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To cite this article: Sjors Overman (2020): Aligning accountability arrangements for ambiguous goals: the case of museums, Public Management Review, DOI: [10.1080/14719037.2020.1722210](https://doi.org/10.1080/14719037.2020.1722210)

To link to this article: <https://doi.org/10.1080/14719037.2020.1722210>



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Published online: 03 Feb 2020.



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Aligning accountability arrangements for ambiguous goals: the case of museums

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ABSTRACT

In a simple model of accountability, the core of the interaction consists of the supply and demand of performance information. Alignment of information supply and demand is crucial for an effective accountability relationship, but alignment is difficult in a situation with ambiguous or contested goals. This study analyzes the alignment between local governments and museums. The study uses a mixed-methods approach, including survey data, formal documents, and qualitative interviews with museum directors to analyse the accountability alignment. Demand and supply are not always well-aligned, leading to accountability mismatches. The implications of accountability mismatches for museums and other public organizations are discussed.

KEYWORDS Accountability alignment; felt accountability; museums

Public organizations face enormous amounts of accountability *demands* (Power 1994; Bovens, Schillemans, and 't Hart 2008). These public organizations also *supply* ample accountability information to various stakeholders, as part of an obligation (McCubbins, Noll, and Weingast 1987; Mulgan 2000; Bovens 2007), or voluntarily (Koop 2014). The exchange of information is, therefore, a key part of any accountability process is (Bovens 2007).

In a simple model, describing the accountability relationship between two organizations, the core of the interaction consists of asking questions and providing information. In an optimal scenario, the questions and answers in this interaction are connected. In practice, different rationales may lead to unanswered questions and unsolicited answers (Romzek and Dubnick 1987; Busuioc and Lodge 2017). When input from either side to an accountability conversation falls on deaf ears, the accountability process becomes a redundant ritual that prevents the execution of core tasks and only contributes to red tape (Day and Klein 1987; Behn 2001). Therefore, *alignment* in an accountability relationship is crucial. This study analyzes the alignment of the demand and supply of the accountability information.

This study uses accountability in a descriptive sense (Bovens 2007). It focuses on *external* accountability relations of public organizations – that is, the accountability relation between two organizations. This form of accountability has increased enormously with the increase of executive and regulatory agencies. Many, if not most, public tasks are, nowadays, executed by separate entities, which give account to

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ministries or other government organizations (Verhoest et al. 2012). The accountability mechanism between ministries and these organizations is key in the coordination of the public sector (Bouckaert, Peters, and Verhoest 2010; Overman, Van Genugten, and Van Thiel 2015). But accountability for performance remains a major hurdle for most organizations in the public domain (Behn 2001). Accountability for performance is particularly difficult in those sectors where goals and the notion of productivity are ambiguous, such as the arts, sciences, and other professionalized domains within the public sector. These ambiguous goals make alignment of the accountability relation even more difficult.

The study focuses on the accountability relationship between Dutch museums and municipal governments. While all accountability relationships have a (partly) hierarchical nature (Mulgan 2000), some professionalized parts of the public domain, such as the arts and sciences, escape the rigid constraints of pure delegation. The arts and sciences in Western democracies remain relatively insulated from politics, such that they can operate at arm's length. The nature of performance in cultural organizations is contested (Chiaravalloti and Piber 2011); the performance of arts organizations is (as many types of performance in the public sector) hard to evaluate in a standardized form (Chiaravalloti 2014). Despite their insulation from politics, museums in the Netherlands can be considered semi-autonomous agencies and have an accountability relationship with their funders, which, in many cases, include governments (Van Thiel 2012). From a performance perspective, museums create public value at arm's length from politics, but from a financial perspective, they are accountable to the (local) government. This particular trait of the cultural sector makes it a highly relevant part of the public domain, in which public accountability can be studied in the relative absence of other administrative coordination mechanisms. Together, these traits make museums a critical case for accountability in professionalized public sector organizations.

To study alignment, this article particularly focuses on the accountability for core tasks – the creation of cultural value. Museums have many tasks, of which some core and some non-core. These tasks can be ordered from tasks that require full political insulation, to tasks for which governments may always hold museums to account (Behn 2001). Cultural tasks, such as collection, conservation, and exhibition are among a museum's core tasks. These tasks are politically insulated. On the other hand, financial accountability for governmental funding may be (and, indeed, is) always required, yet are financial accountability is not representative of a museum's core tasks.

The study is based on a census among directors of Dutch local museums (response rate = 54 percent; $n = 97$). These data were supplemented with an analysis of 257 formal documents from 79 municipalities. These documents – such as contracts and decrees – structure the funding and accountability relationship between the museums and the respective governments. Based on the survey results, qualitative interviews were conducted with 11 museum directors to investigate the differences in alignment of the accountability relationship.

This study demonstrates that accountability demands and supply are not always well-aligned between museums and governments, leading to accountability mismatches. The mismatches are often characterized by difficulties in the articulation and negotiation of the museum's role and position in its environment. This study contributes an innovative theoretical framework to assess the alignment of information that both parties contribute to an accountability conversation. This framework opens part of the black box of accountability mechanisms (Flinders 2011). These findings

have implications for the design of future accountability arrangements in and beyond the cultural sector.

Accountability and control

Recent years have brought some conceptual clarification on the concept of accountability (Bovens, Schillemans, and Goodin 2014). Bovens (2007, 450–52) states that accountability is characterized by an agent and a forum, where the agent has an obligation to provide information and clarification about its conduct, the forum can ask questions, pass a judgement and make the agent face consequences of its behaviour. In this sense, accountability is an institutional reflection of the democratic order (Olsen 2015). From the perspective of the account holder, the accountability mechanism is a control mechanism (McCubbins, Noll, and Weingast 1987). The assumption underlying accountability mechanisms is that actors, or account givers, will exhibit ‘better’ behaviour, since actors have to explain their behaviour and can be sanctioned (Dubnick 2005), making undesired behaviour costly (Alchian and Demsetz 1972). Seen from a principal-agent perspective, the account holder will want to make sure that the agent behaves in line with the principal’s goals without withholding crucial information (Gailmard 2014). Therefore, an accountability mechanism is designed to make sure the actor behaves according to the rules, norms, and contracts (but see, among many others, Behn 2003; Pollitt 2003; Ossege 2012).

Accountability demand

Effective accountability mechanisms depend, for a large part, on requests for specific performance information. Account holders, such as governments, ask for performance information in annual reports, quarterly updates, or after specific projects have been finalized (Aucoin and Heintzman 2000; Halachmi 2002). Usually, a range of demands for specific performance information is in place. Clearly, performance information should be understood here in its widest possible sense, as accountability information may well include information that is only remotely related to performance on the mission of the organization (Behn 2001). In particular, contracts for funding of museums often include specific indicators on which a museum has to report after receiving public funding. Examples of such indicators range from visitor numbers, to staff diversity and cooperation with other organizations. At the same time, many accountability mechanisms have not been developed and calibrated specifically for museums, the cultural sector, or even the part of the public domain in which performance goals are highly ambiguous (Schillemans 2016; Chiaravalloti 2014). Instead, the type of accountability mechanisms and demands found in the relationship between governments and museums are generally similar to those found throughout the public sector in general.

Being control mechanisms, the specific demands in accountability arrangements are assumed to create a specific awareness among managers of public organizations. The psychological rationale of implementing a demand for specific information is to create a social system in which a manager’s individual choices are linked to the norms of the account holder (Tetlock 1992). That is, political or administrative goals are translated to accountability demands that should influence the choices and decisions of a manager. The sanctioning power of the account holder is, then, used to steer the

behaviour of the account giver (McCubbins, Noll, and Weingast 1987; Dubnick 2005). If, as in a hypothetical example, elected politicians would want to increase gender diversity in the workforce, they might demand that a museum receiving public funding report on the composition of their workforce. As such, the politicians create an awareness that may (or may not) influence the decisions of museum directors to prioritize hiring a person of a specific gender. Together, the set of accountability demands can be understood as the total demand of accountability information within a specific accountability relationship (cf. Flinders 2014). Particularly in a domain that is relatively insulated from politics, such as in the cultural sector, increasing the accountability demand may be applied to exert political control over arm's length organizations (Masback 1992). The use of accountability mechanisms to steer museums can even lead, in extreme instances, to instrumentalization of the sector (Gray 2008). On the other hand, these demands may or may not be fulfilled (Andersson and Liff 2012; Bovens 2007), as will be discussed in the following section.

Accountability supply

The public administration literature gravitates towards studies of the formal accountability demands and mechanism (Bovens, Schillemans, and Goodin 2014). But the process between accountability mechanisms and organizational behaviour entails various intermediary steps where the individual manager's perception of accountability is a crucial linking pin. The presumption that accountability demands trigger such an awareness is justified if individual managers perceive to be or *feel* accountable. The causal link between accountability mechanisms on the one hand and desirable outcomes on the other is, thus, dependent on *felt* accountability (Hall, Frink, and Buckley 2015; Overman, Schillemans, and Grimmelikhuijsen 2017). Felt accountability is defined as the perception of actors that they will be held accountable (Frink and Klimoski 1998; Hall, Frink, and Buckley 2015). Psychological research has demonstrated that the perception of accountability is different among individuals confronted with the same objective accountability environment (Tetlock 1992). Felt accountability consists of a set of beliefs about a possible future instance of accountability. These beliefs motivate (in)action, including the provision of accountability information to an account holder. Therefore, felt accountability among museum managers is a necessary precondition for the supply of accountability information. It is likely that the specific character of an organization – in this case, the professionalized museum – works as a socialization process informing felt accountability.

Felt accountability comprises three separate dimensions: the anticipation of accountability, the legitimacy of the forum, and the forum's expertise (Overman, Schillemans, and Grimmelikhuijsen 2017). For an accountability process to work, it is immanent that 1) the actor anticipates a future accountability moment. But the anticipation of an accountability moment in itself is not sufficient for (high) felt accountability. The account giver only feels accountable if (s)he deems the forum *able* of an evaluation. The forum that requires accountability should also be perceived as 2) a legitimate account holder in order to function. The actor has to accept the legitimate sanctioning power of an account holder to feel accountable. Also, an actor is more likely to act strategically towards a perceived illegitimate forum. Lastly, 3) the perception of sufficient expertise about the nature of the performance of the account giver is necessary. Without forum expertise, the actor knows that the account holder

can be easily misled or ignored, which has negative consequences on the actor's felt accountability.

Individual accountability behaviours in organizations are, thus, predicated on felt accountability, which may, or may not, be based on formal institutional accountability mechanisms and processes (Overman et al. 2018). Requests for information and the credible threat of sanctions do, indeed, increase felt accountability among public managers (*ibid.*). In part, felt accountability is also intrinsically or professionally motivated. Agents in the public organizations take most decisions on the basis of what they find appropriate (Olsen 2013), and they may anticipate formal accountability in their actual decision making. But managers may also proactively engage in accountability practices, for example in voluntary accountability, for example, to increase their legitimacy among the administration or the public (Koop 2014; Karsten 2015).

Accountability alignment

Accountability relationships can be interpreted as loci of interactions where account holders and account givers meet. The account holder posits an accountability demand in the form of questions and targets, and the account giver provides accountability supply in the form of specific performance information. The interactions about each topic on which accountability is demanded or supplied (for example, finances, visitor numbers, or cooperation) constitute distinct interaction with particular amounts of demand and supply. The agenda of the interaction is set depending on the willingness to engage in a productive dialogue (Busuioc and Lodge 2017). Both parties may engage in a productive accountability dialogue, but that is not self-evident as accountability rationales diverge between governments and professional organizations, such as museums (Romzek and Dubnick 1987; Benjamin 2008). The different rationales imply that, while on average demand and supply may align, a divergence or mismatch may exist on individual topics. The particular organizational context may influence the strategies to meet accountability demands (Andersson and Liff, 2012).

In an ideal-typical delegation setting, the goals of both forum and actor – that is, the municipality and the museum – are congruent or even perfectly aligned. But in practice, municipalities often have other priorities than museums. The nature of these goal incongruences may be broad and rooted in diverse origins, from instrumentalization (Gray 2008), to political disagreements (Dubnick and Frederickson 2010), or different rationales (Romzek and Dubnick 1987). These differences in goals or priorities between municipality and museum can be reflected in the interplay between accountability demand and supply. Accountability demands will be high when the forum is ready to invest in monitoring to contain the actor's behaviour (McCubbins, Noll, and Weingast 1987). If the municipality has reason to believe that the museum does not have the same goal prioritization as the municipality, and the municipality has an incentive to increase monitoring, it is likely that demands will be clarified and recorded in a contract (Busuioc and Lodge 2016). For example, after a case of fraud that received considerable media attention, the municipality is likely to increase accountability demands on finances and governance.

At the same time, the museum supplies performance information to the extent that the museum directors feel accountable. The supply of performance information may be driven by accountability demands, but that is no necessary precondition. Museums and other organizations may also have their own particular motivation to present their

performance and conduct voluntary accountability (Koop 2014). Museum directors may either find it appropriate to give a (public) account of their performance, or they see strategic advantages in publicizing performance information (Goffman 1959; Karsten 2015; Busuioc and Lodge 2016). The contents of the accountability process, thus, also depend on the proactive attitude of the account giver, that is: what the museum director wants to be discussed.

Therefore, the exchange of accountability demands and supply can be conceptualized as a marketplace where demand for performance information and performance information supply meet (cf. Flinders 2014). Only when both accountability demands and felt accountability (enabling the supply of accountability information) are balanced, the right kind and amount of information is transmitted between actor and forum. Accountability processes are, thus, more efficient and effective when demand and supply are balanced.

If museums feel accountable for their behaviour, but the municipality does not have any demands, an oversupply of accountability information is created, leading to information in search of an audience. Also, forums may ‘drift’; governments become uninterested in results when they have no electoral or other incentives to maintain a monitoring role (Schillemans and Busuioc 2015). In the contrasting situation, when demands are high, but felt accountability is low, an undersupply of information occurs, leading to a forum in need of performance information. Such a situation may well lead to a feeling of meaningless and burdensome accountability rules (Bozeman 1993). When both supply and demand are low or absent, a total accountability silence occurs, as demonstrated by Schillemans and Busuioc (2015, see also Busuioc 2013; Breaux et al. 2002; Heinrich et al. 2010). In the latter case, accountability interactions largely disappear. For a graphical overview, see Figure 1.

The content of accountability

Accountability is about performance, but successful performance is ambiguous and contested. (Public) organizations mostly have more than one core task, and many sub-tasks, which makes accountability about the tasks more complex (Dewatripont, Jewitt, and Tirole 2000). Museums provide accountability information about their exhibitions, collection, and acquisitions, but also about the numbers of visiting school-children, the diversity of their visitors, and possibly even of their contribution to the

Accountability demands	+	Forum searching for a story	Accountability-dialogue
	-	Accountability silence	Story searching for a forum
		-	+
Accountability supply			

Figure 1. Alignment of accountability arrangements.

local economy (Gray 2008). The performance information about tasks beyond the collection, conservation, and display of art and heritage has increased enormously over the last decades (Belfiore 2004; Alexander 2008; Gray 2008). Cooperation, entrepreneurship, and diversity are only three of many themes discussed in annual reports, publications, or other means of communication. The substance of accountability, therefore, also contains a variety of tasks.

Moreover, public accountability may lead to additional complexities, particularly for museums. Museum directors have to manage and translate between the different worlds, including the worlds of the cultural professional, the operational and financial management, and the governmental bureaucracy (Star and Griesemer 1989). Rationales that motivate groups of professionals are heterogeneous, both within the museum and between the museum and its stakeholders. Pure artistic value may be the key motivator for curators and their professional community, while government officials and their political principals may have a purely political or bureaucratic motivation. From an artistic point of view, one may even argue about the appropriateness of accountability mechanisms for the task at hand (Romzek and Dubnick 1987): are the accountability demands sufficiently adapted to the professionalized task of a museum? Cultural policy scholars identify two distinct ways of assessing quality in this context: aesthetics and 'public service provision' (Belfiore 2004; Gray 2008). Government accountability demands are likely to be focused on the latter. Accountability to the government, therefore, may inherently lead to conflictual situations for the museum director, who has to translate between professional groups. This situation is common in the professionalized parts of the public sectors, for example in health care (Andersson and Liff 2012). The existence of multiple professional worlds emphasizes the question: *about what* does a museum director feel accountable?

Beyond the substantial complexity of the sector, principal-agent models of accountability would lead to the presumption that a principal holds a distinctly higher hierarchical position and holds agents to account for the total extent of their behaviour and performance (Gailmard 2014). But in the public sector, the government as a principal is constrained in demanding accountability from the museum in a social and institutional environment. First, the efficiency gained by delegation may be lost. Second, account holding can also be constrained by legal constraints by the rule of law. Third, and arguably most important, there are social and reputational concerns (Busuioac and Lodge 2016). This is the case when the agent is supposed to execute the delegated task independently, such as central banks, but also the arts and sciences. The independence and autonomy of the agent from political interference is a requirement for probity and quality in their task execution.

Drawing on these characteristics of the principal-agent framework, an actor is likely to develop a particular idea of what the forum will ask for when the forum holds the actor to account. The museum and the municipality may also negotiate the precise evaluation terms and their formulation in a performance contract (Pollitt 2006). In museums, governments are expected not to demand accountability for professional choices that directors and curators made. Such political insulation of tasks will, then, have an impact on felt accountability. Municipalities have a formal mandate to demand accountability from museums with regard to financial matters. They lack this formal mandate with respect to artistic and cultural value. Therefore, based on the classical principal-agent framework, it is expected that felt accountability is higher for financial tasks than for cultural value.

The alignment framework that was presented in the previous section, however, would lead to a contrasting expectation. Rather than being dependent on accountability demands, felt accountability is independently formed, and may originate from professional socialization or interests within the organization. The independent origin of both accountability demands and felt accountability would, then, lead to a situation where alignment of the demand and supply of performance information are not necessarily in sync with one another. In this case, whether the account holder can hold the agent to account for a certain task is not decisive. Instead, felt accountability originates on the account givers' side. Museum directors can deem it advantageous to engage in accountability based on their own motivations, not because accountability is demanded. In that case, supply and demand are expected to move more independently.

Data and methods

The study focuses on Dutch local governments and museums. The arts are a prime example of a professionalized context, in which no objective quality indicators are set, and it is accepted that professionals evaluate the quality of their peers. At the same time, museums also give an account of their finances. In most Western countries, museums are insulated from political interference. This is particularly true for the Dutch government, which, like the British government, has been described as 'arts patron', supporting the arts via independent arts councils, in contrast with, for example the French (supporting arts centrally) and the US (granting tax exemptions to donations) or China (promoting arts for political purposes) (Hillman-Chartrand and McCaughey 1989, *op. cit.* Alexander 2008). The system of independent funding decisions institutionalizes the arm's length principle and should protect the professional artistic autonomy of museums from political interference. The vested position within the public domain of museums, their large share of public funding, and the relative political insulation justify the focus on Dutch museums.

The first part of the data for this study were collected in a census of Dutch local museums. These are museums that receive a major part of their funding through municipal funding. This group encompasses 181 museums, out of a total of about 400 registered Dutch museums (Museumvereniging 2017). These museums have no formal (funding or governance) relationship with the central government. As presented in Table 1, the museums in the current sample receive on average a 61 percent share of their budget through municipal funding. An online questionnaire was sent to the directors of the selected museums in August 2017. A total number of 97 questionnaires were completed, which equals to a response rate of 54 percent. A small number of non-respondents have provided a reason for their non-response. Some reported to be too busy and unwilling to participate in scientific research ($n = 3$); or that the director felt that participation in scientific research yielded too little for their museum ($n = 1$). There are no indications for systematic non-response bias.

The study focuses on felt accountability as a necessary prerequisite for accountability supply. Felt accountability was measured using validated scales (Hochwarter et al. 2007; Overman, Schillemans, and Grimmelikhuijsen 2017), which tap into a respondent's felt accountability with a set of 12 items. The items were adapted to include the content of accountability, see Appendix 2 for an overview of the questions. All questions were asked in relation to financial accountability, as well as in relation to accountability for cultural value. The items had reliable loadings on the dimensions of

Table 1. Descriptive statistics.

	n	M	SD	Min	Max
Municipality size (× 10.000 inhabitants)	97	12.85	18.51	0.11	84.49
Museum budget (× 100.000 €)	85	21.27	4.74	0.09	324.99
Municipal funding ratio (% of annual expenses)	81	0.62	0.30	0.00	1.96
<i>Felt accountability: finances</i>					
Expected accountability	95	4.64	1.09	1.00	7.00
Forum expertise	96	4.70	1.18	1.80	6.80
Forum legitimacy	96	5.62	0.99	2.00	7.00
<i>Felt accountability: cultural value</i>					
Expected accountability	96	5.15	0.97	2.00	6.67
Forum expertise	97	3.79	1.30	1.00	6.80
Forum legitimacy	97	4.31	1.16	1.67	6.67
<i>Financial demands</i>					
• Own revenues	94	1.38	0.64	1	3
• Entrepreneurship	94	1.45	0.60	1	3
• Finances	93	1.59	0.74	1	3
<i>Process demands</i>					
• Governance	94	1.59	0.81	1	3
• Participation	94	1.28	0.52	1	3
• Cooperation	94	1.89	0.54	1	3
<i>Performance demands</i>					
• Quality	94	1.57	0.68	1	3
• Significance for surroundings	94	1.56	0.60	1	3
• Innovation	94	1.36	0.48	1	2

expected financial accountability ($\alpha = .74$), forum financial expertise ($\alpha = .87$), and forum legitimacy for financial accountability ($\alpha = .74$). The dimensions for felt accountability for cultural value also were reliable on the dimensions of expected cultural accountability ($\alpha = .75$), forum cultural expertise ($\alpha = .89$) and forum legitimacy for cultural accountability ($\alpha = .69$).

The second part of the data for this study contains the legal or contractual arrangements between the 79 municipalities and the museums that responded to the survey.¹ These 257 documents included municipal subsidy regulations and sectoral regulations for arts and culture, as well as individual contracts. An inventory was made of publicly available regulations issued by the municipal government. If these documents did not provide enough information, the municipality was contacted to request additional documents or individual funding contracts. To reduce one potential source of common method bias, these documents were collected from public sources or through contact with the municipality, and not via the museums.

Specific topics of accountability were compared between funding contracts or regulations and perception by museum directors. To analyse the accountability demands, the documents were coded on 9 categories, see Table 1 for an overview and descriptive statistics. These categories could be not mentioned at all (1), mentioned but not elaborated (2), or mentioned and connected to measurable goals or concrete actions (3). These codes were grouped into three forms of accountability demands, in line with Behn's (2001) distinction between accountability for finances, processes, and performance, see Table 1. Performance criteria focus mostly on processes, and in particular on cooperation. Museums should cooperate with other organizations, usually within the cultural sector in the same municipality, mostly in order to meet less concretely formulated targets, such as efficiency gains or to become a new cultural hot spot. Financial matters come second in accountability demands, just

before true performance demands (ibid.). Within the latter category, the quality of the collection and exhibitions are most frequently mentioned. Quality demands include the minimum number of exhibitions, visitor satisfaction, as well as requirements that the museum narratively describe the quality of their work.

The third part consisted of 11 qualitative interviews, which were conducted with museum directors in October–November 2017. The directors were purposively sampled, based on the scores on the felt accountability scales. The size and location of the museums weighed in to the decision to approach the museum director for an interview, such that there would be an even distribution between large and small museums, and to make sure that the museums would be evenly spread throughout the country. In total 13 respondents were invited and 2 declined to be interviewed. Both decliners indicated that they had too little time for an interview before end of the study. All but one interview respondent reported to be the main or sole contact person for the municipal government. The interviews were semi-structured; the interview guide is attached in appendix. All quotes were translated from Dutch to English by the author.

Empirical strategy

First, the survey data were analysed to identify differences between topics of accountability. An analysis of felt accountability for core and for non-core issues was conducted to identify a variety in patterns. These analyses were compared with the results from the document analysis to locate the museums in the four quadrants and judge the relative alignment of their accountability arrangement. Second, the interview transcripts were analysed to gain a more in-depth understanding of the contexts in which accountability alignment or misalignment occurs, and to tease out potential explanatory factors.

To measure the difference in felt accountability between financial tasks and cultural value, a Hotelling's T^2 test was conducted, followed by individual t-tests based on the survey data. The variables are measured with similar questions and should yield a similar mean for both types of contents, financial tasks and cultural value, if felt accountability for both tasks is equivalent. A paired sample t-test would be suited to analyse the difference in felt accountability for each of the tasks for a univariate distribution. In this sample, it is assumed that all three dimensions stem from a single multivariate distribution, therefore, it is appropriate to perform a multivariate test preceding the individual comparisons corrected with a Bonferroni correction $t_{\alpha/2}$. This procedure provides the power of a multivariate test and a corrected significance level. Because the answers that constitute both variables are dependent on each other as they come from the same respondent, the use of a paired-sample test is suitable.

The museums that were sampled for an interview were located in the four quadrants of the alignment scheme, see [Figures 1–3](#). To do so, a mean score was computed for financial, process, and performance demands, as well as for felt accountability for finances and for substantive issues. To locate the museums, they were ranked relative to the other respondents in the survey. Per dimension, the museums were ranked and divided into four quartiles. The lower two groups constitute the bottom 50 percent and were considered scoring low. The two higher quartiles constitute the upper 50 percent and were considered scoring high on their respective dimensions. This calibration is, therefore, a relative and not an absolute score. Yet, this method of identification serves adequately to investigate the relative differences in alignments of the accountability

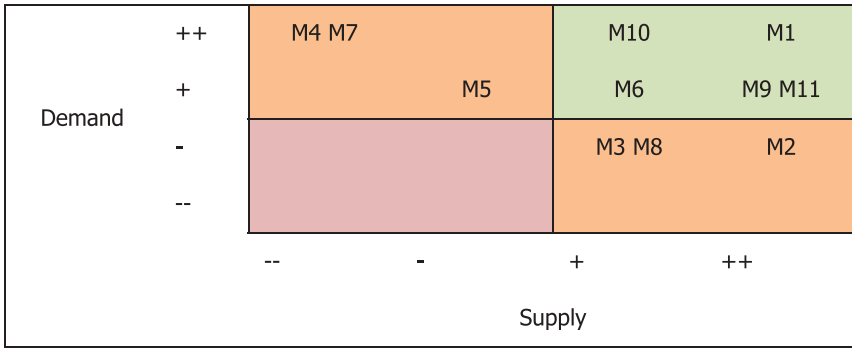


Figure 2. Alignment of accountability arrangements for non-core (financial) tasks. Selected museums for qualitative interviews are numbered and located in the four quadrants. - : lowest 25%; - 25–50th percentile; + 50–75th percentile; ++ upper 25%.

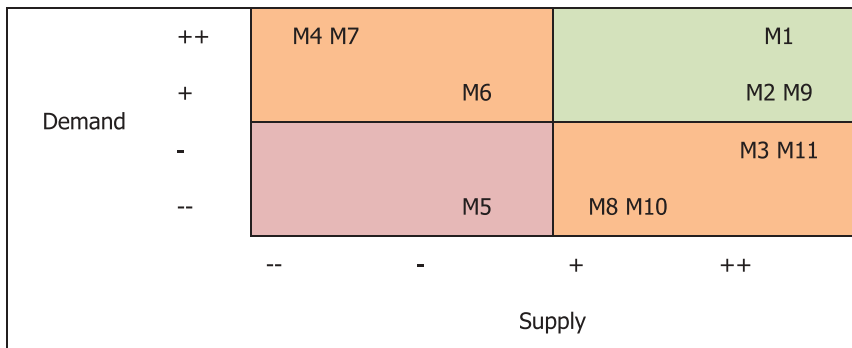


Figure 3. Alignment of accountability arrangements for core (cultural) tasks. See Figure 2 for legend.

arrangements. The analysis of the interviews focuses on the accountability for cultural issues. These core tasks of the museums have the most ambiguous quality criteria and, therefore, are the most difficult to discuss in an accountability relationship. See Table 2 for an overview of the selected museums.

Table 2. Characteristics of sampled museums for qualitative interviews.

Museum	Size (budget)	Funding	Expected accountability	Forum Legitimacy	Forum Expertise
1	Large	81%	1.56	1.05	1.44
2	Large	67%	0.64	0.38	0.60
3	Large	79%	1.56	0.38	-0.59
4	Large	55%	-1.19	-0.63	-1.78
5	Small	25%	0.64	0.38	-1.44
6	Medium	90%	0.33	-0.29	1.11
7	Medium	55%	-0.28	-1.63	-0.76
8	Medium	55%	1.86	-0.96	0.43
9	Small	68%	0.33	0.94	0.72
10	Large	82%	0.03	0.72	0.60
11	Medium	75%	1.86	1.05	0.09

Size based on budget in euros for 2016: small <200,000, medium 200,000–4,000,000, large >4,000,000. Funding is the percentage of municipal funding relative to the total expenses in 2016. Felt accountability (standardized) is presented for the cultural (core) tasks.

Analysis of the findings

A statistically significant difference occurred between felt accountability for financial matters and for cultural value ($T^2(3,94) = 137.21, p < .01$). The pairwise analysis revealed that felt accountability varies per task. Museum directors anticipate more accountability about cultural value than about financial matters. The expected financial accountability is 7 percent lower than for cultural value ($t(94) = 4.32; p < .01$). This is both a significant and a moderately large effect ($r^2 = .17$). This finding is contrasting the expectation that felt accountability is higher for financial tasks. Although museum directors formally have a large extent of autonomy on cultural tasks, they feel more accountable for their cultural value. This finding strongly suggests that positing accountability demands is, in itself, insufficient to evoke felt accountability among museum directors.

At the same time, the esteem for the forum expertise and legitimacy is higher for financial tasks. Financial expertise is considered 13 percent higher than cultural expertise ($t(95) = 7.56; p < .01$). This is a large effect ($r^2 = .38$). The lower esteem for the forum expertise fits with the idea of expert professionals conducting public tasks, such as arts and heritage conservation and exhibition. The difference for legitimacy of account holding is even larger than for forum expertise. The legitimacy for municipalities as account holders on cultural value is even 18 percent lower than on financial matters ($t(95) = 9.04; p < .01; r^2 = .47$). Museums consider the municipality's expertise and legitimacy on cultural value relatively low in comparison with financial matters. The differences on the legitimacy dimension are in line with the political insulation of the arts.

Regression analyses were used to explain the dimensions of felt accountability. The independent variables included the three types of demands, and controlled for municipal size (inhabitants), museum size (budget), and funding ratio. In none of the model specifications, there was a significant effect of any of the types of demands on felt accountability. Only the funding ratio had a significant effect on expected financial accountability ($b = 1.01, se = 0.43, p = .02$), and on substantive forum legitimacy ($b = 1.49, se = 0.44, p < .01$). This implies that the larger the share of public funding in the budget, the more financial accountability is anticipated, and the more legitimate the municipality is gauged to ask about substantive issues. Both effects are in line with the expectations that more financial support leads to more felt accountability for financial matters. No effects were, however, found in felt accountability for cultural value.

The remainder of the results section discusses the accountability arrangements for the directors in the different quadrants from the directors' perspectives. Figures 2 and 3 present the position of the museums of which the director was interviewed, denoted as M1-11, in the four quadrants of accountability (mis)alignment. The accountability arrangements are dissimilar when comparing the arrangements for financial and substantive issues. These differences emphasize that alignment can be achieved for one type of accountability, but not for others. M10, for example, exhibits an aligned accountability arrangement for financial issues, but a misaligned arrangement for substantive issues.

Misalignment: demand exceeds supply

The first type of misalignment, high accountability demands coupled with low felt accountability, often signals that a museum considers that the municipality interferes with their business. Museum directors in this category feel that the municipality crosses a line: 'They [the municipality] occasionally wants to interfere with something

of which I'd say ... you should not interfere with that.' (M7). The directors at the extreme end in this category value autonomy, also beyond the accountability relationship: 'We are there for [implementation], the municipality has withdrawn and does not want to meddle with the execution, so I consider it odd that they suddenly make staff and activities available to do execution next year, I thought: isn't that what we are for?' (M4). The quote illustrates that misalignment in the accountability relationship might feed through into the broader relationship between municipality and museum. Director M6, on the other hand, is positioned somewhat more centrally. This more aligned position is reflected in a more moderate view:

Q: And what can the municipality say about that [substance], as an example? M6: 'They can say, like, we want on the topic of – I am just singling one out here – modern devotion, we want at least one exposition per year [...] There is a policy, which will be determined, but in the design [of the exhibition], there they should stay away.'

This quote underlines that the extent of professional autonomy is negotiable for some directors. But in this respect, M6's position clearly contrasted the positions of the directors at the extremem end of this quadrant.

The directors in the extremem end of this misalignment also evaluate their performance indicators as ill-considered: '... I wonder whether the municipality knows what they want and that is not easy to find out [...] Look, attaining numbers is not so difficult [...] but what do you reach substantively? And I don't know if the municipality explicitly knows that.' (M4). The different perspectives and objectives of bureaucrats and professional museum directors were often mentioned in this respect. Most directors indicated that the primary objective of the performance indicators is not to strengthen the cultural sector, but to protect the municipal government from political problems (Romzek and Dubnick 1987). However, the specification of performance targets are usually bargains resulting from negotiation (Pollitt 2006). So, the misalignment and the 'ill-considered' performance indicators are not solely to blame on bureaucrats. A negotiation for performance indicators needs adequate input from both sides, which is acknowledged by M6: 'It [the problem] lies not only at the opposite side, it also lies at the museums [...] It is an art, to explain it well. [...] If you don't understand it [the art's message], yeah – then, how are you going to judge it, when I don't articulate it clearly enough?' (M6). The above statement reflects the difficulty for museums and governments to develop adequate and measurable performance targets, a problem that relates to the ambiguous nature of the museum's objectives.

Misalignment: supply exceeds demand

In the second type of misalignment, supply is high and demand is low. Museum directors in the sample in this quadrant were actively looking to develop a narrative about the museum's cultural value. They do not see interference of the government as a problem *per se*; instead, they strive to be accountable for their cultural value. At the same time, these directors were wary of possible tendencies to instrumentalize the arts for other policy goals. These directors expressed the fear that artists would be seen as someone useful when the artist is 'able to add value in that [healthcare, welfare, or business] type of questions or processes, and not allowed to be there based on their own autonomy.' (M3) This particular narrative reflects a broad stream of professional, as well as scholarly literature in cultural policy (O'Brien 2010; Gray 2015).

Museum directors in this quadrant, therefore, emphasize qualitative indicators over quantitative indicators. They report to be unable to fit their narrative in the numbers. ‘We want to look at which indicators are really relevant. I mean, a number of visitor only [...] does not tell the whole story. So how can we measure the soft effects? [...] We search a bit for that softer side.’ (M3) The problematization of indicators is, thus, visible in a similar way to the first type of misalignment. Yet the importance of the intrinsic value of culture and the arts takes a much more prominent role in this particular context. One respondent states: ‘Measurement has become a goal in itself [...]. And I think that it has to do with the inflation of cultural value.’ (M10) The importance of cultural value is what makes this type of misalignment distinctive.

Alignment of accountability

Theoretically, this article described accountability alignment as an optimal situation. The efficient accountability relationship between government and museum was reflected in the interviews: respondents talked about a close relation and a recognition of each other’s perspectives. In this situation, the opinion and attitude of bureaucrats and politicians in the municipality is often closely monitored by museum directors. They want to keep in touch with the government as their main sponsor, sometimes even to the extent that their professional autonomy may become limited. However, this potential lack of professional autonomy was not discussed in a problematizing way. The important role of the municipal government as a main source of income was clear, even to the extent that directors had an almost constant fear of losing (part of) their funding:

But you just know that if you don’t listen and do not address the suggestions made, that you will just be rigorously held accountable, so...

Q: and what is rigorously?

Cutbacks, less funding.

Q: reductions?

Reductions. Penalty reductions. (M1)

These statements were made in a context where the accountability to the municipal governments was described in a positive attitude. The director is constantly aware of accountability to the government but acknowledges its legitimacy concerning substantive issues.

The specificity with which respondents articulated the museum’s mission and the museum’s position in its context was a common feature of the interviews with directors in the aligned quadrant. Other directors often described the goal, mission, and role in its environment in broad and abstract brushstrokes. When asked, the directors in an aligned situation were able to formulate a clear mission, as well as a target group, for example: ‘we really are a municipal museum and we try to bring culture and science to all inhabitants of the city [...] we reach [...] 95 percent of all primary schools in the city.’ (M1) Or, relating to target groups: ‘we say that the region matters and international [reputation] matter’ (M2). This statement shows that the museum appears to be willing to focus away from the national reputation. A combination of a clear strategy and alignment of the accountability relationship underlines M6’s earlier statement

about the importance of the ability to formulate or negotiate clear quality criteria as a necessary prerequisite to accountability alignment.

Accountability silence

Even though the municipal government may be a major funder and even a (former) owner of a museum, some cases of accountability silence do occur. In the case of M5, the museum was in transition from a municipally owned museum to a private foundation. The local government had apparently lost interest in the museum, as the director stated:

‘What kind of role does a museum like this have these days in this society and what is the municipality’s vision for the future for that [the museum]? And that vision [...] is completely absent. [...] Yesterday the municipality even said: “can you formulate your own assignment” [...] They just don’t know what they want.’ (M5)

At the same time, the director acknowledges that the museum did not clearly articulate its point of view, either. 4 reports were written by consultancy firms, a former political official and the director of the benefactors’ association, but: ‘those four pieces lack any form of coherence’ (M5). This example shows the dynamic evolution of accountability relationships (Olsen 2013), where a both agent and forum may lose their interest in engaging in a dialogue (Schillemans and Busuioic 2015).

Alignment of accountability about core tasks

Before discussing the conclusions and implications of this study, some limitations should be acknowledged. First, no interviews with civil servants or political officials have been conducted. Therefore, only one side of the accountability relationship was investigated in-depth, and the study has concentrated on the formal demands that are specified in contracts and regulations. Also, this study focused on a single external accountability relationship. The internal interrelationships between actors with different roles within the museums lie beyond the scope of this study. The behavioural consequences also remain outside the scope of this study (Andersson and Liff 2012; Schillemans 2016). Second, performance indicators and, thus, accountability demands can be the result of negotiation between museums and municipalities (Pollitt 2006). This may give the impression of a certain extent of endogenous interdependence between supply and demand. However, the negotiation of concrete performance agreements would demonstrate the alignment of the accountability relationship. This study provides a two-way perspective on the relationship between museum and government; the accountability standards are not only set by the principal, but actors are motivated to be accountable. Third, the empirical data was collected in the cultural sector, which is an important part of the public domain, but which has many unique characteristics. Also, the data come from a single (Western) country. It is likely that these findings are not limited to neither the cultural sector, nor to the Netherlands. Similar findings are expected in those areas where objectives are ambiguous or contested, particularly in professionalized areas within the public sector, including, but not limited to healthcare, regulation of complex policy fields, and the sciences. With these limitations in mind, three main conclusions can be drawn.

First, the current study has demonstrated the importance of a relational perspective on accountability; a relation to which both account holder and account giver

contribute in different ways (cf. Bovens, Schillemans, and Goodin 2014; Busuioc and Lodge 2017). The requests and contribution of information by the involved actors can be conceptualized as supply and demand in a market. The supply and demand of accountability information are imperfectly related: demand may exceed supply and vice versa. This conclusion should lead to an increased focus on the supply side of information in the study of accountability. In particular, the study of felt accountability can be instrumental to that end. This study suggests that felt accountability among museum directors is, at least partly, independent from accountability demands. This is an important finding when considering accountability mechanisms as control mechanisms (Dubnick 2005; McCubbins, Noll, and Weingast 1987). Sanctioning power of an account holder may be present, but that does not necessarily imply that a museum director *feels* accountable for certain choices, behaviour, or outcomes. Instead, the nature of felt accountability demands is likely to be found elsewhere, for example in individual personality or socialization of professional norms (Karsten 2015). These findings point to the necessity of studying accountability from a behavioural perspective, and they demonstrate the relevance of felt accountability in the study of public organizations. Future studies should investigate the antecedents of felt accountability of public managers to design better accountability mechanisms (Flinders 2011). Felt accountability is likely to be related to organizational identity, reputation management, and individual personality (Busuioc and Lodge 2016; Hall, Frink, and Buckley 2015).

Second, this study demonstrated that accountability relationships diverge per substantive issue. Accountability is always about something in particular (Mulgan 2000); in this case finances or the contribution of cultural value by a museum. Expected accountability for substantive issues was found to be higher than for the contribution of cultural value, which corresponds with findings from psychological studies, where unknown accountability standards lead to more investment in decision making (Aleksavska, Schillemans, and Grimmelikhuijsen 2019). It should be noted, however, that forum standing is also an important predictor for decision quality in these studies, and that directors gauge the municipality lower in terms of expertise on substantive than on financial matters. The findings of this study show that demand and supply of information depend on the topic at hand and that, analytically, we could even speak of separate relationships for each substantive issue. Consequently, scholars of public accountability should identify accountability relationships in relation to a particular topic about which accountability is rendered.

Third, this study demonstrated the consequences of (mis)alignment of accountability supply and demand. A number of accountability relationships in the Dutch museum sector are characterized by an accountability mismatch with their related consequences. Mismatches occur in accountability about core issues, as well as in accountability about finances and procedures. Such mismatches are likely to occur beyond the cultural sector, as well.

In the cases of exceeding demands, mismatches result in a situation where museum directors are afraid to lose their professional autonomy. In general, the fear of losing professional or bureaucratic autonomy can impede the dialogue about adequate and concrete goals and targets, leading to ill-considered performance indicators. In the cases of exceeding supply, museum directors often feel unable to construct a narrative of the museum's public and cultural value. In Dutch museums, felt accountability – in particular, anticipated accountability – is high for core activities, as is demonstrated by

the survey results. Directors have a desire to develop a narrative about the cultural value of the museum. But the de-politicized nature of cultural policy can exclude cultural topics from the conversation. An absent or shifting political interest is an inherent risk of depoliticizing certain public services. Even beyond the cultural sector, this type of misalignment may also occur when the public value of an organization is unclear or contested. So there is a task for the account holder, as well, to continue to oversee the public domain, with an increased risk of accountability silence.

In both forms, mismatches result in ineffective accountability conversations and the potential to learn and improve is strongly inhibited (Day and Klein 1987). And, it should be noted that misalignment is not only an agent-problem, but also a principal-problem (Olsen 2015; Schillemans and Busuioc 2015). It may even be the case that in some instances, misalignment is only a temporary sign of the recreation of a democratic social order (Olsen 2015). But in cases of accountability alignment, both participants in the accountability dialogue need to recognize each other's position and perspectives. As the interviews made clear, such a situation does not imply a 'soft' approach. Retrenchments and the likelihood of sanctions may actually trigger awareness at the account giver's side, thus, felt accountability. At the same time, alignment also requires an adequate goal formulation and strategy. Clearly, it is not an easy task, and might involve risks to engage in a dialogue about core tasks (Behn 2001; Busuioc and Lodge 2016), but it is necessary to benefit from the positive aspects of accountability: learning and democratic control.

The study has several practical implications, as well. First, accountability demands do not create alertness among museum directors, which contradicts important presumptions on accountability policies. Policy makers should, therefore, rethink the ways in which they want to raise awareness and focus the accountability conversation on the topics that they find important. Second, the intrinsic value of arts is often mentioned in the arts management literature in relation to accountability. The current analysis shows that this perspective might be relevant for one specific form of misalignment. The quest for better accountability might be extended and not only hidden in the appreciation of the arts for art's sake. Public organizations that are protected from political interference also have the obligation to be accountable to their constituencies.

Note

1. Some municipalities had multiple museums within their limits. Whenever possible, the individual contract arrangements were collected and analysed.

Acknowledgments

The author wants to thank Thijs de Boer for his assistance in the document collection and Olga Verschuren for her assistance in conducting the interviews.

Disclosure statement

No potential conflict of interest was reported by the author.

Funding

This work was supported by the Nederlandse Organisatie voor Wetenschappelijk Onderzoek [452-14-008: Calibrating Public Accountability].

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Appendices

Appendix 1. Interview guide

Note: these items served as prompts to the interviewer and were not asked directly.

- (1) The role of the museum in the community and the municipality
- (2) Accountability demands of municipality
 - (a) Contact, formal and informal, same person, timing
 - (b) Targets, performance indicators
 - (c) Judgement (presence of judgement)
 - (d) Consequences: reward, unchanged relationship, sanctions
- (3) Felt accountability
 - (a) Do you need to explain your decisions, which decisions, discretionary room
 - (b) What do you think about that; importance of judgement
 - (c) Focus of municipality: outcome vs. process

- (4) Actions
 - (a) Role municipality's demands in decisions
 - (b) Other choices because of accountability
 - (c) Other choices because of targets
 - (d) How can accountability change or strengthen the role of the museum within the community?
- (5) Accountability
 - (a) To other stakeholders
 - (b) Motivation for accountability

Appendix 2. Survey scales for felt accountability

[task] is replaced with [finances] and [cultural value] in the survey.

Anticipated accountability, based on (Hochwarter et al. 2007)	<p>We are held very accountable for my actions by the municipality about our [task].</p> <p>We often have to explain why we do certain things regarding our [task].</p> <p>The municipality holds us accountable for all of our decisions regarding [task].</p> <p>If our [task] do not go the way that they should, we will hear about it from the municipality.</p>
Forum legitimacy, based on (Overman, Schillemans, and Grimmelikhuijsen 2017)	<p>When the municipality changes its views about [task], we will have to comply with the new reality.</p> <p>It is a good thing, that we are ultimately accountable to the municipality for our [task].</p> <p>We are willing to work in the interest of the municipality.</p> <p>We feel a democratic duty to be accountable about our [task] to the municipality.</p>
Forum expertise, based on (Overman, Schillemans, and Grimmelikhuijsen 2017)	<p>The municipality has sufficient specialist expertise to evaluate our [task].</p> <p>The municipality provides constructive feedback about our [task].</p> <p>Opinions of the municipality about [task] are generally unambiguous.</p> <p>Faced with a dilemma about [task], we can ask the municipality for advice.</p>
