Chapter 12
From Accounting to Accountability at the Virtual Museums in Pompeii and Herculaneum: The Role of ICT and Social Reporting towards the Financial Sustainability of Archaeological Heritage Conservation and Usability over Time

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ABSTRACT
The enhancement of artistic and cultural heritage has been a recurring theme within the scientific and cultural debate by scholars from different disciplines and in the political agenda of most countries over the last decades (Senese, 2002; Meneguzzo & Grossi, 2002; Ferri & Zan, 2012). During the early 90s, researchers focused their attention on management practices, tools and models referring to arts and cultural organizations (Peacock, 1982; Frey, 1994; Towse, 1997; Christiansen & Skaerbaeck, 1997; Zan, 2002), as well as on the development of new and different organizational forms under pressure from the New Public Management (Pollitt, 2001; Lapsley, 2008; Ferri & Zan, 2012; Lindqvist, 2012). These studies aimed at analyzing, developing and proposing different conceptual and management frameworks within a context characterized by increasing scarcity of financial resources in addition to regulatory complexity. The purpose of this chapter is to provide an analysis of the growing phenomenon represented by the “Virtual Musealization” of archaeological sites in Italy, focusing on the case of Pompeii and Herculaneum.

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INTRODUCTION: PROBLEM PERCEPTION, DEFINITION AND FORMULATION

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The work aims to achieve the research objectives through an inductive/deductive search method (Yin, 1984, 1995).

1. THE THEORETICAL FRAMEWORK

Over the last 20 years, dynamic complexity has been significantly shaping the public sector. This phenomenon is related to many factors embracing: the proliferation of social needs, the rising competition coming from the private sector (and higher opportunity for collaboration with it), market globalization and a rising number of players, the impact of advanced technologies, the short time-frame over which decisions are made, the higher intensiveness of unpredictability and strategic changes, and the scarcity of strategic resources. Other economic-financial factors were a serious stagflation, welfare state crisis and growing government loans, in addition to a negative perception of bureaucracy.

These phenomena have been giving rise to the obsolescence of traditional management control systems in the public sector. The measurement of financial performance simply by using the aggregated method is no longer adequate. Accountability and prompt decision-making require proper tools allowing managers and decision-makers to understand how the aggregate financial performance can affect measures. Under this viewpoint, accountability breaking down raising critical management studies, is not the only means of making public service suppliers responsive to the citizens, but, in public choice terms, accountability becomes a “voice” rather than an “exit” option (Mulgan, 1997, 2000). This is also connected to a non-financial perspective, and particularly to the consideration of delays that are linked to the accumulation and depletion processes of strategic resources affecting performance drivers.

The most important changes were achieved within the New Public Management paradigm (hereafter NPM) by Italian local governments