

## **Stakeholder marketing and museum accountability: The case of South Africa's Cradle of Humankind**

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## **Abstract**

Museums, fulfilling key functions as custodians of shared heritage, are highly dependent on public and donor funding. At the same time, they are increasingly outward-focussed, expanding their purpose and audience making them accountable to a growing, complex audience of stakeholders. This research analyses the accountability practices of one of South Africa's leading museums, the Cradle of Humankind World Heritage Site (COHWHS). Annual reports were analysed using a disclosure instrument and textual data from website-published press releases were interpreted using a hermeneutic approach. COHWHS' accountability practices varied considerably according to the medium used. We recommend that stakeholder marketing and accountability practices can be more effective if these practices are integrated across the COHWHS' multiple reporting media and diverse stakeholder audiences.

**Key words:** Museums, accountability, hermeneutics, South Africa.

## **Introduction**

Museums as key repositories of humankind's cultural heritage are trusted by the public to care for this shared heritage on behalf of current and future generations. The long term survival of museums is highly dependent on public and donor funding thus satisfying and being accountable to the complex audience of stakeholders is critical. Like any public entity museums require a level of accountability not only regarding the services they provide and their performance (Weil, 2004), but also how they account for the use of public money and charitable donations (accountability for resources, see Brown & Troutt, 2007), in other words how they are "doing things right financially" (Krug & Weinberg, 2004, p. 325). Stakeholder management is increasingly central to the long term sustainability and financial stability of museums (Lindqvist, 2012).

This research analyses the accountability practices of one of South Africa's leading museums, the Cradle of Humankind World Heritage Site (COHWHS). The COHWHS, a site of hominin fossils of global significance beyond South Africa, covers 50,000 hectares with fossils of human ancestors dating as far back as 3 million years ago. A challenge and opportunity is for the COHWHS to engage with multiple stakeholders (fossil site landowners, tertiary institutions, government, donors) and communities while also protecting the site that is fast becoming a premier tourist destination (over 1.5m visitors in 2013). This complex audience of relevant and strategic stakeholders provides the justification for examining COHWHS' stakeholder marketing and accountability practices.

Museums and heritage organisations of South Africa are governed by the Non-Profit Organisations Act 1997 and are mandated to comply with the Cultural Institutions Act 1998 protecting cultural heritage. South Africa has undergone massive recent political change, resulting in a shift of power from one cultural group to another (Rankin, 2013). This transformation is intended to transfer monetary and cultural capital to previously marginalised groups. As part of this process, museums must comply with the Broad-Based Black Economic Empowerment (B-BBEE Act, Amended 2011) which aims to bring about the involvement of previously disadvantaged communities in the organization at all levels (Department of Trade and Industry, 2011). For museums the discourse around cultural equity

is highlighted in questions of "...whose cultures are being preserved and represented - and how these preservations and representations are created and communicated..." (DesRoches, 2015, p. 5).

Consequently, recognition of the scope and importance of accountability has grown significantly in recent years and museums, as organisations of public service, are "at the centre of the debate regarding the form and content of accountability tools best suited to their requirements" (Zorloni, 2012, p. 31). In addition, adverse publicity around fund misappropriation, excessive spending, and organisational inefficiency of not-for-profit organizations (NFPs) have led to a decline in trust and therefore an increased need for accountability (Dhanani & Connolly, 2012; Ebrahim, 2009; Krug & Weinberg, 2004; Murtaza, 2011).

At the heart of our research is the notion that it is essential for museums to have greater accountability if they are to continue to attract funding (Krug & Weinberg, 2004). Furthermore, in South Africa the scarcity of development funds is creating a reporting environment which intensifies the need for NFPs to demonstrate their relevance and accomplishment of results (Mueller-Hirth, 2012). Our research uses the COHWHS as a case study to better understand accountability practices and stakeholder marketing in the museum sector within the specific context of South Africa. We interpret the COHWHS annual reports using the Museums' Performance Accountability Disclosure Index 2 (MPADI 2, Botes, Diver, & Davey, 2013) and adopt a hermeneutic approach to interpreting website-published press releases.

### **Stakeholders and accountability**

In simple terms, organisations analyse who their stakeholders are, identify their interests, and decide how best to meet their needs, for the organisation's survival and sustainable profitability (Friedman & Miles, 2006; Parmar et al., 2010). A variety of definitions in stakeholder theory and its application in different contexts have added to often contradictory arguments surrounding stakeholder perspectives (Mainardes, Alves, & Raposo, 2011; Phillips, Freeman, & Wicks, 2003). Although debate over prioritisation of stakeholders according to influence, legitimacy, and interest remain, it is clear that stakeholders matter and more importantly, they need to be understood (Gstraunthaler & Piber, 2007).

Stakeholder marketing is defined as "activities and processes within a system of social institutions that facilitate and maintain value through exchange relationships with multiple stakeholders" (Hult, Mena, Ferrell, & Ferrell, 2011, p.57). There is evident synergy between accountability and stakeholder marketing where the customer does not necessarily enjoy primacy and multiple, interrelated stakeholder interests and views carry equal or greater weight than customers (Hillebrand, Driessen & Koll, 2015). Museums are a clear case for stakeholder marketing since the value exchange is complex and there is explicit tension between stakeholder interests, both of which contribute to the need for improved accountability practices and measures. Baido and Donato (2013) maintain that cultural and natural heritage sites such as COHWHS present even more complex contexts for performance measurement than museums, since there is not only a lack of implementation of performance measures but also a lack of a well-defined theoretical framework.

Relevant to this research is the fundamental issue of defining which stakeholders require what information. For museums, the challenge is how best to meet the demands of public accountability amidst expanding museum mission/purpose, audiences, and diverse communities of interest (DesRoches, 2015; Mitchell, Agle, & Wood, 1997; Pietro, Mugion,

Renzi, & Toni, 2014). Despite many researchers arguing for different types of accountability (e.g., daSilva Menezes, Carnegie, & West, 2009; Mulgan, 2000; Krug & Weinberg, 2004), the term is often narrowly defined as discharging responsibility by means of financial reports, for example, the Australian framework defines accountability as the “responsibility to provide information... about the performance, financial position, financing and investing, and compliance of the reporting entity” (AARF, 1990, p. 4).

The emphasis on annual reporting as the primary medium an organisation should use to discharge and ensure accountability has understandably led to a focus on financial measures of accountability. However, for museum accountability “...the rich cultural, heritage, scientific, educative and other values of collections are at risk of being misunderstood and misinterpreted when they are accounted for by a profession that is inculcated to understand and prioritise objects and experiences in primarily financial terms” (Carnegie & West, 2005, p. 909). While there is clearly a financial aspect to NFPs’ accountability (Niven, 2008), this conventional model is problematic for NFPs whose mission and objectives are not principally financial (Ebrahim, 2003; Gstraunthaler & Piber, 2007).

Viewing accountability through the stakeholder theory lens highlights the position that museum accountability should not be limited to financial figures. At the same time, this presents museums with the broader challenge of the form and content of appropriate accountability measures (Zorloni, 2012). Moxham (2009), in calling for performance measures in museums, maintains that accountability can be better discharged by including qualitative assessment in the measurement of museum performance. Research evidence of how accountability is discharged by NFPs is limited. In a major study of 95 North American NFPs, Turbide and Laurin (2009) assessed the effort devoted to financial and non-financial measures of performance concluding that only a minority of the performing arts organisations used the four perspectives of a balanced scorecard – financial, internal processes, customers, growth and innovation. While the organisations mainly used artistic dimensions in their strategic priority setting, financial statement analysis was the most widely used indicator of performance. The authors attribute this finding to the difficulties of measuring qualitative dimensions of performance.

Therefore, in order to frame an integrated (qualitative and quantitative) assessment of accountability practices we found Krug and Weinberg’s (2004) tri-partite framework informative and parsimonious. Krug and Weinberg encapsulate accountability as: organizations having to explain investment in resources according to three dimensions “their contribution to mission, money, and merit” (2004, p. 325).

## Research Method

Acknowledging the importance of the annual reporting process for museums to communicate accountability, Wei, Davey and Coy (2008) designed and implemented the MPADI. Based on the balanced scorecard approach to strategic management (Kaplan & Norton, 1996) the MPADI represents all four categories of the balanced scorecard framework, with the addition of the category 'Mission' (Rentschler & Potter, 1996; Zorloni, 2012). We use the adapted MPADI 2 with 22 performance indicators (refer Table 1) to measure the accountability disclosure levels in the COHWHS museum annual reports.<sup>1</sup>

Content analyses of five COHWHS annual reports (2009 to 2013) resulted in a 0-5 score on the 22 items. The benchmark score of five was awarded for optimal level of disclosure and was used as an anchor statement from which other judgements could be made. Non-disclosure results in a score of zero. An ordinal scaling method was used to ensure consistency in judgement relative to the benchmark score (Coy & Dixon, 2004). Each MPADI 2 item has criteria to guide the coding (Botes et al., 2013). In order to limit subjectivity associated with interpretation and scoring of qualitative data disclosure the researchers assessed the annual reports independently; any differences in opinion were discussed until all parties agreed on a score.

Research on accountability and stakeholder marketing disclosures via web-based media is an emerging area (Dainelli, Manetti, & Sibilio, 2013; Tremblay-Boire & Prakash, 2014), yet given the importance of the internet and social media they are important mechanisms for NFPs whereby they can engage directly with their audiences to improve their downward accountability to visitors, local communities, and funders. Thus, the second part of our research method was the interpretation of accountability practices as disclosed through the 43 press releases published on the COHWHS website (refer Table 2).

Since our research topic engages with different areas of literature from several disciplines the hermeneutic approach was highly appropriate in this phase, as the researchers explicitly brought pre-understandings on accountability, museum marketing, stakeholder marketing, and the South African context to the interpretive process. Ricoeur's hermeneutic interpretation interprets the meaning of texts without privileging the meaning or intentions of the author(s). As an interpretive method, this makes explicit the unavoidable subjectivity in interpretation and also declares the different literatures and theorising that the researchers bring as their pre-understandings (Ricoeur, 1976). Importantly, the hermeneutic circle encourages the researcher to interpret what the text is talking about and the meaning of the texts as a whole to reach a new understanding of how museums discharge and practice their accountability.

Table 2 interprets all the 43 website-published press releases according to two dimensions - type of accountability and contribution. The first dimension - type of accountability - refers to the MPADI items. Secondly, Krug and Weinberg's (p. 325, 2004) tri-partite model for NFPs classified accountability reporting according to mission ("doing the right things"), money ("doing things right financially"), and merit ("doing things right in terms of quality"). In categorising the press release accountability practices a fourth dimension was added - adaptability. This dimension was added to recognise the increasing trend in museum management to expand core custodial products and services to a more outward-focused

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<sup>1</sup>These data are drawn from a larger study of 10 South African museums that used the MPADI 2. As part of that study a pilot on two museums was conducted to test the effectiveness of the scoring.

concentration on visitor services, engaging customer experiences, and community involvement (Gilmore & Rentschler, 2002; Leask & Barron, 2015).

### **Findings & Discussion**

Adding the average scores on the 22 performance indicators gives a total score of 54.4, less than half of the total maximum score of 110 (Table 1). Accountability disclosures on *Mission and Objectives* scored the highest of the five categories (4.5). Transparency and disclosure of practices relative to COHWHS' goals and strategies is critical evidence of appropriate stewardship of the cultural heritage as well as stewardship of donor (largely public) funding. We interpret this item as indicating COHWHS being transparent regarding strategic-level decisions aligning with stakeholder expectations and mandatory responsibilities.

The *Customer/Stakeholder* items received the lowest score across all categories (1.36). Limited visitor information is disclosed by COHWHS (1.2). The information that is disclosed is typical of many museums' performance measurement which generally relies on visitor numbers or tickets sold (Zan, 2000). Customer satisfaction scored zero meaning that actual results of customer surveys, data on meeting customer expectations, and trend analyses were absent in the annual reports. Although there are obvious tensions as museums and world heritage sites increasingly adapt to a market economy, the role of visitors and the quality of visitor experiences are critical. Surprisingly, there was minimal disclosure on the Sponsors, Funders, Supporters item (1.2) despite COHWHS owing its existence to government grants. Disclosures on community partnerships and stakeholder reputation scored higher (2.20) but were not clearly discussed in the narrative nor particularly well measured in the KPIs throughout the annual reports.

While COHWHS included audited financial statements (*Financial perspective*, C1-C3) of high standard within their annual reports and the annual reports disclosed directors' remuneration (4.8) the lower average score for this category overall (2.97) can mostly be ascribed to a lack of budgetary information and financial review. Governance arrangements and decision making processes are a critical element of NFP accountability (Dainelli et al., 2013) and are measured by the *Internal Process* category of MAPDI 2. Whilst COHWHS stated its board members, disclosed board member qualifications, and other governance posts, information on other internal management processes was limited. COHWHS accounted for its cultural, heritage, and scientific collections (3.0) but failed to tell a story about these collections. Educational activities were disclosed slightly better (3.20) focusing on number of educational programmes, number of on-site learners and outreach learners, but this still represents limited accountability in terms of COHWHS as a learning hub (Pietro et al., 2014) and the mandate in South Africa for involving previously disadvantaged groups.

Table 1: COHWHS MPADI 2 scores, 2009-2013

Category	Item	Item score*	Average
A Mission & objectives	A1 Goals, objectives, vision	5.00	4.50
	A2 Strategies & critical success factors	4.00	
B Customer/stakeholder	B1 Visitors	1.20	1.36
	B2 Customer satisfaction	0.00	
	B3 Sponsors, funders & supporters	1.20	
	B4 Partnerships with community	2.20	
	B5 Reputation amongst stakeholders	2.20	
C Financial performance	C1 Financial performance	3.00	2.97
	C2 Financial position	5.00	
	C3 Cash flows	5.00	
	C4 Budget information	0.00	
	C5 Financial review	0.00	
	C6 Directors' remuneration	4.80	
D Internal process	D1 Museum management	2.00	2.85
	D2 Collections	3.00	
	D3 Exhibitions & events	3.20	
	D4 Educational activities	3.20	
E Learning & growth	E1 Staff development	3.00	1.88
	E2 Employee satisfaction	0.00	
	E3 Research & scholarship	3.00	
	E4 Future developments	3.00	
	E5 Online connectivity	0.40	
Index Total Score (max 110)		54.40	

\*Average score over 2009-2013 annual reports

Accountability disclosures under the *Learning and growth* category (overall score 1.88) focused on research and scholarship (3.00) and future developments (3.00) reflecting the traditional custodial and scientific museum functions. Important as these are, COHWHS must also be responsive to employee needs and staff development as funders are increasingly seeking evidence of quality outcomes according to various stakeholders' dimensions of public value (Legget, 2009).

Interpreting the texts of the press releases using hermeneutics (going beyond what the text says to what the text is talking about) provides further insights into the accountability emphasis adopted by COHWHS (summarised in Table 2). The two main contributions to accountability as interpreted from the press releases are *contribution to mission integrity* and *contribution to adaptability*. This latter element, in contrast to the annual report disclosures, reflects COHWHS reporting its drive toward a multi-dimensional customer experience while balancing the authenticity of the cultural heritage of the site. This dimension reveals the extent to which COHWHS acknowledges its adaptive potential in its stakeholder marketing and accountability practices. An example is illustrated below,

*If you have ever imagined taking your incentive or teambuilding client into the heart of Gauteng's Cradle of Humankind World Heritage Site and doing a group fossil dig, you now have the opportunity to do so. Maropeng, the official visitor site for the Cradle of Humankind WHS, now offers this once in a lifetime*

*teambuilding opportunity and facilitates group digs at Copper's Cave....Steininger added that Maropeng's new teambuilding initiative provides a rare opportunity to excavate a site with your team, get them dusty and working together, while enhancing group communication and sharing vital information about fossils and how to dig correctly..."There is no other place on the planet where you can bring anyone and everyone to excavate a fossil site," she said.*(Press release, March 1, 2012)

Importantly, the COHWHS accountability practices highlight the high priority given to research and scholarship aspects of their mission and maintaining stakeholder relationships that together underpin the overall strategy and vision for the heritage site. The archeological significance, emphasis on the 'Out of Africa' philosophy, and custodial action are recurring themes in the press releases. For example, these themes are illustrated in the press releases regarding the footprint ceremonies,

*The chain of succession of the footprints of South Africa's Presidents is completed today. But this footprint also represents a whole lot more. It represents the journey of everyone alive in the country...not only in South Africa, but also in the whole of Africa, and in a sense, the whole world....And we trust the legacy we leave to our descendants will be a solid one, so that when they take the baton from us the human race will continue to grow and flourish in a meaningful and positive direction... The Cradle of Humankind World Heritage Site has been working on a strategy to collect footprints of Nobel Prize Laureates and Heads of State since 2002, when Thabo Mbeki and Kofi Annan initiated this tradition... (Press release, August 22, 2014)*

Accountability with regard to research and scholarship is evident in the majority of the press releases (refer Table 2), for example,

*In the palaeoanthropology sphere, the unearthing of 'Little Foot' was one of the most extraordinary discoveries ever made. (Press Release, May 21, 2013)*

and

*The eyes of the world will this week focus on the Malapa fossil site in the Cradle of Humankind after it became the source of *Australopithecus sediba*, a previously undiscovered species of hominin, which was unveiled in April 2010. The type specimen a young male was discovered by Matthew Berger, son of palaeoanthropologist Prof Lee Berger... (Press release, Sept 3, 2014)*



Table 2:Accountability and contribution summary of COHWHS Press Releases\*

Date	Title of press release	Type of accountability	Contribution**
2 Oct 2014	Maropeng wins two accolades at the 2014 Lilizela Tourism Awards	Museum management	Recognition of contribution to merit
30 Sept 2014	“The Beetle” has landed at Malapa Fossil Site	Community partnership	Contribution to mission integrity Contribution to merit
23 Sept 2014	Grooms race closes the day at Emerald Cup	Customer experience	Adaptability
18 Sept 2014	Harry the Hominid springs up at Cradlestone Mall	Community partnership	Contribution to mission integrity
3 Sept 2014	Malapa Structure Launch at the Cradle of Humankind	Research & Scholarship	Contribution to mission integrity
22 Aug 2014	Mr Kgalema Motlanthe imprints his footprint at Maropeng	Strategy /Vision	Contribution to mission integrity
21 Aug 2014	Freestyle warriors roar through the Cradle of Humankind	Customer experience	Adaptability
7 Aug 2014	Le Sel @ The Cradle	Customer experience	Adaptability
30 July 2014	Cradlestone Mall ranked amongst the world’s best designs	Customer experience	Contribution to merit
29 July 2014	FW de Klerk imprints his foot at Maropeng	Strategy /Vision	Contribution to mission integrity
8 July 2014	Wits hosts biggest gathering of Southern African fossil hunters	Research & scholarship/ Community partnership	Contribution to mission integrity
17 April 2014	Easter weekend in Maropeng	Customer experience	Adaptability
9 April 2014	The Cradle Cycle Festival 2014	Customer experience	Adaptability
7 Oct 2013	29-million year-old discovery to be revealed	Research & scholarship	Contribution to mission integrity
31 July 2013	Archbishop Emeritus Desmond Tutu imprints his foot at Maropeng	Strategy /Vision	Contribution to mission integrity
3 May 2013	Safety Tips for Exploring Wild Caves	Customer experience/ Educational activities	Adaptability
2 May 2013	The Discovery of ‘Little Foot’	Research & scholarship	Contribution to mission integrity
30 April 2013	Sterkfontein Caves	Educational activities	Contribution to mission integrity
29 April 2013	The Cradle Festival	Customer experience	Adaptability
17 Mar 2013	Maropeng’s water saving initiatives bear fruit	Reputation	Contribution to merit/ Contribution to money
19 Feb 2013	Danielsrust Horse Trails	Customer experience	Adaptability
14 Feb 2013	Top dining options at the Cradle of Humankind	Customer experience	Adaptability
14 Feb 2013	10 Things you MUST do when visiting the Cradle of Humankind	Customer experience	Adaptability
17 Jan 2013	Malapa Fossils Give Clue to the Evolution of Foxes	Research & Scholarship	Contribution to mission integrity
15 Jan 2013	Launch of The Hands that Rock the Cradle initiative	Community partnership	Contribution to mission integrity

7 Jan 2013	New Species of Ancient Fox Revealed By Malapa Fossil	Research & Scholarship	Contribution to mission integrity
23 Oct 2012	November events at Maropeng	Customer experience	Adaptability
16 Oct 2012	The Cradle of Humankind World Heritage Site remains a must see attraction	Community partnership	Contribution to mission integrity
8 Oct 2012	Community craft project under way at Cradle	Community partnership	Contribution to mission integrity
7 Sept 2012	Passionate about palaeoanthropology: black women are the face of the future in the field	Educational activities/ Community partnership	Contribution to mission integrity
6 Sept 2012	Celebrate your heritage at the Cradle Festival Wine Weekend	Customer experience	Adaptability
29 Aug 2012	School visits to Maropeng 2012	Educational activities/ Community partnership	Contribution to mission integrity
17 July 2012	An introduction to Lee Berger's Australopithecus sediba	Research & scholarship/ Educational activities	Contribution to mission integrity
17 July 2012	Professor Lee Berger at Sediba cast handover - A photo essay	Research & scholarship	Contribution to mission integrity
13 July 2012	New sediba fossils found; excavation to be broadcast live from Maropeng	Research & scholarship	Contribution to mission integrity
12 July 2012	The story of Australopithecus sediba	Research & scholarship	Contribution to mission integrity
10 July 2012	Maropeng teams up with La Cigale Spa	Customer experience	Adaptability
7 June 2012	South Africa's beloved Professor Phillip Tobias dies	Community partnership	Contribution to mission integrity
28 May 2012	Maropeng trains tour guides	Staff development	Contribution to mission integrity
12 May 2012	Trade launch of the Dinokeng Game Reserve	Customer experience	Adaptability
11 May 2012	Maropeng highlights the importance of water conservation	Community partnership	Contribution to merit
12 Mar 2012	The Cradle of Humankind to donate the Sediba fossil casts to the German Museum fur Naturkunde	Research & Scholarship	Contribution to mission integrity
1 Mar 2012	Once in a lifetime teambuilding opportunity in Gauteng's Cradle of Humankind World Heritage Site	Customer experience	Adaptability

\*Press releases as published on the COHWHS website August 2015, n=43.

\*\*Adapted from Krug & Weinberg, 2004.

One of the core values of this world heritage site is to ensure high quality scientific research potential is maintained and enhanced; COHWHS management account for this responsibility as the focus in one-quarter of the press releases, and it is associated in more than three-quarters of these textual records. Furthermore, programmes of learning (e.g., Press releases 30 April 2013 Sterkfontein caves; 29 August 2012 School visits to Maropeng 2012) highlight COHWHS management recognising their local community's understanding of value, aligning with their mission to not only preserve the outstanding fossil assemblage heritage but to develop the education potential of the COHWHS site.

The press release textual data also highlight COHWHS' performance in audience development and growth by combining learning and leisure opportunities (Izquierdo & Samaniego, 2011). As well as demonstrating their accountability through such activities, the press releases are a vehicle to demonstrate what Leask and Barron call "...innovative product offerings, flexibility of visit and experience choice..." (2015, p. 7). For example,

*Guided tours run through the caves every half hour, seven days a week. Visitors can not only learn about our ancestors, but also explore the caves and learn more about early technological innovation such as the harnessing of fire and the birth of humanity... The interpretation facility includes exhibits on geology, early life forms and mammal fossils, as well as details the discovery and significance of fossils such as "Mrs Ples", "Little Foot" and the "Taung Child"... And after absorbing all the knowledge from the educational journey through the origins of humanity and our subsequent evolution, you're welcome to relax and enjoy a meal. (Press release, April 30, 2013)*

The press releases regarding horse trails, festivals, game reserve experiences, BMX freestyle events demonstrate COHWHS management developing the site's potential around its various features to widen their audience base and attract potential visitor groups. While some of these visitors may not visit the COHWHS 'museum', their presence on site is an opportunity for COHWHS to convert them into actual visitors. In these press releases COHWHS demonstrates how it combines social leisure experiences with the heritage site experience; sociability and places where people can engage in activities are key characteristics identified in earlier research as contributing to successful places (PPS, 2010).

## **Conclusions**

Disclosures regarding customers and stakeholder relationships were not prominent in the annual reports, yet they are a predominant focus in the website-published press releases. Earlier research on NFPs' performance measurement (e.g., Donato, 2008; Turbide & Laurin, 2009) is echoed in the limited performance measures relating to customers/visitors and funders/donors in COHWHS annual reports. However, the COHWHS website data clearly indicates responsiveness to diverse audiences. With museum functions shifting from those of custodial tasks to education and outreach (DesRoches, 2015), museums must demonstrate value to communities and "...develop evaluation practices that provide a compelling picture of the impact of their services" (Falk, 2012, p. 247).

Our research highlights the need for measurement techniques to broaden the notion of accountability and for accountability practices to be integrated across the diverse media NFPs can use. Framing accountability in terms of being about something *and* for someone is essential to support the competitiveness and sustainability of heritage sites (Goeldner, Ritchie, & McIntosh, 2000; Pietro et al., 2014) such as COHWHS, affirming our conclusion that

museum accountability practices must adopt integrated stakeholder reporting across multiple dimensions and goals.

### **Limitations and future research**

We deliberately chose to investigate COHWHS' accountability and stakeholder marketing according to the disclosures in annual reports and website-published press releases. While this may be a limitation of the research, the annual reporting process remains a primary mechanism for discharging NFP's accountability. Considering the array of web-based accountability practices, we framed our research within the manageable scope of web-published press releases. However, given museums' increasing use of blogging, social networking, podcasting, and streaming for audience engagement and transparent organisational practices (Dainelli et al., 2013; Fletcher & Lee, 2012), future research on wider web-based accountability disclosures would be a useful extension of our research.

### **Managerial Implications**

Accountability and transparency is one of the six key areas declared in the 2012 Independent Code of Governance for NFPs in South Africa. Furthermore, donors increasingly rely on accountability reporting in deciding among many competing demands for financial contributions. This research identifies opportunities for COHWHS to better disclose its performance and accomplishments. In particular, we recommend that the reporting practices focus on being coherent, integrative, and comprehensive. Communication and readability of annual reports should address the various audiences and diverse stakeholders and COHWHS should continue to emphasise disclosures around its identity and the distinctiveness of its value.

Until recently there has been little research on the performance and accountability of the museum sector in South Africa. This work addresses this deficiency encouraging improved accountability in the management and conservation of South Africa's cultural heritage.

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