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Deaccessioning and capitalisation in museums from an international perspective

ABSTRACT

Deaccessioning and capitalisation are among the most controversial practices in museum management, and yet they still receive little attention in the extant literature. The debate on these practices is typically accompanied by polemics, as both practices assume the underlying concept of accounting museum collections as realisable assets. Reductions in public subsidies and increasing accountability for spending public funds is putting more pressure on museums to gain a more market-facing orientation. In this context, both deaccessioning and capitalisation are becoming progressively more attractive as sources for the improvement of museum collections and organisational performance. This paper has an exploratory scope. Adopting a comparative approach, we review the state of the art in deaccessioning and capitalisation regulations of public museum collections in a sample of selected countries (Australia, France, UK and USA).

KEY WORDS

Deaccessioning, public museums, capitalisation, inalienability

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