

Ethnic Performing Arts in the Spotlight: The Challenges of Upholding Accountability

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Abstract

This study examines accountability conflicts within Malaysian Ethnic Performing Arts Organisations (EPAOs) to discern how they are managed. Ethnocultural accountabilities in Malaysia manifest in two main forms: state-mandated under the National Cultural Policy and those that are unique to ethnic communities, coexisting with accounting, political, and artistic demands. Drawing from the Institutional Logics framework, the study finds that Malaysian Ethnic Performing Arts Organisations resolve accountability conflicts by pursuing strategies of artistic excellence, community ecosystem cultivation, and state interference-minimisation by emphasising non-financial accountabilities over financial accountabilities.

Keywords: Performing Arts; Accountability; Ethno-culture; Malaysia

1.0 Introduction

The incongruences in the structures and processes of Performing Arts Organisations (PAOs) compared with commercial entities have been a focal point of academic inquiry for over fifty years (Baumol & Bowen, 1965). Scholars have endeavoured to disentangle the intricacies inherent in managing PAOs using diverse theoretical frameworks and geographical contexts (Rentschler & Potter, 1996; Evans, 2000; Caust, 2010; Feder & Katz-Gerro, 2012; Amans, Mazars-Chapleau, & Villeseque-Dubus, 2015; Oakes & Oakes, 2015; Knardal, 2020).

PAOs are described as “*organizations dominated by a rationality very different from an accounting and administration perspective*” (Christiansen & Skærbæk, 1997, p.406). In PAOs, the accounting and administrative rationalities contradict the artistic values that define them (Amans, et al., 2015). Scholars studying the managerial processes of PAOs have consistently acknowledged the presence of conflicting, yet coexisting artistic/aesthetic, managerial/accounting logics (Glynn & Lounsbury, 2005; Turbide, 2012) and political logics (Amans et al., 2015).

The coexistence of multiple logics within PAOs presents challenges in determining their accountability structures and mechanisms due to the difficulties in categorising them within conventional organisational frameworks. As highlighted by Evans (2000), PAOs “*don’t sit comfortably or wholly in either not-for-profit sector, in public services, or commercial entertainment, but they incorporate aspects of all three and exhibit policy and management tensions that inevitably arise from these varying cultures and expectations*” (Evans, 2000, p260-261). Hence, establishing the locus of accountability in PAOs presents significant challenges.

1.1 The ethnic dimension

Although literature has extensively investigated the accountability challenges of PAOs in the contexts of Western classical art forms such as symphonies and operas operating in regions like Europe, the

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Americas, Australia, and New Zealand (Chiaravalloti, 2014), PAOs that promote ethnic art forms and those operating within the developing world have been overlooked. For many ethnic communities in the developing world, performing arts serve not only as entertainment but also repositories of cultural heritage. Thus, ethnic PAOs encounter heightened organisational intricacies stemming from ethnocultural dimensions (hereafter referred to as ethnocultural logic), in addition to the existing challenges posed by accounting, artistic, and political logics. Since cultural values are defined as *"socially constructed, historical patterns of material practices, assumptions, values, beliefs, and rules by which individuals produce and reproduce their material subsistence, organize time and space, and provide meaning to their social reality"* (Thornton & Ocasio, 1999, p.804), we posit that the ethnocultural dimension constitutes yet another logic that ethnic PAOs must contend with. Table 1 below summarises the characteristics of each of the logics considered in this research.

Table 1: Descriptions of Competing Logics.

| Logics | Description |
|----------------|--|
| Accounting | calculation; routine; regularity; order; measurement; accountability. |
| Artistic | sensitivity; imagination and inspiration; originality; creativity; autonomy; and taste. |
| Political | resource dependency management (political ideology/preferences; austerity measures); power dynamics; institutional pressures/compliance; cost/benefit. |
| Ethno-cultural | preservation; identity and pride; community engagement and outreach; education and intergenerational transmission; belief systems, and religiosity. |

Throughout history, ethnic performing arts organisations (hereafter referred to as EPAOs) have enjoyed support from royal courts and monastic institutions, establishing an intrinsic connection between performing arts and community lifestyles (Stockenstrand & Ander, 2014). Under these patronages, ethno-specific and artistic logics prevailed over all other considerations. However, with the cessation of such patronages, EPAOs found themselves dependent on commercial and governmental support, thereby exposing them to logics previously foreign to their operations. In modern EPAOs, the artistic logic - the bedrock of these entities, is challenged by the economic realities of the market, epistemic validations demanded by the political logics and the moralistic/situational factors imposed by ethnocultural logics. Each of these logics requires EPAOs to be accountable to different facets of society, which are often incongruent. Prior literature documents how the imposition of ‘business-like’ accountability requirements to PAOs that solely relied on artistry resulted in their extinction since they were forced to legitimise their existence in financial terms (Stockenstrand & Ander, 2014). Prior research also suggests that such requirements have had a greater impact on smaller entities serving community niches compared to larger entities that serve broader segments of societies (Ramachandra, 2021). Despite these challenges, some EPAOs survive for long periods, skilfully managing the competing logics. In this article, we elucidate the ways by which these entities manage to discharge the accountability demands imposed by competing logics by taking three EPAOs situated in Malaysia, representing the three constituent communities, Malay, Chinese and Indian. Specifically, we seek to answer the following question: **How do ethnic performing arts organisations discharge their accountability obligations imposed by the presence of competing institutional logics of accounting, politics, artistry, and ethno-culture?**

1.2 Justification/motivation

Our motivation to investigate the abovementioned research question is multifaceted. Firstly, the preservation of ethnocultural values of minority communities residing in repressive regimes poses significant challenges, particularly when these values diverge from the dominant logics imposed by those regimes. For example, in Malaysia, the implementation of the National Cultural Policy (NCP) in 1971, as explored later in this article, served as a repressive mechanism to suppress all other ethnic expressions other than those of indigenous Malays. This compelled minority ethnocultural entities to operate discreetly and it is interesting to explore how these entities managed the conflicting accountability demands.

Secondly, there is limited scholarship on the influences of nonmarket institutions such as family, religion, and the state on contemporary organisations, especially in the context of EPAOs (Greenwood, Diaz, Li, & Lorente, 2010). Only a handful of studies specifically address how PAOs with institutional complexities navigate conflicting accountability dimensions (Rentschler & Potter, 1996; Evans, 2000; Oakes & Oakes, 2015; Knardal, 2020; Rius-Ulldemolins, 2021). Mariani & Zan attribute this scarcity of research on accounting/accountability in the arts to "*the idiosyncratic nature of the business under consideration, wherein art and accounting professionals make sense of performance in a very dissimilar way,*" and "*the difficulty of understanding and interpreting inputs, throughputs, outputs and outcomes in the arts industries, due to the ambiguity of those concepts in the arts field*" (Mariani & Zan, 2011, p.141).

Thirdly, in a broader context, management scholars have been advocating for more research on interactions between plural institutional logics, especially when the plurality extends to more than two (Pache & Santos, 2013). The simultaneous plurality of ethnocultural values in the case of Malaysia provides an ideal opportunity for such exploration.

The outcomes of this investigation highlight the predominance of ethnocultural accountabilities within EPAOs in Malaysia. Although ethnocultural accountabilities do not actively vie for supremacy over accountabilities dictated by alternative logics, they harmoniously coexist to establish a delicate equilibrium.

The subsequent sections of this paper are organised as follows: Section 2 elucidates the theoretical framework and provides a comprehensive review of the literature concerning institutional complexity, and accountability in the context of PAOs. Section 3 delineates the three selected EPAOs and outlines the institutional framework within which they operate. Section 4 outlines the data collection procedures while Section 5 elaborates on the primary findings, which are subsequently discussed in Section 6.

2.0 Theoretical framework

In addressing our research issue, we draw upon the principles of institutional logics, as it offers a theoretical framework conducive to exploring the presence of plurality of logics. This approach enables us to shift away from the traditional focus on isomorphism inherent in conventional institutional theory, towards discerning the meanings and motivations underlying diverse logics. Moreover, it allows for examining how organisations and agents may strategically manipulate and elaborate these logics to their advantage, thereby influencing field-level social realities (Thornton & Ocasio, 2012).

Prior literature defines institutional logics variedly. In this article however, we adopt a succinct description that states that institutional logics are the '*taken-for-granted rules guiding behaviour of field-level actors*' (Reay & Hinings, 2009, p. 629) where the 'field' refers to "*those organisations that, in the aggregate, constitute a recognized area of institutional life: key suppliers, resource and product consumers, regulatory agencies, and other organizations that produce similar products and services*" (DiMaggio & Powell, 1983, p.148).

In the context of EPAOs, the term "field" encompasses various entities including suppliers (artistic professionals, art institutions, performance venues), consumers of resources and products (connoisseurs, critics, professional press, promoters, funding agencies), regulatory bodies (government, professional associations, societal/cultural authorities), and other organisations producing similar services or products (e.g., television, films, other electronic media). Within this delineated field, we propose that actors representing the four logics (artistic, accounting, politics, and ethno-culture) will adapt their rational and deliberate behaviours to establish norms of legitimacy, thereby influencing the rules and routines of the field (Amans, et al., 2015; Thornton & Ocasio, 2012).

2.1 Institutional logics

Institutions are supra-organisational phenomena that emerge from both symbolic systems and material activities (Friedland & Alford, 1991). They are the enduring formal and informal rules, norms, practices, and routines that guide the interactions of actors in their everyday life (Scott, 2005) and explain how the actions of actors shape or get shaped, giving rise to changes in the fields (Thornton & Ocasio, 1999). Hence, institutional logics have the net effect of giving actors a shared sense of experience, meaning and purpose represented by a cohesive set of belief systems and acceptable practices (Reay & Hinings, 2009).

The framework of institutional logics by Friedland & Alford, (1991) lists five “*central institutions of Western societies – capitalism, family, bureaucratic state, democracy, and Christianity*” (Ibid, p.249), - each having their own set of logics that shape social orders. Subsequent researchers reconfigured a more inclusive list by specifying, market, corporation, professions, the state, family, community, and religions as the seven core constituents that shape social orders at societal, field, organisational, group, and individual levels (Thornton & Ocasio, 2012). These categorisations assume “*that the interests, identities, values, and assumptions of individuals and organizations are embedded within prevailing institutional logics, and decisions and outcomes are a result of the interplay between individual agency and institutional structure*” (Thornton & Ocasio, 2012, p.103). Through the above notion of ‘embedded agency’, the institutional logics perspective not only recognises the tensions that could arise between agents and institutional structures (Seo & Creed, 2002) but also the possibility of institutionally embedded agents manipulating the rule structures and resources available in the fields to their advantage (Lounsbury, 2008). Variations in organisational practices within a field therefore depend on the way tensions arising from competing logics are addressed and the comparative potency of these logics. (Greenwood et al., 2010).

2.2 Definition of multiple logics

Thornton & Ocasio (2012), through their notion of “embedded agency” decoupled institutional logics from institutional orders. This enabled subsequent researchers to “*conceive of multiple logics as co-existing in an organization, industry, or field, as well as, to conceive of a single logic as associated with or derived from multiple institutional orders*” (Haveman & Gualtieri, 2017, p.11). The functional challenges encountered by organisations operating within multiple “institutional spheres” (Kraatz & Block, 2008) have been variously termed “institutional complexity,” “institutional plurality,” and “institutional hybridity.” While these terms traditionally imply a presumption of mutual incompatibility among logics (Battilana & Dorado, 2010; Pache & Santos, 2013), recent studies have expanded this perspective to encompass logics that may be both mutually compatible and incompatible (Vakkuri, Johanson, Feng, & Giordano, 2021).

At the organisational level, manifestations of institutional logics depend upon its historical, cultural, geographical, and other contextual rooting (Greenwood, et al., 2010), and may vary over time due to economic and/or social changes. Actors, therefore, cognise the prevalent logics in abstractions, filtered through the organisational characteristics (Amans, et al., 2015). For instance, artistic logic cognised by the actors in an EPAO will be filtered by the cultural values, as interpreted by the ethnic community

that it serves. Hence, Greenwood, et al., (2011) argue, that different organisations will experience institutional complexity differently, and will be highly sensitive to some logics while less so to others.

The persistent coexistence of these logics has captivated numerous researchers, particularly in the field of management studies, prompting investigations into the mechanisms that sustain the delicate balance between them (Battilana & Dorado, 2010; Pache & Santos, 2013). Intriguingly, despite the wealth of research available, concrete explanations remain elusive regarding why "*institutional logics contradict and collide at certain times and contribute to important social aims via collaborative design at other times*" (Vakkuri, et al., 2021, p.246).

Prior literature is replete with examples of institutional complexities in a variety of settings. Conflicts between professional editorial logic and private ownership in the U.S. publishing industry (Thornton, 2004); market, professional, and family pressures in audit firms (Greenwood & Suddaby, 2006); tensions between trustees and performance logics in mutual funds (Lounsbury M., 2007); community logic colliding with national logic in the US community banking industry (Marquis & Lounsbury, 2007); conflicts between medical professionalism and business-like healthcare (Reay & Hinings, 2009), profit orientations versus social responsibilities (Crane, Palazzo, Spence, & Matten, 2014; Dahlmann & Grosvold, 2017); competing logics of government, academic and business found in higher educational institutions in Germany (Hargreaves & Wüstemann, 2019), are only a few examples illustrating the scope of research undertaken thus far.

With reference to PAOs, institutional complexities have been a topic of discussion for several years (Baumol & Bowen, 1965). Early scholars addressed the problems posed by the coexistence of artistic and 'business-like' principles (Christiansen & Skærbæk, 1997; Evans, 2000; Glynn & Lounsbury, 2005; Eikhof, & Haunschild, 2007; Turbide & Laurin, 2009; Daigle & Rouleau, 2010; Caust J., 2010) in varying geographical and regulatory settings to explain how they can be resolved. Prior to the imposition of 'business-like' managerial rationality, PAOs defined their rules and routines based on artistic logics associated with elements such as sensitivity, imagination, uniqueness, autonomy, and pleasure in direct contrast to the managerial rationalities of calculation, routine, regularity, order, and measurement (Daigle & Rouleau, 2010). Citing the British Arts Council report, Evans, (2000) believes that the fundamental tensions in PAOs are between the three Es of managerial logics (economy, efficiency, and effectiveness) and the four Es of artistry (equality, excellence, entitlement, and empowerment). Recent authors have acknowledged the emergence of another logic, known as political logic, alongside artistic and business-like logics (Amans, et al., 2015; Knardal, 2020). The political logic encompasses values such as governance, political accountability, and the formalities of bureaucratic processes, which are influenced by the expectations of funders (Knardal, 2020)

2.3 Artistic logic

Artistic logics lack universal definitions due to the diverse nature of the performing arts. Mariani & Zan, (2011), identify several definitional challenges: (a) inputs for artistic ventures involve a blend of creativity and supporting resources, making quantification or qualitative judgment of the former challenging; (b) uncertainty surrounds the outputs/outcomes on stage, as they remain uncontrollable even with meticulous planning; (c) artistic processes or achievements are difficult to evaluate; and (d) the simultaneous presence of 'other' logics interferes with artistic ethos. Despite these difficulties, the abstraction inherent in artistic knowledge, and the inimitable skill sets possessed by artists enable them to carve out an occupational identity, akin to professionals. Hence, ostensibly, artistic logics can be likened to the "professionalism" logic observed among educators and healthcare professionals, given their shared emphasis on occupational specialisation and adherence to professional ethics (Hathaway & Askvik, 2021). However, in the professionalised fields of healthcare and education, role identities are shaped by professional associations, establishing norms and values to legitimise these roles within societal structures (Freidson, 2001). In contrast, artists' roles, routines, and responsibilities are not dictated by organised professional associations. Even if such prescriptions (or proscriptions) existed,

they would constrain the artistic freedom inherent in art. Hence, the lack of specificity and oversight over artistry has rendered artistic logics susceptible to the simultaneous and competing presence of other logics. This necessitates that "*individuals construct the meaning of those logics in ways that reflect and facilitate the aims and resources of individuals and their organizations*" (Bertels & Lawrence, 2016, p. 368). This we argue is particularly pronounced in the cases of EPAOs that are ethno-centric.

2.4 Accounting logic

The imposition of 'business-like' logics, variously referred to as 'market', 'management' or 'accounting' logics, on PAOs, is a necessity of times, driven by the imperative to validate their existence through economic justifications. This paradigm calls for PAOs to exhibit efficiencies, controls, regularities, and predictabilities in 'accounting terms', which diverge from the artistic evaluation paradigms traditionally embraced by PAOs (Amans, et al., 2015). Prior literature finds accounting logics (the preferred term in this article) in PAOs to manifest as the need to: increase 'earned income', operate 'without ongoing deficits', and establish 'sustainable asset bases capable of self-supporting artistic ventures' (Caust J., 2010). These imperatives challenge the cherished and safeguarded notion of 'art for art's sake'. Consequently, literature posits that PAOs that fail to adhere to accounting maxims become increasingly reliant on external resources with accounting logics colonising artistic logics (Evans, 2000; Caust J., 2010; Caust J., 2019).

2.5 Political logic

The dominance of accounting logic is further shaped by shifts in state support for the arts, influenced by political rationales and social priorities (Oakes & Oakes, 2015). The implementation of new public management (NPM) principles and national cultural policies by various regimes (D'Andrea, 2017; Caust J., 2010) has sparked debates regarding the categorisation of art as a 'merit good' deserving state funding, particularly during periods of economic adversity (Evans, 2000; Srakar & Čopič, 2012; Ramachandra, 2021). Opponents of this perspective argue that economic justifications depreciate the intrinsic value of art, reducing it to a material commodity (Caust J., 2003). They contend that PAOs prioritising politically correct versions of accounting logics over artistic logics have their boards, often comprising business executives with limited knowledge of the arts, who stifle artistic innovation by emphasising financial and political outcomes and risk aversion (Caust J., 2010). Such entities tend to underperform and attract smaller audiences (Evans, 2000).

Political logic also necessitates PAOs to adopt governance structures analogous to corporations, characterised by transparent decision-making processes with clear accountabilities, and adherence to bureaucratic protocols (Amans, 2015; Knardal, 2020). The extent of these imperatives varies based on the reliance of PAOs on public resources and the prevailing political ideologies guiding their operations. In authoritarian regimes, performing arts often serve as vehicles for promoting political agendas, stifling artistic freedom. (Du Quenoy, 2009). Conversely, in democratic regimes, cultural policies often bundle artistry with tourism to create 'arts economies' which inadvertently limit the scope for creativity in the arts (Feder & Katz-Gerro, 2012). Hence, scholars observe that the growing interventions of governments in the arts sector redistribute cultural authority to bureaucrats. These bureaucrats in turn reinforce their influence over PAOs by entrenching complex bureaucratic procedures that form the foundation of political legitimacy (Srakar & Čopič, 2012; D'Andrea, 2017).

2.6 Ethnocultural logic

PAOs operate within an organisational field that encompasses various entities such as museums, galleries, and heritage sites, as well as industries like film, television broadcasting, and publishing (Rentschler & Potter, 1996). Within the domain of PAOs, culture is delineated as "*performances that move us and expand our awareness of the world and of ourselves*" (Cowan, 1998, p.5). The provision of cultural goods by PAOs not only serves to stimulate reflection on heritage but also entertains and enhances the quality of life (Lampel, Lant, & Shamsie, 2000). Studies on performing arts often prioritise

popular Western art forms, neglecting those that promote ethnocultural values (Feder & Katz-Gerro, 2012) even though the latter serve as cultural engines that contribute to ethnic communities in unique ways – a sentiment echoed by Michael R. Bloomberg when announcing grants totalling USD 30 million for arts innovation (Newswire, 2015). While EPAOs encapsulate knowledge that has been cultivated not only within the organisation but also within a broader ecosystem over centuries (Säljö, 2005, as cited in Stockenstrand & Ander, 2014), some countries, in efforts to either harmonise ethnic differences or suppress specific ethnicities, adopt hegemonic cultural policies that stifle ethnic art forms (Feder & Katz-Gerro, 2012). Consequently, cultural expressions with deep-rooted traditions are perceived to be at risk of disappearing (Stockenstrand & Ander, 2014).

The survival of EPAOs within any jurisdiction is inherently challenging without state support. Literature suggests that state support for the arts is influenced by a myriad of factors including the types of art forms, social values, geographical locations, cultures, political affiliations, religious beliefs, and gender (Caust J., 2019). The state, through its funding mechanisms, holds the power to either bolster ethnic performing arts as 'merit goods' beneficial to citizens or hinder their operations.

In this regard, the cultural policies of nations play a pivotal role. Liberal cultural policies promoting creative freedom regardless of class, education, or ethnicity, and those that are designed to change people's lives through widened engagement are less threatening to minority ethnic communities (Oakes & Oakes, 2012; Caust J., 2019). On the contrary, cultural policies that are swayed by socially powerful groups to divert policy directives in their favour can be detrimental to the growth and sustenance of minority EPAOs. For example, the 1969 ethnic riots in Malaysia (Kua, 2007) gave rise to a cultural policy that favoured the majority Malay community at the expense of their Indian and Chinese counterparts (Kementerian Kebudayaan Belia dan Sukan, 1971). This biased orientation, driven by religious and ethnic considerations, resulted in the hegemonic ascension of certain 'legitimate art forms', dictating the cultural landscape for other EPAOs within Malaysia (Rowland, n.d). Extant literature informs how such inequitable policy paradigms invariably prompt marginalised groups to fortify their distinctiveness (preservation of identity and pride; community engagement and outreach; education and intergenerational transmission; belief systems and religiosity) referred to as the ethnocultural logic in this article (Feder & Katz-Gerro, 2012).

2.7 Complexities in Charting Accountabilities in EPAOs

Accountability encompasses fundamental questions of 'accountability to whom?' and 'accountability for what?' (Stone & Ostrower, 2007. p. 423), linking the technical and procedural aspects of this construct to its societal roots (Chiaravalloti, 2014). It is defined as the means through which individuals and organisations are held accountable for their actions, to take responsibility for shaping organisational missions, goals, and performance (Ebrahim, 2003). In organisational literature, accountability is analysed from two perspectives: as a mechanism and as a virtue (Bovens, 2010). The former involves holding actors and organisations accountable for their conduct, while the latter entails adhering to norms of transparency, fairness, and responsibility (Bovens, 2010; Roberts & Scapens, 1985). Hence, accountability transcends mere observable actions of actors, encompassing a broader "duty to humanity" (Parker, 2014) implying a commitment to seeking social acknowledgment or facilitating social change. Accountability relationships therefore are ingrained in the social contracts between organisations and society, providing organisations with legitimacy for their existence (Safari, de Castro, & Steccolini, 2020).

Determining accountability dimensions within PAOs in general and EPAOs, in particular, poses significant challenges. Firstly, unlike conventional entities, EPAOs defy standard organisational classifications (Evans, 2000), making it difficult to align their activities with commercial sensibilities that facilitate performance evaluation.

Secondly, the sense of accountability among agents in EPAOs is contingent on the visibility and proximity of their activities to stakeholders. How agents in EPAOs choose to discharge their accountability and the acceptance thereof hinges on the level of mutual understanding shared with stakeholders. As Roberts and Scapens elucidate, "*The salient feature of accountability in circumstances where there is frequent face-to-face contact is that accounting information is interpreted and understood within the shared context of extensive mutual knowledge. The salient feature of accountability across distance is the relative absence of such mutual knowledge*" (Roberts & Scapens, 1985, p. 451). Given that EPAOs serve like-minded audiences, the concept of accountability may be shaped more by consumers than by the organisation itself.

Thirdly, the complexity of accountability is particularly pronounced in EPAOs with strong religious and cultural affiliations. In such communities, religious values are deeply interwoven into their daily lives (Jayasinghe & Soobaroyen, 2009) and traditional art forms (Giulia & Turrini, 2018; Jouili, 2012). Consequently, PAOs serving these communities perceive accountability not only as a 'duty to humanity' but also as an obligation to the 'forces beyond'. However, contrasting findings emerge from a study across 33 countries, which suggests that religiosity may have a less significant correlation with cultural consumption (Katz-Gerro & Jaeger, 2012), thereby raising questions about the necessity of religious accountabilities.

Taken together, the simultaneous presence of artistry, accounting, political, and ethnocultural logics within EPAOs constitutes a complex tapestry of hybridity, necessitating a delicate equilibrium amidst competing accountability demands. These accountabilities can be broadly categorised into two archetypes: instrumental and relational (Rana & Hoque, 2020; Vosselman, 2016). Instrumental accountabilities cater to the requirements of accounting and political logics, whereas relational accountabilities accommodate considerations related to artistry and ethnocultural concerns.

This article focuses on three EPAOs operating in Malaysia, each representing one of the country's three major ethnic groups. It aims to unravel the accountability dimensions within each EPAO, discerning how they successfully navigate the competing and coexisting logics of artistry, accounting, politics, and ethnocultural considerations.

3.0 RESEARCH SETTING, DATA, AND METHODS

3.1 The research field – MALAYSIA

Malaysia is home to three major ethnic cultures: the Bumiputeras, predominantly comprising Malays who adhere to Islam; the Chinese, who are affiliated with either Christianity or Buddhism; and the Indians, primarily adherents of Hinduism. Together, these three ethnicities constitute 99.3% of the country's population, leaving a fractional remainder represented by minority tribes such as the Dayak, the Iban, the Biaduh, the Kadazan, and various indigenous groups (Statista, 2023). The religiously and culturally diverse communities coexisted for centuries with shared values and beliefs until the racial riots in 1969 (Kua, 2007). Polemic policies favouring the majority Malay race took hold thereafter ostensibly aimed at 'nation building' and 'racial integration' through various legislations.

A pivotal policy that emerged in the wake of Malaysia's post-1969 was the National Cultural Policy (NCP) of 1971. This policy outlined several fundamental principles, notably: (a) the formulation of the national culture to be anchored upon the values, beliefs, and norms intrinsic to the Bumiputera community; (b) the acknowledgment of other ethnic cultures contingent upon their alignment deemed as "suitable and reasonable" by Bumiputera standards; and (c) the preservation of Islam as the central component of the national cultural identity (Mandal, 2008). The NCP conferred authority upon governmental bodies to censure cultural expressions deemed incompatible with the state's defined parameters. These attempts included proscribing the practices of certain indigenous Malay performing arts such as *Wayang kulit* and *Makyong*, due to their perceived Hindu influences dating back to the pre-

Islamic era. Additionally, stringent requirements were imposed, mandating police permits and the requirements for translation of scripts and compositions into Bahasa Malaysia—the national language—when performances were conducted in other languages. Notably, the then Home Minister, Tan Sri Ghazali Shafie, garnered attention for his controversial attempt to rename the Chinese Dragon Dance as the "Tiger Dance," citing the tiger as Malaysia's national animal. This episode exemplifies the narrow cultural interpretations espoused by state leaders during that era. (Ying & Chiat, 2012). However, over time, the state recognised the economic value of positioning Malaysia as a tourist destination that celebrates ethnic diversity under the banner of “Malaysia Truly Asia” and softened its stance on Malay-Islamic supremacy without explicitly abandoning the essence of NCP. The cultural ‘readjustments’ in Malaysia and their impact on EPAOs can be delineated across three distinct periods: (1) the 1970s and 1980s witnessed restrictive interpretations of the NCP, impeding the growth of EPAOs; (2) from the 1980s until the 2000s, under the leadership of Tun Dr Mahathir Mohammad, EPAOs were indirectly compelled to assimilate Malay cultural elements into their performances, aligning with his vision of '*Bangsa Malaysia*' (Malaysian nation); (3) during Najib Tun Razak's tenure after 2008, the refinement of '*Bangsa Malaysia*' with a partial relaxation of restrictions on EPAOs in a bid to foster national unity under his vision of '*One-Malaysia*'. These shifts allowed EPAOs, particularly those advocating Chinese and Indian art forms, to thrive in the new millennium.

The current performing arts ‘field’ consists of regulators (*Ministry of Tourism, Arts and Culture (MOTAC); Home Ministry (KDN); Ministry of Communication and Multimedia (MKMM); Ministry of Higher Education (KPT); Department of National Culture and Arts (JKKN) – a department under MOTAC, and the Department of Islamic Development Malaysia (JARKIM)*), grant providers (*Yayasan Hasanah, Yayasan Sime Darby, Mycreative Ventures etc.*), suppliers of venues and equipment (*both state and private*); Performing Arts Organisations (PAO)s comprising educators and creators (*universities, academies and theatre-companies*), catalysts facilitating connections (*Cendana, Thinkcity, My Performing Arts Agency etc.*) and the audience. The arts play an important role in the development of Malaysia, with cultural activities of Kuala Lumpur alone contributing RM 11.2 billion and 22.3 billion to the nation’s economy in 2016 and 2017 respectively (CENDANA, 2016; Tom Flemming (Creative consultancy), 2021).

Consistent with the focus of this research, three (3) iconic EPAOs were chosen for examination, with two representing the Chinese and Indian ethnic communities while the third, propagates the Malay-Islam identity embodying all the cultural readjustments representing the visions of the state. These entities have maintained continuous operation since the 1980s, as informal and formal structures, thereby experiencing and adapting to the evolving policy landscapes over time. The details of these PAOs are detailed hereunder with the actual names and locations of organisations suppressed to ensure anonymity.

The Malay PAO (MPAO)

The overarching objective of this PAO is to promote Malay culture with the specific aim of providing performance skills to rural Malays thus challenging the notion that artistic pursuits are exclusive to the social elite. Originally conceived as a response to the perceived shortcomings in the theoretical approach of Malay cultural studies at local universities, its inception was driven by prominent Malay performers committed to revitalising and nurturing indigenous Malay art forms. The organisation took the legal form of a fully funded government agency established under a parliamentary Act in the early 1990s, with its activities implicitly following the artistic ideals of the Malay idioms. However, in response to evolving government narratives of a 'Malaysian culture,' the organisation embraced the values of other ethnic communities to shape a more inclusive Malaysian identity per the provisions of the NCP.

The Chinese PAO (CPAO)

In the 1990s a group of individuals acknowledged for their significant contributions to the Chinese performing arts founded an organisation to preserve traditional Chinese music forms in Malaysia and

to enhance the social standing of Chinese performers, who were previously associated solely with funeral music. Recognising the erosion of cultural values brought in by the Chinese migrants amongst the relatively affluent Chinese community in Malaysia, the founders identified the urgent need for its preservation and propagation. The PAO is registered as a private limited company with its founders serving as shareholders operates strictly on commercial terms. This PAO actively seeks out talent within Malaysian Chinese society and nurtures them into professional artists for its productions.

The Indian PAO (IPAO)

This organisation was formed by two prominent performing artists, inspired by their Hindu spiritual guru in the 1980s. With religious doctrines as its basis, this PAO professes to promote Indian cultural values in Malaysian society through educating the youth and holding performances. The organisation's mission, objectives, and values are imbued with the intrinsic connection between Indian art forms and Hinduism. Registered as a charitable association under the registry of societies, this PAO operates with a 21-member management committee elected from its membership to oversee its day-to-day operations. This committee made up of volunteers operates the entity guided by the belief that "service to arts is service to God," a principle instilled by their spiritual guru.

Table 2: Summary of EPAO Characteristics

| | MPAO | CPAO | IPAO |
|--|--|--|---|
| Formation | 1990s | 1990s | 1980s |
| Legal form | Government funded agency | Private limited company | Not-for-profit entity |
| Governance | Board of Directors | Board of Directors | Management Committee |
| Types of activity | Education and performances in Theatre, Dance, Music, Film & Television, Visual communication | Education and performances in Theatre, Music, and Dance – Traditional Chinese and Western adaptations. | Education and performances in Dance and Music – Traditional Indian art forms with occasional adaptations of other genres. |
| Funding sources (based on archival data) | Government allocation (80%) Tuition fees (10%) Performances (10%) | Private equity (20%) Performances (60%) Tuition fees (20%) | Private donations (20%) Competitive grants (10%) Performances (10%) Tuition fees (60%) |
| Uncertainty of funding | Low | High | High |

The above three entities were chosen to represent the performing arts 'field' in Malaysia for several reasons. Firstly, their longevity and enduring commitment to navigate through the evolving national cultural policies in Malaysia demonstrate their resilience in upholding cultural values amidst varying political narratives. Secondly, these well-established entities have earned recognition from governmental bodies as representatives of their respective cultures. They are frequently called upon to embody the "Malaysia Truly Asia" concept by the Ministry of Tourism, showcasing Malaysia's diverse art forms to visiting dignitaries and representing the nation at international events. Thirdly, the legal structures adopted by these entities provide insights into their preferred ways of discharging accountabilities. The MPAO functions as a government agency, the CPAO operates as a private limited company, and the IPAO is a not-for-profit entity. These diverse legal frameworks provide avenues for varied accountability demands and account-giving mechanisms.

Consistent with the theoretical framework of institutional logics, a qualitative field study was undertaken to investigate the three EPAOs mentioned above to address the research questions. The field study involved gathering evidence from multiple sources, namely, archival data, 31 semi-structured interviews and selected minutes of management meetings. To ensure the validity and reliability of the collected data, a rigorous cross-checking process was implemented (Hoque, Covalleski, & Gooneratne, 2013).

The organisational positions of interviewees and the number of interviews conducted are presented in Table 3. The first phase of interviews was conducted during late 2017 and early 2018 following the

receipt of ethics approval from the corresponding author's university. The interview participants were informed of the ethics approval and were assured of anonymity when conversations were audio recorded. Due to disruptions caused by the pandemic, follow-up interviews were conducted between 2021 and 2022. Data discontinuities were minimal as 94% of the initial participants retained their official positions as pre-COVID. Only two performers from the original MPAO sample were unable to be located post-COVID.

Table 3: Organisational positions held by interviewees.

| Positions | Abb. | Position descriptions | No: of PAOs interviewed | No: of interviews |
|--------------------|------|--|-------------------------|-------------------|
| Senior managers | SM | President /Chairman/Chief Executive Officer | 2 | 2 |
| Mid-level managers | AD | Artistic directors | 3 | 12 |
| Executives | TP | Teachers/performers | 3 | 14 |
| Support Staff | SS | Secretary/administrator/accountant/treasurer | 3 | 3 |
| | | TOTAL | 3 | 31 |

Note: In the findings and discussion sections of this research, statements made by officials in each position will be classified based on the respective EPAO they represent. For instance, a statement by the artistic director of the CPAO will be labelled as AD_CPAO.

Prior to the COVID period, interviews lasting approximately 60 – 90 minutes were conducted either at the interviewee's office or a location of their choice. Some interviewees, particularly, teachers/lecturers and performers chose locations outside their offices for privacy and confidentiality reasons. The interview process involved several stages, including informal conversations with the author to build rapport before the formal interview, and subsequent discussions to seek clarifications and elaborations on unclear points. These informal conversations, lasting approximately 10-15 minutes, primarily occurred via telephone or electronic media. The key aim of the interviews was to discern the participants' perspectives on the roles of account-giving and accountability within the contexts of the field, organisation, and self. Appendix 1 provides a summary of the key questions posed to the interviewees along with associated themes. Following the interviews, the data were transcribed verbatim using a professional transcription service.

Archival documents referenced in this study encompassed a variety of sources, including official websites of the EPAOs, performance brochures, newspaper articles, photographic evidence of performances, annual financial reports, and minutes of meetings for some select decisions. As suggested by Ahrens & Chapman, (2006), an iterative process was adopted to identify the accountability dimensions perceived by the entities consonant with the institutional logics framework, the extant literature, and research questions to categorise them into instrumental and relational accountabilities. Thereafter, the data was coded using NVivo to classify into the themes as detailed in Table 4.

Table 4: Logics and associated themes

| LOGIC | Instrumental Accountability |
|----------------|---|
| Accounting | <ul style="list-style-type: none"> • Utilization and Purpose of Formal Accounting Mechanisms: Planning, Monitoring, or Both? • Existence, Utility, and Constraints of Feedback Mechanisms • Closing the Loop: Strategies for Addressing Detected Divergences • Internal and External Checks and Balances: Processes and Implementation • The Role of Technology in Facilitating Account-Giving Activities • Significance of Accountability in Account-Giving – Agent's perception. |
| Political | <ul style="list-style-type: none"> • The Influence of Funding on Accountability Considerations • The Impact of Funding Narratives on Accountability: Essential versus Optional Funding (Evans, 2000) • Democratic and Bureaucratic Processes in the Imposition of Funding Narratives • The Influence of Political Narratives on Accountability Conceptions: Nation-Building and Racial Harmony • Democratic and Bureaucratic Processes in Imposing Political Narratives • Challenges in Achieving Mutual Accountability: Reciprocity Between Funders and Recipients |
| | Relational Accountability |
| Artistic | <ul style="list-style-type: none"> • Understanding Accountability to the Arts: Preservation of the Past or Responsibility for the Future? (Cunha, Giustiniano, Rego, & Clegg, 2019) • Artistic Accountability: Stakeholders and Obligations • Assessing Artistic Excellence: Internal Systems and Criteria (Bailey & Richardson, 2010) • Challenges in Artistic Accountability: Navigating Inspiration, Creativity, Originality, and Taste • The Intersection of Artistic Freedom and Accountability |
| Ethno-cultural | <ul style="list-style-type: none"> • Ethno-Cultural Values: Confirming or Contradicting Accounting, Political, and Artistic Accountabilities • Religious Values: Alignment and Contradiction with Accounting, Political, and Artistic Accountabilities • Navigating Conflicts Between Accounting, Political, and Artistic Accountabilities with Ethno-Cultural or Religious Concerns |

4.0 Analysis of evidence

The evidence collected during field research was divided into two types of accountabilities: Instrumental and Relational. Interviewees' opinions on accountability were then sorted into the four accountability frameworks being investigated. For brevity, only the relevant portions of the interview data are included in this section.

4.1 Accounting logic as instrumental accountability

4.1.1 Accounting Mechanisms and Feedback Loops:

Discharging accountability through account-giving stands as a fundamental process within modern organisations. Prior literature focusing on PAOs has extensively scrutinised their account-giving functions, revealing a dynamic interplay of competing and coexisting logics that often overshadow the traditional roles of accounting in planning, directing, and monitoring (Amans, Mazars-Chapleau, & Villeseque-Dubus, 2015). This observation finds validation in the analysis of interviewee remarks conducted within the scope of this research.

“We are very clear of our legal responsibilities. We provide all the accounting reports required to the company-office. Actually, accounting is in the bottom end of our priorities. I don't bother about accounting. I worry about cash flows. We need to make enough to venture into the next project”. (SM_CPAO)

In the EPAOs studied, the accounting function is seen primarily as a means of meeting legal requirements rather than guiding managerial decisions. Senior managers and artistic directors viewed accounting as burdensome and believe it distracts from their main responsibilities.

“I spend all my free time filling forms for the government – such a waste of time... but then it is necessary, if not, we will be out of business”. (AD_MPAO)

"We are accountable to the Registrar of Societies" (SS_IPAO).

Therefore, technological investments in accounting systems within EPAOs seem to lack direct relevance to their performing arts functions. Despite substantial investments in systems by the MPAO, their alignment with performing arts activities was negligible.

"[] we do have loads of systems. yes we use a lot of technology in the accounting function.... Not sure how effective they are..." (AD_MPAO)

Conversely, interviewees from the CPAO and IPAO indicated minimal investments in accounting technology, citing financial constraints. This acknowledgment, combined with their admission of prioritising resources elsewhere, underscores the limited significance attributed to accounting.

"We have a customised accounting programme that handles donations and tuition fees. Expenses are still managed manually..." (SS_IPAO)

Amongst interviewees, only accountants and administrators showed a strong understanding of how accounting can enhance EPAOs' operational efficiencies. Yet, their influence on organisational decisions was limited. An accountant recounted an incident where he tried to classify artistic projects as either 'cost centres' or 'revenue centres' to prevent financial deficits and his proposal faced significant opposition from artistic colleagues who felt it would stifle their creative autonomy.

4.1.2 Closing the Loop and Accountability:

Interview responses revealed discrepancies in the utilisation of feedback for corrective measures. EPAOs' responses (or the lack thereof) to accounting feedback were largely influenced by their legal framework. Notably, the MPAO, functioning as a government entity with ample funding, exhibited minimal reaction or strategic adjustments in response to accounting feedback.

"There is nothing much happens once an event [] is successfully completed...." (AD_MPAO)

Conversely, the CPAO, functioning as a private limited company, adopts the commercial rationale, actively seeking solutions based on accounting insights to avert potential financial setbacks.

"[] ... we dig deeper to see where we have gone wrong and try our best to correct things the next time..." (AD_CPAO)

In contrast, the IPAO adopts a philosophical standpoint, arguing that success cannot be fully captured by financial outcomes alone. They advocate for considering intangible benefits as outcomes, challenging the idea that accounting feedback offers a comprehensive evaluation. Consequently, the IPAO believes that feedback solely framed in financial terms presents only a narrow perspective.

"A lot of good that we do in the psychological space is not captured by accounts..." (SM_IPAO)

None of the interviewed EPAOs had established formal internal audit processes dedicated to overseeing their artistic activities. Instead, external auditors were tasked with verifying accounting figures, highlighting the regulatory oversight role of instrumental accountability. Particularly noteworthy is the case of the CPAO, where the accounting function was outsourced, reducing its direct relevance to the organisation's artistic pursuits.

We get our accounts audited by an accounting firm... So, I guess we have some checks and balances in place. (SM_CPAO).

In summary, accountability concerns EPAOs were mainly focused on meeting legal obligations. Although accounting was not seen as a direct threat, interviewees perceived it as an intrusive element intersecting with their artistic and ethnocultural activities.

4.2 Political logic as instrumental accountability

4.2.1 Funding Dynamics and Accountability:

The level of resource dependency directly correlates with the accountability requirements as evidenced by the interview data. EPAOs with fewer constraints in resource acquisition exhibited a lesser concern for accountability compared to those facing higher dependencies. For instance, at the organisational level, the MPAO, benefiting from a substantial allocation of the national budget, faced minimal pressure to compromise on artistic quality or stifle creative expressions. This sentiment was corroborated by the artistic director of the MPA, who stated:

[] ... may be because money is not really a constraint for us... We however feel accountable to the ministry... (AD_MPAO)

In the case of the CPAO, funding-imposed accountabilities were minimal as they primarily finance projects internally. Conversely, the IPAO, which relies heavily on community goodwill for its sustenance, recognises the importance of being accountable to donors.

“[] we self-fund most of the projects... so there is no pressure of accountability etc. Of course, we need to show some profits to the investors so there is an element of accountability...” (SM_CPAO)

“Accountability we have is for the arts and also for the donors. Without money, we can't do anything, you know?” (AD_IPAO)

Despite the above, both EPAOs committed to preserving their core artistic and ethnic ideals, have declined funding offers that came with unreasonable accountability demands.

“We had an instance where a patron wanted us to do a particular Chinese story for which she was prepared to fully fund us. But the story did not artistically excite me and therefore I had to let it go.” (SM_CPAO)

“We have rejected funds offered by donors when their demands conflict with our ideals... We have always struck to our guns... art is for art's sake...” (TP_IPAO)

The reluctance of EPAOs to seek funds from the state and philanthropic organisations was also due to the intricate bureaucratic procedures and stringent accountability requirements involved. Interviewees expressed the view that the efforts required to access funds through these channels outweigh the benefits they offer.

“[] there's no clear system of how to access [this] money. For example, Singapore's Arts Council, Australia Arts Council, Korea... They have a very clear system that's online, and you know where to apply, what to apply for... (SM_CPAO)

“It is very difficult for us to access any money from the government or from the art funders despite we being the premier Indian performing arts entity...” (SM_IPAO)

The bureaucratic pressures also weighed on the MPAO in a different form despite access to abundant resources.

“[] ... there are certain government procedures that we cannot escape from. we must use a Bumiputra company for certain things. There's no other way. So, sometimes, a Bumiputra company actually would charge more than a non-Bumiputra company, but we have no choice”. (TP_MPAO)

4.2.2 Political Narratives and Accountability:

Political narratives concerning nation-building, racial harmony, and the forging of a unique Malaysian identity have had a significant impact on all EPAOs. Participants, albeit occasionally off the record, recollected the demanding periods of the 1980s and 1990s. The implementation of the MCP, amidst ethnic tensions, notably constrained freedom of expression, particularly within the Chinese and Indian communities.

[] “... We had to take police permission every time we want to perform. They also ask questions as to why we are not performing in Malay...” (SM_CPAO)

“In the 1990s we were required to print the words ‘for non-Muslims only’ in the invitations to our programmes. We also had to provide translations of the script and dialogues if we use any of the Indian languages...” (SM_IPAO)

The interviewees also recalled that during that era artistic pursuits were overseen by the Ministry of Youth, Sports, and Recreation, which held a limited perspective on cultural activities. However, following governmental restructuring, cultural activities became integrated into the tourism sector. This decision proved fortuitous when the tourism agency embraced the "Malaysia Truly Asia" campaign, showcasing Malaysia as a multifaceted destination rich in diverse Asian cultures. Through international promotion of the country's commitment to providing a unified representation of its constituent cultures, ethnic art forms gained recognition for their economic potential while preserving their artistic and ethnic integrity.

"[...] We have in fact choreographed and presented classic Chinese and Malay stories using Indian interpretations. But that does not mean we have diluted our ideals" (AD_IPAO).

"We have incorporated a lot of dance and musical ideas of Chinese and Indian cultures into our curriculum." (AD_MPAO)

While this shift provided some relief for EPAOs accustomed to operating in restrictive environments, it also introduced new accountabilities conflicting with their primary objectives.

"Once our Prime Minister's wife wanted us to dance to a song of her choice and we refused because the music was not appropriate. It was a big talk in the community for some time because angering political elite could have consequences. Thankfully we survived" (AD_IPAO).

"We are proud to uphold the Chinese cultural forms..... (SM_CPAO)

The responses highlight the delicate balance maintained by EPAOs in meeting political expectations while safeguarding artistic and ethnic integrities. This equilibrium, which can be described as an "uneasy truce" sees political accountability attempting to influence artistic and ethnocentric accountabilities without entirely overshadowing them.

A deeper examination of how this "uneasy truce" is attained reveals its dependence on the mindset adopted by EPAOs when navigating conflicts. The CPAO, driven by commercial objectives, approached the conflict by prioritising the interests of its patrons, considering fidelity to customers as its principal virtue. In contrast, the IPAO positioned itself as a "community service provider," leveraging social legitimacy and accommodating political accountabilities to the extent that they do not undermine their societal standing.

"Our patrons pay premium prices for what we offer, and, on our part, we provide them a quality act... it is a clear and simple business deal". (SM_CPAO)

"... we accepted donations from people... on a pay as you wish basis and relied mostly on sponsorships...". (SS_IPAO)

"[...] We use funders selectively" (SS_IPAO)

4.3 Artistic Logic as a Relational accountability

4.3.1 Conceptualising Artistic Accountability:

The notion of being accountable to art is often dismissed as a cliché by those who lack a deep appreciation for its significance. However, artists perceive art as far more than mere entertainment; rather, they view it as a powerful communication tool to express their social, political, religious, and ethical perspectives. Many of these perspectives of art may not align with economic principles, leading to inherent conflicts between artistic, accounting, and political ideologies.

EPAOs are tasked with safeguarding and promoting the cultural heritage of ethnic communities. A stronger commitment to this mission often leads to conflicts with differing views on artistic accountability. Some prioritise preserving traditional art forms, while others advocate for adapting to contemporary contexts. An organisation's predisposition to these conflicting positions influences the extent to which accounting and political considerations are contested. Traditionalists tend to prioritise preservation, potentially leading to higher levels of conflict than the moderners. Understanding the artistic predispositions of EPAOs is therefore essential for comprehending their nuanced positions.

The CPAO and IPAO adopted more backward-looking perspectives, prioritising preservation over integration, and exhibiting a reluctance to engage in the evolution of new artistic identities.

"We are totally dedicated to preserving the traditional Chinese artforms.[] the younger generation is not aware of the heritage." (SM_CPAO)

"We are very focussed on preserving the traditional art forms that have been passed down. That is our identity..." (SM_IPAO)

For the MPAO on the other hand, integration through the amalgamation of diverse art forms, meant a blend of both forward and backward-looking accountabilities.

".... institution [has] the responsibility to preserve the past at the same time to be relevant to the future... Just doing Joget [Malay traditional dance] alone is not good enough." (AD_MPAO)

"We Try to excavate from traditional ideas or vocabulary, to conceptualise some new contemporary work". (AD_MPAO)

It is apparent that the tension between artistic and instrumental accountabilities is pronounced within minority ethnic groups when juxtaposed with the mainstream Malay ethnic group. The MPAO's pivotal role in moulding Malaysian identity may have facilitated a more cohesive integration of artistic and instrumental accountabilities. Conversely, the absence of formal acknowledgment regarding the preservation and dissemination of Chinese and Indian art forms as unique identities appears to impede the reconciliation of divergent priorities, culminating in what can be described as an "uneasy truce" (Reay & Hinings, 2009) .

4.3.2 The Dimensions of Artistic Accountability:

Interview responses indicate that perceptions of artistic accountability vary across different levels: the field, organisational, and individual agent levels. Stakeholder influences appear to shape these perceptions at each of these levels. In the context of the MPAO, the accountability conceptions at the field and organisational levels appear to align. However, at the agent's level, they misalign due to personal beliefs and community affiliations.

"When talk of accountability, we are having two philosophies, one of our own and one for the institution. How we implemented our own understanding, that's very different". As an organisation, we are told to be accountable to nation's ideals but in the execution... I can't be untrue to my own heritage.... It is always a balancing game... we have to be very discreet though.... (TP_MPAO)

On the contrary, within CPAO and IPAO, the conceptions of accountability at the organisational and agents' levels seem to align well, while diverging from field level conceptions.

"[We] have a great accountability to creating awareness and promoting Indian culture and to the country as well". (TP_IPAO)

"I need to preserve the heritage that I am born into... But then I do not say that openly". (AD_IPAO)

The abovementioned expressions highlight variations in conceptions of artistic accountability across different levels within EPAOs—namely, at the field, organisational, and individual agent levels. Notably, PAOs that specialize in catering to specific niche audiences, such as the CPAO and IPAO, appear to encounter the "uneasy-truce syndrome" more than the MPAO.

4.3.3 Challenges and Complexities for Agent's Artistic Accountability

At the individual agent's level, interviewees contended that upholding accountability to ethnic art forms presents inherent challenges, despite strong personal motivations. Several factors, including internal and external influences within the organisational environment, as well as the individual agents' personal belief systems, appear to hinder the pursuit of artistic excellence. Specifically, within EPAOs, the hierarchical structures engendering power distance between agents and decision-makers, coupled with the personal artistic preferences of those in positions of authority, emerged as pivotal factors shaping agents' levels of inspiration, imagination, creativity, and originality. Agents expressed that pursuing the artistic logic implied having the freedom to express their art form in a manner that they prefer to interpret. In this context, the artistic director of the MPAO provided the following insight:

"At the inception- government officials involved [in the management] were also artistes – therefore no conflict. The earlier director was this lady, [] who had a great passion for the arts, who did her master's degree in arts management, danced while she was in university etc., and then, the secretary to the ministry, who was the chairman of the board at that time, was a painter. So, they all understand what it takes, so they were willing to make a lot of allowances at the beginning for how we wanted to run this, who was employed, what were the necessities, and so on. However, as time has moved on, we have had to encounter more people who are brought into this institution from a completely maybe a management point of view because of the structure of how we are organised. With change of guard, it has become bureaucratic." (AD_MPAO)

On the contrary, agents within the CPAO, characterised by a flat hierarchical structure, and those within the IPAO, operating under a laissez-faire management approach, experienced fewer challenges aligning their personal conceptions of artistic accountability with those of their respective organisations.

"We control our artistic freedom". (TP_CPAO)

In summary, agents concurred that while they aspire to adhere to the professionalism inherent in their artistic logic, they recognise the formidable challenges posed by other competing and coexisting logics. For many, embracing the artistic logic entails the freedom to express their art in a manner reflective of their personal interpretation. While the CPAO and IPAO managed to preserve this freedom to some degree, staff members at the MPAO voiced discontent over the constraints imposed by conflicting and competing logics.

"...It is very frustrating... from song selection to choreography to dressing and make-up... I am tired of seeking approval..." (TP_MPAO)

4.4 Ethno-culture as a relational accountability

4.4.1 Ethnocultural and Religious Dynamics in Accountability:

Ethnocultural values serve as the cornerstone for EPAOs, as without them, these organisations risk losing their intrinsic significance. While artistry represents one facet among the myriad of values inherent in ethno-culture, its deep-seated societal origins frequently stir impassioned sentiments among its advocates. Communities that champion ethnocultural values do so with fervour, driven by a desire to propagate their heritage and carve out identities for themselves within society.

"Our art and ethnicity are one and the same... We can't separate them. (SM_CPAO)

"[] Obviously we focus a lot on ethnic performances. That means promoting the Indian culture. (AD_IPAO)

"We think that we live in a multi-cultural [society], but actually we don't really, you know? We live in our own cocoons and pockets..." (AD_MPAO)

Consequently, ethnocultural values clash with instrumental accountabilities, particularly when attempts are made to diminish their significance. In the case of Malaysia, the implementation of NCP and its provisions in 1971 incited resentment among ethnic communities, as it sought to marginalise the cultures of the Chinese and Indians. The policy's stipulations, which emphasised conformity with prevailing Malay culture, language, and Islamic values, contradicted the longstanding traditions of the Indian and Chinese communities. EPAOs had three primary choices: openly challenge the prescribed mandates, acquiesce to the new paradigm, or clandestinely preserve their cultures within niche communities. The CPAO and the IPAO, opted for the third approach. These organisations insulated themselves within cultural enclaves, fostering their own ecosystems to flourish. CPAO positioned itself as a "social reformer," elevating Chinese musicians from funerary roles to prominent stages, while IPAO embraced its role as a "cultural preserver," shielded by religious and pious ideals.

"From the start, we have never lost sight of our responsibility to the Chinese community in Malaysia (SM_CPAO)

"We believe serving art is serving God... There is a subtle connection... accountability therefore is to the art and to the divine..." (TP_IPAO)

The emergence of these EPAOs as significant players in the mainstream performing arts scene was largely incidental, spurred by Malaysia's later economic liberalisation policies. However, the hegemonic control over minority cultures by the state persists. The practice of denying performance platforms to individual artists and cultural groups under the pretext of preserving Malay/Islamic values

continues to be prevalent. Thus, the ongoing conflict between ethnocultural values and instrumental rationales persists.

We are breaking boundaries within religion and culture.... [].. cross borders, break down barriers, misunderstanding and ...breaking down the negative perceptions about religions, races, (AD_MPAO)

"In Malaysia, we have a lot of seen-unseen, known-unknown, realised-unrealised barriers, even within the audiences." (AD_MPAO)

The governments of Malaysia envisioned the creation of a unified Malaysian culture through performing arts to mitigate conflicts between ethnic communities. However, the realisation of this utopian 'Malaysian identity' remains elusive, existing primarily as a conceptual ideal within the realm of performing arts at the field level. While organisations pay lip service to notions of conformity to appease authorities, at the individual agent level, strong identifications with respective ethnicities persist. This dichotomy has engendered a direct competition between ethnocultural and instrumental accountabilities. This competition is palpable in the sentiments expressed by interviewees.

The inclusion of religiosity adds a further layer of complexity to the abovementioned dynamics. With Islam designated as the state religion, its supremacy in state affairs is enshrined in Malaysia's constitution. At the same time, the constitution permits the continuation of other belief systems, provided they do not challenge Islam's preeminent position in the nation. EPAOs influenced by religious tenets therefore must tread carefully to ensure compliance with these requirements.

The CPAO maintains that religious considerations do not factor into the determination of their responsibilities, viewing the religious affiliations of their members as inconsequential. Similarly, their agents appear to be largely unconcerned about this aspect.

Religion doesn't play any significant role in our business. Personally, we are religious... but it doesn't interfere with what we do...(TP_CPAO)

However, the MPAO, as a government entity, adheres to state religious values, notwithstanding the diverse religious beliefs held by its agents. The entity asserts its acceptance of diverse religious values, but it places the responsibility for religious harmonisation on others.

Islam always prevails... we can't do anything that is contrary to Islamic values... (AD_MPAO)

... [] It's not just about the Malays understanding the non-Malays, it's also about the non-Muslims understanding the Muslims". (AD_MPAO)

The IPAO, embracing Hindu principles, adopts a strategic approach to address disparities in religious values with the state. Rather than directly challenging these differences, the IPAO opts for a dignified stance of promoting religiosity and piety within its community. This approach aims to foster trust among its members, thereby mitigating the pressures of accountability demands.

"[] people trust that we are a religious organisation and would not be misusing their funds"; (SM_IPAO)

4.4.2 Navigating Ethnocultural and Religious Accountabilities - Conflicts, and Alignments:

The interview data reveals a clear contrast between ethnocultural responsibilities and other forms of accountability, particularly within the domain of artistic expression. As discussed earlier, artistic accountability primarily revolves around skill and is cantered on the performer and their performance. In contrast, ethnocultural responsibilities encompass a broader array of dimensions that both influence and are influenced by the society being served. This interplay occurs at both the field and organisational levels.

Individual artists and their affiliated organisations exhibit varying degrees of alignment with artistic values. While organisational stances on artistry may reflect government narratives or challenge them, individual agents often question these stances based on ethnocultural considerations. This was particularly evident in the case of the MPAO. Artistic directors recounted challenges in imparting

artistic concepts, especially to students from rural areas where societal norms tend to be more conservative.

Kampung [rural] Malays who come here want only to play Hang Tua [Malay warrior] ...They are very shy to play softer characters for fear of being called effeminate... (TP_MPAO)

Conversely, the CPAO encountered a different aspect of this challenge. Urban performers within the organisation hesitated to assume specific roles that contradicted their individual social identities. In the IPAO, the concept of "Indian-ness" itself presented ethnocultural complexities. India's rich diversity encompassing various cultures, languages, religious beliefs, and social customs meant that what came to be known as the "Malaysian Indian" version of arts did not fully resonate with the broader Indian communities that migrated to Malaysia in earlier years. Consequently, the ideals of the IPAO did not entirely align with the ethnocultural aspirations of the entire community. This discrepancy posed several challenges for the IPAO in developing artistic expressions that would satisfy the multifaceted preferences of this ethnic group. To navigate internal conflicts and maintain relevance within the community, artistic endeavours within the IPAO involved a compromise incorporating various sub-cultural performing arts forms representative of the Indian diaspora.

" Our productions incorporate various performing idioms practiced in India and in multiple languages to cater for the diversity in the Indian community.." (AD_IPAO)

Overall, ethnocultural and religious values outweigh artistic priorities for EPAOs, which view themselves not merely as artists but also as guardians of the moral and ethical principles of their communities. This dynamic introduces heightened complexity to the accountability framework of EPAOs, encompassing dimensions of accountability that may not have been initially envisaged. Consequently, EPAOs may opt to forego performance opportunities that run counter to their ethnocultural and religious principles, despite the potential for both financial gain and reputational advancement.

Once we were invited to perform [at] a dinner function where meat and alcohol were served... audience became a bit unruly Catcalling the girls and the like... all of them were against our cultural and religious ideals... (TP_IPAO)

We were once called by the ministry to explain why we showed the Malay character in our dance, like an aboriginal (AD_MPAO)

5.0 Discussion

To address the question of how accountability conflicts in EPAOs in Malaysia are resolved, this study conducted qualitative research focusing on two prominent performing arts organisations serving minority ethnic communities of Chinese and Indians, as well as an organisation predominantly representing Malays but established to promote the Malaysian government's objective of fostering a unified cultural identity. Drawing from the theoretical framework of institutional logics outlined by Friedland and Alford (1991), the study analysed any conflicts of accountability and the methods used to resolve them.

The goal of the article was to identify how EPAOs, particularly those supporting minority cultures, managed competing accountability demands from accounting, political, and artistic perspectives. This research therefore contributes to the accountability discourse on PAOs in general and EPAOs in particular. Malaysia was selected as the research context due to its legal and political landscape, which did not actively promote the dissemination of Chinese and Indian indigenous art forms.

Previous studies have employed Besharov and Smith's (2014) model to classify outcomes of contestation processes involving multiple institutional logics within PAOs, assessing degrees of centrality and actors' compatibilities (Besharov & Smith, 2014; Knardal, 2020). However, the present research goes beyond mere categorisation, to identify strategies employed by EPAOs, to achieve these outcomes.

Through semi-structured interviews with senior managers, artistic directors, teachers, performers, and administrators of the selected institutions, supplemented by archival documents, this article elucidates the 'sense-making' (Thornton, Ocasio, & Lounsbury, 2012) employed by EPAOs. It also seeks to explore how these organisations navigated conflicts arising from competing logics to sustain their operations over the course of more than three decades. To achieve these objectives, the study categorises the accountability dimensions of EPAOs into two main archetypes: Instrumental and Relational accountabilities (Rana & Hoque, 2020). Instrumental accountability pertains to accounting and political considerations, while relational accountability encompasses artistic and ethnocultural factors.

It is pertinent to emphasise that the accountability pressures facing PAOs, notably stemming from accounting, political, and artistic domains, have been thoroughly examined in previous scholarly works (Amans, et al., 2015). This article advocates for the incorporation of ethnocultural accountabilities into this discourse, to incorporate the ethno-specific accountability anticipations from the Malay, Chinese, and Indian communities within their respective PAOs. These requirements are further complicated by the accountability mandates imposed by the state, including nation-building, fostering racial harmony, and advancing Malay cultural values and Islamic principles, across all EPAOs.

Against this backdrop, the findings of this research reveal that in the case of the MPAO, the centrality of the presence of multiple logics is low, with state intentions dominating, irrespective of the levels of agreement that individual agents have about them. Employees within the MPAO, constrained by their employment status, inhibit dissent, and foster high compatibility with organisational goals. Thus, in terms of Besharov and Smith's (2014) framework, the ethnocultural logic in the MPAO emerges as "dominant," superseding other logics considered in this study.

The diminished positions of accounting as a form of accountability in MPAO is exemplified by the low utility that it has on the day-to-day dealings of its agents. Despite substantial government investments in accounting technologies, these were primarily utilised to fulfil legal obligations rather than to promote other forms of accountabilities, particularly artistic accountabilities of agents. This observation aligns with the findings that New Public Management (NPM) initiatives in Malaysia, aimed at enhancing accountability, did not significantly improve "Voice and Accountability" compared to countries such as Singapore, Australia, and New Zealand (Samaratunge, Alam, & Teicher, 2008; Kaufmann, Kraay, & Mastruzzi, 2003). Consequently, individuals within the MPAO had limited ability to voice dissent against the dominant discourse of the NCP.

The MPAO faced minimal challenges in securing funds, especially to advance the nation's objectives, due to its status as a government agency. Although individual agents expressed frustration over the limited availability of discretionary resources for showcasing their creative expressions, the scope for them to do so within the context of MPAO was limited. Consequently, the dominance of the ethnocultural logic promoted by the state may have been reinforced.

As previously mentioned, both the CPAO and the IPAO grappled with their unique ethno-specific accountabilities alongside national imperatives. To preserve their distinctiveness and viability within the national framework, these organisations considered both strands of ethno-specific concerns as crucial for their survival. Hence, in these entities, the centrality of multiple logics was 'high'. Agents within these entities pursued a "survival" strategy by fostering strong compatibility with the coexistence of multiple ethnocultural accountabilities, leading to an overarching stance of "alignment" with competing logics, aimed at minimising conflicts.

Like the MPAO, the accounting operations of these EPAOs primarily focused on meeting regulatory requirements, offering limited strategic planning, or monitoring value. By outsourcing the accounting tasks to professionals, the CPAO ensured compliance with legal obligations and strategically leveraged accounting to prioritise cash flow management over profit optimisation but refrained from taking advantage of accounting activities to influence their artistic directions. The insignificance of accounting

stemmed from several factors: The entity's high-profile performances garnered extensive art critiques in newspapers, providing pertinent feedback to validate their artistry and existence, which accounting figures could not offer. Furthermore, the relatively flatter organisational structure purportedly facilitated swift decision-making in response to accounting discrepancies (if any), reducing reliance on elaborate accountability discharge mechanisms through accounting functions.

To secure the essential resources for its operations, the CPAO implemented a strategy of targeting patrons within the artistic market with premium-priced performances. However, this approach gave rise to circular accountability conflicts. On the one hand, maintaining high-quality performances necessitated significant investment, which the CPAO either, lacked the capacity or willingness to acquire, from state or philanthropic sources, impeded by bureaucratic obstacles and accountability demands. On the other hand, constraints on their self-funding capabilities posed a threat to artistic standards.

To tackle this challenge, the CPAO enacted a unique strategy by seeking validation for their artistry on an international level. By comparing their artistic excellence to that of international performers, they established themselves as globally acknowledged artists. This 'prestige' factor, linked to their performances and personas, effectively attracted resources with minimal accountability demands. Consequently, the organisation was able to draw in affluent individuals as sponsors while simultaneously commanding premium ticket prices.

Nevertheless, the above strategy employed by the CPAO encountered its own set of challenges within their ethnocultural context. Notably recruiting performers from the community proved challenging. Many young Chinese individuals, influenced by Western lifestyles, displayed limited interest in traditional art forms, thereby affecting the pool of performance resources and, consequently, the organisation's societal artistic obligations. In response, the CPAO instituted paid apprenticeships designed to attract the requisite human resources.

The strategies outlined above facilitated a "high" level of compatibility among the agents of the CPAO with the centrality of multiple logics. This enabled them to effectively mitigate ethnocultural conflicts in their operations and achieve an "amicable coexistence" between competing demands for accountability.

Like the CPAO, the IPAO similarly considered multiple logics integral to its identity. In addition to its own ethno-specific accountabilities, the organisation also faced ethnocultural impositions from the government. As observed in the case of the CPAO, agents within IPAO also demonstrated a 'high' degree of compatibility with the concurrent presence of multiple core logics, thereby experiencing minimal conflict.

The achievement of "alignment" aimed at minimising conflict within this entity was facilitated through several strategies. Accounting functions were streamlined to meet procedural and legal requirements, minimising their role in the organisation's operations. While accounting reports were not relied upon for planning or monitoring activities, they were strategically utilised to secure loans from financial institutions for property acquisition. However, despite recognising the importance of accountability in accounting functions, the organisation it did not allow accounting to dominate over artistic and ethno-specific priorities.

Minutes from board meetings revealed a philosophical stance toward managing surpluses and deficits. In light of its religious underpinning, the entity regarded 'profits' with a degree of moral ambiguity, particularly when accrued through service to the community, while considering deficits as advantageous barriers that curb unethical inclinations. Accounting records pertaining to deficits also served as a rationale for integrating volunteers into operational activities and implementing wage constraints for employees. Guided by principles of "doing good will eventually result in good" and trust in a 'higher

power', alongside a general non-attachment to outcomes, the organisation ensured that accounting did not overshadow other core logics.

This entity encountered analogous challenges to the CPAO in obtaining funds from state authorities. However, it overcame this hurdle through a meticulously crafted strategy of social construction. Remaining faithful to its artistic principles, the organisation delivered high-quality performances to the public free of charge or on a pay-as-you-wish basis. These concepts were innovative during the entity's formative years, solidifying its position as a culturally adept and socially responsible IPAO.

Funding for these initiatives was sourced from members who contributed through donations, aligning with the religious and cultural values of the entity. Members requested minimal accountability for their contributions, believing that the entity's actions alone demonstrated accountability. This approach resonates with Parker's (2014) examination of the corporate social responsibility of British industrialists from the 19th and early 20th centuries. Parker argues for the redundancy of formal accountability reports when actions serve as more compelling evidence (Parker L. , 2014). Press coverage and critiques of IPAO's performances, similarly, diminished the significance of formal accountability.

In the interest of upholding its artistic and religious integrity, this entity has made a concerted effort to avoid direct involvement in political accountability dilemmas whenever possible. Minutes from meetings indicate that the organisation has rejected funding offers from political elites and prominent business figures when the attached accountability demands conflicted with its core principles. However, when funding was offered without such demands, as in the case of funds received through performance contracts, the entity readily accepted them.

For example, the entity received substantial funding from the Ministry of Tourism for participation in tourism promotions. Although these events required the adaptation of Indian idioms to align with the nation's ethnocultural discourse, the entity welcomed the funds, as they did not impose specific accountability requirements. Furthermore, these engagements were sporadic and did not compromise the organisation's artistic, religious or ethnocultural ideals.

Thus, the alignment of agents with the simultaneous presence of multiple core logics contributed to minimal conflict within the organisation.

6.0 Conclusions and Implications

The ethnocultural accountability demands in Malaysia can be categorised into two main strands: those mandated by the government of Malaysia in accordance with the NCP, and those unique to specific ethnic communities. These two strands coexist alongside accounting, political, and artistic demands.

The state's narrative regarding ethnocultural accountabilities predominates over all other forms of accountability within the MPAO, whereas in the CPAO and IPAO, they coexist with minimal conflict. This disparity primarily stems from the structuration adopted by each of these EPAOs. In particular, within the CPAO and IPAO, where coexistence occurs, the strategies employed by them can be categorized into three main strands:

- (a) Pursuing artistic excellence to establish the entity as a culturally proficient and socially responsible organisation.
- (b) Cultivating an ecosystem within their communities to garner support.
- (c) Adopting an organisational structure that minimises interference by the state.

The evidence of a more robust discharge of accountability in (a) and (b) has facilitated the longevity and resilience of these organisations, allowing them to thrive despite potential hostility stemming from racial and religious perspectives.

The findings of this study emphasise the importance of non-financial modes of accountability over financial accountability. Although financial accountability has proven beneficial for the MPAO and other organisations in certain aspects, such as obtaining loans, it does not emerge as the primary form of accountability when compared to others. Conversely, the significance of ethnocultural values remains prominent in all EPAOs, particularly among marginalised ethnicities.

This study is subject to several limitations. Firstly, the three case studies examined herein represent the largest organisations within their respective communities, potentially benefiting from their size and recognition. It remains unclear whether smaller organisations would withstand ethnocultural pressures from the state to the same degree.

Secondly, all three entities are based in Kuala Lumpur, the affluent and cosmopolitan capital city of Malaysia. This environment may have contributed to the development of the ecosystem mentioned above. In contrast, smaller cities in Malaysia often exhibit ethnic polarisation, may lead to potentially different experiences and strategies for PAOs. Additionally, it is worth noting that funds allocated by the Ministry of Tourism to different regions are often unevenly distributed and could result in regional EPAOs facing distinct constraints not addressed in this article.

Thirdly, although this research has captured a wide spectrum of opinions from stakeholders in the performing arts field, these opinions may evolve over time, particularly in response to shifts in government policy. Given the ethnically divided nature of Malaysia's political system, ethnocultural constructs and associated accountabilities necessitate periodic reassessment despite the national rhetoric promoting a Malaysian identity.

Future research in this genre should compare the survival strategies of EPAOs and how they make sense of accountabilities in different geographical settings. Many countries have cultural policies that are incongruent to the interests of ethnic communities. Given that the culture related business sector is a substantial portion of many economies, such studies will benefit the orange economy in general, and performing arts field in particular.

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Appendix 1: Logics, Themes, and Interview questions under Instrumental and Relational Accountabilities

| Instrumental Accountability | | |
|-----------------------------|--|---|
| Logic | Theme | Interview question |
| Accounting | Utilization and Purpose of Formal Accounting Mechanisms: Planning, Monitoring, or Both? | Do you have formal accounting mechanisms (tools) in place? What are they used for? Planning? Monitoring? or both? |
| | Existence, Utility, and Constraints of Feedback Mechanisms | Does a feedback mechanism exist? What are its uses and limitations? |
| | Closing the Loop: Strategies for Addressing Detected Divergences (Bennet, 2005) | What strategies are used to close the loop when divergences are detected? |
| | Internal and External Checks and Balances: Processes and Implementation. | What Internal and external check and balance processes are in place? |
| | The Role of Technology in Facilitating Account-Giving Activities (Rentschler & Potter, 1996) | Does the use of technology aid in account-giving activities? |
| | Significance of Accountability in Account-Giving – Agent’s perception. | To what extent accountability implied in account giving is important to you? |
| Political | The Influence of Funding on Accountability Considerations | How funding shapes accountability concerns? |
| | Democratic and bureaucratic processes' impact on EPAOs' funding access and accountability. | To what extent do democratic and bureaucratic processes assist or hinder access to funding, thereby affecting the EPAOs' sense of accountability? |
| | Accountability: Essential versus Optional Funding. (Evans, 2000) | How funding narratives of ‘essential’ and ‘optional’ shape accountability? |
| | The Influence of Political Narratives on Accountability Conceptions: Nation-Building and Racial Harmony | How political narratives (nation-building, racial harmony) shape your accountability conceptions? |
| | Democratic and Bureaucratic Processes in Imposing Political Narratives | To what extent democratic/bureaucratic processes were followed in the imposition of Political narratives? |
| | Challenges in Achieving Mutual Accountability: Reciprocity Between Funders and Recipients. | The difficulties with ensuring two-way accountability (aren’t funders as responsible as we are to them?) |
| Relational Accountability | | |
| Logic | Theme | Interview question |
| Artistic | Accountability to the Arts: Preservation of the Past or Responsibility for the Future (Cunha, Giustiniano, Rego, & Clegg, 2019). | What is being accountable to the arts? (Is it preservation of the past? Or responsibility for the future?) |
| | Artistic Accountability: Stakeholders and Obligations | To whom are you artistically accountable? – self? Institution? Peer organisations? Community? Nation? |
| | Assessing Artistic Excellence: Internal Systems and Criteria. (Bailey & Richardson, 2010) | Do you have a system by which you measure your own ‘artistic excellence’ (artistic vibrancy) |
| | Challenges in Artistic Accountability: Navigating Inspiration, Creativity, Originality, and Taste | What are the major challenges in discharging accountability in terms of artistry (inspiration & imagination, creativity, originality, taste)? |
| | The Intersection of Artistic Freedom and Accountability | How does accountability impinge on artistic freedom? |
| Ethno-cultural | Ethno-Cultural Values: Confirming or Contradicting Accounting, Political, and Artistic Accountabilities | In what ways, your ethno-cultural values confirm/contradict the accounting, political and artistic accountabilities? |
| | Religious Values: Alignment and Contradiction with Accounting, Political, and Artistic Accountabilities | In what ways, your religious values confirm/contradict the accounting, political and artistic accountabilities? |
| | Navigating Conflicts Between Accounting, Political, and Artistic Accountabilities with Ethno-Cultural or Religious Concerns | When accounting, political, and artistic accountabilities contradict with ethno-cultural or religious concerns, how are they resolved? |