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## LANG BUANA MUSEUMS: THE DILEMMA

Natrah Saad, Halimah @ Nasibah Ahmad, Md. Suhaimi Md Saleh, Mohamad Sharofi Hj Ismail, Nor Laili Hassan

This case was written by Natrah Saad, Halimah @ Nasibah Ahmad, Md. Suhaimi Md Saleh, Mohamad Sharofi Hj Ismail and Nor Laili Hassan, UUM College of Business. It is intended to be used as the basis for class discussion rather than to illustrate either effective or ineffective handling of a management situation.

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Institute for Management and Business Research (IMBRE)

Universiti Utara Malaysia

T: +604 – 928 7607/7608/7609 | Fax: +604 – 928 7611

<http://www.imbre.uum.edu.my>

## Scenario: At home (11.00 pm, 11 April 2012)

The football match was very exciting, between Real Madrid and Manchester United - a match anyone would not want to miss. Yet, Mr. Ibrahim's mind was not on the match, but on the poison letter he had received earlier in the afternoon. As his mind wandered, he could recall vividly each and every word in that letter. He had never expected to receive such a letter during his tenure as Director/Curator of Lang Buana Museums (refer Exhibit 1). He believed he had done his very best for the Museums, but it now dawned on him that some colleagues were not happy. He thought they were happy with his openness in dealing with all the staff. He remembered when he first joined Lang Buana Museums, only a few temporary exhibitions were held, as the focus at that time was on permanent exhibitions. Now, staff could be proud of the number of programmes/exhibitions conducted. More importantly, he thought the staff are now happier to share their ideas and comments.

His mind drifted back to the poison letter; he was very concerned with the issues raised rather than who the sender was. He looked at the letter, and tried to scrutinise the lines:

*"...so much money wasted and spent on promotional activities but less impact..."*

*"...restructuring of the Museums was a disaster...placement of the staff was not based on their expertise..."* and *"...units are scattered at different places causing coordination problems, delay in decision-making, controlling and monitoring problems..."*

*"...not only the artefacts, but the (State) Museum itself is history... no change at all...the layout, items displayed, surroundings, etc., are as what it was 20 years ago..."*

While thinking of the words in the poison letter, his mind flashed back to a discussion he had two weeks ago with Mr. Yusoff, the Head of Administration and Finance Unit (refer Exhibit 2). He could still clearly recall the issue highlighted by Mr. Yusoff, i.e., changing the display setting of the State Museum. He had no arguments over this, but it would take at least two to three years to get it done. He knew the estimated cost to reorganise and relocate one Museum is very high, i.e., between RM300,000 and RM400,000. Unfortunately, Museums have limited resources. In fact, limited resources have always been the number one problem when it comes to upgrading the Museum. Mr. Ibrahim still remembered when the State delayed the transfer of money to the Museums in 2012, the Board of the Museums (refer Exhibit 3) had to take drastic measures to liquidate the investments and perform a 'budget slack' for 2013. He clearly understood the financial condition of the State; what else can the Board do if the budget for Museums are cut by nearly thirty percent every year. It appears that adopting 'budget slack' is the only way out.

Mr. Ibrahim got up from his chair, and approached his computer to search for the report he received before. He quickly went through the financial information for the period 2006 until 2011 obtained from Mr. Yusoff. *"Was it that bad?"*, he asked himself. As an accounting graduate, he knows that this is not a good indicator of the financial strength of the Museums. While looking at the financial statements, Mr. Ibrahim remembered the words of the State Director of the National Audit Department. *"Brahim, how long are you going to let the outside people prepare the financial statements.... It's time, Brahim. Another thing, I think the conventional way of recording vote book, vouchers, receipts and payments is no longer relevant. I think you should consider this seriously. On top of that, all the artefacts and collections should be valued and disclosed in the financial statements. Don't simply put them as a token value. One more thing, since your Museum does not have specific financial regulations, so which regulations do you refer to?"* Mr. Ibrahim took a deep breath while running his fingers through his hair. *"How am I going to materialise this with only one accounts assistant (W17) leading this Administration and Finance Department?"*, he asked himself.

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- **04-928 7605 / 7609 (CDR Secretariat)**
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