

M. Cecchi (University of Florence, Italy), P. Malyzhenkov (U HSE, Nizhni Novgorod branch)

Management models for culture communication - Culture for management models communication

The theme of economic management of cultural businesses is of great importance nowadays. The most important reason of it must with no doubt be searched in the deep transformations which this sector is subject to, cutting transversally different territorial areas and becoming a "global" problem. The factors which determine these transformations are rather numerous, so their exhaustive listing seems almost impossible. Just in order to mention the main ones, the first factor can be found in the generalized tendency to transform into businesses even those realities which do not operate directly on the markets. These are businesses which supply services perceived by different communities as public which are normally guaranteed to the members of the same community beyond the straightly market mechanisms. The examples in such sense can be various. Let us think for example about the public services like public health, transport or public education. The so called "cultural businesses" or those which produce and diffuse culture, like theatres, can fully enter into this circle. From everything mentioned above it follows that the management problems of such businesses cannot be free from a precise contextualization in space and in time. The most evident example of this can be the consideration of a public good health in the USA and, consequently, the economic and management mechanisms of the businesses which must guarantee this service. Concentrating ourselves on the "cultural businesses" our research leaves from the context factors which characterize different countries but it is developed along the direction which seems to be an international tendency: the growing awareness that the connotation of a service like a public one cannot justify antieconomic behaviours and economic nature of the subjects dealing with the supply of this public service called "culture". The second factor can be individualized in the global economic crisis which has reduced the possibility of the governments to contribute to the support of the cultural businesses by means of an uncontrollable financing and it has focused the attention on the economical and efficient use of the assigned resources by the enterprises. In order to make an example described in the research – since 1980 the public financing to the theatres in Italy has been reduced by more than 40%. So, the research has the scope to analyze different experiences by means of a comparative international analysis, first of all between Italy and Russia. This theme seems to us particularly important at least for two different reasons. First of all, as there are no clear ways of solving this problem we think it useful to make a comparison between different experiences in the field which seems to us mutual. On the other hand, we have the possibility to combine the precious history and experience of Italy in the field of business administration and accounting (it's exactly Italy the Motherland of double-entry bookkeeping system) and the indoubt primate of Russia in creation and representation of the culture (theatre, dancing and so on). Such comparison cannot get rid of a precise contextualization, so after a preliminary analysis of the juridical form of the subjects operating in this sector (public, private, mixed) and of their sources of financing (public, private, mixed as well) we will concentrate the research on their different existing management modalities. So, we will propose the accounting schemes useful for the comprehension of the economic dynamics and obtained results in the artistic field trying to elaborate: - a balance sheet scheme: the difficulty stands in the individuation of the typical assets-liabilities structure of the analyzed enterprises taking into consideration the differences in the strategic, operative

and accounting modalities of different institutions. - a profit and loss statement scheme which subdivides the profit components by management areas and the costs classification according to the functional criteria. - a reporting of artistic and social performances (indicators to focus the parameters like operative volume of supplied service and satisfied demand, costs saving and their covering, efficiency, artistic dimension meant as public success) which can represent some sort of tableau de bord of the management. Definitely, by such research we want to affirm that our conviction is that many difficulties and delays in the process of "businessing" of theatres appear from the preconception of many operators of this sector (culture can not be combined with economics and management because it would be sacrificed to the primary economic interest). On the contrary, we suppose that introduce the business aspects in the culture means first of all supply a less uncertain future for the artistic production and diffusion.