewed managers to the different dimensions of performance.

*By procedurally relevant dimensions of performance I mean dimensions a manager has the duty to take into account according to rules and procedures imposed by external regulatory bodies or by internal management systems in order to give and receive account of the value created by himself and by the organization.*

*By substantively relevant dimensions of performance I mean dimensions a manager takes into account in order to form and explain his own judgment about the value created by himself and by the organization, regardless of rules and procedures imposed by external regulatory bodies or by internal management.*

For the analysis of the procedural/substantive relevance assigned by the interviewed managers to the different dimensions of performance, I first listed all aspects, criteria and indicators of performance which emerged from the interviews and then I grouped them according to different dimensions and sub-dimensions of performance. The second phase of the analysis consisted of an investigation of the type of relevance (procedural/substantive) the interviewed managers attached to the aspects, criteria and indicators they mentioned and consequently, at an aggregate level, to each (sub-)dimension of performance. Since the procedural and/or substantive relevance which the interviewed managers attached to the different dimensions of performance may depend on the individual profile of the manager, I analyzed the dimensions of performance within each of the three groups of managers with shared personal profiles (administrative, artistic and technical). By doing this, I was able to identify common patterns within each group and to relate possible differences between the individual managers in the group to specific aspects of their personal profiles (education, experience and function). Then, I analyzed the dimensions of performance across the three groups (administrative, artistic and technical). By doing this, I was able to reconsider the role of personal factors against the role of contextual factors related both to the internal and external environments of the organization.

From the analysis of the interviews, four main dimensions of performance have emerged: artistic, social, organizational and financial. The artistic dimension of performance includes three sub-dimensions related to the three main artistic processes which emerged from the analysis of the evaluators of performance: programming, production, and reception. For each (sub-)dimension, aspects, criteria and indicators of performance mentioned in the interviews have been clustered in categories. Figures D1-D6 show all aspects, criteria and indicators included in each (sub-)dimension. The shapes ending with an arrow on their right side are used when a cause-effect relation emerged from the interviews. For instance, in the



sub-dimension *Programming* (figure D1), I identified aspects, criteria and indicators of performance relating to three categories: *Artistic Director, Program, Profile*. The ability of the Artistic Director to take risks, his taste and his artistic leadership are aspects that influence the final program of a season. In turn, the most important criterion for the evaluation of the program is the match between the chosen works and the recruited cast per work. Finally, the programs of the individual seasons influence the profile of the opera. The most important criteria for the evaluation of the profile are its specificity and consistency on a long-term horizon<sup>58</sup>. Figures D2 (sub-dimension *production*), D3 (sub-dimension *reception*) and D4 (social dimension) can be read in an analogous way. In figures D5 and D6 (respectively representing the organizational and the financial dimension of performance), aspects, criteria and indicators are grouped in categories that have, at least according to what emerged from the interviews, no explicit cause-effect relation with each other. Squares represent these categories. In particular, what concerns the shapes on the right end of figures D1-D6, if the shape ends with an arrow it means that that (sub-)dimension influences the managers' actual judgment of the artistic performance of the organization. If the shapes on the right end are squares, it means that that (sub-)dimension does not influence the managers' actual judgment of the artistic performance of the organization.

With respect to the procedural and/or substantive relevance assigned by the managers of each of the three groups of managers to the different dimensions of performance, the analysis will be introduced by a table showing an overview of the dimensions of performance of the managers of the respective group, as emerged from the interviews. In the first column of the tables the dimensions of performance are divided into two groups, as emerged from the analysis of the dimensions of performance of all the 17 interviewed managers:

- **dimensions whose relevance is mainly procedural;**
- **dimensions whose relevance is mainly substantive.**

The dimensions of performance that are mainly procedurally relevant are the financial and the organizational dimensions of performance. The dimensions of performance that are mainly substantively relevant are the social dimension and the three artistic sub-dimensions of performance: programming, production and reception. Table D1 shows how many of the 17 interviewed managers mentioned these dimensions as procedurally (P) and/or substantively (S) relevant for the evaluation of the artistic performance of the organization<sup>59</sup>:

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<sup>58</sup> The mentioned aspects, criteria and indicators are the ones which emerged from the interviews at the investigated organization. There is no pretension of general validity for other opera companies.

<sup>59</sup> In this table and in the following ones in this Appendix, the bold number represents, for each (sub-) dimension of performance, the highest number of occurrences of procedural or substantive relevance assigned by the interviewed managers.

<i>Group of Managers</i>	Total Managers (17)
<i>Dimensions of performance</i>	
Financial	<b>11P/10S</b>
Organizational	<b>13P/7S</b>
Social	<b>8P/15S</b>
Artistic/Programming	<b>6P/15S</b>
Artistic/Production	<b>5P/13S</b>
Artistic/Reception	<b>3P/15S</b>
Total Dimensions of Performance	<b>46P/75S</b>

*Table D1: Summary of the dimensions of performance of the interviewed manager*

## ARTISTIC DIRECTOR

### Taste

(Ability to recognize quality)

### Risk propensity / Innovativeness

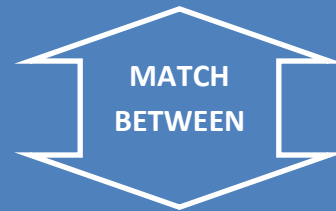
### Artistic leadership

(Ability to give an individual imprint on every production, ability to persevere in one's own artistic line/vision and defending it towards different stakeholders)

## PROGRAM

### Right repertoire choices

(Balanced mix of new productions and reprises, new commissions and repertoire works, fit of guest productions)



### Right casting choices

(Balanced mix of local, young talents and international stars, balanced mix of different stage direction styles)

## PROFILE

### Specificity

(Clear focus on contemporary lyric drama – new commissions, contemporary stagings, innovative stage directors - with respect for tradition)

### Long-term horizon

(Building arches between seasons)

Figure D1: Artistic Dimension of Performance – Programming

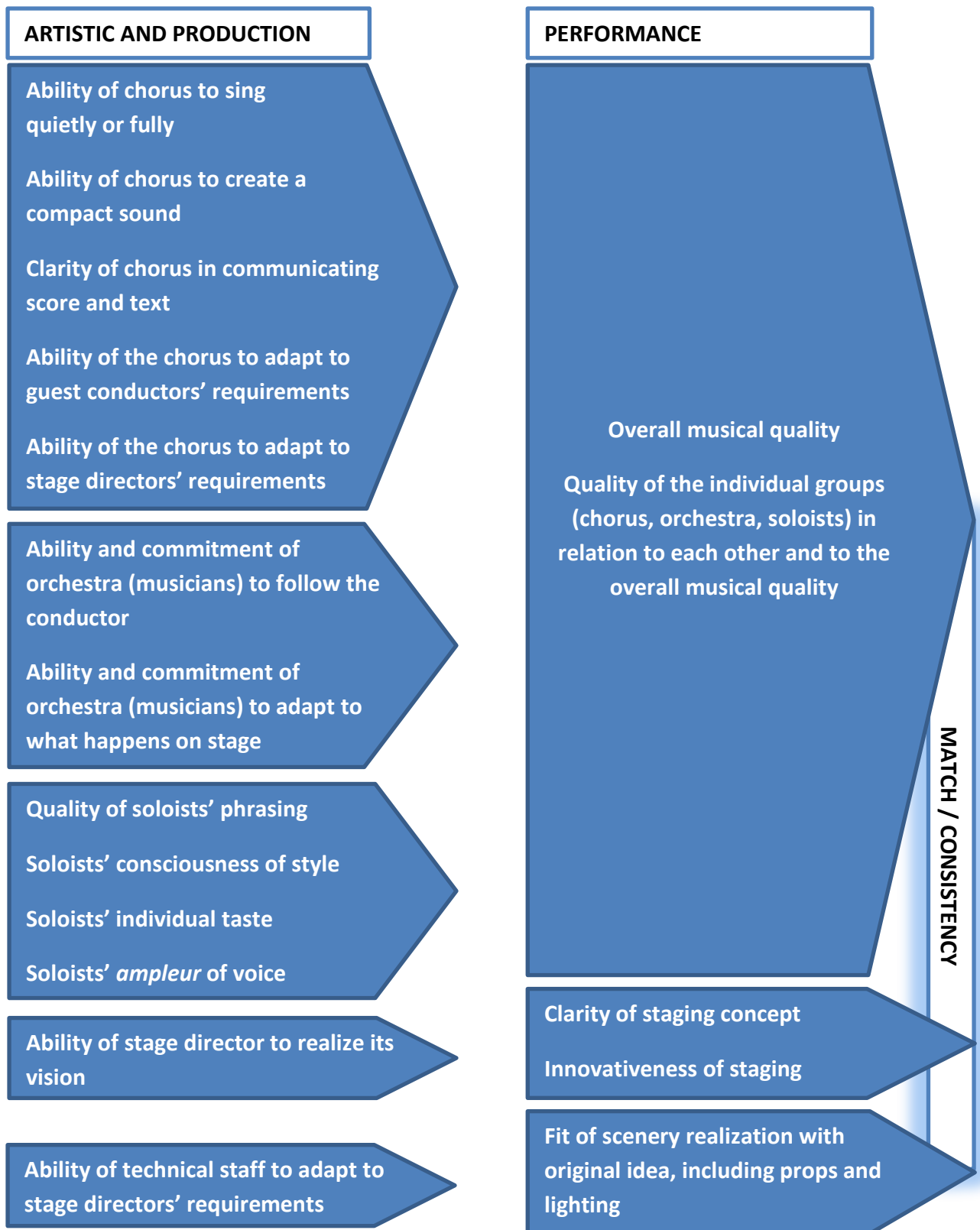


Figure D2: Artistic Dimension of Performance – Production

## ARTISTIC EXPERIENCE

Meaningfulness and worthwhileness of performance

Transformational power of performance (enriching, giving depth to life)

Audience-challenging performance

Expressiveness

Surprise and magic aura of performance

Breathlessness causing performance

Connectivity between stage and hall, between performers and audience

Supportiveness of an understanding of arts from the past

## ARTISTIC IMPACT

### Audience appreciation

(Applause length, commitment and engagement in audience reactions, percentage of well received productions by audience)

### Media appreciation

(number of stars in reviews, tone of discussion in the media, percentage of well received production by media)

### Professional appreciation / Added value to opera form

(Decision of other companies to buy or rent a production)

Artistic reputation

Figure D3: Artistic Dimension of Performance – Reception

**MARKETING AND EDUCATION PROCESSES**

**Understanding the audience**  
(Taste appeal of productions to a broad audience, respect for audience's acceptance threshold of innovation and experimentation)

**Identifying segments, selecting target markets, positioning the offer**  
(Outreach contemporary society, balance between regular and new audience, balance between adding value to local and international offer)

**Managing location**  
(Quality of hospitality services)

**Building audience frequency and loyalty**  
(Artistic Director's vision outreach, ability to create and maintain attenders' high expectations)

**Public relations**  
(Creating opportunities for presence in the media)

**Education**  
(Presence and quality of education activities)

**OUTREACH**

Trend in ticket sales after première, seat occupancy per production and season, number of sold-out productions per season

Number of performances/productions, popularity, awards for outreach initiatives, position in the cultural establishment, role in community (locally, nationally, internationally)

Audience satisfaction with overall experience at the theatre (hospitality, building, technique)

Audience retention numbers, willingness to pay for tickets

Number of reviews in the media, number of DVD and broadcastings

Sustainable connection to the audience of the future

Figure D4: Social Dimension of Performance



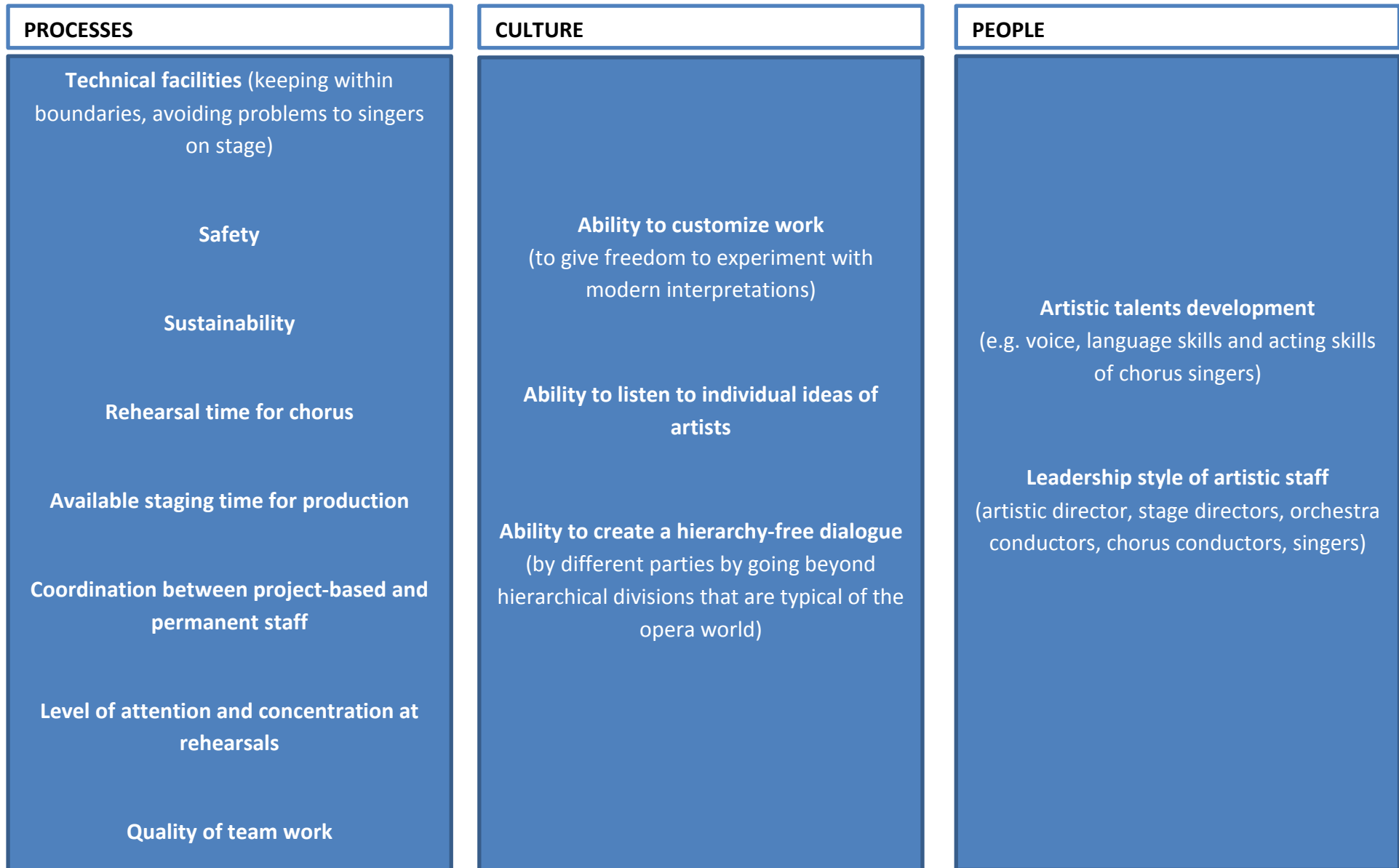


Figure D5: Organizational Dimension of Performance

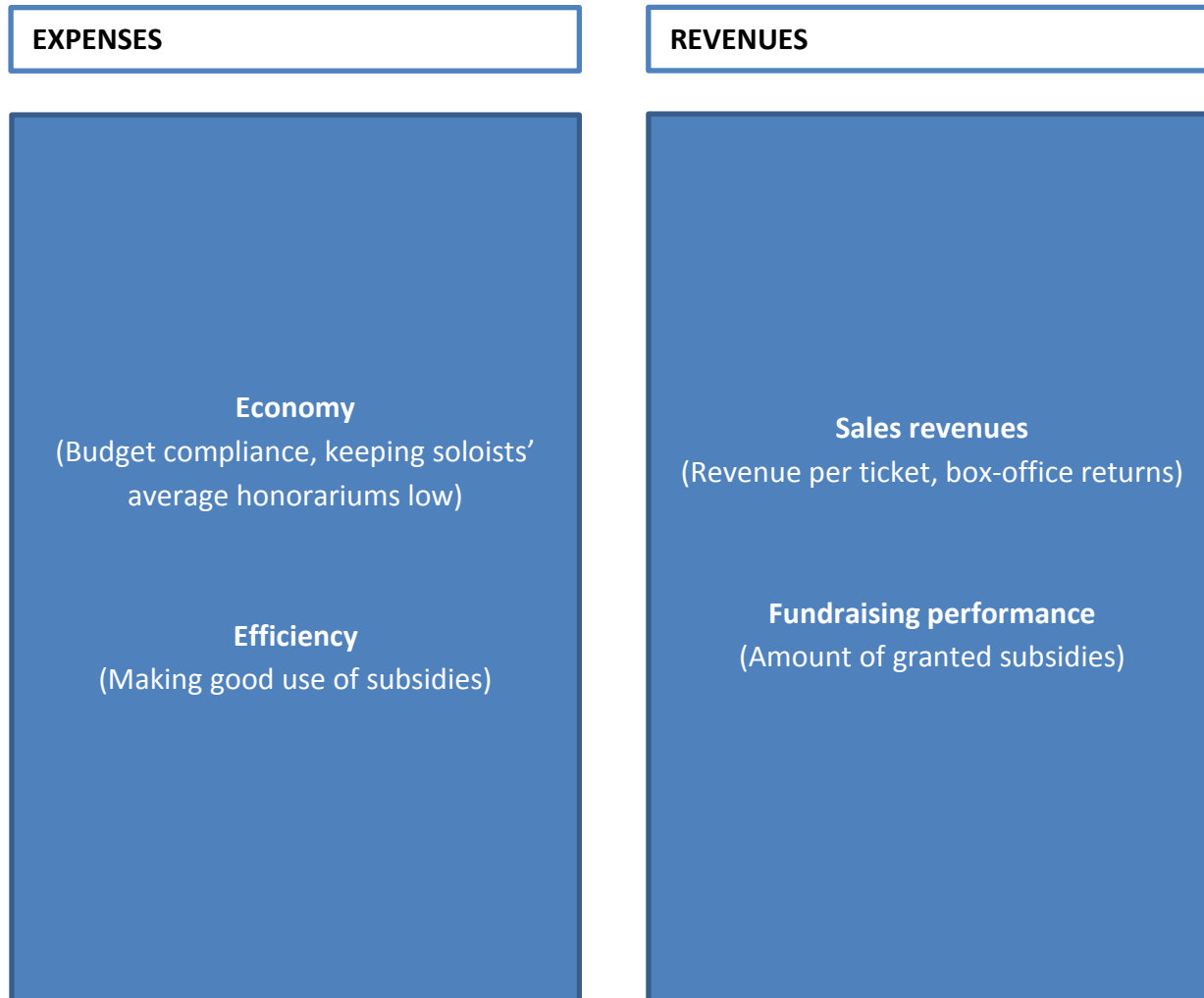


Figure D6: Financial Dimension of Performance

### *Dimensions of performance for managers with administrative profile*

The group of managers with an administrative profile includes Managing Director, Assistant of the Managing Director, Communication Chief, Manager of Fundraising and Sponsoring, Finance Chief, Planning Chief and Chorus Managing Director. Table D2 shows which relevance, procedural (P) and/or substantive (S), they assign to the different dimensions of performance, as emerged from the interviews.

<i>Managers</i>	Managing Director	Assistant of the Managing Director	Communication Chief	Manager of Fundraising and Sponsoring	Finance Chief	Planning Chief	Chorus Managing Director	Total Administrative Managers (7)
<i>Dimensions of performance</i>								
Financial	P/S	P	P/S		P/S		P	<b>5P/3S</b>
Organizational	P/S	P/S	P/S	P		P	P/S	<b>6P/4S</b>
Social	P	P/S	P/S	S	S		P/S	<b>4P/5S</b>
Artistic/Programming	S	P/S	P/S		S	S	S	<b>2P/6S</b>
Artistic/Production	S	S				S	S	<b>4S</b>
Artistic/Reception	S	S	P/S	S	S	S	P/S	<b>2P/7S</b>

*Table D2: Dimensions of performance for managers with administrative profile*

From this table it emerges that all dimensions of performance are relevant for the managers with administrative profile. The difference between the financial and organizational dimensions on the one hand, and the social dimension and the three artistic sub-dimensions on the other hand consists in the sort of relevance the managers assign to them. The financial and organizational dimensions of performance have to be procedurally taken into account and are thus in general procedurally relevant. Nevertheless, their influence on the managers' actual judgment of the artistic value created by the organization emerges as limited if compared with their procedural relevance. In particular, none of the interviewed managers with administrative profile assigns only substantive relevance to the financial and organizational dimensions of performance. The administrative profile of the interviewed managers do not result in general in an higher substantive relevance of the dimensions that are commonly associated with administration, that is, the financial and organizational dimensions of performance, compared with the dimensions that are commonly associated with the mission of arts organizations, that is, the social and the artistic (sub-)dimensions. Substantively, the social and artistic (sub-)dimensions of performance are the most relevant for the managers with administrative profile although procedurally their relevance is very limited. From most of the interviews they emerge as only substantively relevant.

#### Financial dimension of performance

With respect to the financial dimension of performance, for the Assistant of the Managing Director and the Chorus Managing Director this has only a procedural relevance, reflecting the general pattern of dominance of the procedural relevance of the financial dimension within the group of managers with administrative profile. Financial aspects are at the core of the reports that the Assistant of the Managing Director gives to the Managing Director

and of her discussions with the Ministry representatives. While discussing the budget for a production, the financial dimension is procedurally relevant and automatically intertwined with artistic choices. Nevertheless, in forming a judgment about the artistic value created by the organization, no substantive role emerges for the financial dimension from the interview with the Assistant of the Managing Director. The financial dimension of performance influences the artistic planning and not the evaluation phase, since the amount of the available budget is a financial precondition, in the same way as the size of the stage is a technical precondition.

Also from the interview with the Chorus Managing Director the financial dimension emerges as having an implicit role in the artistic planning by setting limits which, in recent times, are becoming increasingly tightened and obvious for the staff. The artistic staff is getting increasingly conscious of the fact that subsidies are not obvious anymore. In the programming process, when a production is firstly planned, the Chorus Managing Director looks at its feasibility. Sometimes it is necessary to recruit additional singers for a production and maybe this is not financially possible in that season, since other productions in the same season already require additional chorus singers. As a result, smaller productions might be planned. Budget-related information is also prepared by the Chorus Managing Director for her regular meetings with the Managing Director, for instance about the cost of the costumes for the chorus and whether it is better to perform with less chorus singers or to save on costumes. These financial aspects have to be taken into account within the artistic processes and are thus, according to my definitions, procedurally relevant. Although in this case financial considerations influence the artistic processes, this happens again at the beginning rather than within or at the end of the process. Though important in the artistic planning, no substantive role emerges for the financial dimension in the evaluation, since there is no evidence that financial considerations influence the Chorus Managing Director's judgment of the artistic value created by the organization.

For the Managing Director, the Communication Chief, and the Finance Chief the financial dimension of performance has both procedural and substantive relevance. The procedural relevance of the financial dimension of performance for these three managers is no surprise, considering their personal profile. The Managing Director is, as she likes to say herself, practically "responsible for everything apart from artistic choices", thus for technique, organization, and finance, indeed. The Communication Chief is responsible for publicity and marketing, including sales. The Finance Chief is responsible for financial administration, control, and salary records. Financial aspects, criteria and indicators thus play a central role in their work. Nevertheless, the substantive relevance they assign to the financial dimension is not dominant, but rather secondary if compared with the social and artistic (sub-) dimensions. What is interesting is that the substantive relevance of the financial dimension of performance is higher for the Communication Chief than for the Managing Director and the Finance Chief, although the former has a much less commercial and financial background than the latter. The Managing Director has a commercial and

practice-oriented background, both with respect to education (no higher education) and work experience (cruise company, broadcasting, promotion consulting). The Finance Chief studied Economics with a major in Accountancy and then attended a postgraduate program to get the qualification of chartered accountant. Finally, she worked for 13 years as a chartered accountant at a big auditing company before joining the organization. In contrast, the Communication Chief's first degree was in the humanities, and his whole career within the performing arts sector. Nevertheless, at the time of the interview he was attending an executive MBA programme and trying to build a career beyond the cultural sector, which might be an explanation for his more business-oriented attitude in judging the artistic value created by the organization. For him, the relevance of the financial dimension seems to go beyond the procedurally relevant information he has to gather (box office returns, budget). Asked about what makes an opera company successful, the Communication Chief mentions financial health at first. Although this is not directly to do with artistic success, the impression that the financial dimension of performance partially enters the artistic one is underpinned by the Communication Chief's opinion that the success of a season can be measured through the ratio of returns/cost, which is a financial measure. In this way, the financial dimension of evaluation influences the Communication Chief's judgment about the programmed season. In this case the judgment does not happen during the artistic planning but when the 'artistic plan' has been executed, that is, when the programmed productions have been performed. In this sense it is clearly a judgment of the results of the artistic processes which the Communication Chief refers to here. According to my working definitions, the financial dimension assumes a substantive relevance in the evaluation of the artistic value created by the organization.

As mentioned above, for the Managing Director and the Finance Chief the substantive relevance of the financial dimension of performance as well as the possibilities of financial indicators for the evaluation of artistic value are much more modest. Although the Managing Director has a purely administrative profile, the financial dimension of performance only partially touches the realm of the artistic processes in her judgment of the artistic value created by the organization. Financial aspects are part of artistic decisions in the sense that they give a frame in which to operate. The Managing Director sets this frame, by communicating the financial limits for programming and productions. Her role is to "try to make dreams possible", but then she has to make clear what "dream" is financially feasible, that is, what the financial limits of that "dream" are. Going beyond those limits would not be good, and this does not usually happen. Financial considerations have thus a role in the planning more than in the evaluation. Apart from a procedural relevance, the financial dimension has a substantive relevance in the evaluation of artistic processes and results, but this is secondary compared with the artistic sub-dimensions, as it clearly emerges from the closing sentence of the Managing Director's explanation of what makes an opera company successful:

“What makes an opera house successful is in my opinion the fact that all the following aspects are present at a high quality standard: quality and attention in rehearsing, quality of performance, both the physical performance and the quality of the artistic ingredients [...] You also have to be a little conscious that you have to realize an optimum with the money you get”.

Procedurally, with respect to the production process, the Finance Chief has to collect financial information. Nevertheless, financial information does not give the whole picture of how successful the organization is. Finally, the organization is responsible for offering lyric music, with the ambition of offering top quality and of being innovative. Although the artistic component has always a prevailing role compared with the financial one when important decisions have to be made in the organization, for the Finance Chief the financial dimension of performance is always linked to the artistic one, as it clearly emerges from the following quote:

"And finally, well, a production can be very successful and reach a large audience, but obviously, if it has cost a lot of money and we do not have that money, than we have not scored well on this aspect. Thus, there must be a balance between all the aspects".

Although she assigns a substantive relevance to the financial dimension of performance here, she also recognizes the limits of using financial indicators to evaluate success. To the question about how she recognizes whether her superiors are doing a good artistic job, she answers:

“Whether they're doing well from the artistic point of view, I always find it difficult to say [...] Obviously, I can track very well how they're doing with respect to budgets. Because I see it [...] And, well, if someone finally stays within the budget and the production ends up being very good, well, then I can also say 'he has just done what he had to do'".

Artistic success cannot be grasped through financial indicators. The impossibility of having in general ‘hard data’ about the artistic dimension of job achievement produces a shift of the focus to the financial dimension of performance, where information is easier to read since it is expressed through ‘hard data’. Nevertheless, there emerges a consciousness about the fact that this hard data finally says very little about the artistic dimension.

### Organizational dimension of performance

With respect to the organizational dimension of performance, for the Manager of Fundraising and Sponsoring and the Planning Chief this has only a procedural relevance, reflecting the general pattern of dominance of the procedural relevance of the organizational dimension within the group of managers with administrative profile. The Manager Fundraising and Sponsoring explains that the discussion at the Opera Evaluation Meetings are mainly about organizational aspects and not about the artistic ones. Organizational aspects such as the quality of team work and time planning are regularly

discussed and formalized in the minutes of the meetings. The organizational dimension is thus procedurally relevant.

The Planning Chief says a lot about the organizational aspects of the artistic work. For instance, what makes the organization successful are mainly aspects related to the organizational culture: customization of work, the ability to listen to the individual needs and ideas of the artists and to create a dialogue between the different parties that goes beyond the hierarchical divisions that are typical of the opera and classical worlds. Nevertheless, the artistic dimension seems to be disconnected from the organizational one, above all with respect to the organizational processes. Although work processes are very important, the intangible aspects of quality are rather independent of them. The quality of a concept has nothing to do with teamwork, but with what one wants to say with the production and how he says it. The way to realize the concept is very important for the people involved and an object of discussion in the opera evaluation meetings. It is thus procedurally relevant. Nevertheless, it says nothing about the quality of the concept itself, which is not discussed in those meetings. Being separate from the substantive evaluation of the artistic performance of the organization, the organizational dimension of performance remains only procedurally relevant for the Planning Chief.

For the Managing Director, the Assistant of the Managing Director, the Communication Chief, and the Chorus Managing Director the organizational dimension of performance has both procedural and substantive relevance. Apart from the shared nature of the responsibilities they have in the organization, which can explain the shared procedural relevance assigned to the organizational dimension of performance, in the case of these four managers there emerges a shared attitude, possibly originating in their shared administrative profile, towards the role organizational aspects have for the organization's success, and more specifically for the artistic success. Indeed, the shared administrative profile seems to lead in this case to a shared substantive relevance of one of the two typically administrative dimensions of performance, the organizational one. A good example of how procedural and substantive relevance overlap is offered by the interview with the Assistant of the Managing Director. For the first time the External Evaluation is treated extensively in her interview, which is not surprising considering that the Assistant of the Managing Director is in charge of the most time-consuming phase of that procedure, the self-evaluation. She explains that within the External Evaluation procedure some aspects of organizational performance have to be considered while writing the self-evaluation, according to guidelines formulated by the Ministry of Education, Culture and Science (see *Visitation Protocol 2009, Performing arts institutions with long term subsidy perspective*). Some of the used criteria are related to the organizational dimension, such as management and conditions for continuity. Considering the procedural relevance of the external evaluation for the finances of the organization, these criteria have to be considered procedurally relevant too. With respect to the fact that the direction of the organization had worked together for more than 20 years at the time of the last evaluation (in 2010),

questions to be asked were for instance: What will happen when the Managing Director retires in 2012? How can continuity be guaranteed? Who has the knowledge and how can this knowledge be transferred? Apart from this procedurally anchored role of the organizational dimension of performance, the Assistant of the Managing Director also assigns substantive relevance to it. Success of a production depends for her not only on purely artistic aspects, but also on the quality of team work during the production process, which is an aspect that is related to the organizational dimension of performance indeed.

Another example is offered by the interview with the Chorus Managing Director. For regular meetings with the Managing Director, the Chorus Managing Director has to prepare, apart from the financial information seen above, information about staff. Also the topics of the annual appraisal interviews with the chorus singers mainly concern personal and financial aspects. Even the artistic aspects discussed during the annual appraisal interviews are linked to personal development. The Chorus Managing Director mentions for instance developing the voice of individual singers, who may be advised to take singing classes if there are any problems. Language skills and acting skills are two further examples. These aspects that are related to the organizational dimension of performance are thus procedurally relevant. The organizational dimension also has a substantive relevance. For instance, for the chorus singers it is important to have enough time to prepare their appearances. This influences their work satisfaction. In turn, according to the Chorus Managing Director, their work satisfaction should be taken into account while evaluating the work of the chorus direction. Work satisfaction, an aspect related to the organizational dimension of performance, is thus substantively relevant for the Chorus Managing Director in the judgment forming about artistic results, which are in this case represented by the work of the Chorus Artistic Director as one of the members of the chorus direction.

In the case of the Managing Director, procedural and substantive relevance do not overlap at the level of the individual aspects, criteria or indicators. From the interview with her, the ability of a director to communicate with the production team emerges as an aspect related to the organizational dimension of performance that is regularly discussed in meetings, but do not seem to influence the final judgment of the quality of a production. This aspect is thus only procedurally relevant according to her. On the contrary, quality and attention in rehearsing emerge as substantively relevant aspects within the organizational dimension of performance for the Managing Director, since they contribute, according to her, to the artistic success of the organization. While at an aggregate level the organizational dimension of performance can be consequently considered both procedurally and substantively relevant for the Managing Director, it is important to keep in mind that at the level of the individual aspects, criteria and indicators of performance, there might be cases where procedural and substantive relevance do not overlap.

This consideration is valid for all interviews. For instance, the Communication Chief confirms the procedural relevance of aspects related to the organizational dimension of



performance, such as work coordination between core staff and the partially external production teams, and safety issues, which are object of discussion at the opera evaluation meetings. Nevertheless, my conclusion that he also assigns substantive relevance to the organizational dimension of performance originates in the relevance he assigns to another organization-related aspect: commitment to the development of new talents. Together with artistic and social aspects, this is a fundamental aspect in the Communication Chief's judgment of the artistic value created by the organization.

### Social dimension of performance

As seen in the introduction to the analysis of the dimensions of performance for the managers with administrative profile, while procedural relevance is dominant with respect to the financial and organizational dimensions of performance, substantive relevance assumes the dominant role with respect to the social and, even more clearly, to the artistic (sub-)dimensions of performance. It is with respect to the social dimension of performance, that for the last time only a procedural relevance emerges for a dimension of performance from an interview with managers with administrative profile. With respect to the financial and organizational dimensions of performance, this was the case twice for each dimension, while with respect to the three artistic sub-dimensions of performance this will not be the case anymore.

It is from the interview with the Managing Director that only a procedural relevance emerges for the social dimension of performance. According to the Managing Director, the Supervisory Board wants to know whether the organization pays enough attention to education activities, whether it is connected to the community and whether it is looking for the audience of the future. Accounting for these aspects, which are all related to the social dimension of performance, is required by the Supervisory Board, which is a statutory body of the organization. According to my definitions, the social dimension of performance emerges thus as procedurally relevant from the interview with the Managing Director. Nevertheless, the artistic dimension does not seem to be touched at all by the social dimension of performance. For instance, the audience appreciation of a production, which is an aspect relating to the artistic dimension, sub-dimension reception, does not necessarily mean that a production is also sold out, which is an outreach-related aspect belonging to the social dimension of performance: it depends on which specific production one is speaking about. In turn, sometimes a production is sold out but the staff is unhappy about the quality of, for instance, the staging, and thus the production is not considered fully successful. And sometimes it's just the opposite. The criteria of the organization's staff are the strongest frame of reference for evaluating artistic success according to her. This possibly originates in her devotion to supporting the artists. The Managing Director acts as a bridge to the artistic and technical staff; she absorbs the pressure of making artistic work possible and intermediates between external pressure and artistic work, thus between Supervisory Board/Ministry and the Artistic Director in a way that, on the one hand,

Supervisory Board/ Ministry does not need to deal with artistic choices, and, on the other hand, that the Artistic Director does not need to deal with the external pressure. In this construction, it is not necessary that information about artistic processes and their results go outside the realm of the artistic and technical staff. It is based on their frame of reference that the evaluation of artistic processes and results is conducted in the organization, and this seems to be true for the Managing Director too. This might explain why, despite the regulatory pressure for more outreach and for an intensification of marketing and education activities, she does not immediately associate social objectives with the substantive evaluation of the artistic value created by the organization and assigns only procedural relevance to the social dimension of performance.

For the Assistant of the Managing Director, the Communication Chief, and the Chorus Managing Director the social dimension is both procedurally and substantively relevant. In the case of the Communication Chief the procedural relevance of the social dimension of performance is explained by his function within the organization. The Communication Chief is responsible for the whole communication with the external environment (especially audience and media), including publicity and marketing, and thus for activities that have to lead to more outreach, which is one of the main criteria of success within the social dimension of performance. He has to gather information about number of reviews written for a production, seat occupancy and other audience numbers, such as trends in ticket sales for a production after première (an immediate pick in sales after a première often meaning positive word-of-mouth) and has to conduct audience surveys about the audience satisfaction with the general experience at the opera, including the satisfaction with the services. All of these indicators relate to the social dimension of performance and are procedurally relevant for the Communication Chief. Substantively, the social dimension of performance seems to be even more relevant for him than procedurally. The fact that a production is sold-out, for instance, is for the Communication Chief also an indicator of artistic success. Qualitative aspects of the social dimension of performance, such as ability and success in creating a sustainable connection to society, influence his judgment of the artistic value created by the organization, although no specific indicator is available to offer evidence of such achievements. In this sense, his substantive commitment to the social objectives of the organization goes even further than what is possible to account for in procedures. Looking at his personal profile, it emerges that, after his first university degree in the humanities, he has always worked in communication and marketing at performing arts organizations, also before joining the organization. He was press spokesman at a world-famous orchestra, marketing chief at an important German theatre and communication chief at a famous German opera company and joined the organization 4.5 years before the interview. His genuine commitment to social objectives, and thus the high substantive relevance of the social dimension of performance for him, is thus fully aligned with his personal profile.

Also for the Assistant of the Managing Director the substantive relevance seems higher than the procedural one. She refers to the procedurally anchored relevance of social aspects of performance, such as audience outreach and output (the number of offered performances being a precondition for outreach), within the external evaluation procedure, a procedure in which she is personally involved as responsible for the self-evaluation that has to be conducted before the evaluation commission visits the organization. At the same time she finds that artistic aspects of performance (such as innovativeness) must go together with outreach (which is related to the social dimension of performance), because if nobody goes to the theatre, then something is wrong. In fact, a season is successful for her if it surprises and causes emotions to both experienced and inexperienced audience. The ability to reach both of these audience segments, which is a main task of the marketing and education departments, and thus an aspect belonging to the social dimension of performance, influences her judgment of the whole season. Also in her case the personal profile might explain her genuine commitment to social objectives. After studying literature and theatre – which are still her main interests - the Assistant of the Managing Director worked at first as a dramaturge and then changed into a more management oriented career. Her commitment to outreach might come from her background as a dramaturge. Indeed, a dramaturge has, amongst others, the task of building a content-based bridge between artists and audience through booklets, introductions to performances, etc. An additional explanation for her attitude towards the social objectives of the organization can be her personal involvement in the external evaluation procedure. Considering that the last two external evaluation procedures stressed the relevance of respectively marketing and communication activities and of education activities, the substantive relevance given by the Assistant of the Managing Director to the social dimension of performance might be a sign of intrusion of regulatory criteria of performance into her frame of reference. Nevertheless, considering her background as a dramaturge, it would be more adequate in her case to speak about a fit between her personal attitude and the faced regulatory relevance of the social dimension of performance than about an intrusion of regulatory criteria into her way of thinking.

With respect to the procedural relevance of the social dimension of performance, also the Chorus Managing Director mentions the audience surveys conducted regularly at individual productions. The general experience at the opera, and in particular, as seen above, the service delivery - which is an aspect related to the social dimension of performance - are evaluated through these surveys. The social dimension of performance is also substantively relevant for the Chorus Managing Director, in particular what concerns outreach. When speaking about successful productions, she refers not only to purely artistic aspects of performance, but also to social ones. For instance, productions have to be innovative within the national context, but also appealing to a broader audience: the artistic quality makes an opera company successful together with box office results, and the latter are indicators of audience outreach.

Finally, for the Manager of Fundraising and Sponsoring and for the Finance Chief the social dimension is only substantively relevant. No procedural role for aspects, criteria and indicators relating to the social dimension of performance emerge from the interviews with them. Nevertheless, their judgment of artistic success seems to be strongly influenced by aspects related to the social dimension of performance. Even though the Manager of Fundraising and Sponsoring considers the artistic aspect central within the general experience of a night at the opera, an evaluation should be based, in her opinion, on the total experience of the audience, which is no surprise considering the marketing and communication oriented background of the Manager of Fundraising and Sponsoring and the current relevance of experiential marketing in the academy and in the field. Not only the artistic, thus, but also the service-related aspects have to go well for her. The latter are responsibility of the marketing and education departments, and thus belong to the social dimension of performance.

For the Finance Chief not only top quality and innovative productions, but also outreach is a success criterion for the organization. The social dimension of performance touches the artistic evaluation and has thus a substantive relevance also for her. This is confirmed when she mentions box-office numbers – which relate to audience outreach and thus to the social dimension of performance - as indicators of successful productions, at least from the perspective of the audience. As seen above with respect to the financial dimension of performance, the Finance Chief seems to base her evaluation of artistic aspects on available hard data relating to other dimensions – in this case the social dimension of performance - if no hard data relating to the artistic sub-dimensions of performance are available. Relying on numbers seems unavoidable for her, probably due to her background as an accountant.

#### Artistic dimension of performance: sub-dimension Programming

As it can be expected, the artistic sub-dimensions of performance assume a high substantive relevance in the evaluation of the artistic performance of the organization. The question is whether this high substantive relevance is reflected by a procedural relevance. In other words, whether the evaluation of artistic aspects has also a role within the rules and procedures of evaluation imposed by external regulatory bodies, for instance to support funding decisions, or by internal management systems to adjust the organization's activities and improve the organizational performance and, in particular, the artistic performance.

With respect to the sub-dimension programming, only from the interviews with the Assistant of the Managing Director and the Communication Chief, do both procedural and substantive relevance emerge for this artistic sub-dimension of performance. In both cases, the procedural relevance has to do with the role of programming-related aspects within the external evaluation procedure. The Assistant of the Managing Director reflects on how government and external evaluators keep prescribing so many criteria that one finally thinks that someone else is deciding what the right criteria are to judge the quality of an opera company. The criteria relating to the artistic dimension of performance formulated in the

Visitation Protocol 2009 are Artistic Level and Position, Artistic Development and Innovation (see *Visitation Protocol 2009. Performing arts institutions with long term subsidy perspective*) and have all to do with programming. The sub-dimension programming has thus a procedural relevance in the evaluation. According to the Assistant of the Managing Director, artistic innovation is also a fundamental aspect of the artistic success of the organization, together with audience outreach, which gives the sub-dimension programming also a substantive relevance.

Also Communication Chief speaks about programming-related criteria that have to be taken into account for the external evaluation. These are mainly related to casting choices. The names of directors, conductors and singers are regularly reported in the self-evaluation that has to be written before the external evaluation commission visits the organization. The sub-dimension programming assumes thus a procedural relevance also in the eyes of Communication Chief. For him too, the challenging and innovative nature of programmed works and of their staging makes the organization artistically successful, making the sub-dimension programming substantively relevant.

From the interviews with the remaining managers with administrative profile (Managing Director, Finance Chief, Planning Chief and Chorus Managing Director), no procedural relevance of programming-related aspects emerges with respect to the evaluation of the artistic performance of the organization, although their responsibilities are in principle strongly linked to the programming process. Nevertheless, the link to the programming process is only related to activities that support the planning and has nothing to do with the evaluation of the artistic aspects of the programmed season. As seen above with respect to the financial dimension of performance, the Managing Director describes herself as “responsible for everything apart from artistic choices”, which seems coherent with the fact that she does not give procedural relevance to programming-related aspects. Her role in programming is only to say which “dreams” are financially and technically feasible, which has nothing to do with an artistic judgment of that “dream”, although her financial judgment will influence the making of that “dream”. Nevertheless, considering that she is a sort of bridge between artistic staff and external stakeholders, it is strange that she does not mention the role of programming-related aspects within the external evaluation procedure, as her Assistant as well as the Communication Chief do. Apart from the fact that the person in charge of the coordination of the evaluation procedure within the organization is her Assistant, the procedural ‘irrelevance’ for the Managing Director might also be explained by her attitude towards the external evaluation procedure. In principle, she finds it a good system to evaluate a company. Nevertheless, she seriously doubts that the results of the evaluation really have a role in the government’s judgment of the organization and, consequently, in the funding decisions. In other words, she finds this procedure procedurally irrelevant. What concerns the Finance Chief are her three main tasks: financial administration, control, and salary records. Nevertheless, the financial department is responsible for controlling budgets, and not for deciding on budgets, which is a

responsibility of the direction. When a program is made, the Chief Finance helps to determine whether the budget for a season fits in the financial possibilities of the organization on a long term (more seasons). Again, this has nothing to do with the evaluation of the artistic aspects of a program. The Planning Chief is responsible for dividing the available stage time of a season between opera, dance and guest programming, based on the policy plans of the opera company, the dance company and guest programming. For the opera company she is also responsible for the planning of the slots for individual productions and the respective rehearsals. And these are purely organizational and logistical aspects. Finally, the Chorus Managing Director is responsible for the planning of all chorus activities at an operative level and deals with available work power of singers, rules and laws. She is not involved in any procedural judgment of artistic aspects related to programming neither.

For the Managing Director, the Finance Chief, the Planning Chief and the Chorus Managing Director the sub-dimension programming has only substantive relevance. With respect to the individual aspects, criteria and indicators related to the sub-dimension programming, the Managing Director refers to the role of the Artistic Director and of the season's program. According to the Managing Director, the quality of the Artistic Director depends on his courage to run risks, his feeling for what is artistically good, and in his ability to keep being innovative, which are all aspects relating to the sub-dimension programming of the artistic dimension of performance. These aspects are taken into account by the Managing Director in order to explain what makes a good artistic director in general, and can be thus considered substantively relevant for her judgment of the artistic staff responsible for the artistic processes and results of the organization. Also with respect to the judgment of a season, aspects related to programming are substantively relevant. A season is good if one has the feeling of always seeing something new. It is thus a matter of variety with respect to the type of work, the orchestra which is playing, and the staging. These programming-related aspects are substantively relevant too.

Innovation is one of the most frequently occurring aspects of artistic success in the interviews with the managers with administrative profile. According to the Finance Chief, the organization is responsible for offering lyric music, with the ambition of offering top quality and of being innovative. According to her, individual titles and productions to be included in the program of a season are even "tested" based on these two criteria related to the sub-dimension programming. Unfortunately it is not clear from the interview how this "test" is done. The interview with the Finance Chief suggests that the two mentioned criteria are not procedurally required but just actually applied, and thus, according to the definitions offered at the beginning of this section, substantively relevant for evaluations related to the programming process.

Also for the Planning Chief the sub-dimension programming is substantively relevant. According to her, it is the responsibility, and the talent of an artistic director, to find people

who have good concepts, that have something to say and that do it with passion and full commitment, and not just a production has the mystery of an art work. Also putting together a good season can be seen as a work of art, with a touch of magic and mystery. Sometimes one understands the relations between the different productions only afterwards. Sometimes they just happen by chance, and this is exactly what happens with works of art too, one never knows whether the artists were conscious of the effects in advance. As a result, some seasons have just something special.

Finally, for the Chorus Managing Director the match between casting and work – a criterion that is related to the sub-dimension programming – together with the quality of the cast and the clarity of the direction concept, is important to determine success of individual productions. Again, the substantive relevance of sub-dimension programming emerges here.

#### Artistic dimension of performance: sub-dimension production

The sub-dimension production is one of the least occurring in the interviews with the managers with administrative profile and assumes only substantive relevance. Since this sub-dimension of performance deals with the quality of the cast of individual productions and of the performance, it is not surprising that these aspects do not play a procedural role for the managers with administrative profile, who are not responsible for the artistic production process. Whether their shared administrative profile also influences the fact that only four of the seven interviewed managers assigns substantive relevance to the sub-dimension production will only emerge from a cross-analysis of the relevance assigned to this sub-dimension by the three different groups of managers (with respectively administrative, artistic, and technical profile).

The sub-dimension production assumes exclusively substantive relevance in the interviews with the Managing Director, the Assistant of the Managing Director, the Planning Chief, and the Chorus Managing Director. Both for the Managing Director and her Assistant, innovativeness of staging is an essential aspect in judging individual productions, as well as the technical quality of performance, especially the musical one. These aspects, all related to the sub-dimension production, are thus substantively relevant for them.

For the Chief Planning, aiming at the highest quality in singing and playing are the most important aspects within the artistic dimension of performance. Both are related to the sub-dimension production and are thus substantively relevant for her. The concept of the production (as formulated by the Director, the Designer or the Conductor; it also relates to the sub-dimension production) must be good too, but this is less relevant than good singing and playing for her.

For the Chorus Managing Director, the main objective of the organization is to create "beautiful artistic productions". Together with outreach, expressed through indicators such as box office results as seen above with respect to the social dimension of evaluation, it is

the artistic quality that makes an opera company successful. Nevertheless, it is difficult to say in general when a production is good, since there are many different sorts of productions, for instance what concerns the time when the work was composed: baroque opera, contemporary opera, etc. And then it depends on the individual perspective on the production. Staging is an aspect that should be taken into account anyway, together with the musical quality of the productions. The quality of the cast as well as the clarity of the direction concept, together with the match between casting and work – the latter already mentioned above with respect to the sub-dimension programming - are important to determine success of individual productions. From the perspective of the chorus, in order to evaluate the quality of the chorus and its direction it is important to consider the musical quality of the production in general and then the role of the chorus in it. All the aspects mentioned by the Chorus Managing Director and influencing her judgment of the artistic value created by the organizations are related to the sub-dimension production, which is thus substantively relevant for her.

#### Artistic dimension of performance: sub-dimension reception

Contrarily to the sub-dimension programming, the sub-dimension reception of the artistic dimension of performance is the most occurring dimension in the interviews with the managers with administrative profile. All of them assign substantive relevance to this sub-dimension, which emerges as central in the judgment of the artistic value created by the organization. Nevertheless, only two managers with administrative profile also assign procedural relevance to this sub-dimension. Whether this depends on the fact that the managers with administrative profile have no artistic responsibility and do not have to take perception-related aspects into account in their giving and receiving of accounts will only emerge from a cross-analysis of the relevance assigned to this sub-dimension by the three different groups of managers (with respectively administrative, artistic, and technical profile).

The sub-dimension reception has both procedural and substantive relevance only for the Communication Chief and the Chorus Managing Director. The procedural relevance for Communication Chief can be explained with his responsibility for the whole communication with the external environment, and especially with audience and media. Indeed, he mentions indicators of, respectively, audience, media and professional appreciation that are taken into account according to the internal work procedures. These are: the applause's length, which is measured after every show and mentioned in internal reports, and is an indicator of the audience appreciation; the number of stars (out of 5) in review, which is an indicator of the media appreciation; finally, whether other opera companies buy or rent the production gives an important indication of the professional appreciation. This kind of information is gathered by the Communication Chief according to regular work procedures of evaluation of his department, together with box-office measures – as we have seen above with respect to the financial and the social dimensions of performance – and emerges



thus as procedurally relevant. While box-office data, budget compliance and quantitative data about impact on the media (e.g. number of reviews) only seem to have a procedural relevance for the Communication Chief, the content of reviews in the media and the fact that other opera companies buy or rent a production have also a substantive relevance for him. Audience satisfaction is available as a hard criterion based on regular surveys, but there is only a score given to the production while most items relate to service and general experience and not to the artistic aspects of it. While the service experience is related to the social dimension of performance, since it is considered a precondition for long-term relationships with the audience, the score given to the quality of the production is related to the artistic dimension of performance, sub-dimension reception. Nevertheless, this score seems to have no substantive relevance for the evaluation of artistic processes and results, neither for the Communication Chief, nor for the other interviewed managers, and is thus only required by the internal management systems. Most aspects relating to the artistic dimension of performance are absent from any procedurally required information to be used for evaluation. This is the case with the transformational power of theatre and the ability to add to the development of the opera form, both of which are related to the sub-dimension reception (respectively to the categories artistic experience and artistic impact). These aspects are fundamental in the judgment forming of the Communication Chief and thus substantively relevant for him in the in the evaluation of artistic processes and results. The impression is that the substantive relevant aspects, criteria and indicators of performance related to the sub-dimension reception are much more than the procedurally relevant ones.

Also the Chorus Managing Director assigns procedural relevance to the sub-dimension reception. Nevertheless, what she means is that certain reception-related aspects are procedurally relevant for the organization in general and not necessarily for her. This is logical considering that she deals with personal issues concerning the chorus singers and not with the external environment and consequently does not have to take into account reception-related aspects, criteria and indicators within her work procedures. Like the Communication Chief, she also mentions audience surveys conducted regularly at individual productions. Although she does not make clear to what extent and in which depth the artistic component is investigated in these surveys, they are procedurally required in order to evaluate the appreciation of individual productions – which is an aspect related to the artistic dimension of performance, sub-dimension reception – within the overall appreciation of the general experience at the opera – which is an aspect related to the social dimension of performance, as seen above. The sub-dimension reception emerges also as fundamental for the judgment of artistic processes and results and thus as substantively relevant. According to the Chorus Managing Director, a fundamental aspect while judging individual productions is that the audience can derive some benefits from them. In determining the artistic success of the organization, the most important aspect for the Chorus Managing Director is the contribution made by the organization to the future

development of opera as an art form or, in other words, the artistic impact on the professional field. And this is something that – according to her - cannot be measured, definitely not at present. Thus, while the sub-dimension reception as a whole can assume at the same time procedural and substantive relevance, some specific aspects play a role only substantively. One reason may be a perceived impossibility of formalizing them within current procedures. In general, indeed, from the interview with the Chorus Managing Director, some doubts emerge about the adequacy of structured and formalized evaluations of artistic aspects. In turn, this can explain why the substantive relevance given to the sub-dimension reception by the Chorus Managing Director emerges from the interview as much higher than the procedural.

For all the remaining managers with administrative profile (the Managing Director, the Assistant of the Managing Director, the Manager of Fundraising and Sponsoring, the Finance Chief, and the Planning Chief), the sub-dimension reception has only substantive relevance. From this sub-dimension the full richness of meanings given to artistic success, both with respect to the individual productions and the seasons, emerges. According to the Managing Director, a production is successful when it goes directly to the soul, when it touches, because it is disturbing or beautiful. Some aspects related to the sub-dimension production seem to have a cause-effect relationship with the sub-dimension reception. For instance, one gets touched when the quality of work and production (above all the musical aspects) work as a whole in such a way that one feels happy, when everything is on its place. As the Managing Director says,

“At such a performance you get enough energy to work hard for a couple of years”.

These aspects are fundamental for the Managing Director in order to form her judgment of the artistic value created by the organization, but no procedure requires them to be explicitly discussed and/or reported on. They emerge thus as only substantively relevant from the interview with her.

According to the Assistant of the Managing Director, the criteria as defined within the organization characterize the artistic dimension of performance. For everyone in the organization the quality of the individual performance is central, including such criteria as the musical quality and the expressiveness of the production. That's where you get energy and motivation from. While the first aspect is related to the sub-dimension production, the second is related to the sub-dimension reception, which is thus substantively relevant for the Assistant of the Managing Director. Success of a production depends on what happens between stage and hall (also related to the sub-dimension reception) and on what the Assistant calls “consistency” between different aspects and dimensions of performance: How the team works and performs (organizational dimension of performance), how much magic/aura is involved, and how convincing this gets across (both related to the sub-dimension reception). Apart from the organizational dimension of performance (as seen in the respective section of the analysis), also the sub-dimension reception assumes a

substantive relevance for the Assistant of the Managing Director with respect to the evaluation of artistic processes and results.

In general, the meaning of artistic success is strongly subjective according to the Manager Fundraising and Sponsoring:

“What makes a production successful depends on how one describes success”.

And this is a matter of different reception on the part of different (groups of) individuals. For instance - as seen above with respect to the sub-dimension production - in her opinion, the artistic concept and the technical aspects of its execution (both related to the sub-dimension production) are fundamental for the artistic team. If the team members achieve what they expected to realize then they will be happy, and this is a substantive indicator of success for them. Innovation might be well seen by the audience too. Nevertheless, compared with the production team, the audience might have a different threshold with respect to the level of acceptance of experiments and innovation. The sub-dimension reception becomes central here, and thus substantively relevant, in the judgment forming about the artistic processes and results. A new staging of a classical opera might go in some cases too far from the level of acceptance of experiments and innovation on the part of the audience, even if the audience recognizes the efforts in the production. Fundamental is that every production touches the audience, even if this happens in a negative sense. In this way a reaction is stimulated and a discussion can be initiated and kept going. For the organization in general the artistic value added, in the sense of the relevance of the artistic work done, is considered the most important evaluation criterion, and this is again related to the sub-dimension reception of the artistic dimension of performance, in particular to the impact on the professional field or, in other words, to the professional appreciation. This confirms the substantive relevance assigned by the Manager Fundraising and Sponsoring to the sub-dimension reception.

The sub-dimension reception is substantively relevant for Finance Chief too, who shares with the Manager Fundraising and Sponsoring the conviction that a fundamental aspect for judging the artistic success of a production is whether the audience is able to form an opinion on the production, regardless of finding it “ugly” or “beautiful”.

It is finally from the interview with the Planning Chief that the substantive relevance of the sub-dimension reception fully emerges, also in comparison with the substantive relevance of the other artistic sub-dimensions (programming and production). As seen above, for the Planning Chief, aiming at the highest quality in singing and playing (both related to the sub-dimension production) are fundamental aspects for the evaluation of individual productions. Nevertheless, in her answer to the question about what makes a successful production, the sub-dimension production seems to leave room for the sub-dimension reception:

“Well, there must be a story, I think, that appeals to me. Actually, I don’t really know, I don’t know it. I’m very impulsive actually, thus I just let it come over me, and sometimes I think, well, what a waste of time. This happens sometimes. And then some other times ... yes, there are sometimes moments that you remember, obviously. I can remember when I saw “Production 1” [the actual title is not mentioned for confidentiality reasons] for the first time and I found that the story was told in a wonderful way. And, in my opinion, it was not the story itself but the way it was told. And that’s, well... then you don’t know whether it depends on the orchestra or on the music or on the fact that you’ve slept poorly or had a quarrel. I’ve no clue... whether it was well directed or because of the singers. It is often very difficult to say. But I noticed that I was stuck, sitting and listening breathless to the story. Thanks to the surtitles the combination was fantastic. [...] But for instance, when I went to see “Production 2”, I thought, well, do I have to stay until the end? And then at the end I found it amazing. And you don’t know what’s happened precisely. I just don’t know it, but that’s actually what I find very nice”.

It is thus the fact that one sits and watches the show breathless that reveals that the production is something special. You don't know what you exactly found so special, but this sort of surprise makes the whole beautiful and worth the time you spend on it as a spectator. These aspects are all related to the sub-dimension reception and are all substantively relevant for the Planning Chief, even more relevant than the ones related to the sub-dimension production. While the Planning Chief understands every detail of a production from a producer perspective - even watching it on TV without any sound! When she sits with the audience in the theatre everything is different, as the following quote testifies:

"I go and sit in the theatre and I'm not at all busy with what happens beyond the stage. I go and sit and am only interested in what sort of story it is, what can I learn from it and what do I take with me from it, and whether I'm able to go along with it, whether I'm tired or [...] But if it works, then I go out of the theatre and I keep thinking of it, the day after, and the following day and then the following day again".

The fact that one keeps thinking of a production is essential in the opera. The ability to offer food for thought is a basic criterion to evaluate the work of an opera company, together with the ability not to leave the audience indifferent. The audience may find something good or bad, but the most important aspect is that they do not remain indifferent to what they have seen. This is to be linked to the ideas of “meaningful” and “worthwhile” that emerge from what the Planning Chief says about a specific production, which she defines as “a textbook case of a successful production. A new production, world première and initially there were no signs that it would really become a success. And I sat in the theatre and thought, that's bloody good. But what is it, which is so interesting, that I don't know. What is it then? Yes, a combination of things. Finally, it has absolutely to do with the fact that a work is meaningful, I think. It must be meaningful and worthwhile”.

Another fundamental aspect in opera that is related to the sub-dimension reception is the ability of keeping a magic aura. Magic is essential in experiencing opera, and if the audience know too much about what happens behind the stage, then the mystery might disappear, and this should not happen:

"The mystery must stay intact".

The unexpected, the unknown and, even more, the indescribable are at the core of the artistic dimension of performance, and these can be only judged from a reception perspective:

"Everyone wants the best singer, but the reality is that the best singer with the best musicians and the best concept produce something that you can't describe, but that makes the experience so beautiful".

### Summary of the dimensions of performance for managers with administrative profile

From my analysis, the financial and organizational dimensions of performance emerge as mainly procedurally relevant for the managers with administrative profile and do not seem to influence very much the judgment forming about the artistic value created by the organization. The financial dimension of performance seems to influence the judgment of three managers with administrative profile: the Managing Director, the Communication Chief and the Finance Chief. Nevertheless, only in the case of the Communication Chief could an intrusion of the financial dimension of performance into the artistic one be noticed. A possible explanation of this intrusion has been found in the Communication Chief's personal profile, whose career development shows an increasing business-orientation. For the Managing Director instead, the financial dimension is essential in setting the limits of the possible programming choices. In this sense, the financial dimension is *substantively* relevant in the artistic planning, because it plays a decisive role in the programming phase, influencing what will be finally produced. Nevertheless, the financial dimension plays for the Managing Director a secondary role in the evaluation, where it is represented through the efficiency criterion of having tried to do the best with the available resources. A strong aversion to the intrusion of the financial dimension in the evaluation of artistic processes and results comes only from the interview with the Planning Chief. For her, the financial dimension of performance is not only secondary but even antithetic to the artistic dimension. Indeed for the Planning Chief quality means not always being distracted by commercial considerations.

From the interview with the Planning Chief a disconnection between organizational and artistic dimensions of performance emerges. The whole interview with the Planning Chief is indeed a story about the artistic dimension of performance and how this dimension, and especially the sub-dimension reception, is independent of organizational aspects. Not all managers with administrative profile share her view. Most of them assign not only procedural but also substantive relevance to the organizational dimension of performance. Nevertheless, some of them assign substantive relevance to individual aspects, criteria and indicators related to the organizational dimension of performance, without at the same time assigning them procedural relevance. On the one hand, this might mean that my conclusion that they assign substantive relevance to the organizational dimension as a whole is slightly forced. In fact, it might be also possible that, if asked explicitly about every mentioned aspects – which would have not fit in the largely non-directive style of the interviews' questions and would have not been possible due to time constraints - they would have assigned only substantive relevance to some aspects, criteria and indicators of performance within the organizational dimension of performance and not to all of them. On the other hand, this might depend on the assignment of the individual aspects of performance to the wrong dimension. Those aspects which emerged as substantively but not as procedurally relevant from the interviews with the Managing Director and the Communication Chief (respectively quality and attention in rehearsing and commitment to

the development of new talents) relate to organizational aspects of the artistic processes. A deeper understanding of the role of these two aspects - which was not possible within the practical limits of the interviews - could have led to the assignment of these two aspects to the artistic dimension of performance instead of the organizational one. Nevertheless, such a re-assignment of these individual aspects would have not changed the general findings with respect to the relevance of the organizational dimension in the evaluation of artistic processes and results. In fact, a re-assignment would have resulted in even less substantive relevance of the organizational dimension of performance and even more substantive relevance of the artistic sub-dimensions.

As table D2 shows, from the financial dimension down to the sub-dimension reception, the procedural relevance assigned by the interviewed managers to the respective dimensions of performance decreases while the substantive relevance increases. The social dimension of performance is the only non-artistic dimension that is assigned substantive more frequently than procedural relevance. The growing pressure for taking the social role of publicly-funded arts organizations more into account in the organization's policy and activities might explain the intrusion of the social dimension of performance into the artistic one. Also the administrative background of the interviewed managers might explain this outcome, considering that the administrative staff is usually in charge of the formal accounting for the work of the organization towards the external stakeholders and might have embodied evaluation criteria related to the social objectives of arts organizations as propagated by regulatory bodies. Nevertheless, it is just from the interview with the 'superior' of all the administrative managers, the Managing Director, that a certain disconnection between social and artistic dimensions emerges, which would immediately contradict the explanation offered above. A possible explanation has been found in the attitude of the Managing Director towards her role in the organization as a bridge between artistic dreams and external pressure for accountability and legitimation. The analysis of the sort of relevance assigned to the social dimension of performance by the other two groups of managers (respectively with artistic and technical profile) will reveal to what extent the administrative profile of the interviewed managers plays a role in the relevance assigned to the social dimension of performance.

Finally, the three artistic sub-dimensions of performance emerge as above all substantively relevant for the managers with administrative profile. This means that the managers with administrative profile take into account these sub-dimensions in their actual judgment of the artistic value created by the organization but do not have to consider them within any procedure. The latter might depend on the fact that the managers with administrative profile are not responsible for the artistic work of the organization and thus have a limited role in accounting for the artistic value created. Through the analysis of the dimension of performance for the managers with artistic profile I will be able to elaborate further on this proposition.

Another explanation might be found in the nature of the artistic sub-dimensions, whose aspects, criteria and indicators can be difficult to operationalize, making them hard to grasp through formal procedures. Within the sub-dimension programming the procedural relevance emerges only with respect to the external evaluation procedure, which requires above all information about casting choices. Within the sub-dimension production no procedural relevance emerges. Within the sub-dimension reception the procedural relevance emerges mainly from the interview with the Communication Chief, who is in charge of the whole communication with the external environment and has thus to use indicators of audience, media, and professional appreciation within his working procedures. These are respectively: the applause's length, the number of stars (out of 5) in review, and whether other opera companies buy or rent the production. Nevertheless, no procedurally required information seems able to cover the richness and the nature of aspects, criteria and indicators forming the artistic dimension of performance, especially the ones related to the sub-dimension reception.

To sum up, although in general the financial dimension of performance does not seem to intrude the evaluation of artistic processes and results, the interview with the Finance Chief shows the risks that artistic evaluation runs if conducted by evaluators whose rationality is mainly economic-oriented. Since the core of the artistic achievements cannot be expressed through 'hard data', dimensions of evaluation that can be operationalized, such as the financial ones, might become dominant in an evaluation procedure. It is plausible that an economic-oriented rationality characterizes managers with administrative profile more than managers with artistic and technical profile. In this sense, since no important intrusion of the financial dimension of performance in the artistic ones emerged from the interviews with the managers with administrative profile, we expect a similar result also from the analysis of the dimensions of performance for the managers with artistic and technical profile. The same can be assumed about the organizational dimension of performance, which is also more related to supporting processes than to the artistic ones. With respect to the social dimension of performance, this emerged as central for the managers with administrative profile in their judgment of the artistic value created by the organization, and is thus the only non-artistic dimension that intrudes the artistic ones. The analysis of the dimensions of performance for the remaining two groups of managers (respectively with artistic and technical profile) will reveal to what extent it is adequate to speak of intrusion or whether it is more adequate to speak of genuine commitment of the organization to the community in which it operates – in other words, whether audience development and outreach are secondary or primary objectives of the organization.



### *Dimensions of performance for managers with artistic profile*

The group of managers with an artistic profile includes Artistic Director, Chief Conductor, Chief Dramaturge, Chorus Artistic Director, Chief of the Artistic Department, Orchestra General Manager<sup>60</sup>, and Deputy Director for Education, Participation and Programming.

Table D3 shows which relevance, procedural (P) and/or substantive (S), they assign to the different dimensions of performance, as emerged from the interviews.

<i>Managers</i>	Artistic Director	Chief Conductor*	Chief Dramaturge	Chorus Artistic Director	Chief of the Artistic Department	Orchestra General Manager*	Deputy Director for Education, Participation and Programming	Total Artistic Managers (7)
<i>Dimensions of performance</i>								
Financial	S			S	P/S	P/S	P/S	<b>3P/5S</b>
Organizational	P	S		P	P	P/S		<b>4P/2S</b>
Social	S	S	P/S	S	S	P/S	P/S	<b>3P/7S</b>
Artistic/Programming	P/S	S	P/S	S	S	S	P/S	<b>3P/7S</b>
Artistic/Production	P/S	S	P	S	S	P/S	S	<b>3P/6S</b>
Artistic/Reception		S	S	S	S	S	S	<b>6S</b>

*Table D3: Dimensions of performance for managers with artistic profile (\* = members of the orchestra-in-residence as a separate organization)*

From this table it emerges that also for the managers with artistic profile all dimensions of performance are in general relevant, although in their case the difference in relevance between financial and organizational dimensions on the one hand, and social and artistic sub-dimension on the other hand is slightly larger. The latter are in general more relevant than the financial and organizational dimensions of performance. Like the managers with administrative profile, also the managers with artistic profile assign more frequently a procedural than a substantive relevance to the organizational dimension, and more frequently a substantive than a procedural relevance to the social and the artistic (sub-)dimensions. In particular, the social and the artistic (sub-)dimensions receive substantive relevance practically unanimously within the group of managers with artistic profile. A difference between the group of managers with administrative profile and the group of managers with artistic profile is that the financial dimension of performance is mentioned more frequently as substantively than procedurally relevant by the managers with artistic profile. In general, despite their artistic profile, they assign substantive relevance to the financial dimension of performance more often than their colleagues with administrative profile.

#### Financial dimension of performance

<sup>60</sup> The Orchestra General Manager is the General Manager of the orchestra-in-residence at the studied opera company. As it has been seen in section 4.1 of the paper, the investigated opera company has no own in-house-orchestra.

With respect to the financial dimension of performance, no manager with artistic profile assigns only procedural relevance to it. For the Chief of the Artistic Department, the Orchestra General Manager and the Deputy Director for Education, Participation and Programming, the financial dimension of performance assumes both procedural and substantive relevance. The procedural relevance might be explained by the involvement of all these three managers in the programming process, where, as already seen in the analysis of the interviews with the managers with artistic profile, financial information and considerations play an important role. In particular, the Orchestra General Manager of the orchestra-in-residence is responsible both for the administrative (financial and organizational) and the mission-related (social, artistic) processes and results of the orchestra and leads all departments within the orchestra organization, both from a personal, financial, and artistic perspective. It is thus no surprise that he has to deal with financial aspects, criteria and indicators within his work procedures.

With respect to the individual aspects, criteria and indicators of performance belonging to the financial dimension, for the Chief of the Artistic Department balance is a keyword, both when he refers to the procedural and the substantive relevance of the financial dimension of performance. What concerns the procedural relevance, the information discussed at regular meetings, such as the direction meetings, may concern the need to find a better financial balance within a season (more income, less expenses). In those cases the participants discuss whether to add or to cancel a production. According to the Chief of the Artistic Department, the financial dimension has a very heavy weight in the final decisions, even heavier than artistic considerations. The financial dimension assumes a central role in the procedures which lead to the definition of a season's programme, which is one of the core artistic processes of the organization, and can be thus considered procedurally relevant. Balance is also a key to success. This includes both balance between different aspects and criteria belonging to the same dimension of performance (e.g. balance between repertoire, direction styles, and mix of artists, all belonging to the sub-dimension programming) and balance between different dimensions of performance (e.g. balance between the above mentioned aspects and criteria belonging to the sub-dimension programming and the ability to keep average honorariums low, which refers to the economy criterion, and thus to the financial dimension of performance). The meaning of success is influenced by the financial dimension which thus assumes a substantive relevance for the Chief of the Artistic Department. This can be explained by the function of the Chief of the Artistic Department within the organization. His responsibility as a director of casting includes the selection of singers, a task the Chief of the Artistic Department is finally responsible for. This responsibility also means that the Chief of the Artistic Department has to manage contracts with artists, not only singers, but also directors, production teams, scenery and dress designers, lighting technicians, choreographers, dramaturges and their assistants, conductors and their assistants. He is thus the one who has to decide whom to cast and for what honorarium. The financial dimension is always taken into account in his

casting decisions, although this is not reported in any procedure. In fact, in his opinion, this would be practically unfeasible:

"If I should formally account for my choices of singers, than I would need ten employees".

From the interview with the Orchestra General Manager, both procedural and substantive relevance of the financial dimension of performance clearly emerge. What concerns the procedural relevance, the Orchestra General Manager has to account to the Ministry of Education, Science and Culture on payments and other financial issues, aspects that belong to the financial dimension. In addition, at regular meetings, such as the direction meetings, payments and estimated budgets are regularly presented and discussed. The financial dimension of performance is relevant within the external evaluation procedure too. The task of the international evaluation commission is to evaluate also efficiency indeed, a criterion which belongs to the financial dimension of performance. What concerns the substantive relevance of the financial dimension of performance, a season's success is for the Orchestra General Manager a mix between different dimensions of performance, including the financial one. According to the Orchestra General Manager, an important indicator of a season's success is the average revenue per ticket sold. In general, for him financial solidity is a fundamental success factor for an opera company, above all considering how expensive this art form is. Only with enough budget is it possible to cast the best soloists and designers and to assure the quality along the whole production process. Thus, in order to have successful productions, there must be both artistic and commercial success. The financial dimension of performance assumes thus a high substantive relevance for the Orchestra General Manager. This finding is not surprising, considering that, as seen above, not only the Orchestra General Manager is both responsible for the artistic and organizational results of the orchestra. Also his personal and professional background, with an education as a musician and experience both as a musician and as a manager in the arts sector, makes the coexistence of mission-related and administrative dimensions of performance natural for him.

The Deputy Director for Education, Participation and Programming has to prepare information about budget and staffing for her reports to the Managing Director. The financial fit of guest productions within the budget frame of the organization plays a fundamental role while discussing and deciding programming alternatives, giving the financial dimension a procedural relevance within the programming process, which is one of the core artistic processes in opera companies. The substantive relevance of the financial dimension of performance for the Deputy Director for Education, Participation and Programming clearly emerges from her answer to the question on how one can evaluate the artistic success of an opera:

"Through good seat occupancy and granted subsidies".

The granted subsidies, which are an indicator of fundraising performance and one of the revenue sources for the organization, influence her judgment of the artistic value created by the organization together with seats-occupancy, an outreach related indicator belonging to the social dimension of performance, which will be analyzed later. As seen in the analysis of the actors of evaluation, the Deputy Director, Education, Participation and Programming shows an attitude that is aligned with the current regulatory context in which subsidies are considered the consequence of the legitimacy of the organization towards the government. It is thus not surprising that “granted subsidies” are an indicator of success for her.

For the Artistic Director and the Chorus Artistic Director the financial dimension of performance assumes only substantive relevance, which seems a logical consequence of the fact that both managers are complemented by managing directors in their direction work, respectively the Managing Director next to the Artistic Director and the Chorus Managing Director next to the Chorus Artistic Director. The two managing directors are responsible for organizational and financial aspects, leaving the artistic directors the artistic responsibilities, respectively of the whole organization and of the chorus. Consequently, financial dimensions of performance are not expected to have a primary relevance within the work procedures of the Artistic Director and the Chorus Artistic Director, while this is the case with the Managing Director and the Chorus Managing Director (see the analysis of the dimensions of performance for these two managers with administrative profile). What at first glance looks surprising is that for these two managers with a purely artistic profile (they are respectively a stage director and chorus conductor indeed) the financial dimension is substantively relevant. By looking closer at what kind of substantive relevance the financial dimension assumes for them, the potential, surprising intrusion of the financial dimension of performance in the purely artistic one is strongly relativized. The Artistic Director considers staying within the budgets and thus making good use of subsidies essential when creating a rich but challenging program for the audience. The substantive role for the financial dimension emerges in the programming process. The Artistic Director is responsible for programming and must be conscious of the financial limits. The financial dimension is thus substantively relevant in the planning phase, by imposing limits to the possible artistic activities, but not necessarily in the evaluation.

That the financial dimension might play a substantive role in the evaluation of the offered program is suggested by the Chorus Artistic Director when he says that a unique characteristic of the organization is its ability to mix long arching plans with a season that makes sense financially. A financial dimension has thus a substantive relevance in the judgment of individual seasons and of the established artistic profile for him, which are the results of the programming process. The substantive relevance of the financial dimension of performance for the Chorus Artistic Director is confirmed by his opinion that not only success of the individual seasons, but also success of the organization in general, requires a sound financial management, together with audience outreach (an aspect related to the social dimension of performance) and artistic success (artistic dimension of performance).

This makes clear that the substantive relevance of the financial dimension of performance for the Chorus Artistic Director has above all to do with the evaluation of how well finances support the core artistic processes, particularly the programming process – at least based on this interview.

For the Artistic Director the financial dimension of performance is thus more related to the planning of the artistic activities, than to the evaluation of their results, while for the Chorus Artistic Director the financial dimension makes no intrusion into the artistic one, but accompanies it in a supporting role.

### Organizational dimension of performance

The organizational dimension of performance emerges as the least relevant for the managers with artistic profile. In particular, only two managers with artistic profile assign substantive relevance to this dimension of performance.

For the Artistic Director, the Chorus Artistic Director, and the Chief of the Artistic Department the organizational dimension of performance is only procedurally relevant. It does not influence, thus, their judgment of the artistic value created by the organization.

With respect to the individual aspects, criteria and indicators belonging to the organizational dimension of performance, the Artistic Director tells for instance that during the opera evaluation meetings organizational aspects are the most regularly treated one. They are, thus, procedurally relevant. What concerns the planning of the future seasons, the Chorus Artistic Director has to give an estimate of how many chorus singers are needed for a production; how much music rehearsal time they need; sometimes how much staging time is available. These aspects are evaluated later at the meetings of the chorus committee that the Chorus Artistic Director attends. For instance, the committee evaluates how well the planning has served the production, what obstacles were met along the way - whether it be from staging, whether it be about decisions from a designer or a personality of a stage director. These organizational aspects are thus all procedurally relevant. The Chief of the Artistic Development confirms that the topics treated in the opera evaluation meetings are mainly practical. The discussion is about things that did not work well, and not the ones that worked well, for instance, whether there has been a problem on stage that prevented the artists from performing well. The fact that these kinds of topics are regularly discussed at regular meeting and reported in the minutes of the meetings make them procedurally relevant.

For the Orchestra General Manager the organizational dimension of performance assumes a high relevance, both procedurally and substantively. Nevertheless, while the aspects, criteria and indicators he mentions as procedurally relevant refer mostly to processes (e.g. technical facilities, safety, time related issues, coordination and quality of team work), the ones he mentions as substantively relevant refer to culture (e.g. ability to customize work and to create a hierarchy-free dialogue) and to people (e.g. leadership style of artistic staff).

With respect to the procedural relevance, organizational aspects (such as the length of an opera in relation to the number of work hours for the orchestra) have to be considered in order to agree with the Ministry on how many opera productions the orchestra-in-residence must work at. At the regular meetings with the direction as well as at the opera evaluation meetings, quality of teamwork (conductor with artistic team, conductor with orchestra), safety at work and safety of orchestra musicians during individual productions are also regularly discussed topics. Finally, within the external evaluation procedure, one of the aspects the international commission has to evaluate is the operations management of the organization. With respect to the substantive relevance, this emerges when the Orchestra General Manager refers to the evaluation of artistic directors and orchestra managers in general, of orchestra conductors, and of the organization as a whole. A good artistic director of an opera company must be able to talk about opera in public, for instance with politicians, in an active and courageous way, must be ready to cooperate with different parties and colleagues. These aspects relate to the leadership style of an artistic director and, thus, to the organizational dimension of evaluation. Similar criteria are applied to the evaluation of a general manager. A good general manager is someone "that is able to make the orchestra realize a mission, a task successfully. A task that fits his own ambitions and the task assigned by the customer, that is, the government, obviously". What concerns the evaluation of an orchestra conductor, the results of his artistic work are strongly dependent on how good and committed the orchestra is. If the orchestra doesn't study the scores properly, the performance will be poor, regardless of the quality of the work of the chief conductor. Thus, judging a chief conductor only based on the performance of the orchestra might give a biased picture of reality. It is necessary to hear his point of view about the full process to understand the value of his contribution. The organizational dimension of performance comes close to the sub-dimension production here. What concerns the organization as a whole, an organizational culture based on giving freedom to the artistic team to experiment with modern interpretations is an essential component of artistic success. Additional aspects related to the organizational dimension of performance contributing to the long-term artistic success of an opera company are a committed concern for the future and the continuity of the organization as well as for organizational and personal development. In general, the organizational dimension assumes a very high substantive relevance for the Orchestra General Manager, which might be explained again, as in the case of the substantive relevance of the financial dimension for him, with his mixed background as an artist and a manager and with his overall responsibility for the orchestra-in-residence, artistically, organizationally and financially.

For the Chief Conductor the organizational dimension of performance assumes only substantive relevance, as all other dimensions of performance emerged from the interview with him. The Chief Conductor evaluates artistic processes and results outside any sort of procedure indeed, which reflects his responsibilities in the organization at the time of the interview. The Chief Conductor – who later entered the direction of the organization – had

at the time of the interview only the task of giving a certain colour to the programming of organization by conducting about three opera productions a year. Considering the difficulty of defining clear borders between the organizational dimension of performance and the sub-dimension production of the artistic dimension of performance, as seen in the summary of the finding of the analysis of the dimensions of performance for the managers with administrative profile, and considering the purely artistic profile of the Chief Conductor, it is interesting to look at the individual aspects, criteria and indicators belonging to the organizational dimension of performance that are substantively relevant for him in the evaluation of artistic processes and results. Together with production-oriented aspects such as the quality of chorus, orchestra, singers, cast, and stage directors, also how they all work daily in order to achieve the best possible results make an opera house successful. Success of individual seasons depends on success of the individual productions in that season. And they are the result of both production related aspects and organizational ones. A stage director, apart from having a good, contemporary concept (sub-dimension production), also has to be able to convince singers and conductor of the value of the concept and to assure good teamwork between all the parties involved in the production (leadership style, an aspect related to the organizational dimension of performance). The intelligence of the singers and the ensemble is fundamental for a production's success together with the leadership skills of the stage director. Since singers are very sensitive persons, the stage director needs to have good leadership skills to understand the psychology of the singers and motivate them to do things on stage that might be strange to them at first glance. Leadership skills are important for orchestra conductors too. A good conductor needs to be inspiring, motivating, communicative and he needs to know the scores. Missing one of these aspects would be a major lack. Nevertheless, evaluation from the reception side seems finally to have more weight than evaluation from the organizational side, as the Chief Conductor explains referring to his impression that results count more than the process in the final evaluation of his work:

"You know, it could be - the result is what counts. And the process where to, how we get there is a secondary thing. So I think you would be always or I would be always judged by results. And it, there's, yeah: If the results are fine, then the process will be less in question. You know? But yeah, I mean, there - I think it's - I say there are responsible figures in the theatre who actually have to judge my work and to have a careful look on [sic] how this would influence the company or what impact is there, or what's the artistic outcome? Of course they have to, you know, to have a - yeah, a good and closer look to every day, or let's say, every project".

The organizational aspects, criteria and indicators of performance mentioned by the Chief Conductor are strictly related to the production process, in particular to the quality of leadership and communication of conductors and stage directors and to the quality of team work during rehearsals. They are separated from the handicraft aspects included in the sub-dimension production of the artistic dimension of performance (e.g. overall musical quality) but may influence them. The fact that the evaluation of the performance – or, in the Chief

Conductor's words, of the "results" – is anyway more important than the evaluation of the process, seems to legitimate the distinction between the above mentioned organizational and production-related aspects, criteria and indicators of performance.

### Social dimension of performance

With respect to the social dimension of performance, no manager with artistic profile assigns only procedural relevance to it: all assign substantive relevance to the social dimension of performance. This shows not only the centrality of outreach considerations in the evaluation of artistic processes and results, but, more generally, in the work of the artistic management of the organization.

For the Chief Dramaturge, the Orchestra General Manager and the Deputy Director for Education, Participation and Programming the social dimension of performance assumes both procedural and substantive relevance. The procedural relevance can be explained through the important role of outreach activities within the responsibilities of the three managers. The Chief Dramaturge has to build a content-based bridge between artists and audience through booklets, introductions to performances, moderation of round tables, lectures, etc. The Orchestra General Manager is responsible both for the administrative (organizational, financial) and the mission-related activities (artistic, social) of the orchestra-in-residence. The Deputy Director for Education, Participation and Programming has a twofold responsibility: guest programming with a focus on education and participation activities; and programming education and participation activities with the opera and ballet ensembles.

With respect to the individual aspects, criteria and indicators of performance, the Chief Dramaturge explains that at the opera evaluation meetings audience outreach indicators, such as box-office results, are presented and discussed. In some cases he has to explain what content-based aspects may explain less satisfactory audience outreach. In fact, quantitative indicators, like box-office results, must be read contextually, since they strongly depend on the individual production considered. Audience outreach, a fundamental aspect within the social dimension of performance, is discussed within evaluation procedures. The social dimension of performance assumes thus a procedural relevance. At the same time, audience outreach influences also the Chief Dramaturge's actual judgment of artistic success. Sold out productions are for him not only an indicator of audience outreach, but also an indicator of a season's success. Audience retention numbers, as indicator of the fact that the audience come back to the opera, are a way to recognize success on a long term, since they show that the audience appreciate the artistic work done by the organization and the organization's artistic profile, and show that opera is still a lively art form that must survive. Sold-out productions and audience retention numbers, both indicators related to the social dimension of performance, have thus a substantive relevance for the Chief Dramaturge.



The Orchestra General Manager has to agree with the Ministry on output related aspects of artistic results (how many appearances at certain stages and for how many people, how many opera productions as orchestra-in-residence). This kind of numerical indicators of output have the heaviest weight for the Ministry and are consequently procedurally relevant. They are all related to outreach and, thus, belong to the social dimension of performance. The role of other aspects related to the social dimension of performance (e.g. the position of the organization in the cultural establishment) within the external evaluation procedure confirms the procedural relevance of the social dimension of performance. With respect to the substantive relevance of the social dimension of performance, this emerges from the Orchestra General Manager's judgment forming about the success of, respectively, individual productions, individual seasons and, the organization in general. With respect to the individual productions, seat occupancy is a success indicator related to outreach that influences the Orchestra General Manager's judgment together with reception-related aspects, such as audience and press appreciation and enthusiasm in the theatre. The evaluation of a production from the audience perspective means to consider not only the artistic component, but also the night out in general, which is an aspect involving the quality of hospitality services and of other marketing and education activities pursuing a long-term relation with different segments of the audience. Audience numbers and the willingness to buy tickets for such an expensive leisure activity as opera are outreach indicators that say to what extent these activities are successful. But they also give a substantive indication of audience appreciation. The social dimension of performance, including all outreach and marketing and education related aspects and indicators mentioned above, is thus also substantively relevant in the judgment of artistic success, represented here by the audience appreciation as one success criterion within the sub-dimension reception of the artistic dimension of performance. This is valid also with respect to individual seasons. A good program for a season is indeed a program that appeals to many people with respect to many of the productions included in the seasonal program. The social dimension of performance, represented here by seat occupancy, assumes thus, together with other financial and reception related aspects, a substantive relevance in the evaluation of a season's success. A high average seat occupancy of 80% means for the Orchestra General Manager that the season is successful. With respect to the organization as a whole, the ability of the organization to position itself next to the most important opera companies (London, Berlin, Milan, Parma), and thus in the international cultural establishment, and the ability to reach both regular and new audience are two further evaluation criteria related to the social dimension of performance that are substantively relevant for the Orchestra General Manager.

What concerns the work of the Deputy Director for Education, Participation and Programming, apart from being top arts, the productions selected by the education and participation department, that she directs, have also to fulfil criteria that are related to the social dimension, such as audience outreach and relevance for contemporary society. These

criteria are regularly discussed with the Artistic Director with respect to the productions to be selected and are thus procedurally relevant. With respect to the substantive relevance, a production that is sold-out every night is definitely a successful one for her. This idea is reinforced by her explanation that the contrary, and thus a production that is not well attended, could be used as an indicator of failure, for instance in programming. The substantive relevance she assigns to the social dimension of performance – together with the financial dimension of performance - is confirmed by her answer to the question about how the artistic success of an opera company can be evaluated:

“Through good seat occupancy and granted subsidies”.

Seat occupancy, an indicator that is related to outreach and belongs to the social dimension of performance, influences her judgment about artistic results.

For the Artistic Director, the Chief Conductor, the Chorus Artistic Director, and the Chief of the Artistic Department the social dimension of performance assumes only substantive relevance. Their responsibilities are strictly artistic and related to the programming and production processes. In addition, as seen above, the Managing Director tries to act as an intermediary between the artists and the external stakeholders by absorbing the external pressure for, amongst others, more education and participation activities. The artistic responsibilities of the Artistic Director, the Chief Conductor, the Chorus Artistic Director, and the Chief of the Artistic Department and the ‘absorbing’ role of the Managing Director can explain why social aspects, criteria and indicators of performance are absent from the working procedures of the three managers with artistic profile. Nevertheless, substantively, the social dimension of performance has much relevance also for them.

With respect to the individual, substantively relevant aspects, criteria and indicators of performance, for the Artistic Director balance is a key to artistic success. He refers, amongst others, to the balance between different aspects of the social dimension of performance: balance between challenging the audience and respecting their acceptance threshold with respect to innovation and experimentation; balance between being appealing to opera lovers and attracting new audience; balance between local taste and international position. The importance of the local context for artistic success is clearly expressed by the Artistic Director in the following quote:

“Opera is very local: what is maybe very successful in Milan, can be a total flop [...] in Amsterdam”.

For the Chief Conductor, attracting audience is always central to the organization’s success. Box office numbers say something about artistic success. If the audience likes a production then they return and more tickets are sold. Being able to show such interesting productions that the audience keep liking them and spread positive judgments of them by word-of-mouth with the result of attracting even more audience, is an important success factor. Indicators of the ability of the organization to build relations with the audience are thus also

indicators of artistic success. The social dimension of performance is thus substantively relevant for the Chief Conductor.

As for the Artistic Director, also for the Chorus Artistic Director and the Chief of the Artistic Department balance is a key to making the organization and the individual seasons successful. According to the Chorus Artistic Director, artistic success may be great, but it has to be balanced by another sort of success, consisting in reaching the biggest audience (social dimension of performance), and in running a sound financial management (financial dimension of performance). According to the Chief of the Artistic Department, there must be a balance between high artistic reputation (sub-dimension reception of the artistic dimension of performance) and getting a lot of audience following you in it (social dimension of performance). The social dimension of performance emerges thus from the interviews with the managers with artistic profile as closely related to artistic success and thus as substantively relevant.

#### Artistic dimension of performance: sub-dimension programming

With respect to the sub-dimension programming, no manager with artistic profile assigns only procedural relevance to it: all assign substantive relevance to this sub-dimension of the artistic dimension of performance. Considering that programming is one of the three core artistic processes, as emerged from the analysis of the evaluators of performance, it is not surprising that aspects, criteria and indicators of performance relating to programming influences the judgment of the managers with artistic profile about the artistic value created by the organization.

The sub-dimension programming assumes both procedural and substantive relevance for the Artistic Director, the Chief Dramaturge, and the Deputy Director for Education, Participation and Programming. The procedural relevance assigned to the sub-dimension programming by the Artistic Director and the Deputy Director for Education, Participation and Programming can be explained by the responsibilities for programming of these two managers. The Chief Dramaturge instead has a role in delivering information about the individual productions presented in a certain year for the respective annual report, which explains the procedural relevance of the sub-dimension programming which emerged from the interview with him.

With respect to the individual aspects, criteria and indicators of performance, from the interview with the Artistic Director it emerges that the program of the chosen productions is the only information procedurally required by the Supervisory Board which concerns the results of the programming process. The sub-dimension programming of the artistic dimension of performance thus emerges as procedurally relevant. Information about the productions of the past season is included in the descriptive part of the annual report and is also provided to the Supervisory Board as official information about the artistic results of a season. Also this information is mainly related to the sub-dimension programming, since it

describes the work and the cast of each production.<sup>61</sup> What concerns the substantive relevance of the sub-dimension programming, the dimensions of performance as they emerge from the interview with the Artistic Director overlap with the objectives of the organization as formulated in the organization's mission, which seems obvious considering that artistic policy and programming are his responsibilities. A central aspect for him is the creation of a program that sharply balances the contemporary possibilities for doing opera - "now and not yesterday" - and combines the best musical ingredients with a vision for the future of the opera genre. Balance is a key to programming good seasons for him. In particular, he refers to the balance between different aspects within the sub-dimension programming: balance between local talents and international cast and between new productions and reprises.

Apart from confirming the procedural role of the sub-dimension programming in the annual report of the organization, the Deputy Director, Education, Participation and Programming explains that she has to report to the Artistic Director on many programming related aspects such as the choice of titles, production companies and directors made by her department. In addition, she regularly discusses with him the importance of working with young choreographers or commissioning a new opera in order to contribute to the development of opera as an art form, which are also topics related to the sub-dimension programming. The sub-dimension programming assumes thus procedural relevance. What concerns the substantive relevance, a full list of aspects related to this sub-dimension are mentioned by the Deputy Director for Education, Participation and Programming. The individual vision of the organization concerning the way the art form opera has to be presented to the audience is an important success criterion for an opera company. At the organization this means to make the contemporary aspects of a work explicit in every production, for instance through a certain directing and design approach. To give an individual imprint on every production, while being able to program broadly, is an important quality of an artistic director. Finally, an aspect determining a good production is its relevance for the time in history in which it is presented to the public, which has also to do with programming.

The Chief Dramaturge has a role in delivering information for the annual report. He has to make a summary of content-related aspects regarding the past season. This includes information related to the sub-dimensions programming (work, cast) and production (staging concept). The sub-dimension programming, like the sub-dimension production, assumes thus a procedural relevance. What concerns the substantive relevance of the sub-dimension programming, the Chief Dramaturge considers an opera company successful when the audience can follow it on a difficult journey (social dimension of performance), a

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<sup>61</sup> In the annual report there is also qualitative information about reception, in particular about the impact on the media, represented by a selection of reviews attached to the description of each production, and quantitative information about the outreach (e.g. number of performances, attendance and average seat occupancy). They are not mentioned explicitly by the Artistic Director and are thus not considered as relevant dimensions for him.

journey led by an artistic director who is able to stay in motion and to keep developing his way of working and programming without trying to consolidate a well-known and proven routine (sub-dimension programming). Together with the social dimension of performance, the sub-dimension programming emerges as substantively relevant for the Chief Dramaturge here. Nevertheless, while for the Artistic Director and the Deputy Director for Education, Participation and Programming procedurally and substantively relevant aspects in general overlap, for the Chief Dramaturge the information that he takes into account to form a judgment about the artistic value created by the organization is much richer and varied than the one he has to deliver for the annual report.

For the Chief Conductor, the Chorus Artistic Director, the Chief of the Artistic Department, and the Orchestra General Manager the sub-dimension programming assumes only substantive relevance. What concerns the programming process of the opera, at the time of the interviews the Chief Conductor, the Chorus Artistic Director, and the Orchestra General Manager were not responsible for the choice of productions, which can explain why no procedural relevance for the sub-dimension programming emerges from the interviews with them. The same cannot be said for the Chief of the Artistic Department, who is in charge of casting choices and is thus involved in programming. In addition, when the Artistic Director works as a director at a production, the Chief of the Artistic Department practically takes his role, although, as he explains in the interview, this is not formally recognized. Probably the missing 'formal' recognition of his role in programming and managing artistic processes, as well his skeptical attitude towards the use of formal management systems in the organization, might explain why he does not refer to procedures at all with respect to the sub-dimension programming. This interpretation is underpinned by the fact that he calls the programming process, and the artistic processes in general, "organic". The work of an opera company has an organic structure, according to him. For instance, programming is an "organic" process, and not a formal one, in the sense that the program for a season is not made at once, but incrementally, since at a certain point something needs to be cancelled or something new needs to be added. Coherently with his view of the artistic processes, the Chief of the Artistic Department does not assign procedural relevance to the other two artistic sub-dimensions and to the social dimension of performance either. He only assigns procedural relevance to the 'administrative' dimensions of performance: the financial and the organizational ones.

With respect to the individual aspects, criteria and indicators of performance belonging to the sub-dimension programming, according to the Chief Conductor, the objective of the organization is to produce music theatre of our time. This can be reached by having a good variety of styles, with a strong leg in the 21st century, either with new compositions, new pieces, or with productions which are actually really up-to-date with respect to the aesthetics of our time, where even ancient pieces are converted into something contemporary. The choice of works to be produced and of the stage directors to work with

are thus substantively relevant aspects in order to establish a specific artistic profile, and they are all aspects related to the sub-dimension programming.

For the Chorus Artistic Director a unique characteristic of the organization is the ability to mix long arching plans with a season that, apart from making sense financially, as seen above with respect to the financial dimension of performance, makes sense with respect to the casting of singers and conductors, and the orchestras that work with the organization. In particular, presenting new works that challenge the audience is essential for a successful opera:

"I think that if opera companies become museums, where they only do the standards that reach the middle of the road opera, the standard opera crowd, then they're not successful, even if they are financially successful. A company that is - because of the standards of its performers and because of its good planning towards financial stability - is able to reach a loyal audience, should be able to challenge the audience now and then with a new piece".

Together with the social and the financial dimension of performance, the sub-dimension programming emerges thus as substantively relevant here.

According to the Chief of the Artistic Department, the organization uses her own artistic criteria of evaluation. These can be summed up as a consciousness of tradition combined with innovation. A clear artistic vision is important to judge the work of an artistic director, and artistic directors (at least the ones that are opera directors) are the ones that give a profile to an opera company, much more than conductors and singers can do. To persevere in one's own artistic line or vision is thus the most important aspect according to which an opera company should be evaluated. All these aspects are related to the sub-dimension programming of the artistic dimension of performance, which is thus substantively relevant for the Chief of the Artistic Department. Balance is also for the Chief of the Artistic Department a key to success. This includes balance between different aspects of the sub-dimension programming. For instance he speaks about finding the right mix in repertoire, the right mix of direction styles, and the right mix of artists.

Also for the Orchestra General Manager the artistic director's vision, his ideas, and his commitment for the future of the art form opera as well as his ability to come at the end with a good program and good productions - all aspects being related to the sub-dimension programming - are fundamental for the artistic success of an opera company. In turn, the artistic success is achieved when a specific profile has been established. At the organization, the main characteristic of the current profile (at the time of the interviews) is to make opera a contemporary art form.

#### Artistic dimension of performance: sub-dimension production

With respect to the sub-dimension production, only from the interview with the Chief Dramaturge this emerges as only procedurally relevant. Also for the Artistic Director and the

Orchestra General Manager the sub-dimension production is procedurally relevant, but in their cases the procedural relevance is accompanied by a substantive relevance. As seen above with respect to the sub-dimension programming, the Chief Dramaturge has a role in delivering information for the annual report. This information includes a description of the staging concept of each production, which is an aspect related to the sub-dimension production<sup>62</sup>. The sub-dimension production assumes thus a procedural relevance. Considering that one of the responsibilities of the Chief Dramaturge is to cooperate with the stage directors in order to facilitate the development of their concepts and assure their realization, it is surprising that no substantive relevance emerges for the sub-dimension production from the interview with him. In fact, some aspects, criteria and indicators of performance belonging to the sub-dimension production are directly related to the skills of the stage director (e.g. the ability of the stage director to realize its vision) and to the quality of the staging (e.g. the clarity of the staging concept and the innovativeness of the staging). Since no specific contextual factor is known that might relativize the influence of personal factors (in the case of the Chief Dramaturge, especially his function at the organization) on the kind of relevance assigned to the sub-dimension programming of the artistic dimension of performance, the unexpected absence of a substantive relevance of this sub-dimension for the Chief Dramaturge might be a consequence of the practical limits and of the nature of the in-depth interviews that I have conducted. On the one hand, due to time constraints, it was not possible to treat every single aspect mentioned in the interview in full detail and to explore both its procedural and substantive relevance. On the other hand, probing every single aspect mentioned with respect to the kind of relevance would have disturbed the flow of the interviews.

The sub-dimension production assumes both procedural and substantive relevance for the Artistic Director and the Orchestra General Manager. The Artistic Director confirms that the directors' concepts are not an object of discussion during the Opera Evaluation meetings. Nevertheless, he mentions success of the musical component of a production as a topic of discussion during the Opera Evaluation Meeting, giving thus a procedural relevance to the sub-dimension production of the artistic dimension of performance. Similarly, the Orchestra General Manager says that at regular meetings, such as the direction meetings, the general feelings about a production (whether it was good or not) are regularly discussed. Details related to the sub-dimension production emerge, such as singers, orchestra and individual orchestra musicians. There seems thus to emerge a procedural relevance for the sub-dimension production from the interview with the Orchestra General Manager too. Nevertheless, the mentioned topics do not seem to be strongly, or, in other words, systematically anchored in procedures, and specifically in the meetings which these two managers with artistic profile mentioned. The procedural relevance of the mentioned topics

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<sup>62</sup> I consider the staging concept a production-related and not a programming-related aspect, since the concept of a production is presented only after that production is formally planned, that is, programmed for a certain season.

seems clearly lower than the one assigned by the Chief Dramaturge to the descriptions he delivers for the annual report.

With respect to the substantively relevant aspects, criteria and indicators of performance belonging to the sub-dimension programming, for the Artistic Director balance is fundamental in achieving success. Success in opera comes from the combination of different forms of success (e.g. singers, directors), all related to the sub-dimension production. Every component must come to a good balance, one good ingredient is not enough. This reflects the fact that, in his role of director of individual productions, his responsibility is combining musical and theatrical components of a production.

From the interview with the Orchestra General Manager the substantive relevance emerges with respect to the evaluation of opera orchestras, of individual productions, and of opera companies in general. Being responsible for the orchestra, it is no surprise that the Orchestra General Manager richly explains the artistic dimension of performance with respect to opera orchestras. A good opera orchestra must be much more flexible than a philharmonic one:

"Yes, an opera orchestra is an orchestra that is ready to anticipate a lot of what happens on stage with soloists and singers. And, thus, that gives a lot of control in the hands of the conductor, almost more than in a concert hall. Because the conductor is finally responsible for bringing together that total whole of singers, direction, acting and this demands sometimes strange tempo adjustments. Sometimes the orchestra has to play more quietly than it can or wants [...] But you do it, because you know that there is no choice, because the direction asks for a different placing. And a real opera orchestra doesn't grumble at this, but understands that sometimes you have to go that far in your artistic performance".

With respect to the individual productions, the artistic quality of music and scenery (sub-dimension production), together with reception related aspect, is the most important success factor for the Orchestra General Manager. The quality of the individual performances is finally a fundamental criterion to evaluate an opera company.

For the Chief Conductor, the Chorus Artistic Director, the Chief of the Artistic Department, and the Deputy Director for Education, Participation and Programming the sub-dimension production assumes only substantive relevance. Considering the little procedural relevance given by the Artistic Director and the Orchestra General Manager to the sub-dimension production, a general picture emerges of a sub-dimension that, despite being substantively very relevant for the evaluation of the artistic performance of the organization, is largely absent from procedures.

With respect to the individual aspects, criteria and indicators of performance belonging to the sub-dimension production and considered substantively relevant, for the Chief Conductor, it is the artistic quality of each production, together with good season's



programs and a specific profile, that makes an opera house successful. The quality of chorus, orchestra, singers, cast and stage directors are all fundamental to make an opera house successful. Also success of individual seasons depends on success of the individual productions in that season. Successful productions are the results of both organizational aspects and production related ones. Examples of the latter are: quality of cast, contemporary staging concept, musical quality, and what the Chief Conductor calls a “utopian balance between music and theatre”.

As it can be expected from an interview with the conductor of a chorus, much information about the substantive role of the sub-dimension production concerns the chorus. For instance, the Chorus Artistic Director knows exactly how to identify problems with the chorus. He asks the chorus singers to sing very softly or full. If they either cannot sing softly or cannot sing full after they have learned the music, then it means that there are some technical problems, either within the chorus section or, occasionally, with an individual. He wants to hear a good sound, a compact musical ensemble and clarity in communicating what is in the music and what the stage director says. The quality of a chorus is made of many aspects, and these are related to the sub-dimension production of the artistic dimension of performance:

“There are so many variables. My goal was to try to give the chorus [...] the knowledge and ability to do so many different things that when a guest conductor comes or a guest stage director comes, they immediately say: ‘I’ve never seen anything like this. These people jump over walls without question, these people will crawl across ground glass on the stage if you ask them to.’ And a conductor who says ‘I can ask for something once and they will always remember it.’ That’s a nice goal”.

What concerns the evaluation of individual productions, production-related aspects, and above all singing, together with some reception-related ones, are the most relevant for the Chorus Artistic Director:

"Well, for me artistically the balance of quality of singers, the interpretation, the presentation of beauty, or, I mean, I mean if you look at Elektra there's very little that's beautiful, except for the high standard of singing, but it's dramatic and it's effecting and it's heart-gripping. So, finding in each opera, in each score, the strength of the best that you can present to the audience. There has to be a balance of the orchestral playing, the balance of what you see and the balance of how well it works technically and the balance of the interpretation from the conductor, but most of all, the high standard of singing"

Also for the Chief of the Artistic Department the quality of singing is fundamental, which makes sense for someone who is responsible for casting and contracting soloists. Quality of singing and singers refers to a whole package of what singing means: phrasing, consciousness of style, taste, *ampleur* of voice, all aspects related to the sub-dimension production. The importance of singing reflects the importance given by the Chief of the Artistic Department to the musical component of a production in general. If you have a good

production with poor music most people will leave the theatre disappointed. If you have a controversial production, putting together a good musical cast (conductor and singers) will make the result better, even if someone still finds the director's choices disputable.

Technical quality of individual productions is fundamental for the Deputy Director for Education, Participation and Programming too:

"Actually, artistic quality [as a component of success] should never be under discussion!"

Technical quality refers both to the musical aspects, and to acting and design. The Deputy Director for Education, Participation and Programming finds that it is easy to find an agreement on this success criterion.

#### Artistic dimension of performance: sub-dimension reception

With respect to the sub-dimension reception, for no managers with artistic profile this assumes procedural relevance. Reception related aspects, criteria, and indicators of performance seem thus to live their life out of the organization's procedures. From the interviews with all managers with artistic profile, except for the one with the Artistic Director, only a substantive role emerges for the sub-dimension reception. The Chief Conductor expresses this role in a very incisive way. Answering the question about how he knows he has done a good job at a production, he says:

"And, finally, if the public would be really happy and you could even feel how - the intensity of applause".

Also according to the Chief Dramaturge, you can understand whether a production is successful from the enthusiasm of the audience, from their applause and their word-of-mouth about the production, which are all aspects related to the sub-dimension reception of the artistic dimension of performance. The sub-dimension reception is fundamental for the Chief Dramaturge. Sometimes you know that a production will not be sold out, but you want that the spectators who are there are reached by the power of the arts, that they feel it. Finally, you are successful if you can communicate the message and the power of a work. "Emotional Understanding" is central in the interview with the Chief Dramaturge: Opera cannot change the world but can stimulate more reflection about our society. If the audience can think longer about the work seen and the topics emerged from it and not only say, 'it was nice and beautiful', than the opera company has reached what it wants to reach, and that's what arts are for. That's why commitment and engagement of the audience and the passion they show in their reactions are more important for the Chief Dramaturge than the sort of judgment they express. In this sense, boos may even be a better sign than a poor applause.

According to the Chorus Artistic Director, succeeding in getting connected to the audience is the biggest artistic success for an artist as well as for a chorus as a whole, and is the main criterion of evaluation for a production:

“If I put myself in the place of a performer on stage, you know when you've presented something outstanding to the audience, whether it's vocally or dramatically. And when you feel that connection and you have the response - then you know artistically you've been a success”.

This seems to give a higher substantive relevance to the sub-dimension reception compared with the other ones. Nevertheless, as seen above with respect to the sub-dimension production, according to the Chorus Artistic Director there needs to be a balance between the sub-dimensions production and reception, exemplified by the necessity that a production, apart from being “dramatic”, “effecting” and “heart-gripping” must also be characterized by excellent singing.

The Chief of the Artistic Department assigns subjectivity a fundamental role within the sub-dimension reception. At the level of the individual production, a thunderous applause after a show is a sign that the production has been positively received in general. But sometimes you have mixed reactions, and this is normal, it is a matter of individual taste. In principle, everyone sitting in the theatre has his own perception of it. In addition, taste and style in opera are influenced by culture: Every country has different standards and criteria. If one would be able to understand the complexity of the work done to produce an opera, this would already be fine, since tastes are different and you can expect also negative evaluations. Things have to be evaluated in a context and not arbitrarily, then even a negative review in the press can be well accepted. But, finally, the quality of the work done must be recognized. At the end, the substantive role of the sub-dimension reception for the Chief of the Artistic Department is thus relativized in comparison with the sub-dimension production, whose relevance is dominant for him. The Chief of the Artistic Department also refers to the artistic reputation – also belonging to the sub-dimension reception, even though this may be strongly influenced by the marketing activities belonging to the social dimension of performance – as an indicator of artistic success for an opera company.

With respect to the individual productions, the Orchestra General Manager takes into account the presence and the appreciation of audience and press and the enthusiasm in the theatre, to form a judgment about the artistic success: "Applause, flowers, euphoria" are all symptoms of success in the opera world. If audience members jump from their seats and thank you for the special night they have had, than you see that it was a successful show. Audience appreciation, together with artistic quality (sub-dimension production), is the most important success factor of and opera company. The evaluation of a production from the audience perspective means to consider aspects related to the service delivery, and thus to the social dimension of performance, such as the night out in general; aspects related to the sub-dimension production, such as music and scenery; and aspects related to the sub-

dimension reception indeed, such as emotions. Together with the average seat occupancy (social dimension of performance) and the average revenue per ticket (financial dimension of performance), also the percentage of productions that have been well received by audience and press (sub-dimension reception) contributes to the judgment forming of the Orchestra General Manager about a season's success.

Finally, for the Deputy Director, Education, Participation and Programming, the enthusiasm of the audience at a performance (sub-dimension reception) is definitely an indicator of success, together with the fact that the performance is sold-out (social dimension of performance). From the reactions of the audience it is also possible to understand to what extent the public feels close to the message sent by the opera, which is a fundamental task of the organization.

The sub-dimension reception emerges as rich, varied and highly relevant for the evaluation of artistic processes and results. Nevertheless, no procedures seem to take this sub-dimension adequately into account.

### Summary of the dimensions of performance for managers with artistic profile

From my analysis of the interviews with the managers with artistic profile, the financial and the organizational dimensions of performance emerge in general as slightly less relevant than the social dimension and the three artistic sub-dimensions of performance (programming, production, reception). A different pattern emerges compared with the managers with administrative profile, where, from the financial dimension down to the sub-dimension reception, the procedural relevance steadily decreased and, at the same time, the substantive relevance steadily increased. In the case of the managers with artistic profile two clusters of dimensions of performance emerge, based on their general relevance (both procedural and/or substantive). Indeed, a distinction in relevance emerges between the dimensions that are related to administration (finance and organization) and the dimensions that are related to the creation and distribution of arts (social and artistic). In particular, the fact that all managers with artistic profile assign substantive relevance to the social dimension of performance legitimates this distinction, by showing how closely interrelated considerations about outreach and audience development on the one hand, and about artistic processes and results on the other hand are.

With respect to the individual dimensions of performance, a difference between the group of managers with administrative profile and the group of managers with artistic profile is that the financial dimension of performance is mentioned more frequently as substantively than procedurally relevant by the managers with artistic profile. In general, despite their artistic profile, the managers with artistic profile assign substantive relevance to the financial dimension of performance more frequently than their colleagues with administrative profile. Nevertheless, the analysis shows that, in general, the substantive relevance of the financial dimension refers to the consciousness about the financial limits of the organization and, consequently, of the feasibility of certain programming and production ideas. The financial dimension imposes limits to the possible artistic activities, but does not necessarily influence the evaluation of their results. In the only case in which a manager with artistic profile (the Orchestra General Manager) explicitly assigns to the financial dimension a substantive relevance in the evaluation of the artistic performance of the organization, this has been explained through the manager's personal profile, which is characterized by double experience and responsibilities, that is, both artistic and administrative.

The organizational dimension of performance emerges as the least relevant for the managers with artistic profile. Only two managers with artistic profile assign substantive relevance to this dimension of performance. The analysis of the dimensions of performance for the managers with administrative profile led to the question, whether the scarce relevance assigned to the organizational dimension of performance might depend on the assignment of individual aspects, criteria and indicators to the wrong dimension, in particular to the organizational dimension of performance instead of the sub-dimension

production and vice versa. I concluded that a re-assignment would have not changed the general findings with respect to the relevance of the organizational dimension in the evaluation of artistic processes and results. The analysis of the dimensions of performance for the managers with artistic profile legitimates my distinction *between*, and my assignments *to*, the organizational dimension of performance and the sub-dimension production. For instance, the organizational aspects, criteria and indicators of performance mentioned by the Chief Conductor are strictly related to the production process, in particular to the quality of leadership and communication of conductors and stage directors and to the quality of team work during rehearsals. They are separated from the handicraft aspects included in the sub-dimension production of the artistic dimension of performance (e.g. overall musical quality) but may influence them. The fact that, according to the Chief Conductor, the evaluation of the performance (sub-dimension production) – or, with the Chief Conductor’s words, of the “results” – is anyway more important *than*, and even separated *from*, the judgment of the process, seems to legitimate the distinction between the above mentioned organizational and production- related aspects, criteria and indicators of performance. The organizational aspects seems thus not to influence the final judgment about the artistic value created by the organizations.

As mentioned above, the social dimension of performance and the three artistic sub-dimensions (programming, production, reception) are given more relevance than the financial and the organizational dimensions of performance. With respect to the social dimension of performance, we had wondered whether the substantive relevance assigned to this dimension by the managers with administrative profile might depend on their personal profile. Outreach and audience development are, in general, the result of marketing and education activities. Marketing and education might be considered at first glance supporting processes within publicly funded arts organizations, like finance and organization. Nevertheless, the managers with artistic profile, who are responsible for the artistic processes of the organization, unanimously assign substantive relevance to the social dimension of performance. At the same time, they assign very little procedural relevance to this dimension, which means that they are not obliged to take it into account in their work. This suggests that outreach and audience development considerations are more genuinely embedded in the artistic work of the organization than it might be assumed. The social dimension of performance emerges from the interviews with the managers with artistic profile, even more than from the interviews with the managers with administrative profile, as closely related to artistic success.

Managers with artistic profile assign even less procedural relevance to the three artistic sub-dimensions than the managers with administrative profile. While programming and production receive little procedural relevance, reception receives no procedural relevance at all. The scarce procedural relevance of the artistic sub-dimensions does not seem to depend on the different responsibilities of the respective group of managers, but on the very nature of the artistic processes and their results, as well as of their evaluation. As the

Chief of the Artistic Department explains, the work of an opera company has an organic structure. For instance, programming is an "organic" process, and not a formal one, in the sense that the program for a season is not made at once, or based on prescribed deadlines and meetings, but incrementally, since at a certain point something needs to be cancelled or something new needs to be added. As a consequence, also the evaluation of these organic processes seems to remain untouched *by*, and is probably even 'untouchable' *through* procedures. This explains why, also for managers that assign procedural relevance, though a little, to the sub-dimension programming, the aspects, criteria and indicators freely taken into account to form a judgment about the artistic value created by the organization are much more than the ones they have to take into account according to procedures.

The organic nature of artistic processes and results, and consequently, of their evaluation, explains also why so little procedural relevance is given to the sub-dimension production. Aspects, criteria, and indicators related to the artistic quality of the production team and of the final performance, despite being fundamental in the actual judgment of the artistic success of the organization, are largely absent from any procedure.

Finally, the procedurally uncatchable nature of artistic processes and their results becomes evident through the analysis of the procedural and/or substantive relevance assigned by the managers with artistic profile to the sub-dimension reception. Although they practically unanimously assign substantive relevance to this sub-dimension, for no managers with artistic profile the sub-dimension reception assumes procedural relevance. Reception related aspects, criteria, and indicators of performance seem thus to live their life out of the organization's procedures. The sub-dimension reception emerges as rich, varied and highly relevant for the evaluation of artistic processes and results. Nevertheless, no procedures seem to take this sub-dimension adequately into account. It is again the Chief of Artistic the Department who spontaneously offers an explanation for this. Subjectivity has according to him a fundamental role within the sub-dimension reception. This is indirectly confirmed by the Chief Dramaturge, for whom commitment and engagement of the audience and the passion they show in their reactions are more important than the sort of judgment they express, since the final judgment is subjective and any subjective judgment is in principle legitimate. For the Chief Dramaturge, consequently, boos may even be a better 'evaluation' than a poor applause, since they show the commitment of the audience to what the organization is doing. Subjectivity makes it not only more difficult to grasp the reception process and its evaluation through procedures. It also makes the evaluation of the reception process in general more difficult than the evaluation of the other artistic processes. For instance, with respect to the sub-dimension production, where aspects to be evaluated relate to the technical quality of musical, acting and design aspects, it is easier to find an agreement on evaluation criteria, at least according to the Deputy Director for Education, Participation and Programming. An agreement on evaluation criteria makes it potentially easier to agree also on a procedure of evaluation.

To sum up, after having analysed the dimensions of performance for the managers with administrative profile, we expected no intrusion of financial and organizational dimension into the artistic one. We also wondered to what extent the substantive relevance of the social dimension of performance can be considered an intrusion of a regulatory value system or genuine commitment to audience development and outreach. The financial dimension cannot be considered intrusive as a dimension of performance. Nevertheless, it does intrude the artistic processes by making conscious of the financial limits that have to be respected and of the necessity to use the financial resources in the best possible way. As seen above, for the Artistic Director, for instance, the financial dimension of performance is more related to the planning of the artistic activities than to the evaluation of their results. For the Chorus Artistic Director the financial dimension makes no intrusion into the artistic one, but accompanies it in a supporting role. For him, the substantive relevance of the financial dimension of performance has above all to do with the evaluation of how well finances support the core artistic processes, particularly the programming process. Together with the organizational dimension of performance, the financial dimension of performance emerges thus both as a constrictor and an enabler of artistic success. The final artistic value created by the organization is not evaluated based on these two dimensions, which both relate to the administrative, supporting processes. The final artistic value created by the organization is evaluated based on the dimensions that are related to the core processes of creating and distributing opera: the social dimension and the three artistic sub-dimensions of performance (programming, production, and reception). The commitment of the organization to the community in which it operates emerges, after the analysis of the dimensions of performance for the managers with administrative and artistic profile, rather as a genuine attitude of the interviewed managers than as the result of the intrusion of non-artistic considerations into the artistic one. The analysis of the dimensions of performance for the managers with technical profile will finally confirm or relativize this temporary conclusion.



*Dimensions of performance for managers with technical profile*

The group of managers with a technical profile includes Technical Director, Chief of Production Management, and Production Manager. Table D4 shows which relevance, procedural (P) and/or substantive (S), they assign to the different dimensions of performance, as emerged from the interviews.

<i>Managers</i> <i>Dimensions of performance</i>	Technical Director	Chief of Production Management	Production Manager	Total Technical Managers (3)
Financial	P/S	P/S	P	<b>3P/2S</b>
Organizational	P/S	P	P	<b>3P/1S</b>
Social	P/S	S	S	<b>1P/3S</b>
Artistic/Programming	P/S	S		<b>1P/2S</b>
Artistic/Production	P/S	P/S	S	<b>2P/3S</b>
Artistic/Reception	P/S		S	<b>1P/2S</b>

*Table D4: Dimensions of performance for managers with technical profile*

From this table it emerges that all dimensions of performance are relevant for the managers with technical profile. Nevertheless, a clear difference emerges between the financial and organizational dimensions on the one hand, and the social dimension and the three artistic sub-dimensions on the other hand with respect to the sort of relevance the managers assign to them. The financial and organizational dimensions of performance have to be procedurally taken into account and are thus procedurally relevant. All managers with technical profile assign procedural relevance to the financial and organizational dimensions of performance. Nevertheless, their influence on the managers' actual judgment of the artistic performance of the organization emerges as limited if compared with their procedural relevance. Substantively, the social and artistic (sub-)dimensions of performance - in particular the sub-dimension production - are the most relevant for the managers with technical profile although procedurally their relevance is very limited.

Financial dimension of performance

For all managers with technical profile the financial dimension of performance is procedurally relevant, as it can be expected by looking at their functions within the organization. The Technical Director has a twofold responsibility: for the building, and for all the technique used and created for opera and ballet productions (scenery, dresses, make-up, props, lighting, and sound). For both he has to manage specific budgets. The Chief of Production Management has a twofold responsibility: he is production manager for some productions, and chief of the production management team (3 production managers and 7 stage managers plus assistants), with responsibility for the logistics of production teams. Production managers have the final responsibility on the individual productions, the Chief of Production Management coordinates the general long-term plan for the different sort of

presentations of all productions. The Production Manager is responsible for the operations concerning an opera production, from the beginning (about 2-3 years before première) until the end. Responsibility begins as soon as the artistic director communicates who will be artistically responsible for the production (director, conductor, and casting). The responsibility is about what can be done in a certain time and with a certain budget. The three managers have thus to use budget-related information regularly within their working procedures. The Technical Director uses financial information to prepare his regular meetings with the Managing Director: amount of man-hours and money spent in comparison to the budget that he gets for opera and ballet. Also at the technical evaluation meetings, budget is one of the discussed topics. The Technical Director also mentions that the annual reports of the organization carefully describe the individual productions of the previous year<sup>63</sup> from three points of view: artistic, technical, and financial. The Chief of Production Management uses financial information relating to the different productions, while the Production Manager has to manage the budget of the production he is in charge of. At the technical evaluation conducted by the full production team, accountability over financial aspects is internally discharged, as the Chief of Production Management incisively explains:

"This was the budget, this is how much we spent".

While for the Production Manager the financial dimension of performance is only procedurally relevant, for the Technical Director and the Chief of Production Management the financial dimension of performance is both procedurally and substantively relevant. The Technical Director literally "does not accept" when his staff exceed the planned budget:

"No, guys, mind, this is also your task, things must be done within a time limit and within a budget limit, we cannot spend money that we don't have".

The financial dimension emerges thus as fundamental for him in forming a judgment about the results of the work of his department. His department delivers the scenography of the individual productions. The work of the technical department can thus be seen as a component of the artistic processes, in particular of the production process. In this sense the judgment of the work of his own department can also be considered a component of the judgment of the artistic processes of the organization. That the financial dimension of performance has a substantive relevance also for the Chief of Production Management emerges from his assertion that the organization is continuously busy with producing as good quality as possible with as little money as possible. A mix of the criteria economy and efficiency seems to apply to all phases of the work of the organization; not only to the artistic planning thus, but also to the evaluation of artistic processes and results.

The substantive relevance given to the financial dimension of performance by the Technical Director and the Chief of Production Management can be explained by looking at specific

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<sup>63</sup> Annual reports at the organization refer to calendar years and not to seasons.

aspects of their profile. The Technical Director has a professional background (education and experience) as construction engineer, and for engineers the efficiency of processes is a primary concern. Differently from him, the Chief of Production Management has grown within the classical music world. Apart from the conservatory study, his experience is characterized by learning-by-doing in the area of opera production. His professional background does not seem to justify the substantive relevance he gives to the financial dimension of performance. This seems to originate rather in his function and, in particular, in his responsibility for the overall budget of the production team. Nevertheless, the Production Manager has a similar function and a similar responsibility as the Chief of Production Management, although his responsibility is restricted to the individual productions he is in charge of. My assumption about the relation between function in the organization and substantive relevance of the financial dimension of evaluation would imply that also the Production Manager should give substantive relevance to the financial dimension of performance, which is not the case. A fundamental difference between the responsibilities of the two managers is that the Chief of Production Management has to report directly to the Managing Director on the budget of his department. The Production Manager instead has the role of intermediary between the individual production team and the direction when tensions arise between artistic, financial and technical needs and/or claims, which is often the case, as the Chief of Production Management explains. A production manager in general has thus to be flexible and to understand the artists' point of view. The Production Manager shows this attitude in the interview. According to him, the high degree of freedom for the artistic team is sometimes problematic, since one has to reinvent things and solutions every time. Nevertheless, he is sympathetic with artistic freedom and finds it positive that the organization is always doing something new and is not working in a style that he defines the style of a "German theatre factory". His attitude, which emerges as necessary for his function, can explain why for him the financial dimension does not have the same weight - and is thus not substantively relevant - as for the Chief of Production Management, who is accountable above all on financial measures indeed.

#### Organizational dimension of performance

Considering the individual functions of the three managers with technical background, it is not surprising that for all of them the organizational dimension of performance is procedurally relevant. The Technical Director has to prepare information related to safety and sustainability for his regular meetings with the Managing Director. At the technical evaluation meetings, apart from budget, also safety and sustainability issues, as well as processes and technique are discussed. The Production Manager has to use information concerning time-planning and safety issues, and the Chief of Production Management has to use information related to personal management issues.

What is rather surprising is that only for the Technical Director the organizational dimension of performance is also substantively relevant. How the way to the première was, whether the team worked efficiently, whether the atmosphere within the team was good, whether there was no accident, are all aspects that seem to influence his judgment of individual productions together with what he sees happening on stage. These aspects do not seem to influence the other two managers with technical profile: the Chief of Production Management and the Production Manager. One possible explanation might be found in their long experience at the organization, respectively 31 and 25 years at the time of the interviews – against the 12 years of the Technical Director. The Chief of Production Management and the Production Manager have spent practically their whole working life within the organization. It can be assumed that they have adopted the general attitude of the organization towards the evaluation of artistic processes and results. This attitude is expressed by the total number of occurrences of substantive relevance in the interviews with all managers of the organization. The organizational dimension of performance has the lowest number of occurrences as substantively relevant of all (sub-)dimensions of performance, indeed, and would even remain the least substantively relevant if these two managers would not be considered. From this perspective, it is not surprising that the Chief of Production Management and the Production Manager do not assign substantive relevance to the organizational dimension of performance. It is rather the attitude of the Technical Director towards the organizational dimension of performance which is different from the attitude of most managers in the organization, and this can be explained, as seen above, by his background as an engineer and the importance of well-functioning processes in his work.

#### Social dimension of performance

While all managers with technical profile assign substantive relevance to the social dimension of performance, a procedural relevance emerges only from the interview with the Technical Director. The fact that the Chief of Production Management and the Production Manager assign no procedural relevance to the social dimension of performance reflects their responsibilities within the organization, where outreach and audience development do not play any role. The Technical Director is involved in the direction meetings and thus in discussions about topics that go beyond the work of the technical department and that include also issues such as outreach and audience development.

With respect to the procedurally relevant aspects, criteria and indicators, the Technical Director only mentions the audience surveys that are conducted on a production basis, with questions about the quality of hospitality, the building, the technique, and the visited production indeed. As already emerged from the interviews with the administrative managers, in the audience surveys the main role is played by the social dimension of performance, since most questions refer to the quality of the services delivered. The substantively relevant aspects, criteria and indicators of performance mentioned by the

Technical Director are much more. The way a message is able to reach an audience and thus to support building audience frequency and loyalty is a criterion to judge the work of an Artistic Director. To what extent is his artistic vision clear to the public and to what extent is he connected to the public he wants to reach with his message? Outreach is also fundamental in judging the performance of an opera company in general. Evaluating the results of an opera means to see to what extent the place the opera claims in the community (locally, nationally, and internationally) is experienced as such also by the ones the opera is expected to work for, that is, the general public and, more specifically, the audience. Audience outreach means for him aiming at a representative average of society and that the different segments of the audience finally go and see the productions. The first criterion mentioned by the Technical Director when referring to a successful season is to have sold-out productions, indeed. But also in the media a discussion should be visible about the individual productions and seasons, and this can be supported by good public relations. An indicator of outreach is, according to the Technical Director, also the number of recordings (for DVD or broadcasting) in a season.

For the Chief of Production Management and the Production Manager the social dimension of performance is only substantively relevant. Also for Chief of Production Management presence in the media in general and seat occupancy can be seen as indicators of outreach. A high seat occupancy is definitely an indicator of a successful season, but how high must the seat occupancy be in order to be considered a production successful depends on the individual production. If you produce a contemporary opera as a world première, then 85% seat occupancy is a huge success. According to the Production Manager, an opera company has to be considered successful if audience always go with high expectations to the shows; if audience are “stimulated to get once again stimulated” by the opera company; if they have the expectation that they're going to do something beautiful, something that is "life-changing", a special experience. These aspects are all linked to the ability to build audience frequency and loyalty, which, supported by marketing and education activities, can lead to more outreach.

The substantive relevance unanimously assigned to the social dimension of performance by the managers with technical profile shows again how genuinely outreach and audience development considerations merge with the purely artistic one.

#### Artistic dimension of performance: sub-dimension programming

The Technical Director assigns both procedural and substantive relevance to the sub-dimension programming of the artistic dimension of performance. The Chief of Production Management assigns only substantive relevance to this dimension. Finally, the Production Manager does not speak at all about this sub-dimension in the interview.

The sub-dimension programming assumes procedural relevance only for the Technical Director, which can be explained by his role in the direction. Although he has no

responsibility what concerns artistic choices, he is informed about the artistic policy of the organization and has to give his formal approval to the policy plans. In addition, as seen above, the Technical Director reports to the Managing Director on the amount of man-hours and money spent in comparison to the budget he gets for opera and ballet. Programming choices are thus also at the origin of the budgeting for the technical department he directs, and it seems logical that he keeps informed about them. The Technical Director mentions that the annual reports of the organization carefully describe the individual productions of the previous year<sup>64</sup> from three points of view: artistic, financial, and technical. With respect to the artistic point of view, above all aspects relating to the sub-dimension programming are mentioned in the descriptions included in the annual report, making this sub-dimension of artistic performance procedurally relevant.

With respect to the substantive relevance, long term plans, including a clear vision is one of the criteria based on which an opera company should be evaluated.

For the Chief of Production Management the sub-dimension programming is only substantively relevant. He considers a good cast the most important factor for a production's success, an aspect that can be related both to the sub-dimensions programming and production. Nevertheless, he confirms the substantive relevance given to the sub-dimension programming by saying that casting is also central in determining a season's success, together with the diversity of repertoire. Both are strongly dependent on the quality of the artistic director, which can be seen in whom he invites, especially with respect to directors and designers - also with respect to their personality and ability to work well in a team - and in his repertoire choices indeed.

As seen above, the Production Manager does not speak at all about the sub-dimension programming in the interview. On the one hand, he is not responsible for programming but for supporting individual productions, which might explain while this dimension is not procedurally relevant for him. On the other hand, the fact that his responsibilities are all *within* individual productions would make me suppose that he would talk a lot about the importance of finding the right match between the individual artists in the cast, and similar aspects related to programming, and thus give substantive relevance to the sub-dimension programming. As it emerges from the analysis of the other two sub-dimensions of the artistic dimension of performance, for the Production Manager production- and reception-related aspects, criteria and indicators of performance are fundamental for the judgment of the artistic value created by the organization. It is plausible that these are just more important for him than the programming-related ones and that he consequently does not mention the latter in the interview.

#### Artistic dimension of performance: sub-dimension production

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<sup>64</sup> Annual reports at the organization refer to calendar years and not to seasons.

All three managers with technical profile assign substantive relevance to the sub-dimension production of the artistic dimension of performance. The Technical Director and the Chief of Production Management assign also procedural relevance to this sub-dimension, which can be explained by their responsibilities for the technique used and created for the productions in general. Also the Production Manager is responsible for the “physical” part of individual productions: stage design, light, organization, logistic aspects of opera production. Nevertheless, he does not assign any procedural relevance to the sub-dimension production. This depends probably on the practical limits and the structure of the interview, where more time and attention to the relevance of aspects, criteria, and indicators of performance, rather than to the enumeration of procedures and rules.<sup>65</sup>

With respect to the individual, procedurally relevant aspects, criteria and indicators of performance related to the sub-dimension production, the Technical Director mentions a requirement catalogue compiled at the presentation of the model and concept of each production. For every aspect of the presented model and concept, details are written about what the meaning is, what has to be done, how it has to look like, etc. In this way it is possible to compare what the technical staff has understood of the concept with what the artistic team really meant. This document can be used for instance by designers as a base for their drawings, and for a control check at the time when the scenery is delivered in order to see whether the actual scenery suits the original idea. As such, the requirement catalogue can be considered as a kind of procedurally relevant information related to the production process. The dimensions involved in the judgment informing of the Technical Director about the artistic value created by the organization refers both to artistic processes and their results. With respect to processes, it is fundamental for the Technical Director to ascertain that the product of the technical department satisfies their users. The product includes the scenery, the lighting, the props and the design. The scenery, the lighting, the props and the design are an integral component of the artistic concept of the production, indeed they can be considered the most tangible and concrete translation of it. In this sense, they relate to the sub-dimension production of the artistic dimension of performance, and assume a substantive relevance for the Technical Director.

According to the Chief of Production Management, at the technical evaluation a discussion of the quality of the artistic concept of a production in relation to the artistic policy of the organization, if conducted at all, actually concerns the practical realization of the original design idea, as presented firstly as a scale model, than as a trial scenery, and finally with the definitive choice of material. Since, as seen above, the final design of the stage is a component of the artistic concept and its experience by the audience, the information exchanged in this regular meeting, though mainly practical, regards the artistic dimension of performance, sub-dimension production and is procedurally relevant. Substantively relevant are for the Chief of Production Management the cast, since he considers a good cast the

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<sup>65</sup> Questions about the existing procedures of evaluation and the function of these procedure within the organization’s processes were asked in the third of the four sections of the interview.

most important factor for a production's success. This aspect can be related both to the sub-dimensions programming and production, as seen above. Other production-related aspects are at the same time necessary: All the components of opera (music, scenery, and lighting) must be good and fit in the general concept of the production.

As mentioned above, for the Production Manager the sub-dimension production is only substantively relevant. Apart from the heavy weight he gives to reception-related criteria of evaluation that I will analyze later, according to him it is also possible to give a professional judgment, based on technical aspects, even when one has been not moved personally. Technical, handicraft criteria of evaluation are typical of the sub-dimension production of the artistic dimension of performance.

#### Artistic dimension of performance: sub-dimension reception

For the sub-dimension reception, procedural relevance emerges only from the interview with the Technical Director who also assigns substantive relevance to this sub-dimension, like the Production Manager. This sub-dimension does not emerge from the interview with the Chief of Production Management.

What concerns the procedural relevance of the sub-dimension reception, the Technical Director speaks about audience surveys that are conducted on a production basis, with – as seen above – most questions concerning the social dimension of performance (hospitality, building, technique) but also, apparently, with questions about the visited production. The limited role left for the evaluation of the production by the audience can be interpreted as a sort of procedurally relevant information of performance concerning the sub-dimension reception of the artistic dimension of performance. The little procedural relevance given to the audience appreciation of a production overlaps with the most important, substantively relevant criterion of evaluation for the Technical Director. For him the core criterion for evaluating a production is the process of experiencing the production. Not just the satisfaction with a production is important, but the way this initiated a communicative process, as the following quote testifies:

"I find a production successful, and I enjoy it the most, if in the theatre the perception through the audience is [...] excited [...] And if there's also a part of the audience that says, well, I didn't like it at all. And if we succeed in bringing a dialogue between them, then it's been successful [...] There are 1.600 spectators in the theatre, there must be some controversy. If it's only 'hosanna', than there must be something wrong".

The fact that the audience react, write, have an opinion on what the opera does with them, means that that opera production is being successful, since creating a dialogue and communicating a message is what productions are made for. You want that the message arrives at the audience and that they reflect on it. Opera must be able to enrich, to give depth to lives and the audience should write and talk with pleasure about the productions. In that case an opera company can be considered successful.



Also for the Production Manager an opera production is successful if the spectator is surprised, endeared, moved, touched; if he can participate in the experience of something composed hundreds of years ago and be touched by it. The senses have to be touched and spectators can even be shocked.

In general, a clear gap emerges between the very little procedural relevance and the dominant substantive relevance of the sub-dimension reception, also for the managers with technical profile.

### Summary of the dimensions of performance for managers with technical profile

From my analysis of the interviews with the managers with technical profile, the financial and organizational dimensions of performance emerge unanimously as procedurally relevant. Nevertheless, they do not influence the judgment of all three managers about the artistic value created by the organization. Efficiency and economy are the criteria related to the financial dimension of performance that influence the judgment of the two managers with technical profile who assign substantive relevance to the financial dimension of performance. In particular, these criteria seem to influence their judgment of the results of the work of the technical department, that, by delivering the “physical” components of the productions (scenery, dresses, make-up, props, lighting, sound), substantially contribute to the final artistic performance. The assignment of substantive relevance to the financial dimension of performance has been explained by looking at specific aspects of the managers’ personal profile (professional background, function within the organization and skills required to fulfil a certain task).

Differently from what might have been expected from managers with technical profile, the organizational dimension is given scarce substantive relevance. In fact, the organizational dimension of performance emerges as substantively relevant, even less frequently, than for the managers of the other two groups. Apart from specific aspects of the personal profile of the three managers (years of experience within the organization), this can be explained by the fact that the managers with technical profile unanimously assign substantive relevance to the sub-dimension production of the artistic dimension of performance and, in general, more frequently than the managers from the other two groups. Process-related aspects, criteria and indicators of performance have, for these managers, strictly to do with the creation of the scenery, and thus belong rather to the sub-dimension production than to the organizational dimensions of performance. The sub-dimension production is the only one out of the three sub-dimensions of the artistic dimension of performance that is unanimously considered substantively relevant by the managers with technical profile. Finally, two of these managers are production managers indeed. In addition, amongst the dimensions and sub-dimension that emerge as more substantively than procedurally relevant, it is the only one where the variety of procedurally relevant aspects, criteria and indicators of performance mentioned in the interviews is as rich as the variety of the substantively relevant ones.

The judgment about the artistic value created by the organization is formed mainly based on the social and the artistic dimension of performance. What concerns them, apart from the sub-dimension production, there emerges a gap between the few procedurally relevant aspects, criteria and indicators mentioned in the interviews, and the variety and richness of the substantively relevant ones. For instance, what concerns the social dimension of performance, only audience surveys are mentioned in the interviews with the managers with technical profile as regularly gathered information about outreach. Whether and how

the results of these surveys are used, remain unclear. The sub-dimension programming has a relatively low relevance between this group of managers, which could not always be explained through their functions within the organization.

The gap between procedurally and substantively relevant information is the largest within the sub-dimension reception, which emerges as the most important one in determining artistic success. Whether and to what extent the spectator is surprised, endeared, moved, touched; whether he understands works composed hundreds of years ago and is touched by them; whether the senses of the spectators have been touched and even shocked, are all criteria of artistic success that cannot be found in any procedure, definitely not in the only question about the appreciation of the production that is asked in audience surveys which, consequently, are substantively irrelevant for the judgment of the managers with technical profile about the artistic value created by the organization.

To sum up, the relevance given to the financial dimension seems to originate in the nature of the work and of the functions of the managers with technical profile rather than in any intrusion of an economic mentality. Nevertheless, tightening budgets and a growing pressure for accountability enhances the tensions between the financial and the artistic dimensions that are, in general, to be expected. An intrusion of the financial dimension of performance can be thus expressed in terms of its intensity rather than its nature. Also for the managers with technical profile outreach and audience development are natural concerns of the organization, although, due to their functions, they seem to assign less relevance to this dimension than other managers. Finally, they are strongly focused on internal processes of production, since they deliver a 'sub-component' of the final artistic performance. It is thus logical that, amongst the other artistic sub-dimensions, they unanimously assign substantive relevance to production. Two of them are, finally, production managers.

### Cross analysis and conclusions

Table D5 shows the number of occurrences of the dimensions of performance, both procedurally (P) and/or substantively relevant (S), in the interviews with the three groups of managers with, respectively, administrative, artistic, and technical profile.

<i>Group of Managers</i>	Managers with Administrative Profile (7)	Managers with Artistic Profile (7)	Managers with Technical Profile (3)	Total Managers (17)
<i>Dimensions of performance</i>				
Financial	5P/3S	3P/5S	3P/2S	11P/10S
Organizational	6P/4S	4P/2S	3P/1S	13P/7S
Social	4P/5S	3P/7S	1P/3S	8P/15S
Artistic/Programming	2P/6S	3P/7S	1P/2S	6P/15S
Artistic/Production	4S	3P/6S	2P/3S	5P/13S
Artistic/Reception	2P/7S	6S	1P/2S	3P/15S
Total Dimensions of performance	19P/29S	16P/33S	11P/13S	46P/75S

*Table D5: Dimensions of performance of the three groups of managers*

As anticipated in the introduction of this section, my analysis shows that the dimensions of performance of the interviewed managers are divided in two groups:

- **dimensions whose relevance is mainly procedural;**
- **dimensions whose relevance is mainly substantive.**

The dimensions of performance that are mainly procedurally relevant are the financial and the organizational dimensions of performance. The dimensions of performance that are mainly substantively relevant are the social dimension and the three artistic sub-dimensions of performance: programming, production and reception.

In general, no substantial differences emerge between the three groups of managers. Individual differences within each group could mostly be explained through specific aspects of the personal profile (e.g. personal background, function at the organization) or through the limitations of the research methodology adopted. The homogeneous response of the managers across the three groups (administrative, artistic, and technical) shows a common frame of reference within the organization.

What concerns the two dimensions that are mainly procedurally relevant (financial and organizational), the financial dimension is considered relatively often also as substantive relevant. The financial dimension emerges indeed as essential in setting the limits of programming choices and of technical decisions concerning the individual productions. In this sense, the financial dimension influences what will be finally produced. Nevertheless, it plays a secondary role in the evaluation of what has been produced and performed, and for only a few managers. Individual aspects of the personal profiles explain the substantive relevance assigned to the financial dimension of performance by those managers. The

efficiency criterion of having tried to do the best with the available resources and the economy criterion of keeping within budget and spending as little as possible emerge as substantively relevant evaluation criteria. This does not seem to be the direct result of the use of certain evaluation procedures but rather of an enduring trend in cutting the budget for culture. The artistic staff is getting increasingly conscious of the fact that subsidies are not obvious anymore. As a result, financial considerations become a genuine concern for the managers of the organization. Tightening budgets, together with a growing pressure for more financial accountability, also enhance the natural tensions existing between the financial and the artistic dimension that emerge in the decision making phase rather than in the evaluation phase. Nonetheless, the financial dimension of performance does not emerge only in its negative role as a 'constrainer' of artistic processes, but also in its positive role as an 'enabler'. A sound financial structure is considered necessary in order to do the artistic work properly. In general, there emerges no negative attitude towards the financial dimension of performance, as one might expect from the managers of an arts organization and, above all, from the managers with artistic profile.

The organizational dimension of performance, which is considered more frequently than all other dimensions as procedurally relevant, is at the same time considered less frequently than all other dimensions as substantively relevant. This dimension seems to form, together with the financial dimension, an 'enabler'-duo for the artistic work of the organization, but is finally not entering the artistic dimension of performance. The organization's processes, culture and people facilitate the individual productions, but the result on stage, both from the production perspective (quality of the performance) and the reception perspective (artistic impact) is evaluated regardless of them. What finally happens on the stage and between the stage and the audience is central in the evaluation of the artistic processes and results of the organization, and not the supporting activities.

The social dimension of performance is the only non-artistic dimension that is assigned more frequently substantive than procedural relevance. No substantial difference emerges between the three groups of managers concerning the substantive relevance assigned to the social dimension. Also the managers with artistic profile, who are responsible for the artistic processes of the organization, unanimously assign substantive relevance to the social dimension of performance. My impression is that outreach and audience development considerations are more genuinely embedded in the artistic work of the organization than it might be assumed. Nevertheless, it cannot be excluded that this might also be the consequence of the growing pressure for taking the social role of publicly-funded arts organizations more into account in the organization's policy and activities, as well as in the evaluation procedures. In this sense, there might be here an intrusion of the social dimension of performance into the artistic one. Nevertheless, considering that the social dimension of performance emerges as even more closely related to artistic success from the interviews with the managers with artistic profile than from the interviews with the managers with administrative profile, and that the managers with administrative profile are

the ones that directly face the procedures of evaluation and the regulatory pressure for more accountability, the interviews do not underpin the assumption of an intrusion of the social into the artistic dimension of performance. Commitment to the community in which the organization operates emerges as a genuine attitude of the managers of the organization.

The social dimension of performance and the three artistic sub-dimensions of performance are at the core of the evaluation of the artistic performance of the organization. What concerns the three artistic sub-dimensions, from programming to reception the procedural relevance decreases constantly, showing the difficulty of grasping artistic processes and their results in evaluation procedures. At the same time, the richness and variety of the substantively relevant aspects, criteria and indicators of performance increase, enlarging the gap between what really counts for the evaluation of the artistic performance of the organization and what comes on paper. While some information about programming, such as casting choices, finds its way through the procedures pretty regularly, production-related aspects such as the musical quality of the performance are only sometimes discussed at regular meetings. Finally, the reception-related aspects, which emerge as the core of the evaluation, are practically absent from any procedure of evaluation.

The absence of the artistic dimension of performance in procedures might depend on the difficulty of expressing, let alone operationalizing, aspects related to the quality of the artistic director, the program and the profile; to the quality of the artistic production, the team and the performance; and to the artistic experience and impact. This difficulty, which is increased by the role of subjectivity in evaluation, in particular with respect to the sub-dimension reception, emerges as a risk for the organization in situations in which 'evaluators' with a financial background have to assess the organizational performance. They might shift their attention to quantifiable data, such as financial and audience numbers, which in general do not cover the richness and variety of the information necessary to express the content-based nature of the artistic performance.

The absence of the artistic dimension of performance in procedures might also depend on the organic nature of artistic processes and results. As a consequence, also the evaluation of the artistic performance of the organization is organic and can thus hardly be grasped within procedures. As the Chief of the Artistic Department explains, the work of an opera company has an organic structure. For instance, programming is an "organic" process, and not a formal one, in the sense that the program for a season is not made at once, or based on prescribed deadlines and meetings, but incrementally, since at a certain point something needs to be cancelled or something new needs to be added. As a consequence, also the evaluation of these organic processes seems to remain untouched *by*, and is probably even 'untouchable' *through*, procedures.

The fact that the three artistic sub-dimensions of performance (programming, production, reception) are very relevant substantively shows that the three artistic processes, which

emerged from the analysis of the evaluators of performance (programming, production, reception), are a precise mirror of the artistic work within the organization. In addition, the dominant substantive relevance assigned to the social dimension of performance shows that, together with the three artistic processes, audience development and outreach are also core processes of the organization. While financial and organization management emerge from my analysis as supporting processes, not only creating (programming, production, reception), but also distributing arts (audience development and outreach), emerge as core processes of the organization.