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Non-profit theatre managers as multi-stakeholder managers: The plate-spinning of accountability

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Abstract

This exploratory study identifies that more can be understood about how accountability operates within an increasingly complex non-profit environment by applying stakeholder theory to managers and their decision-making in non-profit theatre organisations (NPTOs). On the surface, this may appear to be ground already covered. Previous research has explored the challenges of achieving more holistic accountability in the face of dominant stakeholders. Approaches have been proposed to increase efficiency, effectiveness and transparency. Less is known about how individual managers respond to competing accountabilities in decision-making and what factors influence their attention to stakeholder interests. NPTOs operate in both the non-profit and cultural industries sectors and, as such, are an interesting site to investigate accountability complexity in managerial decision-making. However, NPTOs (and arts organisations generally) feature little in non-profit and social accountability research. Particular features of NPTOs amplify the challenges of a multi-stakeholder environment in discharging accountability. These include artistic mission beyond production/distribution; blended business models; policy-driven leadership rhetoric; the prevalence of inter-organisational collaboration; and a significantly freelance workforce. This study argues that NPTOs are the vanguard of changes in contemporary non-profit management and their study offers new insights to problems associated with practising accountability within such multi-stakeholder complexity. By drawing on creative non-profit organisations,

for example NPTOs, this study introduces new knowledge to existing non-profit and social accountability literatures. Based on transdisciplinary research into perceived inter-relationships between NPTO managers and stakeholder groups, this study proposes NPTO managers are engaged in a balancing or 'plate-spinning' act of accountability, influenced by dominant stakeholders, and an interdependent triple logic in their operations. They negotiate ambiguous competing expectations by deploying self-interest and ambiguity, with high potential for managerial paralysis and trade-off. Recommendations arising include de-emphasis of efficiency/effectiveness and increased attention to complex multi-stakeholder accountability beyond current approaches. In addition, it suggests further research into NPTOs and arts organisations could yield additional knowledge in the study of non-profit accountability.

KEYWORDS

accountability, arts management, multi-stakeholder, non-profit management

1 | INTRODUCTION

Accountability has been recognised as a social construct made meaningful through stakeholder relationships (Balsler & McClusky, 2005; Mitchell, 2015). Increasing attention has been given to how internal/external, upwards/downwards accountabilities can be met and balanced (Connolly & Hyndman, 2017). Additionally, research has explored how hierarchical accountabilities might be resisted by more holistic approaches (O'Dwyer & Boomsma, 2015; O'Dwyer & Unerman, 2008; Wellens & Jegers, 2014). Parallel to this, scholars have discussed how greater efficiency or transparency can be demonstrated, singular 'truthful' accounts that satisfy all reporting (Cordery & Sim, 2017; Dhanani & Connolly, 2015; Hyndman & McConville, 2018). Contemporary stakeholder research argues the impossibility of singular or efficient accountabilities in the face of multi-stakeholder complexity (Johansen & Nielsen, 2016; Mitchell, Weaver, Agle, Bailey, & Carlson, 2016) and dominant stakeholder demands (Bridoux & Vishwanathan, 2018). Such complexity can be seen in the increasing diversity of support sources, beneficiaries and thus blended business models of non-profit organisations (NPOs) over a number of decades. These reflect wider uncertainties and ethical and societal complexities. This uncertainty and pace of change have been amplified by the global economic crisis of 2008 and more dramatically, by the outbreak of COVID-19 in Spring 2020.

Chen, Dyball, and Harrison (2020) propose the value of stakeholder theory and stakeholder salience (Mitchell, Agle, & Wood, 1997) to accountability discourses. In particular, they recommend extending understanding of the individual manager/leader role and developing empirical evidence of social dimensions of accountability. This study looks at managers as the principal arbiters of stakeholder interests (Hill & Jones, 1992; Mitchell et al., 2016) and explores the managerial decision-making that underpins accountability performance in this complex environment. This paper thus responds to a specific research question: How do managers in non-profit theatre organisations (NPTOs) engage with and respond to different stakeholder relationships?

At its core, this research interrogates how perceptions of inter-stakeholder relationships and a multiple logic influence managerial decision-making in response to multiple competing accountabilities. It suggests singular transparent accounts or efficiency are unachievable, as the accountabilities to which NPTO managers respond are contradictory and ambiguous. This ambiguity leaves space for subjective interpretation, while performance of accountability goes beyond organisational remit and capacity. This study reveals a degree of unsustainable 'plate-spinning' in accountability performance. In this, managers direct attention to multiple stakeholder interests, shaped by self-interest and deployed ambiguity. In addition, it suggests there are more complex, conceptual, interdependent accountabilities than existing literatures address, highlighted by this study's focus on NPTOs. Through this, the study points to two gaps in existing literatures. First that there is insufficient attention to managerial perspectives in multi-stakeholder accountability discharge. Second, it draws attention to forms of NPO overlooked in mainstream NPO literatures. Specifically, it proposes new knowledge and practices can be derived from closer investigation of creative NPOs such as NPTOs.

The study of NPTOs and their management sits within the relatively new field of arts management, proposed by different scholars as inherently both inter- and trans-disciplinary (DeVereaux, 2009; Paquette & Redaelli, 2015). Arts management's distinct practice(s) are informed by organisational purpose, nature of art form and position within public policy. These practices adopt a range of business models in which non-profit, commercial and social enterprise can co-exist within single organisations (Rex, Kaszynska, & Kimbell, 2019). Arts management research spans commercial and non-profit cultural and creative industries (Bakhshi & Cunningham, 2016) and is confluent with related disciplines, for example cultural policy and cultural leadership (Kong, 2014). Although arts management research and practice borrow from non-arts, non-profit and commercial counterparts, less is known about what arts management can offer reciprocally to these discourses.

This paper situates NPTOs and their management within the non-profit field and explores their value to the contemporary study of NPOs. It explores the discourse of value and accountability distinct to the arts. It goes on to examine how growing attention to multi-stakeholder complexity and consideration of managerial roles in stakeholder literature both problematise and add to the discourse of non-profit accountability.

2 | CONTEXTUALISING NPTOs AS A DIMENSION OF NPOs

NPTOs are both non-profit theatre companies who produce theatre productions and non-profit theatres (i.e., buildings) whose purpose is to present and/or produce professional theatre. NPTOs in the United Kingdom operate within a broadly Western European system of state subsidy. Non-departmental public bodies (NDPBs) such as Arts Councils form a significant or annually recurring percentage of income, albeit this is now a much-diminished proportion of turnover post-2008 (Rebellato, 2016). Most NPTOs are formed to deliver a specific purpose: serving a region/community and offering particular types of theatre experience. As charitable, often publicly funded organisations, they are accountable to a 'public' (as direct and indirect beneficiaries), and to public policymakers (in arts and other policy areas). They are also usually directly or indirectly dependent on the public for ticket revenue. Like other NPOs, they have been significantly affected by the effects of global recession on public and other income streams (Bell, 2010; Dempsey, 2016). This means NPTOs operate the same processes of accountability as other state-subsidised NPOs and are as vulnerable to politically motivated policymaking and economic fluctuations. By contrast, they will often have more complex relationships to a 'public'.

Where NPTOs diverge from NPOs is in what Eikhof and Haunschild (2007) describe as their dual logics. They propose organisations engaged in 'creative production' shape their organisational structures around artistic *and* economic logics, within which economic is adaptive to art form. Therefore, a theatre company's management structures and temporary systems of production differ from a gallery, an orchestra or a non-arts NPO. Particularly in performing arts, this dual logic is reflected in patterns of shared leadership and management. Such patterns manifest as joint senior managers sharing leadership, each taking either artistic or executive responsibility, or a single manager role comprising both (Caut, 2010a). This orientation locates artistic practice as central rather than peripheral to other responsibilities.

Within this, however, the artistic may carry strong social, civic or political drivers within its interests. These competing logics, De Roeper (2008) notes, are not without managerial tensions.

A further divergence between NPOs and NPTOs is the interdependency between NPTOs and their commercial counterparts. Hetherington (2015) proposes this interdependency exists as confluences in shared workforce, talent base and all parts of the production, distribution and touring process. Convergences in practice and delivery also exist with (non-theatre) arts festivals, arts centres and voluntary and community groups. Rex et al. (2019) outline the complexity of cultural business delivery models but less is known about how this alters their mission, management and thus accountabilities.

NPTOs rely on freelance portfolio-working labour that moves between NPTOs, other cultural industries (film, TV) and beyond (Murray & Gollmitzer, 2012). Although labour intensive, few NPTOs rise beyond small enterprise scale. Therefore, the largest NPTOs will operate with a small core staff (predominantly non-artistic) overseeing much larger principally self-employed and short-term contracted teams. Cultural labour research has highlighted significant issues of workforce precarity compounding intersectional inequalities of ethnicity, class, gender and disability (Brook, O'Brien & Taylor, 2020; O'Brien & Oakley, 2015; Saha, 2017). These translate to concerns of diversity, sustainability and also artistic/social/political representation (whose voice/culture is presented).

As the 'gig economy' and diversified income generation become more commonplace among NPOs, while donations and public funding contract, NPOs increasingly find themselves grappling with more complex operational models. New knowledge can be derived from NPTOs' long-established patterns (and associated problems) of freelance reliance, blended business models and more complex relationships with the public. Additionally, NPTOs' artistic logic introduces a more conceptual and nuanced view of the complexities of mission fulfilment and measurement.

2.1 | Defining the non-profit theatre sector

By way of side note, the challenge of defining the NPTO field emphasises its complexity. The British Theatre Repertoire 2014 report (Rebellato, 2016, pp. 11–13) defines 'British' theatre as 'plays, musicals, opera, dance, physical theatre, [performance] installations'. It states that in 2014, theatre in the United Kingdom combined 47,962 performances of 1,864 productions, attended by 26,778,260 people and generating box office revenues of £899,649,914. While indicative of scale, these figures derive from just two associations, UK Theatre and Society of London Theatres (SOLT) whose 274 commercial and non-profit members principally deliver traditional 'mainstage' theatre. Other bodies¹ have different or overlapping memberships defined by region, specialist disciplines or including solo performers/producers. Definitional issues arise as to what constitutes 'theatre' (distinct to some from dance, opera, etc.). NPTOs often move between disciplines by choice and necessity. There is also ambiguity in definitions of NPTOs among the four U.K. arts NDPBs. These NDPBs employ different subdivisions of portfolio (putting buildings and companies together in different ways, combining multiple art forms under 'performing arts'). They also converge policy areas (such as performing arts with festivals) and frequently exclude unsubsidised NPTOs from their data. More widely, governmental figures (passed up from NDPBs and through statistical agencies) conflate NPTOs into generalised 'arts' figures or broader cultural and creative industries statistics.

3 | VALUE AND ACCOUNTABILITY DISTINCT TO THE ARTS AND THEATRE

With NPTOs defined as far as possible, we look now at what specific accountabilities inform NPTO managerial decision-making.

Although progressed significantly since the 1990s (Fassin, 2010), Kearns (1994) identifies accountability as *explicit*—the standards, responsibilities and compliances—and *implicit*—other forms of accountability that are negotiated, discretionary and subjective. Kearns (1994) amplifies the *implicit* accountability as specific to the context and

strategic positioning of NPOs and their stakeholders. These definitions provide useful framing for a number of tensions that can be identified in NPTO managerial decision-making. Specific discourses of arts management and cultural policy can be connected to those within accountability and stakeholder literatures. These include policy influence over NPTOs; concerns of mission fulfilment/interference; and social, economic, public and cultural value interpretation.

The effects of New Public Management and corresponding rise in public accountability have driven a 'professionalising' discourse among arts NDPBs. This has been passed on to NPTOs in the form of enforced adoption of non-arts business practices, higher levels of mission interference, increased efficiency and performance measurement. This professionalising manifests in 'encouragements' for greater economic efficiency, revenue generation and executive leadership (Alexander, 2017; Kleppe, 2017). Although partly embraced by NPTOs, resistance is fuelled by concerns that independence, experimentation and accessibility will be lost to crude measurement and conservative commercially driven programming (Caust, 2010b). Nevertheless, discourses of professionalisation persist, paired inevitably with cultural leadership ideals. Such ideals are promoted as a solution to concerns of sustainability, resilience and advocacy (Hewison, Holden, & Jones, 2010; Nisbett & Walmsley, 2016). This has increased a dominant perception that NPTOs and their 'leaders' have civic responsibilities, with sector development and advocacy obligations 'beyond' their organisations (Doeser & Vona, 2016; FitzGibbon, 2019a). Relatively little is understood about how NPTO managers understand and negotiate these expectations. Equally little has been done to examine how these expectations disrupt the dual logic previously explored or how they are negotiated within or around organisational mission and remit.

Inherent tensions exist between public policy governance practices and aesthetic or cultural value measurement (Donovan & O'Brien, 2015). What constitutes artistic achievement or success has proven difficult or contentious to measure. They are expressed through subjective standards of talent, quality, innovation, popularity, diversity/representation and societal relevance (Gilmore, Glow, & Johanson, 2017). Similarly, delivery is non-standardised as multiple routes can deliver the same outcomes. Artistic 'success' and value are conflated with associated (non-artistic) social impacts (education, community cohesion, regeneration) and interpreted as forms of social or public value (Angelini & Castellani, 2018). Alternately, creativity and innovation are attached to what Campbell (2019) calls a 'Creativity Agenda', in which public policy prioritises those activities that appear to produce primarily direct and indirect economic impacts (Shiach & Virani, 2017).

Critics argue these attachments of arts practices to non-arts policy agendas and forms of value are deliberately adopted by both NDPBs and cultural institutions as defensive and manipulative acts of survival (Belfiore, 2012; Gray, 2015; Throsby, 2009). While presented as necessary protection of art forms and funding, it acts as protectionism of existing systems and funding relationships to the exclusion of more diverse or democratic cultural expressions. At the same time, like many non-profit activities, causality (that *this* organisation or theatre production delivered *this* impact) proves difficult to demonstrate (Crossick & Kaszynska, 2016).

Reporting measures handed down to NPTOs are ill-fitting to their scale and mission. At the same time, impact or outcome evaluation is often under-resourced and funding driven. NPTOs are often caught between the social/civic/artistic obligations prompted by their mission and the political neoliberal agendas of NDPBs. This reflects Ebrahim's (2003) critique of principal-agent accountability (and also Bridoux & Vishwanathan, 2018; Kearns, 1994). Little is known about how NPTO managers choose their routes to artistic mission fulfilment. More also needs to be understood about how they respond to NDPB dominance in their reporting or negotiate these tensions inherent within accountability reporting.

4 | ARTICULATING ACCOUNTABILITY AND MULTI-STAKEHOLDER COMPLEXITY

Non-profit accountability and stakeholder literatures offer contrasting viewpoints on negotiating accountability in multi-stakeholder complexity. However, a multi-stakeholder view has been less frequently applied directly to the study of accountability.

Contemporary questioning in accountability concentrates on whether and how NPOs are practising what they preach in ethical practices and mission fulfilment (Dhanani & Connolly, 2015). Demonstration and measurement of accountability has been examined in terms of organisational reporting, communication, transparency and effectiveness (Cordery & Sim, 2017; Hyndman & McConville, 2018). Dhanani and Connolly (2015) offer some standards by which 'truthful' accounts might be offered, whereas Hyndman and McConville (2018) propose a transparency framework. These approaches, it is argued, support what Dhanani and Connolly (2012) describe as 'strategic accountability' (internal and mission appropriate). In addition, they enable 'upward' and 'external' accountability to dominant stakeholders, communities and beneficiaries (see also Simmons, 2008). Others dismiss such efficient reporting as 'aggressive monitoring' ill-fitted to NPO practices and beneficiaries (Fry, 1995).

Many signifiers of efficiency and transparency are acknowledged as problematic in negotiating multi-stakeholder accountability, particularly in relation to stakeholder dominance (Thayer & Fine, 2001). Within stakeholder literature, a multi-stakeholder approach is often associated with a company's social responsibility and the essential human nature of all enterprise (Mitchell et al., 2016). Within non-profit management, however, social responsibility is the central mission. Johansen and Nielsen (2016) argue NPOs construct their distinct identity around their mission through multiple competing stakeholder relationships. This identity construction based on often conflicting accountabilities negates the possibility of a single 'truthful' or transparent account.

In the face of such complexity, one must ask the question to whom do NPOs (and NPTOs) owe an account? Multiple scholars argue that principal dominance influences and distorts other forms of accountability. This is described variously in literature as the 'higher authority' (Kearns, 1994), 'principal-agent' (Ebrahim, 2003) or 'high salience' stakeholder (Bridoux & Vishwanathan, 2018). Principal dominance manifests in mission interference and realignment, hierarchical narrow accountabilities and neglect of other obligations (Coule, 2013; O'Dwyer & Unerman, 2008; Wellens & Jegers, 2014). Solutions to rebalancing accountabilities are offered by a range of scholars. Identification of stakeholder salience assigns attention to stakeholder groups based on their power, the legitimacy of their claim for attention and their need or dependency (Mitchell et al., 1997). Using stakeholder salience in accountability management helps to interpret these competing obligations (Chen et al., 2020). Co-constructed, adaptive and holistic approaches are also proposed (O'Dwyer & Boomsma, 2015). These responses, in particular to beneficiary or 'downward' accountability (Wellens & Jegers, 2014), suggest stakeholders can be accounted to by communication, involvement in decision-making and resistance to more hierarchical accountabilities. Bridoux and Vishwanathan (2018) argue dominant 'high salience' stakeholder groups must recognise their power and enable agent organisations to serve other less powerful constituencies. The way individual managers understand, and respond to, these competing obligations underpins how accountability is, should and could be performed.

5 | SELF-INTEREST IN IDENTIFYING AND SERVING STAKEHOLDER ACCOUNTABILITY

In balancing stakeholder interests and accountability, scholars argue that organisations must make decisions as to which stakeholders carry greater value, importance or legitimate claim in achieving organisational mission (Fassin, 2008; Mitchell, Agle, & Wood, 1997). Other scholars propose organisations must also compromise on meeting different stakeholder needs on the basis that all decisions will satisfy 'some' stakeholders so any action can be justified (Benson & Davidson, 2010; Mitchell et al., 2016). There may be more stakeholder definitions than stakeholder scholars (Miles, 2017). Understanding has grown of the complexity of stakeholder relationships and the significance of the identification and prioritisation process (Wood, Mitchell, Agle, & Bryan, 2018). This assignment of stakeholder salience (Mitchell et al., 1997) is understood as a managerial judgement. Managers are the 'nexus of contracts' where all stakeholder interests meet and the only group with 'direct control over the decision-making apparatus' (Hill & Jones, 1992, pp. 131–134). This prompts again consideration of how managers shape accountability.

Benson and Davidson (2010) argue that managers will protect organisational interests and survival in their judgments, emphasising that this is not inherently a negative behaviour but connecting to upholding organisational mission and survival. Their decision-making is shaped by their individual 'felt responsibility' (Fry, 1995): the degree to which they understand the ethics of their mission fulfilment and their wider social and ethical responsibilities (Doh & Quigley, 2014; Mitchell et al., 1997). Their prioritisation is thus shaped not by 'personal material outcome' (Bridoux & Vishwanathan, 2018, p. 6) or autonomous decision-making. Instead, it is a set of compromises, guided by dominant stakeholder interests and the management of multiple stakeholder relationships (Garcia-Castro & Francoeur, 2014; Goodstein & Wicks, 2015). Furthermore, other stakeholder groups (particularly less influential ones) recognise these trade-offs, leading to mistrust and perceptions of unreliability (Basinger & Peterson, 2008). This underpins managerial significance in discharging accountability.

6 | RESEARCH METHOD

This study draws from a qualitative transdisciplinary research project applying stakeholder theory to understand the perceived inter-relationships between arts policymakers, NPTO managers and theatre artists in the United Kingdom (FitzGibbon, 2019b). This paper explores how NPTO managers perceive their role and responsibilities, and how this influences their decision-making and response to multiple accountabilities. This emphasis on perceived roles and responsibilities is adapted from Mitchell, Agle, and Wood's (1997) theory of stakeholder salience. They propose managerial attention is drawn to those perceived as salient to the business. It also draws on Clarkson's (1995) theory of stakeholder 'centrality' (i.e. that all stakeholders are 'primary' or 'secondary' with primary being those on whom the business relies to survive).

An inductive theoretically driven multi-method approach was taken to data collection. In consideration of later theories of multi-stakeholder complexity (Bridoux & Stoelhorst, 2016; Johansen & Nielsen, 2016; Mitchell et al., 2016), and drawing on literature of downward and multiple accountabilities (Bridoux & Vishwanathan, 2018; Wellens & Jegers, 2014), this study draws on qualitative interviews with NPTO managers and other data. Other data include interviews and focus groups with stakeholders and analysis of the guiding strategic documents of the four arts NDPBs for 2015–2018. Drawing from these other contrasting sources revealed both implicit and explicit perceptions (documents versus participant interviews) from funders and independent artists/producers and gave insights to 'perceived' managerial responsibilities.

Table 1 illustrates the inductive stages, the different participant groups, their recruitment and methods of data collection. Participant selection was theoretical and purposive. The choice to collect data from some participant groups via focus groups methodologically supported more vulnerable (i.e. freelance precarious) participants. It shifted 'the balance of power', to enable them to 'take control of the topic' (Wilkinson, 1998, pp. 114–115), such that shared and contradictory views could emerge. Participants in the NPTO Leaders/Managers and Independent Artists/Producers groups were drawn from recognised non-profit theatre clusters 'outside' London: Belfast, Cardiff, Bristol, Birmingham, Glasgow and Edinburgh. The policymakers in the study were the four arts NDPBs in the United Kingdom (thus responsible for theatre policy), while the study gathered knowledge from theatre trade bodies (e.g. trade and artists' associations).

Key themes for questioning and analysis were built from theory and developed inductively. Questioning and analysis investigated assignments of perceived power, importance and responsibility by participants to themselves and to other relationships. Documents and transcripts were open coded descriptively, refined, clustered and analysed thematically (Bevir & Rhodes, 2005; Braun & Clarke, 2006). Initial coding for Stage 1 was completed manually and transferred to MS Excel for refinement and analysis. Later stages and refinement were completed using MS Excel, evolving themes inductively.

Limitations of the methodology can be seen as concerns of either 'forced' theoretical alignment or deviation from the core research question due to the volume and range of data generated. The inductive and exploratory nature of the

TABLE 1 Research stages, participants and data collection

Key in findings	Participant group	Participant recruitment	Stage	Method of data collection			Total
				Document review	Interviews	Focus groups	
PM	Policymakers	Email invitation to Arts Council of Northern Ireland; Arts Council England; Arts Council Wales; Creative Scotland	Stage 1	5 (4 public bodies)	6	0	6
LM	NPTO Leaders/Managers	Snowball sample recruited from Stages 1 and 2 participants (All senior Artistic/Executive Managers)	Stage 2	0	21	0	21
RB	Representative bodies ²	Email invitation to restricted range of participants. Organisation rep bodies in Stage 2; artists' bodies in Stage 3	Stages 2 & 3	0	7	1	8
A	Independent artists	Open call via newsletters & social media	Stage 3	0	7	35	42
IP	Independent producers	Open call via newsletters & social media	Stage 3	0	0	6	6
Total				5	41	42	83

project over three Stages enabled adjustments 'to fit emerging understanding and opportunities' and retain openness for new knowledge and theory to emerge (Eisenhardt, Graebner, & Sonenshein, 2016, p. 1114). The differing data collection methods were accounted for using Boeije's (2002) Constant Comparative Method. Boeije's method is a process for differentiating analysis of data from different types of source materials. In particular, it holds value for comparing and contrasting diverse viewpoints emerging within and between participant groups, as well as between participants within focus groups.

This paper focuses on specific data within themes of roles and responsibilities, status and self-interest and perceived inter-relationships with stakeholders, extracting relationships with NDPBs as a significant theme. Figure 1 illustrates these themes.

Although it may seem inconsistent with a study rooted in stakeholder theory, the term 'stakeholder' was not used with participants. This approach recognised resistance to 'mainstream' business practices and sought to expose wider logics at play. This appeared to reveal more about managerial perception and decision-making.

7 | FINDINGS AND DISCUSSION

Findings are set out to reflect the four dominant themes that emerged in analysis. However, to explore it more clearly in relation to managerial decision-making, they have been organised in a different combination. The first section draws together the themes of Roles and Responsibilities with the Relationship of NPTOs to Policymaking. This highlights the

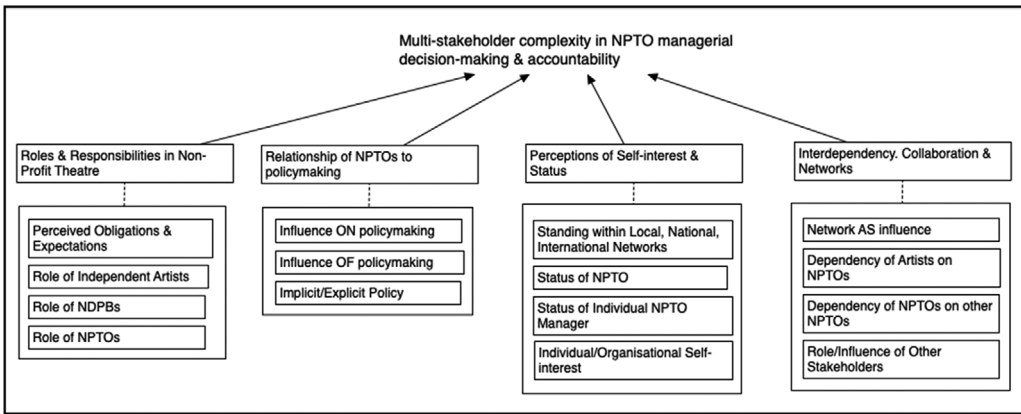


FIGURE 1 Thematic map

indivisibility of the roles of these managers/NPTOs from the influence and ambiguous dominance of NDPBs. The second section interrogates the theme of Interdependency, Collaboration and Networks, revealing managerial handling of multi-stakeholder complexity. The final theme of Self-interest is examined in two sections: organisational and personal self-interest. These explore how NPTO managers adopt self-interest to handle these ambiguities and complexities and, by default, protect their status or survival. A participant key for anonymised quotes can be found in Table 1.

7.1 | The dominance of NDPBs in multi-stakeholder relationships in non-profit theatre

Analysis of interview data demonstrates that the 21 NPTO managers broadly recognise principal funders (NDPBs), peer NPTOs/other arts organisations, artists, and audiences/public as their most important relationships and key stakeholders. Additionally, participants identify other stakeholder interests and articulate complex understandings of their role, both in society and within a loosely defined ‘sector’. These are expressed as responsibilities to communities and civic society around their location, indicating understanding ‘that the audience that come into your theatre are not representative of the community of your city’ (LM18). These articulations include assuming responsibility for their region’s artistic life and community. They also encompass a much wider understanding of social, cultural and economic responsibility (as proposed by Doeser & Vona, 2016; Orozco, Bell, & Walmsley, 2018) at local, national and international levels. Their concerns include regeneration and tourism, minority language/culture interests, poverty, education, climate action, conflict resolution, trade, cultural representation, social diversity and inclusion. Although those running theatre buildings express their civic role more strongly, all 21 NPTO managers articulate duties to society as intrinsic to, or implicit in, their artistic mission.

Dominating the diverse range of stakeholder interests and relationships articulated is the perceived relationship to one of the four arts NDPBs in this study. Eighteen of the 21 managers are in NPTOs directly core-funded by one of the NDPBs and three have, or recently had, reporting relationships to them. The managers describe NDPBs’ dominance in shaping the non-profit theatre landscape and influencing their own NPTO’s management behaviour. Mirroring Alexander (2017), Ebrahim (2003) and Caust (2008), macro-interference in the field is delivered through micro-relationships with funded organisations. As this quote illustrates, this top-down influence is ambiguous, lacking clarity around expectations and the nature of the relationship between NDPB, NPTO and the wider sector:

It is [the public body manipulating the landscape], whether or not they intend it. So, we might as well be upfront about it, I think. ... They're making certain decisions and assumptions by choosing to continue funding people or not. So, why not be more explicit about it? (RB3)

Interview data strongly articulate the challenges of negotiating this dominant stakeholder relationship (corresponding with Bridoux & Vishwanathan, 2018). NPTO managers and NDPB officers describe government influences on NDPBs being passed on to NPTOs, and observe a dual role of NDPBs as advocates to government for the arts and public servants of government, articulated by an NDPB officer (PM4):

I think there are two distinct parts of the [public body]. And the higher up you go, the more part of the government, you know, non-departmental public body, that we are. And the lower you go, my level and below, ... is we work for the theatre sector.

NPTO managers have mixed views on whether NDPBs are working for the sector, describing instead ill-fitting and imposed standards. Mirroring Fry's (1995) 'aggressive monitoring', participants describe NDPB priorities misaligned to NPTO mission. They recount being instructed to change their mission or core practices (e.g. changing their touring remit from schools to venues) or being detrimentally 'pigeon-holed' within a funder's portfolio (being assigned an organisation type that prevents them accessing particular funds relevant to their work). Additionally, in the micro-delivery of macro-policy, NDPBs devolve their own accountability (for concerns of inclusion or access) to NPTOs, thus increasing the significance of individual NPTO manager decision-making. This suggests NPTO managers must make decisions in serving dominant 'upwards-only' accountability at the expense of internal mission appropriateness, and also in balance with other accountabilities (reflective of Thayer & Fine, 2001).

Complicating this balancing act is an absence of consultation and clarity on NDPB policy (reflecting Kearns' (1994) implicit accountability). NPTO managers see little rationale for how NDPB expectations meet 'on-the-ground' need (LM16) (corresponding with the hierarchical/holistic tension described by O'Dwyer & Unerman, 2008). In response, NPTO managers describe themselves as 'interpreting' ambiguous strategic direction from NDPBs, rarely getting to discuss their own mission and work. This Artistic Director explains it thus:

But it's very difficult to find out what their strategy is and what their expectations are. They'll say it's about risk taking and about place and about new audiences and so on you know these standard stock things [phrase from retail to mean items kept in regular stock]. Beyond that there's no real discussion.' (LM17)

Alternately, they describe 'translating' the work they do to fit the language and orientation of public policy, rewriting the artistic element (their core activity) to fit, as this executive director explains:

A lot of my job is trying to interpret government policies into the artistic vision, or actually, probably better, finding a way to describe [the Artistic Director's] artistic vision in a way which makes sense in a policy context in which we operate. (LM1)

NDPBs (in documents and interviews) present their relationship with NPTOs as a collaborative 'shared project' (PM3), but these relationships are clearly unequal. NPTO managers cannot refuse requests from NDPBs and struggle to interpret demands, often presented as encouragements or suggestions. Managerial decision-making in response is multiple small acts of subjective interpretation, applying their own ambiguities to merge their own needs and perceived other responsibilities into implicit NDPB obligations.

Leadership is a particular example of implicit obligation that emerged. In interviews and documents, NDPBs explain that NPTOs *and* their managers will act as sector leaders in return for core funding. Leadership in this context is

explained as advocacy and development responsibilities for 'the sector' (connected to sustainability, 'future-proofing' and innovation; larger organisations supporting independent artists and unfunded NPTOs beyond their own mission). These do not, however, 'make it into the black and white of the contract' as one NDPB officer puts it (PM4). When asked about sector leadership obligations, most NPTO managers 'feel' this responsibility but are unaware it is an expectation. They view it as voluntary and benevolent, informed by personal experiences and values, as this artistic director (LM14) describes:

I don't feel obliged to do it [support small companies and artists] but I sort of do feel it's a responsibility to do that. No, it's not something we're *told* we have to do. But I think we probably ought to. I think companies, if they are in receipt of revenue funding, ought to have some responsibility.

Mirroring Simmons (2008), these NPTO managers see themselves as better placed to know and provide what is needed, filling gaps in public policy and gaps they perceive between NDPB expectations and resourcing:

Very worryingly for artists, there are things they [the public body] don't ask us to do that we do anyway, because that's what the sector needs. (LM6)

Of relevance to the research focus are the interpretive decisions described by NPTO managers in the absence of clarity. This complicates managers' downward accountability as independent artists, unfunded NPTOs and so forth can occupy multiple roles as peers, workforce and also beneficiaries of their NPTO's choices. This nullifies the potential for efficient and transparent accountability as there can be no single true account or consensus among stakeholders on what is an 'appropriate' decision. Furthermore, these additional layers of perceived obligation go beyond the organisation's remit and are imposed on the individual NPTO manager (not just the NPTO). These enable looser, ultimately subjective understandings of what 'the sector' or art form needs. Moreover, it leaves the responsibility of interpreting 'downward' accountability and representing interests 'upwards' to individual NPTO managers. This devolves any sector responsibility of the NDPB down to individual NPTO managers without any corrective from other external stakeholders.

7.2 | The innate interdependency between NPTOs and other players

Unlike NPOs where alliances may be a newer experience (see O'Dwyer & Unerman, 2008), NPTOs are inherently interdependent (requiring multiple external people and organisations to deliver projects). Through questioning around perceived 'important relationships', this study revealed complex levels of intrinsic inter-organisational interdependencies between NPTOs and peer organisations at local, national and international levels.

This interdependency shapes how individual NPTO managers perceive and perform the assigned leadership described previously. It also shapes perceptions of their role (by themselves and others) in shared and conceptual accountabilities, particularly around artistic and 'sector' obligations. These are expressed as duty to artistic voices and the 'future of theatre' with multiple views of what artistic obligation is. Articulations include protecting the theatrical canon; serving a new regionally or culturally specific canon; and supporting new and overlooked voices and work (e.g. women, working class, LGBTQ+). There are myriad ways to implement these duties: community engagement, selective commissioning and playing with form (immersive, site-specific, digital). As these duties fall within, without and between different NPTOs, NPTO managers articulate moral 'felt' obligations and shared responsibilities but equally put boundaries to their own NPTO remit and capacity, refusing full responsibility for any one thing.

The data reveal closed peer networks through which NPTO managers appraise responsibility, value and importance. They, their peers and funders (including NDPBs) measure their status through these relationships (similar to those identified by Johansen & Nielsen, 2016 but more complex). This peer network shares information and advances

artists through networked patronage as part of creating a consensus on what is 'innovation' and 'quality'. It also enables shared advocacy. Other participant groups suggest this peer network also carries a policy advisory function, reinforcing NPTO managers' role as sector leaders, albeit without formal mandate. More generally, this collaborative and networked 'sector leadership' is also compromised as its shared advocacy co-exists with multiple transactional relationships in which larger/higher status NPTOs often control terms.

Competition and networked interdependency co-exist uncomfortably, particularly when public funding is cut. Peer NPTOs negotiate deals to co-produce, tour, and advocate together, while simultaneously competing for public funding and status. Participants describe cuts to other organisations as creating a 'level playing field' for themselves (LM17), others bemoan 'in-fighting' (LM2) and loss of solidarity. Many, like this executive director (LM15), also find artistic competition healthy in encouraging ambition:

And I think theatre has always been like that. I think everybody in theatre goes along and watches stuff. And go "B*****s! What a great idea. Why didn't we think of that first?"

The same participant (LM15) articulates the interdependent 'ecology' expressed by others: that at a given time, an undefined number of companies of different scales, artists and buildings are needed, each filling the gaps others leave, to make the whole system work:

Now you could take the view as a nation to say we're going to do away with all our theatres [meaning theatre buildings]. I don't think that works. I think, the National Theatre of Scotland. You know, famously the "theatre without walls"; I mean it can afford to be a theatre without walls because somebody else is keeping the walls.

Such complex interdependencies with their transactional, competitive and mutually reinforcing aspects shape managerial decision-making as a constant evolving negotiation and set of trade-offs (reflecting Garcia-Castro & Francoeur, 2014; Goodstein & Wicks, 2015). Echoing Basinger and Peterson's (2008) work, the NPTO managers in this study respond to implicit hierarchies of value by giving greater salience to more valuable relationships. At the same time, they aspire to, and expect of their peers, forms of shared or co-constructed accountability.

7.3 | Organisational self-interest in multi-stakeholder relationships

As influences on managerial decision-making and perceived accountabilities, the peer networks described operate at multiple levels: within specialist disciplines, at city/civic level and at regional, national and international level. Network status on multiple levels (and particularly with national/international visibility) is key in securing/supporting artists, and providing revenue through funding, touring and co-production. It is linked to leadership and policy influence (Nisbett & Walmsley, 2016). NPTO managers describe the aesthetic tastes of national/international networks being at odds with what is culturally necessary for their local context (in terms of audience/community need and artistic community need), as this executive director (LM1) expresses:

My question, and maybe this is a controversial question, but it's just really crystallised for me. Does audience need in [this country], match what is needed to be considered on that global stage? That's an interesting thing, for those festivals? I think there might be a disconnect ... Sometimes, I think we [our company] probably are starting to think of ourselves as having two contexts ...

NDPBs adopt national and international ambitions in their performance measurement while at the same time seeking local/regional community impact. NPTO managers juggle these local/national/international expectations with

other competing obligations. These include supporting local artists; serving audiences; representing minority languages; supporting diversity and inclusion; rural touring; and provision of youth theatre/theatre for young audiences. They express concern at sector-wide precarity and inequality. The negotiation of the dual artistic/economic logic, social and moral obligations and network status all compete in their decision-making. One participant, an artistic director of an NPTO venue (LM3), describes this dilemma:

There's one particular [high international standard] show that's going at the minute ... But I can't afford it. I can afford it, but it's three performances, or I can use that money and work out a programme, a theatre programme that would be eight weeks. Heart or head, which one do you go for? Do you want that shiny bauble? It's not a bauble, wrong word. But an exemplar of a particular art form. Or do you nurture and grow [the local sector]?

NPTO managers make it clear that in aligning these multiple expectations, they orient sector needs such as sector development in their favour, as this participant (LM1) explains:

Within the theatre sector as a whole, if XX [our theatre company] was a key part of the artist development network and therefore to a funder removing that would cause a whole lot of other things to collapse, that's a more difficult choice for a funder to make.

This reinforces the subjectivity and self-justification of such managerial decisions, eliding less powerful stakeholder needs with their own. As Benson and Davidson (2010) suggest, not all of these decisions are wholly negative, but they illustrate the beneficentiality of deliberate ambiguity in their accountability discharge.

7.4 | Personal and professional self-interest

NPTOs and individual NPTO managers must protect the status described and a 'proven track record' (PM2) to guarantee their own future work and funding. This study suggests that in pursuit of status and track record, the individual NPTO manager and NPTO become inter-reliant, with the success of one dependent on the other. As shown earlier, sector and organisational interests are merged, shaping how 'standards', 'quality' and 'leadership' are recognised by NDPBs and peer networks. Much of this is based on personal track record and inter-personal relationships cultivated by individual NPTO managers. They reflect on their personal need to maintain visibility and career progression, blending all interests to their personal ambitions as this artistic director (LM13) expresses:

[We co-produce] To advance our profile, to save money. Because a co-production is cheaper. And yeah of course there's some career ambition in it. You know this, touch wood, won't be my last job. There is some strategy behind it for my part as well, where I'm thinking well, what next?

Interviews with NDPB officers and independent artists/producers (many of whom had previously been NPTO managers) show that going freelance or falling out of favour with peer networks is personally and organisationally damaging. Although criticised, it is tacitly accepted by all the players as a sector norm. Independent artists, although sympathetic, see conflicts of interest at play (echoing Bridoux & Vishwanathan, 2018). They identify such conflicts as cultural and managerial conservatism and trade-offs within the peer network to the exclusion of independent artists. Such concerns raise ethical questions about the interpretation of NPTO mission and purpose. As one independent artist (A11) wryly observes:

They [Artistic Directors] feel responsible only for continuing a kind of great legacy tradition and doing what *they* consider to be innovative. And surprise, surprise, what they consider to be innovative is often pushing their own work or the work of their male colleagues who experience the same amount of privilege.

'Some' responsibilities may be met but as shown here, others are inhibited or elided with deliberate ambiguity. These include duty to art form, including aspects of mission fulfilment; the sector leadership devolved to them by NDPBs; responsibilities for vulnerable stakeholder needs; moral or ethical labour concerns; and social-civic obligations. It is not surprising then that the data also suggest risk and innovation is inhibited (see FitzGibbon, 2019a). One independent artist (A38) articulates this impasse as a form of paralysis:

The thing is that because there's such small margins [for error], people talk about the levers of power, but it's a bit like being in a cockpit with a whole bunch of levers and you've got no f*****g idea what any of them do, so then what you do, is you're hurtling towards something, but you haven't died yet, so you don't pull any levers.

This emphasises the human nature of management in responding to organisational accountabilities. Yet, these tensions in interpreting and performing accountability also suggest that the pursuit of ideals of truthfulness, efficiency or transparency may not be as easily achieved as other literature suggests (Corderly & Sim, 2017; Dhanani & Connolly, 2015; Hyndman & McConville, 2018).

8 | IMPLICATIONS AND CONTRIBUTIONS

This study builds on previous non-profit literature and expands further the empirical evidence of how stakeholder theory can be applied to understanding processes and performance of non-profit accountability. Its implications are outlined in four key points.

8.1 | 'Plate-spinning' accountability as inevitable

NPTO managers operate their decision-making as multi-stakeholder managers, facing contradictory claims for their attention. This leads them to make Mitchell et al.'s (2016) 'multiple convenient rationalisations' (p. 269) in subjectively interpreting art form, social/civic and sector interests, and aligning them to their own remit and logics. Stakeholder relationships function on multiple levels woven with interdependencies. Repeated metaphors (the ecology, the cockpit) articulated by participants describe a constant switching of attention to different stakeholders to satisfy these expectations and the triple logic by which the NPTOs operate (see Section 8.4). This behaviour is described by this researcher as 'plate-spinning'. These multiple claims may all be legitimate. However, they are contradictory, ambiguous, ill-fitting and of a complexity and scale beyond the capacity of an individual NPTO or NPTO manager to satisfy. The dimensions of accountability, the logics at play, identified stakeholders and conceptual levels to which accountability rises can be seen in Figure 2.

Individual NPTO managers are made personally responsible for these multiple dimensions of accountability 'beyond' organisational remit, sharing this with other NPTOs/managers and assuming devolved responsibilities from NDPBs. Only some align with their internal strategic accountability, logics or other stakeholder interests (corresponding with Ebrahim, 2003; O'Dwyer & Unerman, 2008). As a result, this study argues there are moral and ethical implications to multi-stakeholder accountability that are not easily satisfied. This will result in some obligations inevitably being dropped (see also Bridoux & Vishwanathan, 2018; Doh & Quigley, 2014)2015. These ethical tensions can be seen

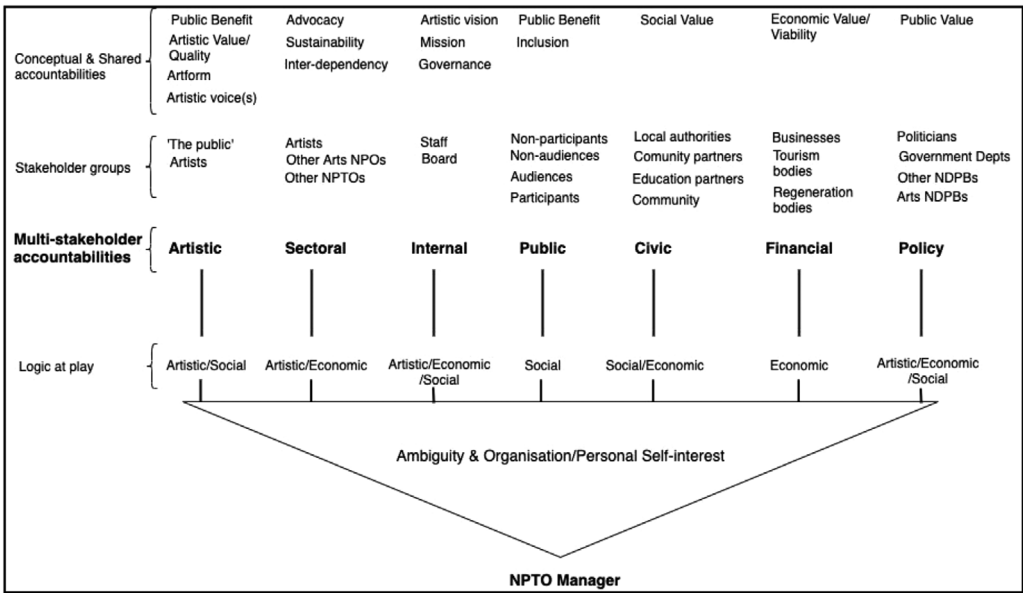


FIGURE 2 NPTO managers and the ‘plate-spinning’ of accountability

in the devolved unmandated leadership assigned to NPTO managers resulting in their policy influence being shaped to their organisational and personal interests.

A conclusion of this exploratory research is that rather than failing in ‘effectiveness’ as suggested by Cordery and Sim (2017), this accountability complexity renders the ‘effective’ NPTO manager an impossibility. Moreover, this study expands on Chen et al. (2020) with qualitative evidence of how a stakeholder view of the leader/manager role offers empirical insights to the complexity of accountability discharge in non-profit accountability research.

8.2 | Ambiguity and its deliberate deployment

Johansen and Nielsen (2016, p. 226) propose that non-profit managers deliberately employ ambiguity ‘to accommodate different, even conflicting, interests and views’. This study suggests it is deployed to create freedom to interpret dominant stakeholder demands and offers protection from politically motivated policy changes. This analysis suggests this is a ‘worst of both worlds’ for NPTO managers comprising ‘both’ ambiguity and interference. In turn, the dominant stakeholder relationship erodes trust and inhibits the formation and fulfilment of other, shared and co-constructed accountabilities. Wider conceptual accountabilities are revealed too in this study, with differing views on how they should be performed (reflecting the multiple routes to mission fulfilment and forms of public/civic/social/artistic obligation). Again, moral implications can be seen in the evidence here suggesting this ambiguity inhibits change, innovation or attention to wider diversity and inclusion.

NPTO managers repeatedly describe acts of interpretation and translation to secure support to deliver mission fulfilment and meet beneficiary needs; however, this is a compromised form of the adaptive accountability offered by O’Dwyer and Boomsma (2015). This again suggests a degree of impossibility to deliver the transparency discussed by Hyndman and McConville (2018) as the terms by which anything can be measured are too fluid and also reliant in complex interdependencies beyond managerial control.

8.3 | The problem of self-interest

This study mirrors other stakeholder research (Benson & Davidson, 2010; Bridoux & Stoelhorst, 2016; Mitchell et al., 2016) in demonstrating self-interest to be not wholly negative but problematic by reason of its subjectivity. The empirical evidence here takes this further. It shows how self-interest is made more complex as it is intrinsic to sector norms. These norms are affected by interdependencies between NPTOs, and the devolution of wider responsibilities by dominant stakeholders. More holistic, adaptive and co-constructed accountabilities might be desirable given such interdependencies. Such approaches might better support the imbalance of small management to large volume of external stakeholders (not least the independent workforce). However, this study suggests such approaches are inhibited by peer networks motivated by self-interest, tacitly endorsed by dominant stakeholders.

This raises ethical dilemmas in how NPTO managers can make decisions with sufficient freedom and sufficient attention to less powerful stakeholders. Criticism of NPOs often centres on a lack of transparency or efficiency in measuring performance and insufficient accountability to beneficiaries (Dhanani & Connolly, 2015; Hyndman & McConville, 2018). It could be argued it is managerial self-interest compromising transparency. This study suggests a double standard is at play in which such self-interest is relied upon even while transparency is demanded. Thus, NPTO managers are unable to meet efficiency or accountability expectations, except by ignoring or conflating some obligations. This has wider implications for the study of NPO management in performing accountability.

Additionally, this study problematises the devolution of responsibility and tacit endorsement of self-interest by dominant stakeholders such as NDPBs. It offers empirical evidence of dominant stakeholder/principal interference in managerial decision-making (reinforcing O'Dwyer & Unerman, 2008). This skews NPTO behaviour towards peers and less powerful stakeholders. In turn, this inhibits downward accountability and attention to other ethical, social or artistic obligations. NDPBs tacitly reinforce self-interest through demanding 'track records' while also relying upon both organisation and personal self-interest to meet their own performance and accountability requirements. Human subjectivity is thus not only unavoidable but is an intrinsic part of how public policy engages with this non-profit field.

8.4 | Conceptual dimensions of accountability

This study expands the dual logic of Eikhof and Haunschild (2007) to a triple logic. The triple logic can be evidenced in, and described from, the findings as the social/civic (to society, communities and beneficiaries); the economic (solvency, resilience and expending of public or charitable funds); and the artistic (responsibilities for art form development, advocacy and resilience). It also proposes that recognising the multiple and overlapping dimensions of accountability 'beyond' organisational remit (see Figure 2) complicates this triple logic.

NPTO managers are thus negotiating a complex triple logic loaded with competing responsibilities *to* and *for* (reflecting Ebrahim, 2003) beyond the scope of their individual NPTOs. Given the small-scale nature of NPTO management, this pinpoints pragmatic problems with accountability performance. How can it be achieved when so much of its delivery is reliant on, and interdependent with, transient and external stakeholder relationships? Better more flexible forms of accountability are needed to accommodate both this triple logic (social, economic and artistic) and inter-organisational accountability of multiple dimensions. Specific to theatre (and the arts), this research also suggests that inadequate attention has been paid to 'artistic' accountability as a form of strategic accountability within and between organisations.

In light of COVID-19 and its dramatic effect on all arts and live events, rapid response research suggests new more radically imagined 'cultural ecology' approaches are needed (Banks, 2020; Gross et al., 2020). The findings of this study then become all the more charged. Such reimagining of an interdependent 'ecosystem' cannot be realised without a reimagining of how inter-organisational and complex accountabilities across all dimensions will be discharged. This

has wider implications for the study and practice of NPOs and mission fulfilment, examining how more abstracted and conceptual accountabilities and shared interdependent accountability can be more fully realised.

9 | CONCLUSIONS AND LIMITATIONS OF RESEARCH

The limits of this research are acknowledged. Its transdisciplinarity (drawing from arts management, stakeholder and accountability literatures) has meant it is as yet an exploratory study and cannot yet offer practice or policy solutions to address multi-stakeholder complexity. That said, its transdisciplinarity has brought new knowledge to existing fields. Further investigation of this type, drawing in additional leadership research, as well as public policy accountability literature could produce a response to the problems identified.

As qualitative research, the study responds to the suggestions of Chen et al. (2020) in the study of contemporary non-profit accountability. It highlights the significance of the NPTO manager in discharging non-profit accountability in multi-stakeholder complexity. This adds knowledge to wider study of NPO accountability mechanisms, particularly as operational models become more complex. In particular, it draws attention to public policy interference in managerial decision-making and the resulting deployment of self-interest and ambiguity as a sector norm. Such considerations have implications to the study and practice of other increasingly complex NPO fields and in particular those experiencing growth in precarious skilled labour (social care, youth and community development services and universities).

This research is as yet exploratory, requiring further study of accountability in NPTOs and arts organisations to reveal further insights. Building from this research, greater investigation (theoretically and pragmatically driven) of NPTOs (and arts organisations) will undoubtedly offer further insights to the study of non-profit accountability as the nature of organisations changes in this new environment. In particular, this study prompts examination of how accountability mechanisms might be adapted to a multi-stakeholder perspective and the conceptual accountabilities and interdependencies observed. Post-COVID-19, with the pandemic exposing wider complexities and interdependencies across social, economic and cultural dimensions, greater investigation of this type into more fluid, shared and conceptual accountabilities will become even more necessary.

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NOTES

- ¹ Such bodies include the Independent Theatre Council (ITC), Federation of Scottish Theatre (FST), TheatreNI (now Theatre and Dance NI) and Creu Cymru.
- ² Of the eight participants from representative bodies, two also identified as practising theatre artists and one elected to join a focus group rather than be interviewed separately.

DATA AVAILABILITY STATEMENT

The data that support the findings of this study are available on request from the corresponding author. The data are not publicly available due to privacy or ethical restrictions.

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