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“COOPETITION” FOR CULTURAL TOURISM: AN ACCOUNTING HISTORY PERSPECTIVE**Damiano Cortese**

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Abstract: This research proposes an accounting history perspective on “coopetition”—a competitive approach based on cooperation—in the cultural tourism sector. The analysis is based on the International Museums Campaigns proclaimed by UNESCO in 1956 and 1957 and investigates the contribution of the Egyptian Museum of Turin, in the context of the local tourism system, in constructing an event and its related communication campaign. The purpose is to highlight, through accounting documents, the importance of coopetition in stimulating visitors’ presence and reaching higher shared socio-economic results.

Keywords: *Accounting History; Cultural heritage; Cultural tourism; Coopetition; UNESCO; Egyptian Museum.*

“COOPETITION” PARA EL TURISMO CULTURAL: UNA PERSPECTIVA DE LA HISTORIA DE LA CONTABILIDAD

Resumen: Esta investigación propone una perspectiva de la Historia de la Contabilidad sobre la “coopetition”—un enfoque competitivo basado en la cooperación— en el sector del turismo cultural. El análisis se basa en las Campañas Internacionales de Museos proclamadas por la UNESCO en 1956 y 1957 e investiga la contribución del Museo Egipcio de Turín, en el contexto del sistema de turismo local, en la construcción de un evento y su campaña de comunicación relacionada. El propósito es resaltar, a través de documentos contables,

la importancia de la cooperación para estimular la presencia de visitantes y alcanzar mejores resultados socioeconómicos compartidos.

Keywords: *Historia Contable; Patrimonio cultural; Turismo cultural; Coopetition; UNESCO; Museo Egipcio.*

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Introduction

In 1606, when Michelangelo Merisi da Caravaggio was not yet a universally known artist, a wealthy Balkan businessman called Radolovich commissioned him to paint a large picture. The work's dimensions and pictorial details are meticulously described in an accounting document. What fate the work encountered, and whether the Radolovich altarpiece was ever completed, is unknown. To date, the image of one of Caravaggio's first masterpieces is described only in the volumes of the Banco di Napoli Historical Archive¹ (Gambino, 2020; Pacelli, 1977). The reason for payment has become the unique record of one of Caravaggio's work, meaning that accounting documents are not merely traces of transactions, spending, or payment commitments. On the contrary, they portray the context of a period: in this specific case, they show that it is possible to appreciate a great artistic exponent at a time when he was not yet at the peak of his fame and thus discovering an insightful piece of history.

All of the above represents an unexpected but clear contribution to the preservation of cultural heritage thanks to accounting. According to the United Nations Educational, Scientific, and Cultural Organization (UNESCO), in fact, heritage conservation is about "identification, protection [...], presentation and transmission to future generations" (UNESCO, 1997). In addition to being an immeasurable inheritance, this legacy has its own material history: it enables us to understand the generation of tangible wealth, beyond immaterial and eternal wealth, at the moment of its realization, payment, or compensation to the artist. Thanks to accounting documents, the stages of construction and realization of the creative inheritance as well as their associated activities are traceable: a story (Napier, 2017) is revealed, in which the accounting documents are fundamental evidence or even—as per the above-mentioned Caravaggio—the unique testimony.

Usually, the best immediate way to appreciate and experience heritage is through tourism, in particular cultural tourism (Vergori and Arima, 2020; Wu et al., 2020). Considering the economic side of the tourism industry, one of the most important approaches is based on a cooperative approach, "coopetition" (Czakon and Czernek-Marszałek, 2020; Czakon et al., 2020; Briassoulis, 2017; Bouncken et al., 2015; van der Zee and Vanneste, 2015), facilitating the accomplishment of the sector's common objectives and spreading benefits for all involved players. Coopetition helps solve the typical problem of a market characterized by numerous small actors risking not being competitive in their proposals and related communication (Seow et al., 2020; Barney et al., 2001). It is therefore strategic to

¹ <http://www.ilcartastorie.it/>

disseminate the importance of cultural heritage by increasing its availability and enjoyability for the widest possible audience.

The function of reading and interpreting cultural heritage through the lens of accounting history is currently underexplored (Jeacle, 2018): the literature does not offer particular results concerning the link between art and accounting and the possible implications deriving from their connection, thus missing the potential value of interdisciplinarity (Baskerville et al., 2017; McWatters, 2017; Gomes et al., 2011). The same applies for cultural tourism as a part and vehicle of cultural heritage and for coopepetition as an approach enabling touristic effects.

Therefore, this paper aims at filling this gap by proposing an accounting history study that investigates the contribution of the Egyptian Museum of Turin and the role of the local network in constructing the local International Museums Campaigns proclaimed by UNESCO in 1956 and 1957 and the related communication operations. It aims to highlight, through accounting documents, the importance of coopepetition in stimulating visitors' presence and reaching higher shared socio-economic results. To do this, the article is structured as follows: an analysis of the literature on coopepetition and the role of accounting history as a key to reading the present is provided; the presentation of the study methodology follows; findings are analyzed and discussed; and conclusions are proposed.

Background

The tourism industry in general, and its cultural manifestation in particular, is typically characterized by two key factors and issues simultaneously: first, from an economic point of view, the micro or small size (European Parliament, 2011) of economic operators of the sector limits their development as separate actors; second, the need for innovative approaches is the most competitive element for the industry market (Haugland et al., 2011), but the capability and power to achieve this goal as an individual is not easy to achieve. It is precisely from these conditions that the most convenient solution arises.

The need for sustainability and economic durability—that is, the persistence on the market through constant adaptation of the tourism proposal, under penalty of exclusion—generates a growing network approach (Czakon et al., 2020; Halme, 2001). The resilience of a tourism destination is in fact created through a multifaceted and constantly renewed offer: an amalgam, an assembly based on the relationships and connections among the tourism actors and on the mutual understanding between suppliers and customers that, thanks to innovation, guarantees tourist satisfaction because of a combination of products and services (Briassoulis, 2017; Novani et al., 2015). According to van der Zee and Vanneste (2015), the performance and quality of the tourism industry are born within the network as an integration system that allows the creation of memorable experiences for tourists. The network is based on the blend of resources of individual companies, institutions, and other involved players: if these latter are used for a co-production (Haugland et al., 2011; Rodríguez-Díaz and Espino-Rodríguez, 2008) oriented toward common challenges and strategies between companies and other stakeholders, the destination or attraction passes from a logic of internal antagonism—competition—to that of coopepetition, as the sum of cooperation and competition (Czakon and Czernek-Marszałek, 2020; Fong et al. 2018; Bouncken et al., 2015).

In a coopepetition-oriented environment, cooperation maintains a market criterion, but there is a common goal and wider choices are made thanks to an integrated systemic

approach. The general strategy is a co-orchestration of companies and other actors (Peters et al. 2011): the shared goal is achieved thanks to harmonization and integration, as if they were the elements of a philharmonic. The role of public institutions and decision-makers as neutral and impartial facilitators and cooperation enablers is fundamental (Seow et al., 2020). This well-guided and coordinated network thus overcomes the above-presented problems (size for and attitude toward innovation), since it better absorbs external influences; allows an increasing resilience of the stakeholders involved (Luthe et al., 2012); enables the development of an innovative offer in line with the needs of tourists (van der Zee and Vanneste, 2015; McCabe et al., 2012); supports the maintenance of the competitiveness of tourism organizations (Liu et al., 2017; Wang and Fesenmaier, 2007; Lavie, 2006); and becomes a generator of competitive advantage for the destination or attraction (Anderson and Hardwick, 2017; Zhang and Song, 2017), also giving rise to local resource-based barriers to entry compared to competitors (Favre-bonté and Thevenard-puthod, 2013; Barney & Arikan, 2001). In this way, cooperation finds the most effective way to maintain the competitiveness of cultural tourism destinations and attractions because of their smaller or niche markets compared to other attractions.

The inter- and intra-connection between tourism stakeholders is increasingly more nodal for cultural heritage and attractions. Thanks to a joint approach and orientation toward collective purposes, the role of generating value—including the economic role—of culture and its expressions is exalted. Without this mutual attitude, the risk of not enhancing cultural resources and, on the contrary, perceiving heritage only as an uneconomical cost, rises. There is an antecedent basic awareness: local characteristic resources are inimitable and not reproducible (Barney & Arikan, 2001). From this perspective, heritage is a non-replaceable key factor for cultural tourism that the United Nations World Tourism Organization (UNWTO) defines as “a type of tourism activity in which the visitor’s essential motivation is to learn, discover, experience and consume the tangible and intangible cultural attractions/products in a tourism destination.” Obviously, as illustrated above, the presence of a tourism attraction is not enough to ensure attractiveness, but it is necessary to build a complete system in which all stakeholders work together with the same goals and make not only the cultural heritage accessible and usable but create the services useful to make the tourist experience enjoyable and unforgettable (McKercher, 2017).

Accounting history documents are a further cultural expression of social, institutional, and organizational practice (Lai & Samkin, 2017; Miller & Power, 2013; Antonelli & D’Alessio, 2014). They take part, in a broad sense, in constructing the cultural heritage. By combining accounting documents, the plot of a story is constructible, giving voice to a stratified past (Carnegie and Napier, 2017). Even considering this particular cultural facet, the topic of cultural heritage is not significantly explored from an accounting perspective. Probably the most interesting and evocative interpretation of this gap is provided by Ellwood and Greenwood (2016) as a kind of dilemma, a philosophical difficulty in observation to attribute a value. The authors draw on the “Schrödinger’s cat” experiment, whose state can be simultaneously alive or dead, depending on the observation. This comparison helps to understand how the “observation of the economic value of an accounting element can lead to a change in the perceived cultural value” (Ellwood & Greenwood, 2016, p. 1). This generates “the observer’s paradox: the observation or measurement itself affects an outcome, so that the outcome as such does not exist unless the measurement is made” (Ellwood & Greenwood, 2016, p. 5). It is consequently difficult to combine cultural heritage and accounting because of a different perception and measurement of value. According to an older paper by Carnegie and Wolnizer (1995), it is not technically

proper to identify cultural heritage for financial reporting reasons. This also reveals the difficulty of merging the two perspectives and sensibilities.

Similarly, accounting history does not talk about arts and cultural heritage (Jeacle, 2018), forsaking the underlying potential of a cross-sector and multidisciplinary investigation (Baskerville et al., 2017; McWatters, 2017; Gomes et al., 2011). Nonetheless, past financial records can create value in the “here and now” because of their latent ability to picture background and contextual information. This could clearly prove useful for allowing a better comprehension, a higher valorization, and a resulting greater potential for the culture-based tourism sector. Following Levant and Zimnovitch’s (2017, p. 457) approach to accounting history as a “contribute to [...] dealing with contemporary issues and problems,” it is interesting to enlighten the non-substitutable importance and generated impact of the presence of a museum on a territory mediated *through* and triggered *by* coepetition. Documents that are usually considered technical and superficially deemed distant from the culture and its expressions, such as accounting ones, indeed provide valuable coordinates for interpreting the equilibrium of a tourism system. Reading the mission of cultural heritage as a tourism attraction through accounting documents allows for testifying to and further supports the historical stratification of a cultural institution’s value and its ability to create, through the visitors’ presence, knowledge and economic results (Weber, 2005; Napier, 2002), only if a coepetition-based approach is implemented. The narrative approach proposed by Carnegie and Napier (2017) is then functional, since in “telling a story,” it describes social phenomena or human behaviors that go beyond the single moment, event, or story, and frame wider, universal aspects.

Methodology

The Egyptian Museum of Turin was chosen as the subject for this study due to its scientific importance and touristic relevance. It is in fact the second one in the world and was granted the Travelers’ Choice Award from TripAdvisor (2017) as the first Italian and ninth European destination in the global rankings. It was formally mentioned for the first time in February 1831 (Moiso, 2016; Donadoni Roveri, 1989; Curto, 1976; ASTo, 1831), when the keys and monuments were handed to the director of the Museum of Antiquities of the Royal University of Turin. This event officially certified the institution of the Egyptian Museum. In addition to exhibitions at the Turin headquarters, the museum has contributed to numerous initiatives at national and international levels over the years by providing material and artwork, noting a function of cultural propagation and dissemination that goes beyond structural and territorial boundaries.

The present research started with a consultation with the museum’s curator, aimed at identifying the availability and preservation state of document collections, with particular reference to accounting records. The work continued with an analysis of documentary sources stored in the “Court” section of the Turin State Archive relating to the Archive of the Special Superintendence at the Egyptian Antiquities Museum (Inventory No. 323). The preserved collections are three: (a) the first is dated November 11, 2005, and contains 2,463 files referring to the period 1911–1999; (b) the second contains 200 files mostly related to excavation campaigns for the period 1903–1915; and (c) the third generally includes technical documentation on archaeological missions in Egypt. Considering the historical period, typology of sources, and topic of the study, the analysis has focused on the first collection of documents (1911–1999), with particular reference to the “Archive of the

Museum of Antiquities and Egyptian, then (1939) Superintendence for Antiquities – Turin II – Egyptology (1894–1975),” principally the chapters “Economato” (“Finance Office”), “Direzione and Personale” (“Governance and Human Resources”), and “Mostre e Congressi—Studi e Programmazione” (“Exhibitions and Congresses—Studies and Planning”).

In particular, the authors analyzed the sources about the two International Museums Campaigns proclaimed by UNESCO in 1956 and 1957. The considered documents are not exclusively accounting-based for two reasons: (1) these elements are not always easy to find, and (2) they are not sufficient *per se* in describing the phenomena that underlie the accounting record, the motivation of the recorded fact itself, or the context of the nature and reason of the presented data. Typologies of documents are set below: (a) revenue and expenditure documents, (b) inventories, (c) accreditation orders, (d) payment receipts, (e) ticket movement reports, (f) activity reports, and (g) correspondence.

The authors applied investigator triangulation (Guion, 2002), which is the analysis made by different researchers providing their perspectives and remarks on the findings. This was to compare the individual findings and confirm the suitability of selected contents and interpretations.

Discussion of findings: The Egyptian Museum and the UNESCO International Museums Campaigns

The first edition: 1956

As part of the extensive and widespread national and international collaboration to enhance its heritage and disseminate the underlying culture, thus fulfilling its mission, the Egyptian Museum of Turin adhered with considerable and enthusiastic effort to the International Museums Campaign, proclaimed on UNESCO’s 10th anniversary, scheduled from October 10 to 25, 1956 (Letter from the Department of Education and the Fine Arts of the City of Turin, September 26). The whole city of Turin was involved and engaged in a program of events designed to bring citizens’ attention to the museum’s collections and role in attracting a conspicuous number of visitors (Letter in response to the Circular of the Ministry of Public Education Directorate General of Antiquities and Fine Arts n. 59, June 14, 1956). The museum decided to freely exhibit previously unpublished Egyptian paintings held by the great Egyptologist Schiaparelli following the excavations at El-Ghebelèn (Letter to the Ministry of Education, registered for receipt September 11).

The initiative had surprising results in terms of attendance: in general, the overall movement at the city level amounted to 266,000 visitors with peaks of 8,500 people per day physiologically recorded over the weekends (Letter from the Mayor to Superintendent Scamuzzi, October 31, 1956). The Egyptian Museum was the engine and protagonist of this result of reaching a total of 48,500 visitors, among which 13,345 in just three hours of the afternoon opening on Sunday, October 21. This means that the initiative attracted the annual average number of visitors in 16 days of free visits (Letter from the Mayor to Superintendent Scamuzzi, October 31, 1956). Such an extraordinary situation obviously generated additional expenses and effort: having an evening opening led to unusual costs to manage such large and continuous flows with the small staff mentioned in the museum’s documents. On November 7, in view of the City Committee’s convocation for the management of the event to analyze the results and expenses reports, the Superintendent Scamuzzi sent notes

related to the following expenses: “Schedule of hourly compensation for overtime performed by custodial staff serving in the Museum from 10 to 25 inclusive of October” (L. 67,500); “Magenta stenographic-copy shop, for the mimeograph printing of the three-page flyer illustrating the Egyptian wall paintings on display in Room VII of the Egyptian Museum” (L. 3,000); and “Giustino Rampazzi photographic workshop, for negatives and photographic copies of Egyptian wall paintings distributed to the Authorities visiting the Museum on the evening of 10 October” (L. 21,968), for a total of L. 92,468 (Letter to the Committee for the International Campaign of Museums, November 7, 1956). The first item represents the work of nine custodians who received remuneration of L. 250 per person every two hours of the night openings during the 15-day event.

With L. 92,468 of direct costs and 48,500 visitors, there was an outflow of public resources equal to L. 1.9 (about 0.03 euros²) per person. By comparing this amount with the hourly overtime cost of the custodians (L. 125), it is clear that a very contained investment was able to offer an exclusive and free cultural experience generating a significant goal in numerical terms. It could be interesting to further evaluate the multiplier effect (Williams, 2020) of the initiative, considering the whole expenditure of beneficiaries, in order to understand its full direct, indirect, and induced impact, but this is not possible because of the difficulty in building complementary information of that time (i.e., hospitality, restaurant, coffee shops). As already reported through the documents, the campaign obviously had a first direct impulse in the creation of work, albeit in the form of the extraordinary, and it increased the intangible value by spreading knowledge about the museum and its reputation. Even if a customer who would never have been the target of the institution beyond the exceptional and free event was not loyal, the potential growth caused by tourists and visitors’ spontaneous word-of-mouth communication was guaranteed. This is a factor that can generate real flows of new (paying) visitors.

The second edition: 1957

As is known, the triumph of an event edition is not automatically reiterated. On November 15, 1957, the President of the National Association of Italian Museums announced the following in a letter: “After the success of the past year, the Ministry of Public Education has decided to proclaim also for this year [...] the Museums Week ‘from 10 to 17 December’” (Letter from the President of the National Association of Italian Museums, November 15). Scamuzzi ensured the Egyptian Museum’s participation, excluding the opening night due to its limited but expensive utility (Letter to the President of the National Association of Italian Museums, December 2).

However, the previous success was not exclusively derived from prolonged openings with exceptional times responding to particular user needs, but from city organization, management, and communication with great involvement and participation. The museum papers confirm this: during the eight days (December 10–17) of the new edition, only 1,001 people passed through the museum, which means the initiative failed compared to the preceding year. The superintendent’s hypotheses were as follows: (a) the season’s unsuitability for moving the public from the province to the city; (b) the sensitive absence of students, for “a resumption of ‘Asian’ flu”; and (c) the lack of foreigners in the city, due to the climate and seasonality (which, on the contrary, would guarantee their presence in the

² Revaluation based on the “Rivaluta” (“Re-evaluate”) service provided by ISTAT, the Italian National Statistical Office.

May–October period). These factors are not identifiable as the main reasons, however. For instance, on November 21, Scamuzzi declared that it saw neither the “need nor the opportunity to bring in the Museums and in the art Galleries the students of every order and grade schools just in this particular week” (Letter to the Ministry of Education, General Directorate for Antiquities and Fine Arts). Disorder and confusion are the natural result of the coexistence of several students in the structure, and they could have free access on any day of the year, even outside of the event. Therefore, this element does not support the superintendent’s thesis.

According to Scamuzzi, during the former edition, road banners, wall posters, and leaflets were made available by the City of Turin. Similarly, daytime and evening openings were promoted with banners and luminous writings to allow maximum information and enjoyment. Third, the press and authorities were involved in the activities organized during the campaign. Eventually, day and evening guided tours were scheduled to bring users closer to the artworks. Finally, an illustrated guide to describe and sponsor local museums was published (Letter to the Ministry of Education, General Directorate for Antiquities and Fine Arts, registered for reception on January 8, 1958, in response to the Circular of the Public Education Ministry General Directorate for Antiquities and Fine Arts [December 30, 1957]). The absence of widespread support and, more generally, of shared local cooperation, is therefore the critical factor. With no combination of purposes and common goal sharing, the perception of the event and the awareness of the pivotal role of the cultural attraction were weakened. Scamuzzi’s words “the Municipality contribution that made possible the success of the previous ‘Museums Week’ [...] was missing” (Letter to the Ministry of Education, General Directorate for Antiquities and Fine Arts, registered for reception on January 8, 1958) refer to stakeholder engagement in a cooperation perspective: it is glaring that a national “umbrella” initiative with municipal declinations perforce needs strong coordination and cooperation.

Especially in the cultural sector, the deficiency of municipal endorsement and help is a factor that undermines the effort of involved actors such as museums. Even more in the case of replicating an initiative with so much success in the previous year, the continuity of communication would have been necessary to maintain the reached result, thus preserving the competitiveness of the cultural tourism destination. The repetition of the event undoubtedly normalizes local tourist flows but does not necessarily preclude the reiteration of non-local visitors’ presence. The disappearance of the most important and crucial local player acting as a *super part* connector and activator leads to decreased engagement in a domino effect where the lack of compactness in the keystone produces the inevitable collapse of the entire system.

Conclusions

Applying the lens of accounting history in a narrative way to a topic that is not typically the subject of sector studies such as art and culture in general (Baskerville et al., 2017; Lai & Samkin, 2017; McWatters, 2017; Ellwood & Greenwood, 2016; Gomes et al., 2011) represents an opportunity to support the timeless utility of this discipline that

contributes to the classification and even solution of current problems (Levant & Zimnovitch, 2017, p. 457).

The two UNESCO campaigns participated by Turin cultural institutions, observed from the Egyptian Museum's point of view as a cultural stronghold, allow for looking at historical accounting documents as precious evidence and guidelines in the contemporary perspective (Carnegie & Napier, 2017; Levant & Zimnovitch, 2017). Then, as today, the emerging theme from these testimonies is crucial for cultural heritage management: cooptation is a nodal orientation to reach the success of a tourism initiative aimed at disseminating culture. Local cultural and tourism systems must be aware of the inimitability of their characteristic resources as non-reproducible inputs (Barney & Arikan, 2001). In this sense, the presence of a museum, such as the Egyptian one, is a unique intrinsic asset offering a competitive advantage (Anderson & Hardwick, 2017; Favre-bonté & Thevenard-puthod, 2013) compared to any other city and, except Cairo, guarantees a potential global dominant position. Widespread support provided by the entire local stakeholders' configuration is therefore strategic to amplify its potential in creating a large and shared value.

Given the cost-benefit ratio evaluation of the studied initiative, when coordinated with a clear goal and high degree of local stakeholders' participation, such as the municipality as a proposal aggregator and the city promotion connector, it is clear that it is not the extraordinary amount of money invested in a cultural initiative that determines unexpected results. Even if based *on* and sustained *by* a low or moderate investment, an event can generate a relevant—tangible or intangible—return on investment if it is strengthened by ample support from the nearby system and overall network (Briassoulis, 2017; Liu et al., 2017; Novani et al., 2015). The analysis of the international 1956 and 1957 UNESCO events confirms over time that it is not sufficient to preserve the heritage, but it is essential to enclose it in a setup that can attract and involve users, allowing for a creation of the largest impact. When a systemic approach and the understanding of cooptation characterize cultural tourism as a natural emanation of cultural management (Czakoń and Czernek-Marszałek, 2020; van der Zee & Vanneste, 2015; Rodríguez-Díaz & Espino-Rodríguez, 2008), the above-mentioned effects indeed radically change.

The present work has a natural limit because of the single investigated event. The choice of this initiative derives from the particularity of the exhibition, its initial success, and the equally important relief of negative data from the following year supporting the proposed rationale.

Future research will be directed to fill this gap by expanding the accounting evidence-based inquiry to other momentous cultural initiatives with the aim of further validating the centrality of a territorial network for preserving and sharing cultural heritage as well as boosting its value.

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- Letter to the Ministry of Education, registered for receipt September 11.
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