How do you measure culture?

A case study of result control within the Gothenburg Opera

Bachelor thesis
Management Accounting
School of Business, Economics and Law
Gothenburg University
Spring 2012

Sofia Wendel 89
Johanna Kalnins 86
Tutor: Petter Rönnborg
Abstract

Authors: Johanna Kalnins and Sofia Wendel

Tutor: Petter Rönnborg

Title: How do you measure culture?
A case study of result control within the Gothenburg Opera

Problem: The culture sector is characterized by qualitative goals which raise questions such as how do you measure culture and what is “good” culture? Both the goals and the measurements tend to result in subjective judgments, which according to the theory make result control inefficient. Yet, result control is frequently used in the culture sector; which leads up to our research question: What characterizes the problems of result control in the culture sector?

Purpose: The aim of this study is to make a survey of how the Gothenburg Opera works with result control and follow-up. By defining how it tackles the different problems, which could arise with result control in a non-profit organisation, we aim to map how the problems regarding result control are characterized in the Gothenburg Opera. By linking our results to former research we intend to apply our results to the culture sector.

Method: Since we want to describe how the problems of result control are characterized in the culture sector the study is of a descriptive character. Further, the study has also a qualitative approach. Since we seek a deeper understanding of a problem through investigating one organisation a case study is the chosen approach. The case study was carried through by nine interviews with people working within the Gothenburg Opera, the Cultural Affairs committee and the Cultural Affairs secretariat.

Conclusion: Within the Gothenburg Opera we have identified that the qualitative goals make the measurement subjective. However, in general there are no great problems with these vague goals and subjective measures. The opera solves potential problems by having a well-functioning planning process together with follow-up and evaluation. Yet, the goals between the Gothenburg Opera and its principal, the Cultural Affairs committee, becomes subjective and a sort of self-judgement where the opera estimates its own performance. This raises the question whether a change in result depends on a change in performance or opinion. Since these objectives are not communicated within the opera, the result control may lose parts of its purpose.

Suggestions: A suggestion of further research is to compare a large culture organisation to a smaller organisation and to do case studies on several organisations. For a wider approach, we suggest to investigate all of the management control systems used in the culture sector.

Keywords: result control, follow-up, non-profit organisations, culture sector, the Gothenburg Opera
Acknowledgements

We would like to thank the Gothenburg Opera, the Cultural Affairs committee and the Cultural Affairs secretariat for their collaboration. Despite full schedules, the interviewees took the time to meet us and gladly participated in the interviews. Without their help this study would not have been possible to accomplish.

Special thanks to Mats Andersson, who took his time to show us around the huge opera house.

Further, we would like to thank our tutor Petter Rönnborg at the department of management accounting, for his encouraging words and feedback during the writing process. Thanks for your calming words and the exhortation to believe in ourselves.

Johanna Kalnins
Sofia Wendel

2012-05-31
Göteborg, Sweden
1. Introduction ................................................................................................................................. 1
  1.1 Background and problem discussion ...................................................................................... 1
  1.1.1 The Gothenburg Opera ........................................................................................................ 1
  1.2 Purpose of the study .................................................................................................................... 2
  1.3 Research question .................................................................................................................... 2
  1.4 Sub question ............................................................................................................................. 2
  1.5 Definitions ............................................................................................................................... 3
2. Methodology .................................................................................................................................. 4
  2.1 Research approach .................................................................................................................... 4
  2.2 The collection of data ............................................................................................................... 4
    2.2.1 Primary data......................................................................................................................... 4
    2.2.2 Secondary data .................................................................................................................... 5
  2.3 Validity and Reliability ............................................................................................................. 6
3. Theoretical framework .................................................................................................................. 8
  3.1 Introduction to result control ................................................................................................... 8
  3.2 Goals ......................................................................................................................................... 8
    3.2.1 Goals in the culture sector .................................................................................................. 9
  3.3 Measurement ............................................................................................................................... 9
    3.3.1 Measurement in the culture sector ...................................................................................... 10
  3.4 Follow-up .................................................................................................................................. 11
    3.4.1 Follow-up in the culture sector .......................................................................................... 12
  3.5 Incitement system ...................................................................................................................... 12
    3.5.1 Incitement system in the culture sector ............................................................................. 13
  3.6 Other information of importance ............................................................................................. 13
4. Empirical findings ........................................................................................................................ 14
  4.1 The Gothenburg Opera and Västra Götalandsregionen ............................................................ 14
    4.1.1 The Gothenburg Opera ....................................................................................................... 15
    4.1.2 Culture in the Västra Götalandsregionen ........................................................................... 15
  4.2 Goals ....................................................................................................................................... 16
    4.2.1 Internal goals ...................................................................................................................... 16
    4.2.2 The combination of goals .................................................................................................. 17
    4.2.3 Missions from its principals .............................................................................................. 18
  4.3 Measurement ............................................................................................................................ 19
    4.3.1 Quantitative goals ............................................................................................................ 19
    4.3.2 Qualitative goals .............................................................................................................. 20
  4.4 Follow-up .................................................................................................................................. 22
    4.4.1 Follow-up of the quantitative objectives ......................................................................... 22
    4.4.2 Follow-up of the qualitative objectives ........................................................................... 22
    4.4.3 Follow-up by its principals .............................................................................................. 23
  4.5 Incitement system ...................................................................................................................... 24
  4.6 Other information of importance ............................................................................................. 24
5. Analysis .......................................................................................................................................... 27
  5.1 Goals ....................................................................................................................................... 27
    5.1.1 Missions from its principals .............................................................................................. 28
  5.2 Measurement ............................................................................................................................ 29
1. Introduction

In this part we will at first discuss why there is a problem with result control in the non-profit sector. Afterwards we will motivate the choice of investigating the culture sector, followed by the reason of the focus on the Gothenburg Opera. We will further state the purpose of the study, the research question, the sub question and definitions.

1.1 Background and problem discussion

A lot of literature has been written about result control and follow-up, stating how well the result control works in different organisations. However, result control seems to meet a lot of difficulties in the non-profit organisations. Examples of difficulties are goal ambiguity and difficulties in measuring performance (Merchant and Van der Stede 2012). Some literature even states that the public sector cannot be managed by result control at all (Rombach, 1991). The literature agrees that result control is difficult in the public sector since the goals in general are of a qualitative character.

In order to make result control efficient one requirement is that the objectives are measurable. Further, the measurement should be precise, reliable, objective, limited in time, understandable and cost efficient (Merchant and Van der Stede 2012). All these requirements could be difficult to apply to qualitative goals where the judgment in general is subjective. Yet, result control is frequently used in the public sector. This could be a problem, since “management control failures can lead to large financial losses, reputation damage, and possibly even to organisational failure” (Merchant and Van der Stede, 2012, p. 3). Hence, having a well design management control system is essential for all organisations.

Research concerning result control in the public sector has been done before, mostly with a focus on the sectors of education and health care. For instance, Johansson (1995) writes about result control in the public sector and exemplifies with the education sector. Henning (1991) exemplifies his research regarding result control in the county council by looking at the sector of health care. However, a sector that is barely investigated is the culture sector. Yet, a thesis by Jäderberg and Kristiansson, (2007) discusses management by objectives in the culture sector. The conclusion of the study is that all the investigated culture units are steered by objectives. However, these culture units lack in their follow-up. Further, problems with measuring quality and how people benefits from culture have been identified (Jäderberg, Kristiansson, 2007).

The culture sector is characterized by qualitative goals and this raises questions such as how do you measure culture and what is “good” culture? The goals and the measurements tend to result in subjective judgments. Yet, result control is still used in the public sector. Furthermore, most literature regarding result control in the public sector is written during the early nineties and for that reason it is also appropriate to make further research in this area.

1.1.1 The Gothenburg Opera

The Gothenburg Opera is the culture organisation in Gothenburg that receives the largest amount of funding and it is one of the largest organisations within the culture sector in Gothenburg (Västra Götalandsregionen a, 2011). In addition to this, the
Gothenburg Opera is the only culture centre that offers a wide range of activities like operas, dance performances and musicals.

Yet, Göteborgs Posten, the largest newspaper in Gothenburg, has written several articles about the opera and its financial worries during the last year. In an article from the 8th of March 2012 Göteborgs Posten writes that the situation for the opera is deteriorating and the numbers of visitors are decreasing (Göteborgs Posten a). In another article from the 29th of December 2011 it was stated that 2012 will be a crucial year for the opera since the funding is not increasing and it has to cut down on expenses. However, the chairman of the Cultural Affairs committee says that downsizing counteracts the mission that the committee has given to the opera (Göteborgs Posten b).

In addition to this, a summary made by Price Waterhouse Coopers and Öhrlings, published in 2009, concluded that the biggest risk for the Gothenburg Opera is related to its business. This concerns the risk of not reaching its established objectives, which could be manifested in difficulties in the follow-up of the objectives (Öhrlings and PricewaterhouseCoopers, 2009). Examples of objectives are to perform high qualitative opera, musical and dance and to perform in the whole region (Västra Götalandsregionen b, 2011).

The Gothenburg Opera is a topic of current interest that, as stated above, has been discussed in the press lately. From the news articles and the summary made by Price Waterhouse Coopers and Öhrlings it may be concluded that the opera has problems; whether these problems are related to the result control or not is difficult to say. As management failures can lead to financial losses (Merchant, Van der Stede, 2012) we find it interesting to investigate whether this is the case with the Gothenburg Opera or not. Moreover, it is intriguing that result control is still used in the culture sector, even though earlier research claims that result control is inefficient in the public sector and recent press seems to support this theory.

1.2 Purpose of the study
The aim of this study is to investigate how the Gothenburg Opera works with result control and follow-up. By defining how it tackles the different problems, which may arise from result control in a non-profit organisation, we aim to map how the problems regarding result control are characterized in the Gothenburg Opera. By understanding how the Gothenburg Opera works with result control and by linking our result with previous research we intend to apply our result to the culture sector.

1.3 Research question
What characterizes the problems of result control in the culture sector?

1.4 Sub question
How does the Gothenburg Opera work with result control and follow-up?
1.5 Definitions
There has been and still is a discussion regarding the definition and distinction between result control and management by objectives. Johansson (1995) discusses different approaches with a focus on proactive and reactive management. The proactive management is the planning process with a focus on the formulation of objectives, while the reactive management is the process focused on the result, follow-up and evaluation. Johansson (1995) establishes that one of the definitions of result control is connected to the reactive management while the management by objectives has a proactive approach. Yet, he illuminates that result control could also be defined as a synonym to management by objectives. This makes the definition wider, with a focus on the proactive as well as the reactive management (Johansson, 1995).

In this study we have chosen the last mentioned approach to be able to describe the result control through the whole process. Hence, our focus will be both on the preparatory and reactive work of the result control.
2. Methodology

This part describes the chosen methods for the study. We describe the research approach, collection of data and discuss the validity and reliability of the study. Moreover, we motivate the choice of organisation and interviewees.

2.1 Research approach

This study aims to explain how the problems regarding result control and follow-up are characterized in the culture sector. Since we seek a deep understanding of a complex problem looking at one certain organisation a case study was a suitable approach. Further, as the study ought to describe how the problems are characterized it is a descriptive study.

Further, the study is of a qualitative approach since we seek understanding for a problem and the selection is small and not random. According to Merriam (1994) these aspects characterize a case study and the qualitative approach in general is a descriptive method. A qualitative research approach is preferable in this study since a “quantitative research cannot deal with the social and cultural construction of its own variable” (Eriksson and Kovalainen, 2008 p. 4). This means that many qualitative approaches are interested in understanding and interpretation rather than testing hypotheses and statistical data as in a quantitative approach (Eriksson and Kovalainen 2008).

2.2 The collection of data

2.2.1 Primary data

Our primary data consists of nine interviews with people with knowledge of the management of the Gothenburg Opera. The interviewees work within the opera, the Cultural Affairs committee and the Cultural Affairs secretariat. Since our study is of a qualitative approach we considered interviews to be the best course of action. The majority of the interviews were personal interviews, which gave the opportunity to have a dialogue and to ask potential supplementary questions. However, two interviews took place over the telephone. In these cases telephone interviews were the only option due to the interviewees’ limited time and the fact that one of them lived in another city. The remaining seven interviews were carried through personally. All the personal interviews were recorded after permission from the interviewees. This made it easier to transcribe the interviews and to avoid misapprehensions.

The interviewees were chosen based on their knowledge and position in the Gothenburg Opera, the Cultural Affairs committee or in the Cultural Affairs secretariat. Since we wanted a deep understanding of how the opera works with result control and follow-up we interviewed people responsible for both the quantitative and qualitative goals. Further, we chose to interview several people working at the opera in order to get a fair picture and understand of how they work with result control and follow-up. To further widen the understanding of result control within the opera we also interviewed the Cultural Affairs secretariat and the Cultural Affairs committee. Before the interviews we emailed an interview guide to the interviewees in order to prepare them. We wanted the interviewees to be prepared in order to be able to give well-reasoned and useful information. Since the time with the interviewees was limited, we wanted the interviews
to be efficient.

At the Gothenburg Opera we met the chief executive officer, Peter Hansson (who we in the remaining text will name PH) who has worked six years at the Gothenburg Opera. Before his time at the opera he worked twenty years as a CEO within the concern of Volvo. The management also consists of, among others, the economic director, Lena Ahl (LA), who also has a past in the private sector and the planning manager, Mats Andersson (MA). Further, we have also interviewed the project manager, Stina Berggren (SB) and the chairman of the board Frank Andersson (FA). Moreover, we have interviewed one of the two artistic managers Lise-Lotte Axelsson (LLA), who is the artistic manager for opera and musicals.

Apart from the employees at the Gothenburg Opera, we met Lars Nordström, (who we in the following part will name LN) vice chairman in the Cultural Affairs committee. The chairman of the Cultural Affairs committee Alexander Bergström (AB), we had a shorter telephone interview with. In addition to this we had a personal interview with Lars Lundgren (LL) who is a civil servant responsible for the development of music, dance and culture at the Cultural Affairs secretariat.

<table>
<thead>
<tr>
<th>Interviewee</th>
<th>Organization</th>
<th>Title</th>
<th>Type of interview</th>
</tr>
</thead>
<tbody>
<tr>
<td>Peter Hansson</td>
<td>The Gothenburg Opera</td>
<td>CEO</td>
<td>Personal interview 1 h 2012-05-07</td>
</tr>
<tr>
<td>Frank Andersson</td>
<td>The Gothenburg Opera</td>
<td>Chairman of the board</td>
<td>Telephone interview 30 min 2012-05-21</td>
</tr>
<tr>
<td>Lena Ahl</td>
<td>The Gothenburg Opera</td>
<td>Economic director</td>
<td>Personal interview 1 h 2012-05-03</td>
</tr>
<tr>
<td>Mats Andersson</td>
<td>The Gothenburg Opera</td>
<td>Planning Manager</td>
<td>Personal interview 1 h 2012-05-02</td>
</tr>
<tr>
<td>Lise-Lotte Axelsson</td>
<td>The Gothenburg Opera</td>
<td>Artistic Manager (opera)</td>
<td>Personal interview 1,5 h 2012-05-15</td>
</tr>
<tr>
<td>Stina Berggren</td>
<td>The Gothenburg Opera</td>
<td>Project Manager</td>
<td>Personal interview 1 h 2012-05-22</td>
</tr>
<tr>
<td>Alex Bergström</td>
<td>Cultural Affairs committee</td>
<td>Chairman</td>
<td>Telephone interview 30 min 2012-05-16</td>
</tr>
<tr>
<td>Lars Nordström</td>
<td>Cultural Affairs committee</td>
<td>Vice chairman</td>
<td>Personal interview 1 h 2012-05-08</td>
</tr>
<tr>
<td>Lars Lundgren</td>
<td>Cultural Affairs secretariat</td>
<td>Responsible for the development for music, dance, culture</td>
<td>Personal interview 1h 2012-05-25</td>
</tr>
</tbody>
</table>

2.2.2 Secondary data
The secondary data consists of books, articles and reports. Studying former studies within the subject increased our understanding of the problem. Through understanding
the potential problems concerning result control in non-profit organisations we could formulate a relevant research question.

When collecting data we have carefully chosen data from reliable sources. We have looked at Scopus in order to see how many times the articles have been cited. Moreover, we have searched for secondary data through databases and the university library; Science Direct is one example of a database that has been frequently used since it is a well-known and reliable database. Examples of keywords when searching information have been result control, non-profit organisations, culture sector, management control and follow-up.

2.3 Validity and Reliability

Validity refers to what degree a study measures what it aims to measure and to what extent the results are generalizable. There are two types of validity, internal and external validity. Reliability, on the other hand, refers to whether the results from the study can be repeated and if another study will get the same results (Merriam, 1994).

Internal validity determines to what degree the study measures what it aims to measure. In case studies a frequently used method to ensure of internal validity is that the participants can get a chance to control the results and decide whether the results are reliable (Merriam, 1994). In order to ensure the internal validity we have given the interviewees a chance to read the transcribed interviews. Since our empirical findings consist of interviews it is important that we have understood what the participants aimed to explain. Therefore we have emailed the transcribed interviews back to the participants in order to give them an opportunity to express their opinions regarding the interview, for instance if we have apprehend what they wanted to explain or if they want to add something to the interview. To further strengthen the validity we also emailed the questions a few days before the interview to the participants.

In case studies reliability is connected to internal validity; thus, a strengthening of the internal validity also strengthens the reliability. Further, in case studies reliability could be difficult to apply due to the information that is a function of the person who contributes with it. Hence, there is a discussion about using other expressions instead of reliability, for example “degree of dependence” and “coherence”. Thus, there is an approach stating that instead of aiming at a high degree of reliability in its strict significance, the aim should rather be to come up with meaningful, consistent and dependent results (Merriam, 1994). Since the reliability could be strengthened by strengthening the internal validity we tackle this problem by strengthening the internal validity. We have put a lot of effort in the internal validity, to make sure that the participants in the interviews feel that their opinions are reflected in a fair and objective way. Hence, the results from the interviews could be repeated on the condition that the participants in the interviews do not change their opinions.

External validity defines to what degree the results are generalizable. A condition for external validity is that there is an internal validity, since there is no meaning in apply meaningless information on other cases. There is a discussion regarding the application of external validity on case studies. Since the specific case is chosen to suit the purpose of the study and not chosen randomly it is difficult to use the classic significance of external validity. In addition, it is discussed whether the concept could be applied on case studies or if the concept should be reformulated (Merriam, 1994). Furthermore, the
aim of case studies is not to be generalizable to other contexts. The objective is rather to understand and explain the chosen case; the adequacy of the case study approach is justified by the uniqueness of the chosen case. Thus, generalization is not an important condition for a case study (Eriksson and Kovalainen, 2010). However, in this study we intend to apply our results to the culture sector.
3. Theoretical framework

In this part we will present the theoretical framework, which is going to be compared with the empirical findings in the analysis. By doing that, we aim to map how the identified problems are characterized at the Gothenburg Opera. By way of introduction, we are going to describe the different components of result control and its general characteristics. Subsequently, we will describe how these different components of result control are distinguished in the culture sector. Throughout the theoretical framework, empirical findings and analysis the text will be divided under the headers goals, measurement, follow-up and incitement system; which are the main components of result control.

3.1 Introduction to result control

Organisations and companies are created in order to execute and complete objectives. To be able to reach the goals that are defined, some tools are used to coordinate the organisation and to achieve the highest efficiency possible (Ax et al, 2009). Merchant and Van der Stede (2012) classify these tools into three different groups according to the type of control; cultural control, action control or result control. Cultural control deals with creating a strong culture in the company in order to help the employees know what is the “right thing to do” for the business. Action control is the most direct form of management where the companies make sure that the employees take certain actions that are encouraged by the organisation through behavioural constraints and action accountability. However, too tight management can obstruct the creativity. Result control, on the other hand, is an indirect form of management and motivates the employees through goals and desired results that are supposed to be reached through a higher freedom of responsibility. This type of control empowers the employees and is used frequently for employees with decision authority. Hence, the result control is connected to decentralized forms of organisations where the empowerment and decision authority are divided further down in the organisation. Merchant and Van der Stede (2012) state that the “delegation of decision rights” needs to be utilized together with an incentive system to motivate the employees, otherwise the management will not be well-functioning.

3.2 Goals

Result control is frequently used in many organisations but not until the company controls the following criteria result control works in the most efficient way. According to the first criterion, the managers must identify what results are desired in different departments. Just as important is the awareness of the desired results among the employees and for that reason the communication of the goals is principal to motivate the employees to not take the wrong decisions. Secondly, it is crucial that the employees can affect the results and goals that are desired. The “controllability principle” argues that the employees should not be responsible for uncontrollable risks, which means that they should only be responsible for the areas they can influence. If they cannot affect the results, the measures are needless (Merchant and Van der Stede, 2012).

Another component of result control is to set targets for the performances. Targets are important as they affect the motivation of the employees; it is easier to have a clear goal to strive for. Apart from this, the targets give the employees a goal to compare the actual outcome with. According to Merchant and Van der Stede (2012), people need to be able
to interpret feedback in order to be able to respond to it. The interpretation involves comparing the outcome with the target, and this will also motivate the employees. How well the targets are fulfilled also signals whether there is any need for improvement or not.

Anthony and Young (2003) state the importance of the congruence between the interest of the organisation and the individuals. In other words, the objectives of the organisation as a whole cannot be contradictory to the objectives that the managers determine (Anthony, Young, 2003). According to a study concerning goal congruence and implications for management control systems (Bouillona et al. 2006), economic benefits occur when there is goal congruence within the organisation. Hence, if the objectives are in conflict and work in opposite directions the result will be suffering and the company cannot utilize potential benefits (Bouillona et al. 2006). Even if perfect congruence rarely exists, it is still desirable (Anthony, Young, 2003).

Merchant and Van der Stede (2012) illustrate another idea of congruence. They illuminate the congruence between the measures and the desired result, as the chosen objectives are what the employees will perform. In other words it is important that the chosen measures correspond with the results the company desires (Merchant, Van der Stede, 2012).

### 3.2.1 Goals in the culture sector

The goals in the culture sector and in the non-profit sector in general, could differ from the goals in for-profit organisations. According to Merchant and Van der Stede (2012), a common goal in Anglo-American corporations is to increase the shareholder value. However, the goals in a non-profit organisation tend to be less clear than, for instance, increasing the shareholder value (Merchant, Van der Stede). In addition to being ambiguous, the goals in the public sector also tend to be general and non-specific. This makes it difficult to use the goals in the planning process of the business (Rombach 1991). Another aspect of the problem is that, non-profit organisations in general are directed from more sources and interested parties than a for-profit organisation. The interest of these sources does not always correspond with each other, which could help explaining the lack of goal clarity (Merchant, Van der Stede 2012). Further, Rombach (1991) agrees that the lack of goal clarity is a problem in the public sector.

Another problem is that there are generally few intermediate goals linked to the goals, which could decrease the motivation. There also exist unspoken goals. These unspoken goals are present in private organisations too, but are more common in open organisations, such as the public sector, as the goals are exposed for examinations. Further, organisations in the public sector tend to have many goals that are not consistent with each other and there is a risk that the goals that are measurable are over-emphasized (Rombach 1991).

### 3.3 Measurement

In order to utilize the result control as a well-functioning tool, the company has to be able to measure the results and objectives in an efficient way. Merchant and Van der Stede (2012) illuminate in particular five characteristics the organisation should focus on. To begin, the precision of the objectives gives the company reliable measures. If an
organisation obtains the same result from frequent measuring the same things, it knows that the measures are reliable. If the measures are reliable the company could be sure that it evaluates in the right direction. Further, the objectivity is important since subjectivity could create bias. Even if it is unintentionally, the subjectivity will affect the measures through judging and estimating the own performance. A way to avoid this problem is to let the measurement be done through a person not directly connected to the organisation (Merchant and Van der Stede, 2012).

Examples of different ways of measuring performance are the choice between financial and/or non-financial measures. Common financial measures are: return on assets and return on equity; examples of non-financial measures are customer satisfaction and market share. These examples mentioned above are objective goals. Yet, it also exists subjective measures regarding qualities, which are reflected in phrases like “being a team player”. The performance measures in general vary within an organisation, across different divisions and levels (Merchant and Van der Stede, 2012).

Moreover, the measure ought to be connected to time, seeing that the employees work better under pressure. This makes time a significant factor of motivation. Time is also crucial in the moment of detecting a problem. If the objective is not conditioned by time it may take a longer time before discovering that there is an issue and by that also before finding a solution. It is important to utilize the time in the most efficient way; just as important is to make the measures cost efficient. The benefits must exceed the costs otherwise it will not be economically durable. (Merchant, Van der Stede, 2012).

3.3.1 Measurement in the culture sector

Rombach (1991) asserts that the measurement and devotion to reaching goals in general are less interesting in non-profit organisations. Apart from this, the public sector preferably measures what have been produced and not the results of it; which makes the effort more important than the outcome (Rombach, 1991).

A distinctive trait of non-profit organisations is the subjectivity in the goals, which naturally makes the measurement harder in non-profit organisations than in for-profit organisations. Even if the goals are clear they cannot easily be measured in financial terms like profit or return measures that are obvious for for-profit organisations (Merchant, Van der Stede 2012). However, Anthony and Young (2003) state that a judgement made by a qualified person might be a better indicator than an objective measure when measuring quality. This is due to the ability of incorporate nuances of performances in the subjective judgement. However, a subjective judgement is depending on the preferences, prejudices and emotion of one person. Hence, an ideally measurement should include both subjective and objective judgement. Further, the reaction of the consumers could help to determine whether the quality is satisfying or not; for example a museum that fails to provide quality will not have many visitors (Anthony and Young, 2003).

The concentration of qualitative measures affect the management negatively especially in a few different ways. Every time a non-profit organisation has an alternative proposal for a project or investment the evaluation of each of the benefits will be more difficult than for an organisation with quantifiable indicators. Secondly it becomes a problem when a non-profit organisation wants to decentralize and saddle responsibility further
down in the organisation. As qualitative goals are not as easy to measure and interpret as quantitative goals, the overall goal of the organisation will possibly suffer. Further, qualitative goals make the comparison between different activities harder. If a company uses indicators that could be measured quantitative, the work with dissimilar activities will not be an obstacle in the measurement (Merchant, Van der Stede, 2012). Yet, there is a discussion whether the qualitative goals could be measured objectively or if the goals mostly are subjectively judged. Svensson (1993) argues that dividing the quality concept to both objective and subjective parts makes the measurement easier. Regarding organisations providing services, the quality cannot be measured through a number and it is therefore advantageous to follow the above described division. The objective part is generally easy to define; Svensson (1993) exemplifies with how much the service is provided, bought or used. The parts that are subjectively measurable are yet harder to establish as its outcome is dependent on the one judging. The judging itself is dependent on the expectations of the service. If the customer’s expectation is low, the service will appear positive and beyond expectation. On the contrary, it does not matter how good the service may be if the expectations of the customer are unrealistically high, since the customer always will be disappointed. Because of this, there are two tools to adjust the subjective judgement; through keeping the expectations on the right level or improving the service (Svensson, 1993).

3.4 Follow-up
In order to be able to assimilate all the work described above, the company needs to evaluate its performance. Svensson (1993) illuminates the importance of follow-up; he states that the follow-up and evaluation not only are methods that are focused on the history, but also methods that have a concentration of the future. If the employees already know what is appreciated and should be a priority in their work, they put more effort in this. Further, if they know that they will be evaluated on later, it will cause a greater devotion. This devotion will additionally increase together with an effective reward system. Follow-up also works as material for planning for the next coming periods; the managers have the possibility to improve the objectives and the employees need it for their own planning (Svensson, 1993). Yet, Rombach (1991) states that the follow-up generally is a problem within organisations that work intense with budgeting. As these types of organisations have difficulties of looking backwards, and rather put their effort in the future, follow-up rarely exists. (Rombach, 1991)

Since, as stated above, the results of the follow-up are used in different departments and levels in the business, the method and structure of the evaluation are essential for making the business more efficient. There are several ingredients that are advocated in order to make the evaluation as successful as possible. To begin, the number of evaluated objectives is not an indicator for a useful and rewarding follow-up. The important matter is the choice of which objectives the company wants to evaluate. To follow-up a minority of the most justice objectives and compare them over time is more profitable than evaluating a numerous of different objectives every year. Further, an organisation ought to always measure some indicators for output and some indicators for the resource utilization. These measures should always be compared and put in relation to each other. In general this could accomplish advantageous solutions since the quality and quantity frequently are an effect of how the resources are utilized. Ultimately, the company should be conscious and bear in mind that there are external
factors that may change the outcome. This is important to consider in the follow-up otherwise the management and future directions could be misleading (Svensson, 1993).

The principal advantage of the follow-up is the ability to prevent deviant and undesired behaviour in an early stage. By having a well-functioning follow-up, the company gets the opportunity to save time and adjust the problems before it is too late (Jansson and Montin, 1994).

3.4.1 Follow-up in the culture sector
Follow-up is difficult in particular in the public sector as the objectives in general are descriptive and vague and thus lead to a subjective judgement (Johansson, 1995). However, the validity of a subjective evaluation depends on the expertise of the evaluator (Anthony and Young, 2003). There is also a difference in the evaluation if the organisation is decentralized or centralized. If responsibility is divided further down in the organisation, the most important in the follow-up and evaluation is that the right things will be done; also called external efficiency. If the organisation is centralized the most important thing is that the things are done in the right way i.e. internal efficiency (Jansson and Montin, 1994).

3.5 Incitement system
Another important element in result control is rewarding employees after achieving the targets. In order to increase the motivation, companies can determine goals or targets that the employees can affect and link rewards to these targets. The rewards could be in any form that the employee value, for instance salary increases, bonuses, job assignment and training opportunities. However, result control can improve the motivation even though no reward is directly linked to the result. People tend to be driven by self-fulfilment and the sense of accomplishment they get by achieving the desired results (Merchant, Van der Stede 2012).

One important component in result control is motivation. Through motivation the employees achieve the desired results. The strength of motivation is explained by several theories. Merchant and Van der Stede (2012) mention one of them, expectancy theory. According to the expectancy theory the motivation is a function of a belief that
taken actions can affect the outcome and the intrinsic attractiveness, also known as valence, of the outcome (Merchant, Van der Stede, 2012). Thus, the stronger the perceived relationship between effort and performance is, the stronger is the incentive to exert oneself. Expectancy theory indicates three components that could be used to increase the motivation of the employees. As mentioned earlier, the first component is the belief that greater effort will lead to higher performance, the second is strengthening the perceived bound between performance and rewards and thirdly assure that the valence concerning the reward is high (Sloof and van Praag 2008).

3.5.1 Incitement system in the culture sector
There are difficulties within the public sector to reward individual performance (Rombach, 1991). If the proportions of compensation package in a not-for-profit organisation are not as good as what the for-profit companies can offer, there will naturally be a transfer of high quality of the employees to the better paid alternatives. As bonuses in general are prohibited when there is a public interest in the organisation, the lack of quality among the employees becomes a management problem. Yet, the employees that are attracted to non-profit organisations are normally more committed and interested in the work of the organisation. This reduces the management problem through higher motivation and an internal force that exists in order to achieve the goals of the organisation (Merchant, Van der Stede, 2012).

3.6 Other information of importance
Another aspect of a non-profit organisation is the government; external influence tends to come from a number of sources. Consequently, conflicts could arise regarding judgements about objectives and the importance of them. Further, many non-profit organisations are political governed which also affects the management of them. The need for re-election could create a pressure on the organisations. In order to gain support the politicians most fulfil the perceived needs of their voters. In addition to this, these organisations are in general highly visible which increases the need for improved management. In general, the society feels that it has a right to know everything about a government organisation and media in general scrutinizes them closely (Anthony and Young, 2003).

On the whole, the pressure of the political influences results in higher requirements for the management. In general these pressures tend to affect the goals of the organisation as well; the short-term goals tend to be given more importance and the “program decisions devoid of careful analysis” (Anthony and Young, p 72, 2003).
4. Empirical findings

In this part we will present the result of our case study. The information is based on secondary data and interviews. By way of introduction, we present how the Gothenburg Opera is organized and managed. Afterwards, we present the result of the interviews. We have compiled the information from the interviews under the five headings: goal, measurement, follow-up, incitement system and other information of importance.

4.1 The Gothenburg Opera and Västra Götalandsregionen

4.1.1 Culture in the Västra Götalandsregionen

The Gothenburg Opera is a company completely owned by Västra Götalandsregionen, which determines the mission for the opera (Västra Götalandsregionen c). Västra Götalandsregionen consists of, among other things, different committees with responsibilities for different areas. The highest decision-making instance in the region is regionfullmäktige, which is responsible for the economy and the directions for the business of the region. This includes distributing funding to the different committees and decisions concerning long-term priorities and objectives. The instance below the regionfullmäktige is the regionstyrelse, which is responsible for the political work in the region. (Västra Götalandsregionen d).

Västra Götalandsregionen invests much money in culture; in fact it is one of the regions in Sweden that has the largest budget for culture. Västra Götalandsregionen states that culture is very important for the region; it is of importance for the employment, regional growth and the development of the region, and furthermore culture can help people develop themselves. Västra Götalandsregionen runs culture activities through the Cultural Affairs committee. The committee is responsible for the strategic work and development within the culture. In addition to this, the committee also frames objectives and gives support to about 80 organisations, institutions, administrations, associations and developing projects (Västra Götalandsregionen e). In other words, the committee takes decisions regarding missions and funding for the different sectors.

In order to make sure that the directions from the Cultural Affairs committee are carried through, there is an instance called the Cultural Affairs secretariat. In addition to this, the work of the secretariat further consists of responsibility for the strategic questions regarding culture within the organisation. This means that the secretariat should, among other things, work together with the municipalities and help develop the cultural network. Furthermore, the secretariat should contribute to the Cultural Affairs committee in the form of giving them a basis for decisions and strategies and follow up and evaluate its work (Västra Götalandsregionen f).
4.1.2 The Gothenburg Opera

The Gothenburg Opera was inaugurated in 1994. The building, with its 28 700 m2, was designed by Jan Izikowitz and today about 500 people work within the Gothenburg Opera (the Gothenburg Opera a). In order to reach a bigger audience and to attract more people to the opera, it tours around the region. One of the missions for the Gothenburg Opera is to give all the people in the region access to opera, dance and musicals (the Gothenburg Opera b). The other objectives from the Cultural Affairs committee could be found in appendix.

4.1.2.1 Organisation structure

The Gothenburg Opera consists of three departments: opera, dance and musical. Two managers have the responsibility for these areas; the opera manager is responsible for opera and musical and the ballet manager is responsible for dance. Their work consists of managing the artistic work and the development of the opera. This includes to determine which productions that should been staged and who should act, produce and create the choreography. After the suggestions regarding the repertoire, the planning manager makes cost estimations. The suggested plan is afterwards discussed in the management, whether it is practicable and correspondent to the overall mission from the region or not. When the repertoire is decided, a project manager is appointed for each production. The project manager receives the project through “the 3Ps”, which represent planning, production and project managing. The group consists of the CEO, the opera manager, the ballet manager, the planning manager, the technical manager, the
economic director, the marketing manager and the manager for the project office (The Gothenburg Opera c, 2010/11).

Below is a table concluding all the interviewees with corresponding shortenings; as the following text will be based on the interviewees’ statements and opinions.

<table>
<thead>
<tr>
<th>Interviewee</th>
<th>Title</th>
<th>Shortening</th>
</tr>
</thead>
<tbody>
<tr>
<td>Peter Hansson</td>
<td>CEO</td>
<td>PH</td>
</tr>
<tr>
<td>Frank Andersson</td>
<td>Chairman of the board</td>
<td>FA</td>
</tr>
<tr>
<td>Lena Ahl</td>
<td>Economic director</td>
<td>LA</td>
</tr>
<tr>
<td>Mats Andersson</td>
<td>Planning Manager</td>
<td>MA</td>
</tr>
<tr>
<td>Lise-Lotte Axelsson</td>
<td>Artistic Manager (opera)</td>
<td>LLA</td>
</tr>
<tr>
<td>Stina Berggren</td>
<td>Project Manager</td>
<td>SB</td>
</tr>
<tr>
<td>Alex Bergström</td>
<td>Chairman</td>
<td>AB</td>
</tr>
<tr>
<td>Lars Nordström</td>
<td>Vice chairman</td>
<td>LN</td>
</tr>
<tr>
<td>Lars Lundgren</td>
<td>Responsible for the developement for music, dance, culture</td>
<td>LL</td>
</tr>
</tbody>
</table>

4.2 Goals
The Gothenburg Opera works with goals, both together with Västra Götalandsregionen and internal.

4.2.1 Internal goals
The internal goals are divided into qualitative and quantitative goals. The qualitative goals are determined by the opera manager and the ballet manager, while the CEO and economic director are ultimate responsible for the quantitative goals (PH, 2012). The overall goals and visions are always presented to the board. The board together with the managers have a dialogue before the goal or vision is determined (FA, 2012).

4.2.1.1 Quantitative goals
PH (2012) asserts that the distinction of the responsibility for the qualitative and quantitative goals is evident in the organisation. The latter are mostly of economic art and are well divided in the organisation as the opera works in forms of project. The project managers have their own economic scope to relate to which is further divided among different departments. The goals are communicated through meetings with “the 3Ps” together with the project managers; who are involved in the process of determining their own targets and budgets (MA, 2012). MA (2012) states that “the project managers need to be involved in the process of determining their own economic scope; otherwise the economical limits are easier to break”. SB (2012) further confirms this asserting that there is a point of doing the budget on your own and seeing the project through your own eyes.
One example of a well-used internal economic measure is contribution margin. The projects are connected to a great extent with revenues and cost and thus, against a certain contribution margin (LA, 2012). Examples of goals that the project managers receive from the managers are to be able to have the premiere on the appointed date and holding the budget. Yet, the goals concerning budget could sometimes come second in change of quality. The goals that the project manager further communicates to the staff of the project are time, premiere date and a safe working environment (SB, 2012). SB (2012) states that within the project, the employees are working with a document called “perfect project”. This document contains a few phases that are used as intermediate goals. Presentation of the idea and date for start of rehearsal are two examples of this kind of intermediate goals. The communication of the goals is done through meetings with all the staff within the project. The opera calls it production meeting and it is executed once a week (SB, 2012).

Working in form of projects allows the employees to be able to affect the things they are responsible for. Likewise, the employees know what will be evaluated already when the projects starts. This contributes to an increased awareness among the employees regarding what is expected from them, which makes the goals well implemented among the employees (MA, 2012). PH (2012) asserts that the goals are connected both to the daily work as well as strategic long-term work. As the planning cycles are based on a number of years, the goals are barely changing (PH, 2012).

The CEO illuminates that the work with quantitative goals at the Gothenburg Opera does not differ from his experience in for-profit companies. “There is high quality in the process of decisions and it is not as fuzzy as many may think when they imagine a public organisation” (PH, 2012). Yet, the economic director has another point of view concerning the goals when she compares to her past in the private sector. She states that in some ways it is harder to work with goals in a non-profit organisation since the goals are not as specific and expressed through economic limits that should end up in zero, instead of pure sales objectives (LA, 2012).

4.2.1.2 Qualitative goals

Much of the qualitative goals are already defined in the employment agreement. This could be things like: to have a good scenic ability, knowledge of languages or the physical health that is demanded in order to perform well on stage (LLA, 2012). The project manager SB (2012) further exemplifies with underlying goals. Examples of underlying goals could be that in some projects the process itself is more important than the result of it. Another underlying objective could be to “try” a group of artist for potential future collaboration. The goals that she divides within the projects are mostly of quantitative art. The opera has a great focus on quality, but does not measure quality within the projects. Instead, the quality is judged by a small group with both technical and artistic staff. Moreover, the employees generally have a very high level of education, which also enable high quality (SB, 2012). All the qualitative goals are originally from the comprehensive missions at the Gothenburg Opera (LLA, 2012).

4.2.2 The combination of goals

When an organisation is utilizing both quantitative and qualitative goals, MA (2012) and PH (2012) assert that the different goals could sometimes counteract each other. MA
exemplifies this by explaining that the artistic managers have a preference for prestige operas. In general they prefer to play operas like "Macbeth" that is targeted for a smaller audience. However, from an economic point of view the opera would rather play a musical loved by the wide audience, which could reach a higher profit margin. In these circumstances determination of goals could be a dilemma (MA, 2012). PH (2012) asserts that the important thing is to have a result of zero in the end of the year. Normally the profit targeted musicals are compensated for the more expensive operas (PH, 2012).

Whether the quantitative goals are given more importance than the qualitative, or the opposite, the interviewees disagree. LA (2012) argues that the organisation has a great focus on quality. Even if the economy and budget is essential in the projects, there are nevertheless always discussions concerning the quality in the work produced. MA (2012) claims instead that the economic goals naturally are given a greater importance than the qualitative. He does not consider it as a problem but advocates that the qualitative objectives are not communicated distinctly in the organisation. Nevertheless, PH (2012) does not think any of them are more emphasized than the other. Still, the only goals measured within the projects are the quantitative goals even if the quality is given a great focus (PH, 2012).

Sometimes the correspondence between the internal goals and the missions from Västra Götalandsregionen could be a difficulty and discussions arise. In these circumstances compromises are the solution but absence of concord could set in (PH, 2012). However, PH (2012) means that disunity appears in every kinds of organisations. MA (2012) expresses the missions from Västra Götalandsregionen as wide and of a general character, which means that the region in most cases not constitutes restrictions in the phase when the Gothenburg Opera is determining its internal goals.

4.2.3 Missions from its principals
From 2012 and on, the Gothenburg Opera receives all the funding through Västra Götalandsregionen and the Cultural Affairs committee. Previous years, it has also received an amount of money from the government grant, but these are from now on send directly to the Cultural Affairs committee; who has the responsibility to divide it among the cultural activities in the region (LN, 2012).

The Cultural Affairs committee determine the missions through dialogue together with the Gothenburg Opera. The missions are valid for three years and are rarely changing. Connected to every mission is an amount of money that is budgeted every year (LN, 2012). The chairman of the Cultural Affairs committee, AB (2012), states that the determination of missions through dialogue is the best way to work. He does not believe in another kind of relationship between an executor and requester (AB, 2012).

In addition to the missions determined by Cultural Affairs committee all the culture activities in the region of Västra Götaland should achieve the comprehensive missions by Västra Götalandsregionen. These are of a general character and frequently self-fulfilling (MA, 2012). However, LL (2012) argues that the design is good; the Västra Götalandsregionen defines general goals while the Cultural Affairs committee determines missions that should be a little bit more descriptive.
The Cultural Affairs committee does not demand any kind of intermediate goals. Its role is to comprehensive control money and the overall missions; while the Gothenburg Opera themself has to decide its own internal goals (LN, 2012). MA (2012) asserts the importance of the economy to be in harmony with the missions. Frequently, the Cultural Affairs committee treats the missions and the economy as two different things, which could result in bigger missions than corresponding funding. This is what happened the two previous years; when the increase of funding was smaller than the increase in salaries, but the missions remained the same. Unfortunately, the problem to connect the missions with the economy is to be solved by the Gothenburg Opera (MA, 2012). Nevertheless, the opera received an increased funding this year (LL, 2012).

The goals from the Cultural Affairs committee are not generally known at the Gothenburg Opera (SB, 2012). SB (2012) states that most of the employees maybe have an idea what they are all about, but certainly not what they concrete are saying. The Cultural Affairs secretariat states that it does not interfere if the goals are further communicated within the organisation; it is the responsibility of the Gothenburg Opera how it wants to implement the goals and missions (LL, 2012). SB (2012) further states that the goals and visions that are known within the organisation are the internal goals. The opera has worked concrete with these goals in order to divide them from the general characteristic to what an apartment can do to fulfil the goal or vision.

The chairman of Cultural Affairs committee, AB (2012) asserts that the qualitative and descriptive missions should not be seen as a difficulty, but as a must to be able to measure quality in a fair way. If quality should have been measured through certain numbers instead of words, an important part of culture had been lost. Further, as the Gothenburg Opera has missions like diversity and equality; a quantitative measure could for instance reflect the number of women and men in the audience. However, a quantitative measure cannot reflect what the culture means to the wide range of people (AB, 2012).

The chairman of the board of the Gothenburg Opera, FA (2012), argues that goals influenced by subjectivity are never good, as there always will be discussions. At the same time he states that it is not always the goal that is the important thing, but the process itself. He considers the process to be essential since it raises a discussion concerning how they are working and what they could do to improve (FA, 2012).

4.3 Measurement

4.3.1 Quantitative goals

When measuring the economic goals, LA (2012) states that the opera uses budgets for each department and for the different projects. Costs and revenues are the two main conceptions in the economic management and the projects are managed by contribution margin. Through the working process the projects are followed-up and measured carefully. The project managers are responsible for the costs and monthly they send a final report to the economy director (LA, 2012).

SB (2012) also asserts that the reporting has a clear structure. After receiving the preliminary budget from the planning manager the project managers set their own budget. As stated above, the project managers report to the economic director and the CEO. The reports are both through meetings and in writing. Generally, seven reports are made during the project (SB, 2012).
To measure the business the opera uses budgets, prognosis, outcome and annual reports. These are further sent to the Västra Götalandsregionen. The project managers are responsible for the costs while the sales managers are responsible for the revenues (LA, 2012). Thus, the productions have a cost budget and a revenue budget as targets. The revenue budgets are decided by the sales manager and the planning manager. While deciding the budget they calculate on the number of audience. The experience is a good tool in the process of making the calculations. For instance, they know by experience that there sometimes occur deviations from the budget. The planning manager states that the deviation depending on the quality of the production normally is around +/- 20% (MA, 2012).

LN (2012) asserts that the economic results the opera reports to the Cultural Affairs committee are important. The Cultural Affairs committee accepts deviations of the budget for a year, but in the long-term it is important that the opera can present a stable economy. Further, it is important that the economic results are accounted in the right way. Since the opera is a large organisation with an own board of directors, there have never been any problems with the accounting (LN, 2012). AB (2012) further assigns that in the annual reports the committee could see the number of visitors in percentage; if it detects that there is a drastically decline in any sector the committee bring up the problem for discussion with the opera. For example it may be that the numbers of youth and children visiting the opera has decreased because the opera has chosen another strategy and performs in the schools instead of performing on the main scene in the opera house. This may result in not reaching as many youth and children as before, but instead being able to establish another type of connection with the youth and children. The committee needs to consider this aspect when measuring the performance of the opera (AB, 2012)

The opera uses balanced scorecard and key performance indicators internal, such as numbers of performance, visitors and contribution margin. The Gothenburg Opera illuminates measuring objectives over time. It measures yearly but attaches great importance to measure and keep statistics for longer periods (LA, 2012). Moreover, PH (2012) states that the organisation is not managed in order to maximize the number of audience, but to have good quality in its productions. A production of high quality will attract visitors. The opera has a wide repertoire and through the musicals it attracts a high number of audiences. The musicals generate in general high net revenues which generates a positive contribution margin. On the other hand, most of the operas generate a negative contribution margin. However, this is a consciously choice in order to be able to perform prestige operas; the essential is that the opera keep the budget in the end of the year (PH, 2012).

4.3.2 Qualitative goals

PH (2012) argues that the opera measures the quality through reviews from the different newspapers in the region. It pays attention to the reviews in the Göteborgs Posten and the different local newspapers in the region. In addition to the reviews, it also measures the quality of the soloists, choir and the orchestra (PH, 2012). LLA (2012) asserts that all performances get feedback from a “test audience” before premiere. The productions are apart from this also presented within the opera house before premiere, in order to get further feedback. There are several ways to tell whether the production is
a success or not. The response from the audience is not always direct, for instance is the atmosphere in the room a better indicator than the applauses. Furthermore, how people talk to each other, after a performance, is very essential concerning how the reputation is spread (LLA, 2012). LLA (2012) further agrees with the CEO that the reviews are of great importance when measuring the quality.

Nevertheless, SB (2012) asserts that culture is difficult to measure. Sometimes the productions become a great success with good reviews and a high number of audiences; in these circumstances it is possible to say that the performance was of high quality. However, the performance could have good reviews and a small number of audiences or vice versa; this makes it more difficult to tell whether the quality was high or not. In order to ensure the quality the opera is very careful about whom it employs; there have to be high quality musicians, singers, dancers and other employees. The project managers do not report to the artistic managers about quality. Yet, the project managers and the artistic managers have an on-going dialogue regarding the quality, sometimes on a daily basis. The artistic managers are engaged in the process and frequently inspect the rehearsals (SB, 2012).

In the case of the Gothenburg Opera the quality is extremely important. Nevertheless, the subjectivity that comes with measuring quality will always be a fact (PH, 2012). PH (2012) does not consider the subjectivity as a problem and further states that there is no other way to measure quality. In the reviews the critics could have different opinions, but if several critics write the same things, a pattern could be identified in the subjective opinions (PH, 2012). LA (2012) and LN (2012) also agree that the measurement of quality becomes subjective. However, it is the interpretations that are subjective and not the measurements (LN, 2012). LLA (2012) considers the subjectivity to be a fact; a collective does not always have the same opinion since individuals will always think in different ways. Despite good reviews everybody will not like the performances of the opera.

LLA (2012) continues by stating that freedom of opinion is very important in the opera house. The employees know that their opinions matter and they could discuss their views together with colleagues and LLA. The lack of consensus could be considered as a sign of subjectivity, which in turn could be seen as a positive engagement (LLA, 2012). SB (2012) agrees that subjectivity is not a problem. SB (2012) continues by emphasizing that it has to be subjective since the opinion of what is good or bad culture is very personal.

When measuring quality the Cultural Affairs committee illuminates indicators such as reviews, numbers of visitors and invitations from other countries to perform there (LN, 2012). PH (2012) also mentions the rehearsals as an indicator of quality. The opera measures the number of weeks it rehearse and in general it is about eight weeks of rehearsals. This is more than the number of weeks operas in general rehearse. LA (2012) asserts that when measuring the qualitative missions, given to the opera from the region, there is no other way to measure these objectives than to describe in writing what have been done to fulfil the mission. LA (2012) exemplifies with the objective regarding how well the opera has reached youth and children. The opera writes reports concerning how well it thinks it has achieved the mission and what actions that have been taken in order to fulfil it. These reports are sent to the Cultural Affairs committee who is the one to decide whether the opera has reached its objectives or not. Yet, LA
(2012) asserts that there is an on-going discussion between the opera and the Cultural Affairs committee.

AB (2012) asserts that the measurement of culture could be a blunt instrument. There is an apprehension in our society that if something is difficult to measure it has to be “woolly”. AB (2012) notes that this apprehension is common in the western countries, and that he does not agree with it. Still, culture is difficult to measure. AB (2012) exemplifies: many people visit the opera in order to get a cultural experience which makes them feel happy, and how do you measure happiness? Thus, the measurement becomes blunt in some situations. Yet, there are some aspects that are more concrete, for instance which age groups that visit the opera (AB, 2012).

4.4 Follow-up

4.4.1 Follow-up of the quantitative objectives

Regarding the economic evaluation, PH (2012) describes that the projects are evaluated frequently during the early phase of the project. There is a very detailed model regarding follow-up where the different costs are evaluated. This only concerns the economic objectives; the artistic objectives are, followed-up by the artistic managers (PH, 2012). When the projects have left the initial phase, the follow-up vary from every month to every third month. However, this could be revised during the project (MA, 2012). SB (2012) also states that there is an on-going dialogue and reports are made continuously to the economic director and CEO regarding the budget.

LA (2012) agrees that the projects are carefully followed-up during the whole working process. The project managers report to the economic director, the CEO and their artistic manager. In this group they also have meetings regarding the follow-up and evaluation of the project (LA, 2012). Moreover, the project managers have an evaluation meeting once a year where they evaluate their own department; for instance they evaluate different areas that they have worked with and set new targets. An example of an area they have worked with is to improve their relationship to the opera manager (SB, 2012).

The group of “the 3Ps” is another type of follow-up. It follows-up the more general objectives and looks at the entire organisation (MA, 2012). It is also in “the 3Ps” the project managers receive their projects. Yet, the project managers do not report to “the 3Ps”; the final report is reported to the economic director and the CEO (SB, 2012).

After the premiere the project managers make an evaluation within the group working with the project, as a sort of quality assurance. They evaluate what they did well and what they can improve; what problems they could solve and what problems that need to be solved by the management. This model of evaluating has been inspired by the opera in Copenhagen; the Gothenburg Opera is constantly trying to improve its work and that includes searching for new improved ways of working (SB, 2012).

4.4.2 Follow-up of the qualitative objectives

The opera does follow-up and evaluations continuously during the projects. When it comes to the qualitative follow-up, both the orchestra and the choir have their own managers responsible for the quality of their work. They report to LLA who works with
them on a consultations basis. In other words, they have dialogues regarding quality and follow-up continuously. In addition to this, LLA is directly responsible for the soloists who work with follow-up in writing (LLA, 2012).

The follow-up is both formal and artistic; the formal follow-up is not as complex as the artistic follow-up. Formal follow-up could be describing whether the premiere was on time or not. Thus, the opera evaluates both the projects and the artistic results. If there are many different opinions when evaluating something the opera uses "headlines". This could be to summarize the choir’s thoughts, for instance if it was worthwhile working with a certain producer (LLA, 2012).

LLA (2012) does not consider the subjectivity regarding the evaluation to be a problem; she considers it as a sign of engagement. Further, LLA (2012) asserts that the opera puts a lot of time and effort in follow-up and evaluation and thus it becomes meaningful. This enables the possibility for her to remind of the qualitative objectives continuously through the process of the projects. On the other hand, if the requester is a parted from the organisation and does not put effort in the follow-up, there would be dissensions between the artistic ambition and the actual outcome (LLA, 2012).

4.4.3 Follow-up by its principals
The opera and the Cultural Affairs secretariat have discussions regarding the follow-up once a year. Furthermore, annually the opera meets the Cultural Affairs committee, in order to follow-up the economy (LN, 2012). The opera reports in writing to the region, which could be very complex. The economic director exemplifies that sometimes the numbers may indicate that the opera has not reached as many youth and children as the year before. However, this may be due to another strategy chosen by the opera. The strategy could be to perform on smaller stages in order to get a better connection with the audience. Thus, it has not reached as many youth and children as before but perhaps it has reached them on a deeper level. This is hard to describe in writing. In general, it is something understood internal, but it may be difficult to explain to an external part (LA, 2012).

The board of the Gothenburg Opera also reports to the regionfullmäktige frequently how the opera works, how it proceeds and what actions have been taken. The opera has a budget that it reports every third month. Moreover, the goals from the regionfullmäktige are very general and not all of them concern the opera (FA, 2012). The controllers of the Västra Götalandsregionen meet with LA and PH to discuss the economy and evaluate the budget. If the opera exceeds its budget it has to take action in order to compensate the deficit (LA, 2012). LA (2012) explains that this is not an unusual situation. Solutions could be to increase the number of performances or cut the expenses.

As stated above, the opera reports to both the Västra Götalandsregionen and the Cultural Affairs committee even though they measure almost the same things. Hence, this way of reporting is not effective enough (LA, 2012). According to LA (2012) this is something that could and should be clearer. It is difficult to know what to report to whom and LA (2012) states that this is a general opinion shared by other economic directors within the region. However, they are now working on solving this problem (LA, 2012).

MA (2012) states that the reports to the Cultural Affairs committee are a sort of self-judgement and since the judgement is subjective it exist different opinions. Moreover,
LN (2012) states that it is the interpretation that is subjective and not the follow-up. Thus, the problem does not lie in the follow-up but rather in the interpretation of the objectives. He continues by stating that the Cultural Affairs committee never has had any problems with the follow-up of the opera. The committee has a dialogue with the opera and it does not see subjectivity as a problem; there are good indicators when measuring and evaluating the objectives (LN, 2012). Still, LL (2012) considers the determination whether the organisation has reached its goals or not difficult to answer. He asserts that he, as a civil servant and expert, needs to make a judgement which demands that he is well familiar with the culture and the dramatic art (LL, 2012). However, the people in this sector tend to be very verbal which sometimes could lead to discussions when there are different opinions whether the opera has reached its goals or not (LN, 2012). LL (2012) argues that it is important to allow different opinions because it is favourable for the development for the organisation. As there is a qualified examination of the quality by the media and the reviews, the opera is followed-up very carefully by the society. Thus, the evaluation of the opera is constantly present (LN, 2012).

4.5 Incitement system
The Gothenburg Opera does not work with incitement systems and bonuses. The reward may be indirect tough; if a project manager does an excellent work, it may result in future employment. But otherwise only oral feedback is used (MA, 2012).

Similarly, the Cultural Affairs committee does not reward the Gothenburg Opera if it achieves its missions in a better way than expected. The funding is rather increasing in the opposite situation. If a culture activity has financial problems or a deficit, it could receive higher funding. An example of this is the supplementary funding to Folkteatern this year, 2012 (LN, 2012). Simultaneously, LN (2012) explains that the funding is not forthcoming for smaller organisations if the missions are not achieved. If the organisation is bigger, like the Gothenburg Opera, it gets more complex if it does not reach its missions. The complexity depends on the huge number of employees and that it is fully owned by the region. In these circumstances the Cultural Affairs committee demands rationalizations and it is normal that these organisations are forced to downsize (LN, 2012).

One thing that is evident at the Gothenburg Opera is the employees’ passion for their work. Everybody is interested to make the best work possible and they put a lot of effort in everything they do. This makes it easy to divide responsibility to all levels in the organisation (LA, 2012). The pride in the work is a fact and working at the Opera is “a part of an identity”, which the low turnover of employees could be an indicator of (PH, 2012).

4.6 Other information of importance
The CEO states that the opera does not feel that it has to act in a certain way due to pressure from different interested parties. The importance of make-up one’s mind and execute it, is essential in all kinds of work and thus in a non-profit organisation as well (PH, 2012). LLA (2012) asserts that being inspected does not affect the objectives. Transparency is good because then everybody knows the objectives (LLA, 2012).

Further, the time in the culture sector is essential. In the case of the Opera, it has a tight
control concerning the planning. It strictly follows the calculations from the beginning until the deadlines (PH, 2012). Since time is essential in this sector, seeing that a premiere does not brook delay, there are never problems completing the projects in time (MA, 2012).

In comparison with other opera houses MA (2012) considers the Gothenburg Opera to be decentralized. LA (2012) also agrees with this; she states that the responsibility is divided further down in the organisation. Most of the employees of the opera are very passionate about their work which makes it easier to divide responsible to all levels in the organisation; which SB (2012) also agrees with. Nevertheless, there are always some situations where the higher levels in the organisation have the last word (SB, 2012). Further, PH (2012) asserts that by tradition this sector is very centralized; but the opera has worked with having a more decentralized organisation. Now PH (2012) considers the organisation to be relatively decentralized. The Gothenburg Opera is also one of few opera houses that have separated the CEO and artistic managers. The artistic managers in the Gothenburg Opera do not have any economic responsibility which the CEO has. Normally the CEO is also the artistic manager. The high revenues from sponsors together with, for the sector, high equity are also unique for the Gothenburg Opera (PH, 2012).

MA (2012) asserts that the Gothenburg Opera is in the front edge regarding organisation structure and working in projects. Further, PH (2012) states that the Gothenburg Opera has been benchmarked by other opera houses regarding its work in projects. Nevertheless, there are always things that could be more efficient which PH (2012) exemplifies with more efficient and concise meetings. Further, PH (2012) considers result control to be a well-functioning management tool. The opera has a modern thinking regarding management which could be one of the reasons for its success (PH, 2012). SB (2012) also asserts that result control is well-functioning within the organisation. Yet, SB (2012) agrees that there are things that could be improved. It is important to be an organisation that wants to improve and learn. One thing that SB (2012) thinks could be improved is the introduction given to the newly employed; so they know how and why the Gothenburg Opera is managed in a certain way. LLA (2012) agrees that result control is a well-functioning tool in the organisation. In order to optimize the result control the planning system is very important. However, a culture organisation does not have to be managed by result control. But for an organisation as large as the Gothenburg Opera it would be difficult to manage the organisation in another way (LLA, 2012).

Regarding the result control between the Cultural Affairs committee and the Gothenburg Opera the interviewees agree that there are few problems with the cooperation. LN (2012) asserts that result control is well-functioning is this relation; since there is a board the Cultural Affairs committee has a good general view of the organisation. The management is more difficult for smaller organisation but the opera has very competent staff, which makes the management much easier (LN, 2012). However, MA (2012) states that the focus of the politicians in general concerns the region as a whole. If they could decide themselves, the Gothenburg Opera would have performed in every municipality in the region. Thus, they forget the most important goal of the Gothenburg Opera: to perform high quality opera in the opera house. In order to achieve the vision of the Gothenburg Opera, to be one of the leading opera houses in north of Europe, it is
important to focus on the stage of the opera and the work in the house. Nevertheless, the Cultural Affairs committee does not always agree with this and since the judgement of the secretariat is subjective they frequently have a discussion regarding this (MA, 2012).
5. Analysis

In the following part we will compare the theoretical framework to the empirical findings and put these in relation to each other. We will discuss observed similarities and differences that have been noted.

5.1 Goals

The theoretical framework discusses the importance of identification of the goals. Just as essential as the identification of desired results, is the awareness of these goals among the employees. In the case of the Gothenburg Opera, the project managers together with “the 3Ps” determine goals for the projects. Thus, the awareness and the involvement in the process become tools to help the project managers stay within the limit of the budget. Since the goals are communicated through meetings, the managers have a dialogue together with the project managers and the managers are able to motivate to better results. The same possibility has the project manager since the goals of a project are communicated through meetings as well. Apart from this, the Gothenburg Opera tries to implement the comprehensive goals and visions among the employees. The overall goals and visions are divided to goals for each department. This indicates on a consciously work with the implementation and awareness of the internal goals.

The significance of the possibility to motivate is mentioned especially by LLA (2012), the manager responsible for qualitative goals. Since the qualitative goals are subjective in both the interpretation as well as the evaluation, it becomes important to communicate these goals within the organisation. This decreases the risk to interpret the goals in another way than desirable. On the other hand, lack of communication and information about the qualitative goals has been identified. This concerns a desire of increased communication of the qualitative goals within the organisation. According to the theory, fail in the phase of information could generate taking the wrong actions and thus inefficiency occurs. The inefficiency is the result of the managers striving against certain goals at the same time as the employee are working for their own perception of the goals, which in some cases could be contradictory.

The lack of information is also confirmed by parts of the organisation stating that the employees in general are so engaged and passionate about their work, that the information from managers does not reach them. Whether this is specific for the culture sector or not, is hard to say. Yet, the theory asserts that the illustrated passion for the work is distinguishing among the public sector. This passion is in many other mentioned aspects advantageous. However, the Cultural Affairs committee and the opera both state that this passion leads to strong opinions among the people in this sector. This could be interpreted as exaggerated when it end up in inefficiency.

According to the theory, there is a lack of clear goals to strive for in public organisations. In general the goals are, as mentioned above, too general and do not have any intermediate goals linked to them. This makes it harder to plan for the future. The CEO (2012) disagrees and argues that it is not harder to work with quantitative goals in the non-profit organisation compared to for-profit organisations. On the other hand, part of the difficulties in the theory is confirmed by LA (2012) who states that the goal clarity is harder in the culture sector comparing to her past in the private sector. The economic director means that the nature of the goals is of an unclear character. By contrast with the theory though, the planning process is not an obstacle. The opera is very competent
in making plans and keeping deadlines, since the time is essential in the sector. The planning is made years ahead and according to the planning manager MA (2012) the experience helps him making good and fair calculations.

The intermediate goals are missing in the relationship between the Cultural Affairs committee and the Gothenburg Opera but exist to some extent within the internal projects through the document “perfect project”. The internal intermediate goals are not broken-down from the objectives that are determined from the project manager. Instead, these intermediate goals work as indicators of when certain processes should be finished. Intermediate goals for qualitative goals do not exist; however, the quality is all the time observed by a group of technical and artistic staff. The fact that clear goals are easier to strive for makes the intermediate goals important for the employees. A goal that is closer in time and not as comprehensive is clearer and thus more motivating.

In conformity with the theory one of the interviewees at the Gothenburg Opera argues that the quantitative objectives, that are easier to measure, are naturally given more importance. The problem with emphasizing the quantitative objectives is that the culture sector instead ought to have the qualitative objectives in focus. Yet, there is also an apprehension of the opposite opinion within the organisation, saying that it is rather the qualitative goals that are emphasized. Since the opinions are not shared it is hard to identify a certain pattern. The only one arguing that the economic goals are given a greater focus is working specifically with economy; hence it could be appropriate to take up a critical attitude against whether it is a problem or not. However, FA (2012) describes that sometimes the goals are not always the most important thing but the process itself.

5.1.1 Missions from its principals

Even if the goals in the organisation do not correspond with the personal goals all the time, there are other types of congruence that correspond better. According to the theory the congruence is essential in order to utilize the potential benefits in the organisation. In general, there is a good congruence between the missions from the Cultural Affairs committee, Västra Götalandsregionen and the internal goals within the Gothenburg Opera. As stated in the empirical part, discussions could arise regarding these objectives; but the overall opinion in the Opera is that the missions from Västra Götalandsregionen and the Cultural Affairs committee are not restricting when determining the internal goals. This is good in the manner that goal congruence is easier to fulfil and contributes to permeating the same goals through the organisation.

Still, according to the theory it is not good that the goals are nonspecific and too general. MA (2012) asserts that the goals from the Västra Götalandsregionen in general are self-fulfilling. Because of this, it may be questioned whether these goals are necessary or not. If they are too general it may be unnecessary to evaluate the goals since, according to the theory, it is the precision in the objectives that result in reliable measures. It is not until the information is reliable the organisation knows that it manages in the right direction. On the other hand, the objectives cannot be too specific either since it would restrain the freedom of action. The theory states that if the control is too tight, the creativity becomes obstructed, which definitely is not to prefer in the culture sector. However, it could still be questioned if the goals from Västra Götalandsregionen and the Cultural Affairs committee are necessary since these goals are not communicated within the
organisation, but stay among the managers. The goals are not a part in the daily work and moreover there is a lack of awareness of the goals among the employees.

5.2 Measurement
The theory illuminates that in order to measure the results in an efficient way the measurement should be precise, reliable, objective, cost efficient and limited in time. The precision of the measure leads to reliability; if the firm obtains the same result frequently measuring the same thing the measurement is precise. Thus the measurement is also reliable and objective. In the non-profit sector the theory agrees that the measurement is influenced by subjectivity. Hence, it is not precise. Measures that are affected by subjectivity will not always obtain the same results when repeating it. These measures depend on the opinion of the judge and different people may not think alike. Thus, the measure is not precise. Nevertheless, this does not have to mean that the measures are not reliable. The opera has both qualitative and quantitative measures. The quantitative measures fulfil the requirements of an efficient measure. Since the quantitative measures are economic measures or, for instance, numbers of visitors it becomes easy to measure. If repeating the measures the outcome would be the same, thus it is precise and reliable. Further, the measures are also objective. Hence, there are no problems with measuring quantitative objectives that are characteristic for the culture sector.

The qualitative measures, on the other hand, could be problematic. The opera frequently mentions reviews as a way of measuring quality. The reviews are subjective, so repeating them will not give the same result. Thus, they are not precise and reliable. However, the CEO of the opera mentions that if several reviews say the same thing a pattern could be identified. This pattern in reviews could be an approach towards being precise and reliable. It is no use repeating the same review since it is subjective, but the pattern make the judgement more objective and thus more precise and reliable. Further, Anthony and Young (2003) assert that a judgement by a qualified person might be a better indicator than an objective measure. A subjective measure could take the nuances of quality into consideration. On the other hand, Merchant and Van der Stede (2012) illuminate the importance of precise and reliable measures.

Regarding the qualitative measures, the chairman of the Cultural Affairs committee states that there is an apprehension in our society that just because something is difficult to measure it has to be “woolly”, which he does not agree with. According to this, the measurement could be reliable even though it is not expressed in pure numbers. This apprehension in our society might lead to an exaggerated focus on measures and that they have to be concrete and numeric to be reliable. In SB’s (2012) point of view high quality could be working with competent musicians. This could be one example of an aspect of quality that is more concrete, easier to understand and not “woolly”.

The opera further measures quality of the choir and orchestra. Since one of its objectives is to be an opera house of high quality, it puts a lot of effort in working with quality. As stated before, the theory considers subjectivity to be the biggest problem when measuring qualitative objectives. Nevertheless, none of the interviewees consider subjectivity to be a problem of great importance; however, they have stated that it is a fact they have to work with. All of the employees at the opera are passionate about their
work and it is in everybody’s interest that the productions are of high quality. The employees at the opera generally have years of education and the managers responsible for measuring quality could be seen as experts on their area. The perception of what is high quality regarding culture is subjective because it depends on personal opinions. However, Anthony and Young (2003) assert that a judgement by a qualified person might be a better indicator than an objective measure. As stated before, the subjective judgement and measure could take nuances into consideration. Thus, measurements made by several experts are a good approach of measuring something as subjective as culture. The artistic managers know what is meant by high quality of, for instance, song, instruments and dance. For instance they could easily tell whether the choir sings in tune and the orchestra hits the right notes. Thus, measuring these stylistic aspects does not have to be problematic in comparison to measure the value of culture. Another indicator of quality that is stated in the theory is the numbers of visitors. Anthony and Young (2003) exemplify with a museum; if the exhibitions are of poor quality there will be no visitors. The Gothenburg Opera measures numbers of visitors and uses this as a key performance indicator.

Also affected by subjectivity is the measurement of the objectives given to the opera by the Cultural Affairs committee. The Cultural Affairs committee measures this by reports written by the opera; where the opera itself states what it has done in order to reach the objectives and how well it has succeeded. Thus, the subjectivity in these measurements becomes even more tangible. The opera estimates its own performance, and subsequently the Cultural Affairs committee is the one judging whether it has reached its missions or not. According to theory, this way of measuring creates problems. When using subjective measures it is difficult to determine whether a change in the results depends on an actual change in performance or a change in opinion. Since the measurement is subjective the change in result could depend on the measuring instrument. In the case of the opera, the measuring instrument when reporting to the Cultural Affairs committee is the reports from the opera themselves. Hence, it is possible that a change in outcome does not depend on the performance but on the measuring instrument. LN (2012) stated that there are a lot of verbal people in this sector and consequently they are able to argue in favour of their opinion in a persuasive way. This could result in a distorted measuring instrument, which in turns could lead to ineffective management. The literature argues that not knowing whether the performance is improving or not affects the ability to plan for the future.

Nevertheless, the Gothenburg Opera and the Cultural Affairs committee agree that this is a good way of measuring the results. Both parties stress the importance of holding a dialogue. Further, both sides consider that they hold a good dialogue and do not consider it to be any problems regarding this way of measuring. When comparing the culture sector to the private sector PH (2012) does not find the work in culture sector more complex or “fuzzy”. Since it is in the interest of both parties to present their way of working in a good way it could be appropriate to take up a critical attitude.

5.3 Follow-up
The theory states that follow-up is an important part of result control. By follow-up the result of the objectives the managers have the possibility to improve the objectives and the planning process. For the follow-up to be useful it is necessary that the employees know what they will be evaluated on. Knowing what is appreciated by the managers
could also result in a greater devotion for the employees. However, in the culture sector the follow-up could be difficult because of the nature of the objectives. When using vague and descriptive objectives, which are difficult to measure, it becomes difficult to follow-up the result. Another advantage with a well-functioning follow-up is the ability to prevent undesired behaviour in an early stage. Regarding the follow-up of the economic objectives the opera has a very detailed model of follow-up and evaluation. The opera works in terms of projects and these projects are carefully evaluated and followed-up during the whole process. Hence, the follow-up of the economic objectives is in line with the theory. Further, these objectives are not vague and descriptive which makes them easier to evaluate and follow-up.

The qualitative goals, on the other hand, are more complex to follow-up and evaluate. The Gothenburg Opera puts a lot of effort in the follow-up and evaluation of the qualitative goals. Yet, the artistic manager LLA (2012), states that the artistic follow-up could be complex. SB (2012) asserts that the qualitative goals are not measured and by that they are not followed-up in the same manner as the quantitative goals. Still, she illuminates the continuous evaluation whether the quality is up to standard or not. Further, the opera has a well-reasoned follow-up; both the choir and the orchestra have their own “artistic council” who reports to the artistic manager. The artistic manager is responsible for the evaluation of the soloists. Consequently, the follow-up is realized in a decentralized level. This results in a constantly presence and awareness of follow-up. LLA (2012) asserts that the opera puts a lot of time and effort in the follow-up and due to that, the follow-up becomes meaningful and facilitates the reminding of the artistic goal through the working process. If the opera did not have the follow-up so close to the productions the artistic manager believes that there would be dissensions between the artistic ambition and the outcome. SB (2012) also asserts that the awareness of quality is constantly present. She describes a close work with the artistic managers; sometimes they have dialogues on a daily basis regarding the quality and artistic ambition. The artistic managers are also engaged in the process and frequently come to watch the rehearsals. By having this close work described both by the artistic manager and a project manager the follow-up and evaluation becomes easier and facilitate the work with qualitative goals. Since everything is followed-up very carefully and it constant exist an on-going dialogue, it may be easier to implement the quality and artistic ambition among the employees.

The Cultural Affairs committee follows up the work of the opera. The opera reports in writing to the committee describing its work and the committee evaluates the reports. Both parties illuminate the importance of having a dialogue, which both sides consider they have. Nevertheless, LA (2012) states that the follow-up is not always easy; what is understood internal are not always easy to explain to an external part. Further, LA (2012) states that the follow-up to the Västra Götalandsregionen and the committee lack in efficiency; it is not clear what to report to whom. The theory asserts that one important aspect of follow-up is making the business more efficient. Hence, the Västra Götalandsregionen and the Cultural Affairs committee have neglected an important aspect of follow-up. However, LA (2012) further states that they are working on solving this problem.

The theory further states that the follow-up regarding quality could be problematic due to subjective goals. However, LN (2012) states that it is the interpretation that is subjective and not the follow-up and he do not see subjectivity as a problem. MA (2012)
asserts that the reports to the Cultural Affairs committee are a sort of self-judgement. Thus, the subjectivity is a fact. The question is rather whether the objectives should leave room for interpretations. Since the work that is followed-up is based on the objectives it is crucial that the objectives are interpreted “right”. If not, it may cause dissensions between different opinions and discussions may arise. Further, the follow-up has no actual meaning if the goals are ambiguous and there is no clear direction how to interpret the goal.

The theory states that organisations working intense with budgeting have difficulties of looking backwards and therefore follow-up rarely exists. Opposed to this, the Gothenburg Opera puts a lot of effort in follow-up simultaneously as it works with budget to a great extent.

5.4 Incitement system
In accordance with the theory, which asserts that rewards in general are prohibited in the public sector, an incitement system does not either exist at the Gothenburg Opera. The theory emphasizes the problem regarding the transfer of high quality of employees to better paid alternatives that comes from no bonuses or other economic rewards. According to the theory, this lack of motivation ought to be solved through another type of motivation. In the theoretical framework it is stated that the motivation increases when the perceived relationship between effort and performance increases. Since the culture is a sector where the quality and results are visible, it becomes obvious whether the effort made by the employees have been good enough. Thus, the employees will be more motivated since the connection is more direct. Further, the apprehension of the Gothenburg Opera as a place where there is a high interest of making the best work possible is prevailing among the managers. The low turnover of employees could be a proof of high motivation even though no incitement system exists.

5.5 Other information of importance
The interviewees assert that the Gothenburg Opera is a decentralized organisation. Having a decentralized organisation is connected to the work in projects; both these aspects seem to facilitate the use of result control. In order to have a successful work with projects, which the Gothenburg Opera seems to have, the planning process is essential. By having a well-functioning planning process the result control becomes more efficient. The interviewees agree that result control is well-functioning and illuminate the importance of the planning process.

The fact that the Gothenburg Opera is a political governed organisation could affect the objectives. As stated in the theory the politicians take the perceived needs of the voters into consideration when deciding the objectives of the business. In the case of the Gothenburg Opera, this might be manifested by the politician’s wishes to perform in the whole region. This desire seems to be in contradiction with the desired internal focus of the Gothenburg Opera.
### A summary of the empirical findings within the Gothenburg Opera:

<table>
<thead>
<tr>
<th></th>
<th>Problems identified in the theory</th>
<th>How the Gothenburg Opera tackle the problems</th>
<th>Remaining problems</th>
</tr>
</thead>
<tbody>
<tr>
<td><strong>Goals</strong></td>
<td>Unclear</td>
<td>Working in projects</td>
<td>Unclear goals</td>
</tr>
<tr>
<td></td>
<td>Contradictory</td>
<td>Carefully followed-up</td>
<td>Different interpretations</td>
</tr>
<tr>
<td></td>
<td>Few intermediate goals</td>
<td>Dialogue &amp; communication</td>
<td></td>
</tr>
<tr>
<td><strong>Measurement</strong></td>
<td>Subjectivity</td>
<td>Subjectivity is a fact</td>
<td>Subjectivity</td>
</tr>
<tr>
<td></td>
<td>Not precise, reliable,</td>
<td>Dialogue – evaluation</td>
<td></td>
</tr>
<tr>
<td></td>
<td>Not easy to decentralize</td>
<td>Reviews</td>
<td></td>
</tr>
<tr>
<td></td>
<td></td>
<td>Projects</td>
<td></td>
</tr>
<tr>
<td><strong>Follow-up</strong></td>
<td>Difficult because of ambiguous</td>
<td>“Close” follow-up</td>
<td></td>
</tr>
<tr>
<td></td>
<td>and vague goals</td>
<td>Put a lot of effort in it</td>
<td></td>
</tr>
<tr>
<td></td>
<td></td>
<td>Dialogue</td>
<td></td>
</tr>
<tr>
<td><strong>Incentivation</strong></td>
<td>Normally prohibited</td>
<td>Does not exist</td>
<td></td>
</tr>
<tr>
<td></td>
<td>Transfer of employees</td>
<td>Employees passionate</td>
<td></td>
</tr>
<tr>
<td></td>
<td></td>
<td>about their work</td>
<td></td>
</tr>
<tr>
<td></td>
<td></td>
<td>Pride</td>
<td></td>
</tr>
<tr>
<td><strong>Other</strong></td>
<td>External influence</td>
<td>Do not see it as a problem</td>
<td></td>
</tr>
<tr>
<td></td>
<td>Political managed</td>
<td></td>
<td></td>
</tr>
</tbody>
</table>

### Identified characteristics in the relationship between the Gothenburg Opera and the Cultural Affairs committee that according to the literature could be a problem:

<table>
<thead>
<tr>
<th></th>
<th>Workingprocess</th>
<th>Västra Götalandsregionen</th>
<th>The Gothenburg Opera</th>
</tr>
</thead>
<tbody>
<tr>
<td><strong>Goals</strong></td>
<td>- The committee of culture determines the goals, but a dialogue exists</td>
<td>- Too general</td>
<td>- The goals stay in the management</td>
</tr>
<tr>
<td></td>
<td></td>
<td>- Qualitative</td>
<td>- Not divided further down in the organization</td>
</tr>
<tr>
<td></td>
<td></td>
<td>- Leaves room for interpretation</td>
<td>- Leaves room for interpretation</td>
</tr>
<tr>
<td><strong>Measurement</strong></td>
<td>- The Opera reports in writing to the committee of culture</td>
<td>- Subjectivity</td>
<td>- Subjectivity</td>
</tr>
<tr>
<td><strong>Follow-up</strong></td>
<td>- Through meetings</td>
<td>- Subjectivity</td>
<td>- Subjectivity</td>
</tr>
<tr>
<td></td>
<td></td>
<td></td>
<td>- Self-judgement</td>
</tr>
<tr>
<td></td>
<td></td>
<td></td>
<td>- Time consuming</td>
</tr>
</tbody>
</table>
6. Conclusion

In the conclusion we will answer our research question:

*What characterizes the problems of result control in the culture sector?*

In order to be able to answer the research question, we have in our empirical part and analysis answered our sub question *how the Gothenburg Opera works with result control and follow-up*. In the tables on the following pages we present our conclusion followed by a discussion and the limitations of the study.
The Gothenburg Opera

Internal

The relationship between the Gothenburg Opera and the Cultural Affairs committee

Goals

We have identified:

- The quality is in general expressed in discussions rather than pure goals. The qualitative goals are just as the theory states, of a non-specific character. Problems have been identified in the intermediation of the goals; the receivers do not always “apprehend” due to their own passion. This makes the work inefficient. Even if the qualitative goals are unclear they are complemented with quantitative goals which together with deadlines make the planning well-functioning.

Problems

- vague, descriptive, ambiguous, lack of awareness among employees, lack of congruence, difficulties in planning because too general and no intermediate goals

There is an existing congruence between the goals of both parties because the goals are of a general and vague character. The goals are not communicated within the organisation and thus they may lose parts of their purpose. It could be questioned whether the goals are necessary or not. On the other hand, the goals could not be too specific either since culture should not be managed by the politicians.

Measurement

We have identified:

- Subjectivity regarding the measurement does exist. Nevertheless, the Gothenburg Opera solves this potential problem by having a tight follow-up and evaluation close to the projects. Further, the responsible managers have an on-going dialogue with the employees. In order to make a subjective measure more “objective” the opera takes several reviews and the numbers of visitors into consideration to be able to see a pattern amongst them. However, there is a discussion whether it sometimes could be better to have a subjective judgement by a qualified expert; which we agree with.

Problems

- unreliable, imprecise, subjectivity, measure quality

The subjectivity in these measures becomes even more tangible than in the internal measures within the opera. The measurement is a sort of self-judgement; which raises the question if a change in result depends on a change in performance or a change in opinion. Further, there are many verbal people in this sector who are good at arguing for their opinions. However, the two parties consider it as a good way of working. It is difficult to measure in another way since too much control restrains the creativity, and the role of the Cultural Affairs committee is to be comprehensive and not manage the organisation in details.
| The Gothenburg Opera Internal | The relationship between the Gothenburg Opera and the Cultural Affairs committee |

### Incitement system

#### Problems

- prohibited, find another way of motivating

#### We have identified:

- The motivational problem occurring when the incitement system is prohibited is solved by the passion for the work among the employees. Apart from this, the fact that the culture provides a "direct result" is motivating in the sense of understanding the connection between effort and result. Thus, there is no lack of motivation identified.

- Incitement system does not exist.

### Follow-up

#### Problems

- depend on goals, how do you follow up a vague goal with subjective measurement?

#### We have identified:

- Gothenburg Opera works in projects; thus, the follow-up and evaluation become a natural part of the work. It follows-up the projects during the whole process, having a close follow-up and evaluation through dialogues. Further, it has a well-functioning work with follow-up even though it uses budgets. The opera puts a lot of time and effort in follow-up and this facilitates the work with qualitative goals. Due to this, the qualitative goals could be communicated and become a part of the daily work.

- There is a lack in efficiency regarding the follow-up. The opera reports similar things to both the Västra Götalandsregionen and the Cultural Affairs committee; which is inefficient and time consuming. However, they are now working on solving this problem.
6.1 Discussion
The quantitative goals used within the organisation do not differ from those used in for-profit organisations. Thus, we have not identified any significant problems regarding these objectives.

The internal qualitative goals within the Gothenburg Opera make the measurement subjective. However, overall there are no great problems with these vague goals and subjective measures. The opera solves potential problems by having a well-functioning planning process and follow-up. Yet, some problems remain regarding the communication of the qualitative goals; which could depend on the strong opinions of the employees and their passion for their work. Still, it is this passion in combination with the visible results that makes an incitement system unnecessary.

The objectives between the Cultural Affairs committee and the Gothenburg Opera are general and descriptive; as are the objectives between Västra Götalandsregionen and the opera. Thus, the goals are congruent with the internal goals and it would be difficult to have more precise goals. The measurement becomes affected of these general goals. The measures become subjective and a sort of self-judgement where the opera estimates its own performance. As mentioned, this raises the question whether a change in result depends on a change in performance or opinion. This makes us question the actual importance of these objectives. The objectives are not communicated within the opera; only the managers work with the goals. However, the employees seem to be aware of the existence, but not the significance. Hence, we wonder if these objectives fulfil their purpose. Since they are not communicated within the organisation and the measurement is self-judging and subjective the importance of the objectives could be questioned. Hence, the objectives might appear as a grandstand play. Still, it would be difficult to have another type of management without interfering with the independence and creativity of the opera.

6.1.1 Applying the results of the case study to the culture sector
As the Gothenburg Opera is a large organisation they are able to put a lot of time and effort into their follow-up and evaluation. Since it is through this close and “tight” work with follow-up the opera tackles most of the potential problems with result control it may be difficult for a smaller organisation to have a well-functioning result control. Further, smaller organisations might not have the same structured planning process; which we have found facilitates the work with result control and implementation of goals as well as the follow-up.

However, the relationship between the Gothenburg Opera and the Cultural Affairs committee is a relationship frequently found in this sector since most of the cultural organizations are governed by the municipals, county council or the state. Thus, the potential problems identified might be typical for the sector. In order to ensure of whether it is a common phenomenon or not, more organisations would have to be investigated. Nevertheless, how the Cultural Affairs committee and the Culture Affairs secretariat work with result control towards the Gothenburg Opera do not differ in comparison to other organisations.
6.2 Limitations
None of the interviewees have asked to be anonymous; which we consider positive in the way that it makes the study more verifiable and easier to relate to. However, one thing to bear in mind is that since they were not anonymous it may have affected their answers. The managers cannot criticize the organisation too much and neither can the employees; it will affect the reputation of the organisation. Regarding the work between the Cultural Affairs committee and the Gothenburg Opera it is also in the interest of both parties to present their way of working in a good way. We do not have the impression that the interviewees modified their answers due to this. Yet, it is important to bear in mind that these things might have affected the answers.

Due to the restrictions in time we have only made a case study of one organisation. The problems we have identified might not exist in other cultural organisations. Nevertheless, the opera is a “good representative” due to its wide range of activities. Perhaps the outcome of the study would have been different if we had investigated a smaller organisation. Smaller organisation might not have the same resources as the opera.

6.3 Suggestion for further research
A suggestion of further research is to compare a large culture organisation to a smaller organisation in order to investigate if they differ in the use of result control. Further, it would be interesting to do case studies on several organisations to investigate how the problems of result control are characterised within these organisations. For a wider approach, we suggest to investigate all of the management control systems used in the culture sector.
7. Bibliography

Books:


Eriksson, Päivi & Kovalainen, Anne (2008). Qualitative methods in business research. Los Angeles, [Calif.]: SAGE


Journals, articles and reports:


The Gothenburg Opera c (2010/11) Personalhandbok version 10/11


**Web pages:**


8. Appendix

The following part consists of the missions and objectives given to the Gothenburg Operas from the Cultural Affairs committee; which is directly translated from the document “Uppdrag till Göteborgs Operan AB 2012-2014” by the authors. Further, we will present an interview guide that has been used during the interviews.

8.1 Mission to the Gothenburg Opera 2012-2014

The Gothenburg Opera should continue to develop the dramatic art through its different activities. Last period the opera was developed into a junction for building new networks which was used by society-, culture- and the industry and business world. New ventures will be developed and tested; one venture is the vision of becoming one of the leading opera houses in the northern Europe. A new stage, named GO+, shall be developed. GO+ will strengthen the regional development of the opera with a focus on children and youth. The Gothenburg Opera shall overall strengthen the work with children and youth; this includes for example a new program during the summer. Furthermore, the opera should continue the work with increasing the attractiveness of the region national as well as international. It should also carry on the work with the development of the region, collaborate with municipalities, regional and national operators and continue the development with the culture tourism. The collaboration with the municipality of Skövde shall continue and the business shall continue to be developed. During the period new innovations will be tested and developed, and a business plan shall be presented.

Furthermore, the business plan for the Gothenburg Opera should be built upon equality, multitude, internationalization, development of the region and availability. The Gothenburg Opera should also take in consideration the prioritized goal from the regionfullmäktige, which are stated as follows:

- The availability of culture for children and youth shall increase in the activities, institutions and organisations that are supported by the region.
- The availability to establishment of nature- and culture tourism shall increase and include more periods during the year.
- The role of the free culture operators shall be supported in order to achieve a geographical spread of culture activities.

More specific, the Cultural Affairs committee has given the Gothenburg Opera the following mission 2012-2014:

- The Gothenburg Opera should test the possibilities to develop the concept GO+ according to its own decision in the board.
- The Gothenburg Opera should by developing the quality strengthen the competition of the business to be able to fulfil its own vision of becoming one of the leading operas in the northern Europe.
The Gothenburg Opera shall, as an opera, marketing products that are of technical competence and problem solving in connection with stage production. A business plan shall be developed during the period.

The Gothenburg Opera shall develop plans and collaboration within the area of culture tourism.

The Gothenburg Opera shall develop the collaboration with the free culture life and develop the intellectual exchange. The collaboration with operators within the educational sector shall during the period strengthen.

New business during the summer shall be initiated during the period.

During the period the result concerning the performance regarding availability, regional development and the participation of the citizens shall be followed-up.

Fundings 2012
The Cultural Affairs committee: 299 118 000 Swedish crowns

8.1.1 Objectives 2012-2014

Following strategically objectives and key performance indicators have been agreed between the Cultural Affairs committee and the Gothenburg Opera for the period 2012-2014:

Goal 1
The Gothenburg Opera has an ambition to develop to one of the leading opera of the northern Europe
Key performance indicators:
   a) Describe the development of the business artistically and organisational
   b) Show numbers of new collaborators
   c) Develop collaborations with at least four leading European operas in order to compare the results of the business

Goal 2
Increase the participation of children and youth
Key performance indicators:
   a) Describe contacts with schools during the period including its effects
   b) State what kind of activities that are carried on with youth and for youth during the period
   c) Number of activities where the schools were offered deepening and innovative possibilities including how many students that were affected

Goal 3
New stage, GO+ is planned
Key performance indicators:
   a) Describe the results of a new program activity during the summer
   b) Account for the spread and effect of the regional tour activities
   c) Show achievements and collaborations with the free culture life
Goal 4
All the business/activities of the opera shall develop the international collaboration
Key performance indicators:
   a) Describe the result of the objective to strengthen the international work
   b) Account for new projects and connections

Goal 5
New innovations and technical solutions shall be a more visible part of the business
Key performance indicators:
   a) Account for a business plan during the period
   b) Describe the results of the venture
   c) Show contacts that have originate from the venture

Goal 6
Contribute to increased equality, manifoldness and availability on the area of dramatic art
Key performance indicators:
   a) Elaborate a plan in order to increase the equality and manifoldness in the internal as well as external business and describe how the work continues according to plan
   b) Describe measures taken in order to make the Gothenburg Opera more accessible for people with disabilities

source: Västra Götalandsregionen b (2011)
8.2 Interview guide

8.2.1 Employees at the Gothenburg Opera

Introduction of who the authors are and the purpose of the thesis

Introducing questions to the interviewee; who they are; what are their work assignments

How they work with goals
  - Quantitative vs. qualitative goals

How they measure these goals
  - Disadvantage/advantage with the measures
  - How they follow-up the goals
  - Working process

Incitement system

Questions concerning their valuation of result control
  - Is it well-functioning
  - What could be improved?

Questions concerning the work between the Gothenburg Opera and the Cultural Affairs committee
  - How they work with goals
  - How the goals are measured
  - The process of follow-up
  - Incitement system

Questions concerning their valuation of the collaboration

8.2.2 The Cultural Affairs committee and the Cultural Affairs secretariat

Introduction of who the authors are and the purpose of the thesis

Introducing questions to the interviewee; who they are; what are their work assignments

How do they determine the goals for the Gothenburg Opera

Questions concerning the work between the Gothenburg Opera and the Cultural Affairs committee
  - How they work with goals
  - How the goals are measured
  - The process of follow-up
  - Incitement system

Questions concerning their valuation of the collaboration