



AENSI Journals

Australian Journal of Basic and Applied Sciences

ISSN:1991-8178

Journal home page: www.ajbasweb.com



Financial Management and Accountability Issues in Museums (A Case Study)

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ARTICLE INFO

Article history:

Received 25 January 2014

Received in revised form 12

March 2014

Accepted 14 April 2014

Available online 25 April 2014

Keywords:

Museums, financial management, accountability

ABSTRACT

This case focuses on the problems faced by Lang Buana Museums in its effort to enhance the performance of the Museums and to discharge public accountability. Lang Buana Museums comprise the State Museum, the Alamaya Museum, the State Art Gallery, the State Royal Museum and the Raja Putra Memorial. The data collection process involved face-to-face interviews with the management and staff of the Lang Buana Museums in 2013. Furthermore, financial reports and other documentation were also analyzed. The analysis of this case study highlights a few inherent problems faced by the Museums. Specifically, the problems relate to lack of financial resources to fund capital expenditure, lack of staff, communication problem between the top management and the subordinates, resistance to change among staff, lack of innovativeness among the staff and lack of expertise in valuations of artefacts. It was further found that the problems faced by the museums relate to accountability issues relating to financial, management and program. Based on the findings of this case study, recommendations were provided and solutions were formulated to assist the management of these museums to solve identified problems and related accountability issues.

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To Cite This Article: Halimah @ Nasibah Ahmad, Natrah Saad, Md. Suhaimi Md Saleh, Mohamad Sharofi Hj Ismail Nor Laili Hassan., Financial Management and Accountability Issues in Museums (A Case Study). *Aust. J. Basic & Appl. Sci.*, 8(5): 192-198, 2014

INTRODUCTION

In general, museums are not-for-profit institutions. Hence, museums do not have the same opportunities to achieve global value as for-profit organizations (Paulus, 2003). However, by their very nature, museums serve the needs of the tourist industry as avenues to inform and entertain visitors as well as play a useful and meaningful role in the development of tourism (Kedit, 1990). In its role of custodian of the National's and State's cultural resources, they are important for tourist attraction. The museums can play an important role in creating the aura and image of the past which is attractive to local and foreign visitors. In Malaysia, museums are categorized as government statutory bodies. The National Museum is a Federal Statutory Body. Meanwhile, State Museums are classified as State Statutory Bodies.

Lang Buana Museums are categorised under the State Statutory Bodies. Lang Buana Museums comprise the State Museum, the Alamaya Museum, the State Art Gallery, the State Royal Museum and the Raja Putra Memorial. The Museums generally collect archaeological, ethnographical and natural history artefacts, such as the early Chinese porcelain and artefacts from the archaeological excavations. Also, they house a large collection of Royal historical, cultural and heritage artefacts. Apart from exhibiting the artefacts, the Museums are also responsible for administering, managing, planning and coordinating the activities of the Museums and their branches; maintaining the historical and cultural heritage by collecting, preserving, storing and displaying items systematically. The Museums are also responsible for conducting research in all parts of the state's cultural surroundings so that a description of the National culture, history, tradition and the environment can be disseminated through publications and exhibitions to the public. It is hoped that this information can educate and cultivate the national spirit and respect for the country. In addition, it is expected that the Museums can be the attraction to promote tourism industry in the country.

Lang Buana Museums are currently led by a Curator. The Curator is assisted by heads of departments in the Museums. Lang Buana Museums had undergone a major restructuring scheme which took effect in January 2012. Prior to 2012, each museum under the Lang Buana Museums was under different management and administration. However, after the restructuring, the management and administration of all museums are centralized. The new organisation chart resulted from the restructuring scheme indicates there are at present

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eight units comprising Registration and Collection Unit, Conservation Unit, Education Unit, Management Unit, Promotion Unit, Administration and Finance Unit, Research Unit and Public Relations Unit.

Being classified as government agencies, Lang Buana Museums are responsible to administer and manage the public resources efficiently and effectively. It is important for them to ensure good financial management, effective utilization of existing resources and ability to provide excellent quality of services. This case intends to highlight the inherent problems faced by the Museums in order to assist them in enhancing the performance of the Museums and in discharging public accountability. Hopefully, by identifying the problems, Lang Buana Museums can formulate strategies and take proactive actions to improve their financial management and the quality of services provided.

Methods:

The case study was the methodology applied for this study which includes five museums in northern state. For each of the five museums examined, the researchers selected respondents from each of the museums. Interviews, observation and the analysis of documentation were the three main sources of evidence. Of a total of seven interviews, six were conducted with management teams and one with security guard cum unofficial tourist guide.

The researchers performed a qualitative content analysis of interviews and documentations collected. This content analysis consists of identification, codification and categorisation of the main trends that emerge in the data. This approach have been borrowed from Strauss and Corbin (1990) and Miles and Huberman (1994). We used two coding techniques proposed by Strauss and Corbin according to grounded theory: open coding, which consists in breaking down, examining, comparing, conceptualising and categorising data, along with axial coding, which entails a set of procedures whereby data are reallocate in new format after open coding, by making connections between categories. The identification of performance indicators for the museums successes were identified using these techniques.

RESULTS AND DISCUSSION

The results of this case study highlight major problems associated with Lang Buana Museums as follows:

- ❖ Lack of financial resources to fund capital expenditure

An analysis conducted on the income for six years (2006-2011) as shown in Table 1 indicates that the Museums have limited sources of income. Basically, the Museums depend on their ticket sales and fixed deposit. Unfortunately, the income from ticket sales and fixed deposit started to decrease in 2008 and 2009. The Museums also has high dependency on allocation from the State and Federal Governments to fund the Museums' activities. Their limited funds resulted in less capability to invest in capital expenditure and to make improvement and changes to the layout of the Museums.

- ❖ Lack of staff

The Museums has lack of staff especially in Information Technology (IT) to assist them with the migration to a computerised system.

- ❖ Communication between top management and the subordinates

Restructuring was done to improve the management and administration of the Museums. However, the restructuring of the Museum was not properly communicated to the staff. Several staff are not clear with their new job specifications.

- ❖ Resistance to change among staff

Resistance to change is another problem that relates to the new restructuring. There are staff who are uncomfortable with the new changes. Some of the staff lost their motivation to work when they were transferred to other units Innovativeness of the staff

- ❖ Display of the artefacts and collections have not changed for years

Lack of resources has limited the Museums to change and update the layout and surrounding of the Museums as well as restricted the change in the display of items.

- ❖ Lack of expertise in valuations of artefacts

Museums do not have expertise in valuing the collections and artefacts. Curator and the assistant curators do not possess qualifications in one of the fields of sociology, anthropology, history, ancient studies, zoology, arts, drawing arts, arts and design, artistic arts, architecture, museum studies or conservation, accredited by the government, from the local higher learning institutions, or other similar accredited qualifications.

An effective financial management relates closely to public accountability. Attention to issues of accountability in the non profit organizations is not a new issue or phenomenon as they complement the government in providing the social and human services (Kearns, 1994). In fact, the accountability issue of the museums and performing arts organizations has been debated for decades (Boyd, 1991; Danilov, 1978; Greene, 1982; Stam, 1989; Throsby and Withers, 1995). The debate is positively regarded as encouraging as it emphasizes on the importance of viability in museums and performing arts organizations and to ensure their

long-term survival (Rentschler and Potter, 1996). In terms of financial management, accountability is divided into three types namely; managerial accountability, fiscal accountability and program accountability (Omar, *et al.*, 2007; Syed Soffian, *et al.*, 2011).

Table 1: Financial Information of the Museums for the Years 2006 to 2011

Financial Information	2006	2007	2008	2009	2010	2011
INCOME	RM	RM	RM	RM	RM	RM
Allocation from State Government	3,000,000	1,800,000	2,000,000	1,500,000	2,500,000	2,000,000
Allocation from Federal Government	837,620	418,810	925,494	1,077,547	1,000,000	1,310,000
Ticket Sales*	67,032	811,800	564,307	525,982	480,091	511,404
Interest on Fixed Deposit	506,582	109,994	149,474	111,715	72,552	89,568
Investment Income	-	-	-	-	109,296	266,721
Total Income	4,452,669	3,213,698	3,708,674	3,267,693	4,200,688	4,215,081
EXPENDITURE						
Emolument	674,104	751,585	866,946	838,836	889,053	956,628
Professional and Other Services	646,001	660,466	731,891	790,679	788,938	1,032,764
Communications and Utilities	447,341	493,462	554,327	584,584	604,247	576,940
Maintenance	377,994	536,872	373,100	403,588	348,255	487,476
Total Expenditure	2,478,129	2,890,002	2,944,223	3,154,402	3,339,057	3,873,559
Surplus/(Deficit)	1,974,540	323,696	764,451	113,291	861,631	341,522
Notes to Emolument						
Salary	388,737	466,128	544,892	565,653	595,040	621,443
Fixed Allowance	232,281	223,009	292,038	265,152	283,188	299,422
EPF	48,285	55,050	29,722	1,917	1,943	2,138
Overtime Allowance	4,801	7,398	294	6,114	8,882	33,625

*Ticket sales are charged for visitors of Alamaya Museum (Adults: RM3.00; children under 12 years: RM1.00; School excursions: RM1.00 per person; Camera RM2.00 per unit). Admission to other Museums is free of charge.

Managerial accountability refers to the liability or responsibility of the public officers in ensuring that there is an effective, efficient and economical (Three Es) utilization of public fund and resources. Whereas, fiscal accountability refers to the need to ensure that all transactions are accounted for, that accounts are trustworthy and reliable. It is also necessary to ensure that transactions genuinely occur without any suspicion in accordance to the established rules and regulations. Program accountability on the other hand, refers to the need to ensure that the objectives of all programs which have been planned and implemented are successfully achieved.

Relating to fiscal accountability, the specific issues or problems highlighted in this case study are absence of specific financial regulation, ineffective spending, the staff did not optimise the opportunity to promote Museums abroad, shortage of funds to expand Museums activities and programmes, projects that are not profitable to the organisation, less creativity in getting additional fund/resources, weak assets and inventories management (e.g., recording, valuation and disclosures), implementation of budget slack, outsourcing of accounting activities and manual accounting system.

On the other hand, specific issues or problems relating to management accountability are related to the implementation of the restructuring activities whereby individuals strength are not fully utilised, ineffective promotional activities, inappropriate staff selection, inadequate staff members in Finance Department to control all the five branches of Lang Buana Museums, no proper physical control of the collections and artefacts, manual system of recording and valuation of collections and artefacts and difficulties in implementation of centralised management system with scattered branches.

Meanwhile, programme accountability relates to lack of programmes that can pull the crowd and generate more revenue, decision on activities/programmes are not based on Three Es and less collaboration with established museums in terms of organising exhibitions and programmes (e.g., National Museum, Egypt Museum, Bangkok Museum). Table 2 shows the all the issues or problems facing by Lang Buana Museums according to types of accountability.

Table 2: Problems and accountability issues

Accountability Issues	Issues in Detail	Remarks from respondents
Financial Accountability	<ul style="list-style-type: none"> No specific financial regulation 	<ul style="list-style-type: none">our Museum does not have specific financial regulations
	<ul style="list-style-type: none"> Ineffective spending 	<ul style="list-style-type: none"> So much money wasted and spent on promotional activities but less impact
	<ul style="list-style-type: none"> The staff did not optimise the opportunity to promote Museums abroad 	<ul style="list-style-type: none"> The activities carried out during the promotional visits were not properly done The promotions team just distributed promotional flyers...
	<ul style="list-style-type: none"> Shortage of funds to expand 	<ul style="list-style-type: none"> We did ask for additional allocation from the State Government for the improvement of the gallery setting in the Museum, however, it was not approved There was no initiative from the BODs to try and get additional allocation from the Ministry of Tourism and Heritage and sponsorship from the private sector For your record, the main purpose of that proposal is to get the approval for upgrading the setting up of Alamaya Museum gallery amounting to approximately RM700,000. May I know the status of that proposal?
	<ul style="list-style-type: none"> Projects that are not profitable to the organisation 	<ul style="list-style-type: none"> The only one activity that he could be proud of was the Snake Show that managed to pull the crowd. Even so, they only managed to breakeven
	<ul style="list-style-type: none"> Less creativity in getting additional fund/resources 	<ul style="list-style-type: none"> By right, many programmes, such as Alamaya Museum Expo, Floating Market and Seasonal Exhibitions could have been organised, even without the State's assistance. Should the BODs be more proactive, such programmes could have been materialised They should have come up with creative ideas to expand the Museums' programmes. They have seen how the Bali Museum has made use of their art and culture heritage to attract visitors. Why can't they do the same?
	<ul style="list-style-type: none"> Weak assets and inventories management (e.g., recording, valuation and disclosures) 	<ul style="list-style-type: none"> We have the collections but with poor records. The collections are not properly recorded and the records are not well maintained. In fact, we have not even realized that some of our collections have gone missing. If you may recall, the National Museum has taken back the custody of the materials that were on loan to us due to our failure to properly maintain the collection
	<ul style="list-style-type: none"> Implement budget slack 	<ul style="list-style-type: none">when the State delayed the transfer of money to the Museums in 2012, the Board of the Museums had to take drastic measures to liquidate the investments and perform a 'budget slack' for 2013
Management Accountability	<ul style="list-style-type: none"> Implementation of restructuring activities – individual strength not fully utilised 	<ul style="list-style-type: none"> "...Restructuring of the Museums was a disaster...placement of the staff was not based on their expertise..." and "...units are scattered at different places causing coordination problems, delay in decision-making, controlling and monitoring problems..." I heard that some of them are not comfortable with the new situation, is that true? Mr. Ibrahim, you have to understand that I was previously under the Promotions Unit. I have only joined this Unit for a few months... Actually, Mr. Ibrahim...I need more time to understand the structure and procedures of this Unit
	<ul style="list-style-type: none"> Ineffective promotional activities 	<ul style="list-style-type: none"> For instance, he and his team have already planned to visit Vietnam as part of their programme to gather ideas for new attractions... However, Mr.. Badar and his team were not selected to join the visit. Instead, another team which, in his point of view, was not directly related to Alamaya Museum, was chosen
	<ul style="list-style-type: none"> Inappropriate staff selection 	<ul style="list-style-type: none"> Furthermore, as a diploma holder of Art and Design, I didn't expect this kind of work in such a short period As an accounting graduate, he knows that this is not a good indicator of the financial strength of the Museums .
	<ul style="list-style-type: none"> Inadequate staff members in Finance Department to control five branches 	<ul style="list-style-type: none"> How am I going to materialise this with only one accounts assistant (W17) leading this Administration and Finance Department?
	<ul style="list-style-type: none"> No proper physical control of 	<ul style="list-style-type: none"> In fact, we could not even insure our artefacts and

	the collections	<p>install the security alarm in the Museums. This is risky especially considering the valuable items, such as the ancient necklace, a gift from Saiburi King to our Honourable King</p> <ul style="list-style-type: none"> I realise that some of the items are missing or have been misplaced and even now, many items in the store are not recorded
	<ul style="list-style-type: none"> Manual system of recording and valuation of collections and artefacts 	<ul style="list-style-type: none"> Currently, we are using manual forms (hard copy) to record the materials. You have to understand that all this while, those documents have not been properly kept and updated. I realise that some of the items are missing or have been misplaced and even now, many items in the store are not recorded. These items also have not yet been displayed to the public. Each museum has a manual file where records of all collections are kept. Believe me, it really takes time to record the details of acquisitions, to take photographs of the item, to check the condition of the item, the location of the item and records of the last stock take (inspection)
	<ul style="list-style-type: none"> Implement a centralised management system with scattered branches 	<ul style="list-style-type: none"> Units are scattered at different places causing coordination problems, delay in decision-making, controlling and monitoring problems..."
Programme Accountability	<ul style="list-style-type: none"> Lack of programmes that can pull the crowd and generate more revenue 	<ul style="list-style-type: none"> The only one activity that he could be proud of was the Snake Show that managed to pull the crowd. Even so, they only managed to breakeven
	<ul style="list-style-type: none"> Decision on activities/programmes are not based on Three Es 	<ul style="list-style-type: none"> The activities carried out during the promotional visits were not properly done.
	<ul style="list-style-type: none"> Less collaboration with established museums in terms of organising exhibitions and programmes (e.g., National Museum, Egypt Museum, Bangkok Museum) 	<ul style="list-style-type: none"> Have they not learned how to promote the Museum after visiting museums in several places such as in Bali, Manila and Dubai? They should have come up with creative ideas to expand the Museums' programmes. They have seen how the Bali Museum has made use of their art and culture heritage to attract visitors

Based on issues highlighted in this present case, it indicates that the major problem of Lang Buana Museums is lack of financial resources. One of the important approaches that can be taken by the management of Lang Buana Museums is to formulate exceptional and outstanding marketing strategies. According to Mottner and Ford (2005), distinguish marketing strategy that associate with financial and fundraising objectives is important especially in a time when financial support from the (Federal or State) Government is declining (Dess, 1998; Hughes and Luksetich, 1999). The museums need to respond proactively and do not wait for grants from the Government to fulfill their financial needs. Based on review of literature, Mottner and Ford (2005) divided tactical components of the marketing strategies for museum stores into two namely; educational and financial. Example of educational tactics identified was educational descriptions and/or text in catalogs, websites and direct mail (Drumwright, 1996). Whereas, example of financial tactics includes promotional activities designed to specifically increase store visitation (Grewal *et al.*, 1998).

Additionally, museums can increase the number of their visitors through exploiting the current technology. Lehn and Heath (2005) mentioned that a carefully designed technology such as usage of Personal Digital Assistants (PDA) and touch screen based information kiosks may provide visitors with relevant information and serve to enhance interpretation and engagement with object rich collections. Indirectly, employment of current technology can improve quality of exhibitions and attract more visitors. Greater number of visitors can help to improve museums' financial resources through increment in the ticket sales. Further alternative solutions and recommendations (as shown in Table 3) were formulated to assist Lang Buana Museums to solve identified problems and the related accountability issues.

Table 3: Recommendations to problems relating to accountability issues

Accountability Issues	Issues in Detail	Solutions
Financial Accountability	<ul style="list-style-type: none"> Less robust financial regulation 	<ul style="list-style-type: none"> Adopt best practices from other established Museums
	<ul style="list-style-type: none"> Money spent on promotion is ineffective 	<ul style="list-style-type: none"> Establish monitoring mechanisms, such as internal audit function
	<ul style="list-style-type: none"> The staff did not optimise the opportunity to promote the Museums overseas 	<ul style="list-style-type: none"> Send well-trained staff for promotional activities Post-mortem on the impact of promotional activities after every visit Establish key performance indicators (KPIs) for every promotional activity
	<ul style="list-style-type: none"> Shortage of funds to expand 	<ul style="list-style-type: none"> Changes in policy in 2010 with regards to investment have shown an increase in the Museum's income; so need to continue investing the funds in less risky portfolios The Museums cannot depend on the allocation from the government as they will not increase substantially
	<ul style="list-style-type: none"> Projects that are not profitable to the 	<ul style="list-style-type: none"> Strategic planning and monitoring mechanisms should be

	organisation	implemented
	<ul style="list-style-type: none"> Less creativity in getting additional funds/resources 	<ul style="list-style-type: none"> Be receptive to ideas and comments Involvement of lower level of management Appoint consultant
	<ul style="list-style-type: none"> Weak assets and inventories management (e.g., recording, valuation and disclosures) 	<ul style="list-style-type: none"> Timely updating of records Computerised inventory system
	<ul style="list-style-type: none"> Implement budget slack strategy 	<ul style="list-style-type: none"> Transparent discussion/conversation with State and Federal authorities on financial constraint Initiate new activities that may generate revenue Fully adopt KPIs
	<ul style="list-style-type: none"> Outsourcing accounting activities 	<ul style="list-style-type: none"> Adopt computerised accounting system Train more staff Appoint an accountant to head the Administration and Finance Department Appoint internal auditor
Management Accountability	<ul style="list-style-type: none"> Implementation of restructuring activities – individual strength not fully utilised 	<ul style="list-style-type: none"> Involvement of staff during reshuffling process and by phases Assign staff according to their expertise Communicate with staff on new restructuring exercise
	<ul style="list-style-type: none"> Ineffective promotional activities 	<ul style="list-style-type: none"> Send the appropriate persons for promotional activities Proper planning and strategy Fully utilise national resources available, such as Tourism Malaysia and other related agencies Use internet and other electronic media to promote Museums Appoint Museum ambassador
	<ul style="list-style-type: none"> Inappropriate staff selection 	<ul style="list-style-type: none"> Reduce political influence when hiring new staff or promoting the staff
	<ul style="list-style-type: none"> Inadequate staff members in Finance Department to control five branches 	<ul style="list-style-type: none"> Increase the number of qualified staff Adopt computerised accounting system
	<ul style="list-style-type: none"> No proper physical control of the collections 	<ul style="list-style-type: none"> Installation of CCTV and security system Appointment of permanent security guards
	<ul style="list-style-type: none"> Manual system 	<ul style="list-style-type: none"> Adopt computerised system
Programme Accountability	<ul style="list-style-type: none"> Implement a centralised management system with scattered branches 	<ul style="list-style-type: none"> Locate all the Heads of Departments at the Headquarters
	<ul style="list-style-type: none"> Lack of programmes that can pull the crowd and generate more revenue 	<ul style="list-style-type: none"> Initiate collaboration and coordination with the corporate sector, as they form part of companies' corporate social responsibility (CSR)
	<ul style="list-style-type: none"> Decision on activities/programmes are not based on Three Es 	<ul style="list-style-type: none"> Proper planning, controlling monitoring and evaluating mechanisms should be extensively implemented
	<ul style="list-style-type: none"> Less collaboration with established museums in terms of organising exhibitions and programmes (e.g., National Museum, Egypt Museum, Bangkok Museum) 	<ul style="list-style-type: none"> Collaboration with travel agents and tourism boards, locally and internationally

Conclusion:

The role of Museums nowadays is undeniably important to instill national sense of belongings among its citizens. This case study indicates that Lang Buana Museums have several problems that need immediate actions and considerations from the management in particular and the State and Federal Governments in general. Lang Buana Museums may need to initiate more activities that can generate funds and additional income such as seasonal exhibitions. They can also collaborate with corporate sectors in order to obtain sponsorship for their programs and activities. State Government could assist in the development of the Museums through increment of fund allocation and promoting the tourism industry. Similarly, the role of the Federal Government is crucial especially in strengthening the national policy on tourism industry. Although facing several difficulties and dilemmas, Lang Buana Museums are seen to have great potential to grow considering the number of attractive museums, collections and artifacts they have. Should the issues highlighted being considered for improvements, Lang Buana Museums can stand tall as other established museums.

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