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Implementing the Concept of Sustainable Development in an Organisation and Leadership Style – Selected Aspects

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ABSTRACT

Objective: The aim of the article is to present two issues; the concept of sustainability and the style of organisational leadership. The authors' goal is to demonstrate that a participative management style supports the implementation of the concept of organisational sustainability.

Methodology: The research method used to achieve the objective is a critical analysis of the literature, an analysis of secondary research and a review of good practice.

Findings: As the presented examples of the implementation of the concept of sustainable development in specific companies show, the implementation of this type of idea is definitely conducive to the selection of a participative style of leadership.

Value Added: Active participation of subordinates in shaping the sustainable development strategy in the organisation and their awareness of the real influence on the vision is realised, to a very large extent determines the success of achieving the goals set by the leader (and worked out together with subordinates).

Recommendations: It is recommended to create a vision, according to which the company operates in the spirit of sustainable development, and to enable subordinates to actively participate in the implementation of the strategy and the systematic evaluation of its results.

Key words: sustainable development, leadership, good practices

Introduction

The term sustainability is nowadays commonly mentioned in all sorts of contexts. Year on year, more and more is being said in public debate about the need to take a forward-looking view of the use of available resources, with careful consideration of the potential needs of future generations. This is primarily due to an increasingly consumerist lifestyle, the systematic and ever-increasing (Sadowski et al., 2008) consumption of non-renewable resources (e.g. minerals), which is a natural consequence of the growth of the world's population, the increasing affluence of societies, as well as dynamic technological development (Trojanowski, 2015).

Central to the concept of sustainable development was the World Commission on Environment and Development (the so-called 'Brundtland Commission'), which in 1987 published a report entitled "Our Common Future" (Report of the World Commission on Environment and Development..., 2019), in which it defined the title concept. According to the Brundtland Report, sustainable development is development that meets present needs without compromising the ability of future generations to meet their own needs (Zakrzewska, 2019; Burchard-Dziubińska et al., 2015; Latoszek, 2016). The concept should be considered on two levels: the concept of basic needs and the idea of limited opportunities (Business Strategy for Sustainable Development, 1992). The former includes in particular the basic needs of the world's poorest people, which, in the light of the document prepared by the Brundtland Commission, should be given the highest priority. The concept of limited opportunities, on the other hand, refers to the imposed capacities of the environment to meet the needs of present and future societies by the state of technology and social organization (Kozłowski, 1997).

The concept of sustainability is approached in quite a similar way in the disciplines of management and quality sciences. Due to the extremely broad scope of the title formulation and the need to 'fit' it to the specifics of the subject, a kind of redefinition of the concept of sustainability can be seen in the literature. Above all, sustainable development of an organisation and an enterprise is indicated, which should be understood as its stable development compliant

with the requirements of environmental protection and in which the needs of the present generation can be satisfied, while not reducing the chances of future generations to satisfy them (Dziawgo & Zawadzki, 2011). To make some simplification, in pursuing the concept of sustainability, an organisation simply meets the expectations of its stakeholders and employees in full, while keeping in mind the expectations and needs of future generations (Gorczyńska, 2013).

The literature emphasises that the concept of sustainable development should be considered in three dimensions: economic, ecological and social (Kaputa, 2013). It follows that this development means the necessity to maintain balance both from the natural and strictly economic point of view, as well as taking into account the social area. This way of defining the scope of the described concept makes the issue of sustainable development extremely broad and capacious (Szadziwska, 2010).

The aim of the article is to present two issues; the concept of sustainability and the style of organisational leadership. The authors aim to demonstrate that a participative management style supports the implementation of the concept of organisational sustainability. The research aims to link the basic theoretical concepts; sustainability, CSR and participative leadership style. The research method used to achieve the objective is a critical analysis of the literature, an analysis of secondary research and a review of good practice.

Sustainable Development and CSR Concept

When discussing the concept of sustainable development, its relationship with corporate social responsibility (CSR) cannot be overlooked. The literature indicates that until recently the two terms were used interchangeably. For some time now, however, Corporate Social Responsibility has been defined through the prism of the organisation and its responsibility towards society and the environment (Jastrzębska, 2016). Sustainable development, on the other hand, aims to ensure a stable and enduring existence for global society, with particular attention to the general needs of future generations (Jastrzębska,

2016; Kaputa, 2013; Zuzek, 2012). In contrast to CSR, the concept of sustainability has, therefore, a more global dimension. Thus, an extremely important, from a practical point of view, conclusion emerges from such definitions: when an organisation implements the concept of sustainability, the scale of its activities is an important issue. In this context, large corporations, which in their activities affect many areas on a macro scale, should definitely focus more on the implementation of the concept of sustainable development than on CSR, which, of course, does not mean that they should cease to be socially responsible enterprises in activities undertaken on a micro scale. In the remainder of this paper, the concept of “sustainable development” will be analysed from the broadest possible perspective, also covering the activities of organisations undertaken under corporate social responsibility, due to the almost complete overlap of the areas of interest of both concepts (Przychodzień, 2013; Sztumski, 2006; Bolesnikow et al., 2019).

Sustainable Development and Leadership Style

There is no doubt that the approach to the concept of sustainable development is linked to the approach on the part of leaders to their leadership or management styles. As it was mentioned, sustainable development in a company does not only include an extremely broad definition worked out by the Brundtland Commission, but above all, it has a significant impact on the ‘social’ plane of functioning of the organisation, influences the organisational culture in the company and the approach of employees to performed tasks. The *spectrum* of levels affected by the implementation of sustainable development in a company or organisation is therefore very large.

It is important to remember that the role of a leader in an organisation depends on the general acceptance of the leader by the members of the organisation or its employees. For a person to be able to be called a ‘leader’, it is extremely important that they have gained the respect of their subordinates;

that they are a trustworthy person. A leader must also be characterised by authenticity and a willingness to make, sometimes also unpopular, changes (Czarnecki, 2018). All these factors, which are a kind of *sine qua non* for the functioning of leadership, are closely related to the leader's decision to implement the concept of sustainable development in the organisation. This is because, without a doubt, the leader's demonstration of openness to pursuing a policy in line with the vision of sustainable development, and thus a long-term perspective on the needs of future generations, can definitely strengthen the leader's position in the organisation. In doing so, they make their subordinates feel more authoritative. They perceive the foresight and prudence of the person leading them. They see that the leader is not only focused on making a profit or building his or her own position, but also has the welfare of the next generation of society at heart. There is no doubt, however, that such a state of affairs requires a leader to be consistent in realising this vision and pursuing the goal of leading the organisation in the spirit of sustainability.

It is also worth considering how the implementation of the concept of sustainable development in an organisation influences the choice of leadership vision followed by the leader on a daily basis. Does the practical implementation of the concept described make it necessary for a manager to adopt an authoritative style? Or is it more conducive to democratic and participative styles? It is very difficult to unequivocally answer these questions from an abstract point of view. Indeed, it should be emphasised that the leader should make the choice of the appropriate leadership style in relation to the current conditions prevailing at any given time in a particular organisation. Important factors arising from both the internal and external environment of the organisation that influence the choice of leadership style include the area in which the organisation operates (both from a subjective and geographical point of view), the size of the organisation, the level of determination of work processes by technology, the level of autonomy and discipline of subordinates, personnel factors in the broadest sense, and – crucially – the structure and organisational culture prevailing in the organization (Jasińska, 2009).

In general, it seems that the implementation of the concept of sustainable development in an organisation is most conducive to the application of

a participative style. After all, it is difficult to imagine the successful implementation of the concept without the participation of subordinates in its creation. The leader should consult the strategy with the subordinates. Thanks to this, apart from e.g. better analysis of the decisions taken (due to the ‘brainstorming’ effect), the members of the organisation have a sense of real influence on the shaping of its policy, and thus – certainly at the practical stage of the implementation of the strategy, they will have a completely different approach to its implementation and will show much greater commitment to achieving the jointly established goal. The participation of subordinates in the creation of strategies for the implementation of activities within the framework of the implementation of the concept of sustainable development in specific social groups is undoubtedly one of the pillars of the correct implementation of this idea. So what does this state of affairs look like in the day-to-day operations of specific organisations?

Implementation of Sustainable Development in the Organisation

Implementing the concept of sustainable development in an organisation is an extremely complex topic. Nowadays, organisations and especially companies very often decide to implement the assumptions of this idea, which is due to several basic factors (Szadzińska, 2010). Firstly, activities related to the implementation of sustainable development, or those in the field of corporate social responsibility, are extremely important from the marketing point of view. The organisation shapes its image as an entity that has the welfare of future generations at heart; it shows that it is not only interested in achieving personal gains, but also, in the name of the common good, undertakes numerous actions to secure the existence of future generations. This is particularly important in the case of businesses and translates into company profits in the long term. By committing to such ideas, they increase their competitiveness and, consequently, build a more stable position in the market, which

enables them not only to retain their existing customers, but also often makes it easier to attract new ones. Secondly, the emphasis on sustainability is a kind of response to the significant increase in general societal expectations in this respect. Thirdly, both organisational and business managers often come to the conclusion on their own that it is worth taking care of the environment, if only for the sake of their own children's future. As a result, they are, to some extent, deciding from the bottom up to steer their organisation in the spirit of sustainable development. Fourthly, it should be emphasised that from the perspective of companies, operating in accordance with the idea of sustainable development very often contributes not only to a significant improvement of their image, but also brings measurable financial benefits. By implementing new technologies or running a cost-effective, environmentally friendly economy, a company can significantly reduce its costs while maximising its profits, which is, after all, the main objective of doing business. Undoubtedly, it is also a big motivator to implement the vision of sustainable development in the organisation. Fifthly, and finally, it should be remembered that certain actions, which are related to the concept of sustainable development, are enforced by generally binding laws (Berdo, 2006; Ustawa z dnia 27 kwietnia 2001 r. Prawo ochrony środowiska).

The concept of sustainable development may be implemented by a number of means, including the implementation of new technological solutions allowing e.g. the reduction of energy consumption or carbon dioxide emissions into the atmosphere, undertaking numerous environmentally-friendly activities (e.g. selling products that have the least negative impact on the environment or segregating waste at the organisation's headquarters), but also promoting and rewarding pro-environmental behaviour by subordinates, organising various types of competitions, and organising various types of environmental competitions (Miśkiewicz et al., 2021). These include the implementation of new technological solutions allowing e.g. to reduce energy consumption or carbon dioxide emissions into the atmosphere, undertaking numerous environmentally-friendly activities (e.g. selling products which have the least negative impact on the environment or segregating waste at the organisation's headquarters), but also promoting and rewarding pro-environmental behaviours undertaken

by subordinates, organising various types of competitions and social campaigns addressed to stakeholders and joining projects supporting the idea of sustainable development carried out by other entities (including participation in numerous projects by widely understood state entities). Due to the limited scope of this study, only selected methods of implementing the idea of sustainable development will be presented on examples of specific enterprises (good practices) and their relation to the type of management style preferred by the leader of a given organisation.

Good Practices in Implementing the Concept of Sustainable Development Through Examples of Companies

Unilever

Unilever is a multinational company that primarily produces food, cleaning and personal care products, and has been pursuing a sustainability strategy since 2010. In setting three goals, which include improving the health and well-being of more than one billion people, providing livelihoods for millions of people and reducing its environmental impact by at least half (Unilever, 2019), the company based its strategy on the Sustainable Development Goals adopted by the United Nations (Agenda na rzecz zrównoważonego rozwoju 2030).

The company consistently implements the strategy it has adopted and strives to achieve the set targets. Accordingly, the company presents its progress in the implementation of the plan in annual, quite detailed reports, through which it shows indicators demonstrating the percentage effectiveness of fulfilment of the set objectives (Sustainable Living Report, 2017). First and foremost, the company has implemented new technological solutions to reduce the negative impact of its activities on the environment. As a result, the company has significantly reduced its carbon dioxide emissions into

the atmosphere, reduced its energy consumption and reduced the amount of waste generated, recycling some of it and reusing it in production processes.

The actions taken by Unilever have had a number of positive effects – both those related to the company's image in the eyes of customers and those strictly internal related to the general functioning of the organisation and the social aspect of the employees' approach to their duties. Since the implementation of the strategy, the group's brands with environmentally and socially friendly objectives have grown twice as fast as the others. The company has also made dramatic reductions in the costs of its operations, with savings running into hundreds of millions of euros over the 1.5 years of its eco-efficiency programmes. In addition, Unilever has become the employer of choice in more than 50 countries (Forum Odpowiedzialnego Biznesu, 2015).

As the company's research shows, customers, employee candidates and employees have placed much more trust in the Group since the implementation of the sustainability concept. In the opinion of the company's management and on the basis of stakeholder surveys, it is the idea of sustainable development that is behind the company's dynamic growth. In fact, more than half of the customers are interested in making their purchases as sustainable as possible. A similar percentage of employees stated that they are much more willing to work in an environmentally friendly place and, thanks to the awareness of contributing to the implementation of a vision linked to the welfare of future generations, they are more conscientious about their daily duties (Unilever, 2019).

Leaders deciding on the choice of leadership style in specific areas of the organisation's operations undoubtedly had in mind the strategy being pursued and the desire to achieve the goals set out therein. Since the start of sustainable development at Unilever, a great deal of change has taken place in virtually all areas of the company's operations – from strictly technical issues such as new, environmentally friendly machinery to employee workwear and the installation of water purification filters in workplaces to move away from the use of plastic bottles.

In this case, there is the implementation of a participative and consultative leadership style by the leaders (Kupczyk et al., 2021) Employees were actively involved in creating a way of implementing the concept of sustainability in

the company. They have had the opportunity to propose their own solutions and, based on their own experiences of daily work in the company, suggest areas where changes can be made to make Unilever's operations as sustainable as possible. Importantly, the company's managers systematically monitor the implementation of the established strategy, while involving employees in the whole process. It is also noteworthy that subordinates are openly invited to cooperate in improving the solutions already adopted. Messages such as "we see the results and learn from them" or "we are constantly looking for new ideas and ways to improve our value chain" are straightforward. This is a good example of encouraging subordinates to participate in how to improve the implementation of sustainability (Czop & Leszczyńska, 2012). It should not be forgotten that the annual reports presented by the company and their thorough evaluation allow employees to see how and with what efficiency the implementation of the whole process is going, including the ideas in which they had a direct involvement. Such activities foster a sense of employee participation expressed through participation in decision-making, goal-setting or problem-solving processes. This form of organisational management has an impact on the motivation of employees, which results in greater commitment to their daily duties, and a leader guided by such values can certainly be described as a "positive leader" (Gordon, 2018).

Viessmann

Viessmann currently operates in dozens of countries and employs almost 10,000 people. It specialises in the production, distribution and application of heating systems. The company's sustainable development strategy is based on the improvement of processes directly linked to the product life cycle (Viessmann, 2019). It also encompasses environmental aspects, such as energy and material efficiency, emissions, as well as social issues (e.g. staff structure, labour and health protection and employee satisfaction) (Gerlach & Tomaszewska-Lipiec, 2017). The spectrum of coverage of the strategy implemented by Viessmann is therefore very broad. Accordingly, the implementation of the concept is divided into two phases. In the first, a comprehensive analysis of the current state of affairs is carried out.

It examines how the company currently operates in the areas covered by the idea of sustainable development, and there is an extensive overview of the demands and requirements of the various stakeholder groups, which include not only customers, contractors and employees, but also municipalities, authorities and associations. At the beginning of the second phase, the effects of the first phase are evaluated and the current status is summarised. Standards are then written down and adapted in the form of company-wide guidelines. In the case of key indicators, targets and deadlines are also defined in detail and communicated to those responsible in the company's business units.

It is noteworthy that a management group has been set up in the company, which is responsible for coordinating all activities, delegating tasks to individual working groups and recording and controlling their results, but also reporting to the management board and preparing decisions. The second level of the structure is, in turn, the four working groups responsible for specific areas of sustainable development implementation: strategy and management, products and processes, resources and infrastructure, and employees and the workplace environment. This system, referred to as the PDCA cycle (Obora, 2010), provides effective oversight of the pursuit of goals and confirmation of their achievement.

Viessmann implements the concept of sustainable development in many ways. In addition to classic instruments, such as the use of new production technologies or the conversion of the workplace infrastructure to one that has as little negative impact on the environment as possible, the company also uses original solutions. For example, the company has created an online forum, the Alliance for Sustainability. This portal provides a compilation of information on sustainable construction, so that one can view complete data related to the approach to natural resources in the construction industry. In addition, the platform aims to spread the power of building facilities without environmental impact in the form of carbon dioxide emissions into the atmosphere. With its unique 'Efficiency Plus' project, the company has managed to reduce its fossil energy consumption by as much as two-thirds and reduce harmful gas emissions by more than 80%, which has also contributed to a significant reduction in its costs.

Viessmann's membership of the Climate Protection and Energy Efficiency Group of the German economy is also extremely important in implementing the concept of sustainable development. Like every company in the Group, Viessmann is obliged to regularly report on its achievements in pursuing its sustainability policy to the public (Kaputa, 2013). In addition, the topics of climate protection and energy efficiency must be included in the company's educational offering (Grupa ds. Ochrony Klimatu i Efektywności Energetycznej, 2019), so that the company trains its employees in this area and is involved in numerous social campaigns related to this area.

Particular attention should be paid to the change in the management style of the company, which took place as the company began to implement the concept of sustainable development. Martin Viessmann, who took over the leadership from his father in the early 1990s, started the process of numerous changes in the way the company was run from the very beginning. Step by step, the leader changed the organisational culture prevailing at Viessmann (2019). He opted for active employee participation in decisions about the future of the company. He decided to move away from any characteristics of an authoritative style to the use of a participative style. His day-to-day operations were guided by a simple principle: less top-down management, more team orientation. He enabled employees to participate in meetings where they jointly discussed the principles, strategies and objectives of their daily work. This type of meeting has become particularly important since the implementation of the sustainable development strategy began. The leader decided to regularly discuss the effects of the strategy with his subordinates. By systematically reporting on the progress in implementing sustainable development, he demonstrates the numerous benefits that come from involving employees in its implementation. He makes them realise that everyone, regardless of their position in the company, contributes their 'piece' to the fulfilment of all the assumptions and, consequently, makes a real contribution to improving the well-being of future generations.

Summary

In summary, the concept of sustainable development has recently become increasingly popular. Every year, more and more organisations (especially companies) decide to prepare a specific strategy to implement the idea of sustainable development, noticing the numerous advantages of this concept, the constantly growing social expectations in this area, but also the approach of their competitors to care for the environment. Organisations that have decided to become involved in the implementation of a vision that aims to benefit future generations of society gain numerous benefits, not only in terms of image, but also financially (Przytuła & Strzelec, 2019).

As the presented examples of the implementation of the concept of sustainable development in specific companies show, the implementation of this type of idea is definitely conducive to the selection of a participative style of leadership. The active participation of subordinates in shaping the sustainable development strategy in the organisation and their awareness of the real influence on the way the vision is realised, to a very large extent determines the success of achieving the goals set by the leader (and worked out together with subordinates). It should be stressed that it is difficult to imagine achieving full success in the implementation of this strategy if, for example, the characteristics of an authoritative leadership style are applied. The top-down imposition of specific goals on subordinates in this respect and the lack of any possibility for them to influence the company's approach to the idea of sustainable development may have the opposite effect to the one intended. Employees would not be motivated to get involved in achieving the results set by the leader and, consequently, it would not be possible to fulfil the made assumptions in full (Moszoro, 2011; Wilmanowicz, 2012). Above all, it is for this reason that it is necessary to jointly create a vision, according to which the company operates in the spirit of sustainable development, and to enable subordinates to actively participate in the implementation of the strategy and the systematic evaluation of its results, thus adopting a participative style of management, where participation and participation are among the employee motivation tools (Gross-Gołacka et al., 2021).

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Intercultural Communication: Hampering and Facilitating Factors in International Business

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ABSTRACT

Objective: This paper aims at uncovering the hampering and facilitating factors in intercultural communication that professionals encounter in their business relationships.

Methodology: The data collection process involved conducting individual interviews and two rounds of focus groups with professionals who shared their experiences in working with another culture. The transcripts were analyzed using Thematic Analysis (Braun & Clarke, 2012) with the assistance of Atlas.ti 9.

Findings: The key challenges that emerged were differences in communication styles: too direct versus too indirect; misunderstandings and misconceptions when communicating in non-native languages; differences in business customs, such as separating business from private life versus blurred business and personal relationships; differences in decision-making and stereotyping.

Value Added: We offer a new perspective about existing models and theories of intercultural dimensions, highlighting the risks they entail when superficially generalized. Our paper contributes to professional practice by illustrating how language, differences in the communication style, business etiquette and stereotyping can prevent successful interactions. We show that business English may facilitate international communication but may easily become a source of misinterpretation.

Recommendations: Intercultural flexibility can play a fundamental role in contextualizing communication and providing true meaning to businesses exchanges. Adjusting language, focusing on building trustful relationships and creating alignment processes can all be instrumental for more effective and successful business communication. Future research with business professionals from diverse cultural backgrounds would enrich our understanding of intercultural business communication.

Key words: international business, intercultural communication, hampering factor, facilitating factor, business professional, cultural intelligence

Introduction

International business activities involve interactions between actors from different cultural backgrounds. These interactions can be considered the “essence of business”; they manifest in “dyadic business relationships” (Leszczyński et al., 2021, p. 725) and imply a communication exchange.

As international business interactions take place in an intercultural environment, they require participants to become familiar with their counterparts’ cultural perspective in order to have effective communication. Problems in intercultural communication arise from differences in what is considered acceptable to say, how it is said and how what is said is interpreted (Francis, 1991; Ferri, 2018).

The literature has indeed discussed how cultural dimensions such as behaviors, attitudes, norms and values influence intercultural communication (Salacuse, 1999). The general assumption is that by understanding the other culture and adapting to their counterparts’ perspectives, organizations can bridge cultural distances and facilitate communication (Francis, 1991).

A variety of models have been used to cluster common national cultural traits along key dimensions as illustrated in the work of Hofstede (1991), Trompenaars (1994) and Hall (1976). In these frameworks, the key cultural dimensions are defined at the national/country level. The underlying assumption is that intercultural communication is challenging particularly when countries exhibit large gaps among their respective cultural dimensions. This approach is challenging for two main reasons. First, it tends to overlook the business interactions between relatively similar countries. Second, it does not fully reflect the complex experience of business professionals as individuals. Although interactions occur between companies, organizations represent aggregated entities, whose members are individuals. Culture defines individuals (Jameson, 2007). In order to better understand the challenges and facilitating factors in intercultural business communication, it is necessary to deepen our understanding of the role of individuals in business interactions. In this context, country-level conclusions are not necessarily applicable to individuals in general and to business professionals in particular.

We therefore focus on international business professionals as a level of analysis. We selected business professionals from Ireland and the Netherlands. This approach offers the opportunity of studying intercultural communication from the specific perspective of business practice.

We organized a series of workshops with Irish and Dutch business professionals experienced in working with the other culture. Through focus groups and individual interviews, we collected experiences, insights and anecdotes from participants about business interactions, and elicited discussions on the difficulties encountered in their intercultural communication and the ways to overcome these. We adopted an exploratory approach in order to gather a clearer understanding of the underlying issue.

The paper uncovers the most relevant hampering and facilitating factors business professionals face when interacting with partners from another culture. Our results are valuable for both research and practice. For the research, our exploratory study identifies the key areas on which future studies can focus and shows that not all the dimensions usually cited in previous studies are relevant in the context of business interactions. For business practice, it creates awareness about the key challenges and identifies concrete solutions for improving the effectiveness of intercultural communication.

Conceptual Framework

Intercultural Business Communication

Business professionals are members of diverse cultural groups: their corporate culture, the industry culture, the general business culture, and their national culture (Varner, 2000). When two business professionals from two distinct cultures interact, they bring their own backgrounds with them.

Kurbakova et al. (2020) define intercultural business communication as an art that can be used to overcome intercultural shock and achieve mutual understanding with a foreign business partner. Social factors and the behavioral

standards of the communicators' cultures come into play within a complex context of differences in values, standards and thinking typical of different cultures.

In the past decades the prevailing approach to intercultural interactions has been that of cross-cultural comparisons between countries. Critics have argued that comparisons on national levels tend to essentialize culture and treat it as a static phenomenon (Nathan, 2015). On a practical level, the value dimensions frameworks do not seem to explain appropriately the differences in behavior and perspective that emerge during intercultural business interactions.

In fact, even in business interactions between professionals from countries that are culturally close and economically comparable, there are cultural challenges. Misunderstanding or misinterpreting cultural behavior can lead to missed business opportunities or even conflicts.

Expanding his research into organizational cultures, Hofstede (1991) discovered that the roles that values and practices play in cultures on a national level are different on the level of organizations. Where values explain the cultural differences on a national level, it is business practices that account for the cultural differences on an organizational level.

According to Hofstede (1991), the place of the socialization of the individual becomes relevant when considering culture from a three-levels perspective: national, professional and organizational. This changes in different periods of life. National values are learned in early childhood within the boundaries of the family and the neighborhood. Organizational cultures, on the other hand, are learned during socialization at work, as adults. Finally, the socialization at professional schools and universities in the period leading towards adulthood accounts for the differences in cultures observed among professions. The latter are equally influenced by both values and practices. Hofstede (1991) concluded that national culture in the sense of shared values, and organizational culture in the sense of shared experience of daily practices, are two different phenomena.

During intercultural business interactions, other dimensions become relevant to understanding the cultural differences. They concern concepts such as time, relations with others, rules, affection and the way of communicating. Different researchers have suggested different frameworks of dimensions to capture these aspects. Meyer (2014) proposes an eight-scale model which

represents key areas that managers must be aware of. It enables them to decode how culture influences international collaboration. The areas include communicating (low-context versus high), evaluating (direct versus indirect negative feedback) persuading (principles first versus applications-first), leading (egalitarian versus hierarchical), deciding (consensual versus top-down), trusting (task-based versus relationship-based), disagreeing (confrontational versus avoiding confrontation) and scheduling (linear versus flexible time). These dimensions represent a more appropriate framework for our research to explain the challenges encountered by our respondents.

Szkudlarek et al. (2020) advocate for shifting the focus to more process-oriented research which can capture the dynamic nature of communicative interactions. These are in fact different with each encounter, “presenting an interplay among individuals’ background, characteristics, situational circumstances, and contextual cues” (Szkudlarek et al., 2020, p. 2). Fewer studies seem to have researched this interactional level where culturally diverse individuals meet and co-create meaning.

Hampering and Facilitating Factors in Business Interaction

The relevance of the business context in intercultural communication is clearly stated by Varner (2000). It interrelates with the intercultural and the communication aspects of business activities and reflects the dynamic nature of intercultural business communication. Intercultural business communication represents, therefore, a distinctive competence which is set apart from general intercultural skills as well as from international business.

Braslauskas (2020) lists the main obstacles to intercultural communication as follows: the inability to master anxiety and uncertainty when communicating with other cultures, the lack of intercultural communication competences, the inability to resolve conflicts arising in intercultural interaction, the lack of appropriate conflict resolution strategies and styles. What is more, there are our own hostile reactions to intercultural interactions to account for, such as a sense of superiority, ethnocentrism, cultural relativity, the premise of universality and stereotypes.

Different approaches have been suggested to tackle the obstacles arising from cultural differences in international communication. Gesteland (1997, in Braslauskas, 2020) proposes the negotiations perspective. His framework includes the following dimensions: a focus on business matters and interpersonal relationships, formality and informality, time and agenda orientation, and finally, expressiveness and reservation.

What is more, individuals vary in their degree of cultural abilities. Some individuals display behaviors that facilitate intercultural business interaction. Recent research suggests that one way of overcoming cultural barriers is tapping into the potential presented by multicultural employees with their abilities to operate within and between diverse cultures (Backman et al., 2020). They display behaviors such as facilitating, translating, integrating, mediating, and empathetic comforting that can be seen as key enablers of intercultural communication.

Other ways of dealing with obstacles in intercultural business communication include fostering intercultural competence and sensitivity which are encompassed in the concept of cultural intelligence. Earley and Ang (2003) define cultural intelligence as an individual's capability to function and manage effectively in culturally diverse settings. They include four facets in their conceptualization: behavioral, motivational, cognitive, and metacognitive cultural intelligence.

Culturally intelligent business professionals are more effective in adapting to new cultural business settings. They adjust their behavior to their business partners from another culture by creating rapport, listening attentively, being open and prepared to deal with different business practices, acquiring knowledge of others and their culture, showing interest in other ways of doing things, suspending judgement, and anticipating and monitoring the interactions.

Finally, there is consensus among scholars about the importance of language proficiency, and of the socio-linguistic awareness of the relation between language and meaning in a societal context (Deardorff, 2006). Learning what to say when and to whom enables relationship building by signaling a willingness to engage socially (Zaharna, 2009). Rasmussen and Siek (2015) suggest that learning ritualistic communication such as greetings and expressions are also

an important part of socio-linguistic awareness. When it comes to intercultural business encounters between native and non-native English speakers, additional challenges are to be expected. Although native speakers seem to be aware of the limitation of the language use of non-natives, they still face the problem of being accommodating to the non-natives (Sweeney & Hua, 2010).

There is a paucity of empirical studies describing intercultural business communication from the perspective of effective business interaction. One such text is Gao and Prime's (2010) research on American-Chinese business practices, which identifies the main obstacles to conducting business effectively in the multiplicity of regional cultures and subcultures, relationship or task orientations, time concept, business style difference and language use.

Methods

In this study we used qualitative research methods and explored how business professionals experience working together in an intercultural setting. Interviews and focus groups allowed us to obtain relevant and original insights and helped us focus on individual meaning in the complexity of relations in intercultural communication. In addition, as Szkudlarek and her colleagues (2020) suggest, using qualitative methods enhanced our understanding of intercultural communication in international business from a static comparison to context-rich processes as well as from an organizational or country comparison perspective to a more interpersonal perspective.

Sample

The target population consisted of Irish and Dutch business professionals living in the Netherlands or Ireland and working together. We used the purposive sampling method (Fraenkel & Wallen, 2006) and aimed at approaching participants who were (1) Irish or Dutch, (2) lived in the Netherlands or in Ireland, (3) worked in business, (4) had experience of working with each other in a business

setting. We recruited participants through social media and by contacting businesses and organizations working with Irish and Dutch professionals.

Potential participants were asked to register online, providing personal information including their nationality, years of experience, industry and job title as well as their availability to join online sessions. A total of 26 business professionals responded to the call. Participants who did not meet the criteria were excluded. Finally, 19 participants took part in data collection. Three of these participants were interviewed individually. The remaining 16 participants took part in the focus groups. All participants were experienced in working in an intercultural setting in the Irish-Dutch context. The years of experience varied between 1 and 43 years, and most of them had experience of 14 years. Thirteen participants were Irish. Among them, 68% lived in the Netherlands and 32% resided in Ireland. Regarding gender, 14% were female, 61% were male, and the remaining participants did not indicate their gender. Among the Dutch participants, 50% lived in the Netherlands, and 67% of them were male.

Data Collection

We organized data collection in several cycles which included three separate online events. Collecting online gave us the possibility to bring more participants together and to be more flexible in scheduling during the COVID-19 lockdowns. Data collection included individual interviews, and two rounds of focus groups between June and July 2021. A third online event took place in November 2021. This was a dissemination event where the main insights of the study were shared with the participants.

The first step consisted of intensive discussions among researchers and experts on relevant theories and studies, which led to refined planning of the individual interviews and focus groups. During the individual interviews, participants were asked about their background, and their intercultural experiences with the opposite group in a business setting, as well as stories about the obstacles they faced and facilitators they encountered. The first focus group focused on the challenges that participants experienced. The planning of the second focus group was based on the obstacles the participants had in

interactions with each other, and questions were addressed to gather information on how to facilitate overcoming those challenges among business professionals. The interaction was prompted by visuals on cultural differences (Liu, 2010). The visuals were about individual and collectivistic cultures, sharing opinions and directness in communication.

Each focus group session started with a general introduction. Afterwards, participants were divided into smaller break-out rooms with 3 or 4 other participants from the same nationality. Each break-out room was moderated by the researchers, and each session was concluded in the main call. The first focus group session consisted of 4 break-out rooms (3 rooms for the Irish and 1 room for the Dutch), and the second one consisted of 3 break-out rooms (2 rooms for the Irish and 1 room for the Dutch). Interviews were conducted in English with the Irish and in Dutch with the Dutch participants. Allowing participants to talk in their mother tongue was intended to allow unfiltered, non-biased communication.

All communication during the data collection was recorded and transcribed. After the first focus group, within a month, the transcripts were studied carefully by the researchers. Challenges that participants indicated were identified individually and aligned in a working session. The most frequently shared challenges were used to design the content of the second focus group.

Analysis

We obtained a total of 530 minutes or 8.8 hours of data. Both interviews and focus groups were transcribed verbatim.

Data analysis was conducted in Atlas.ti 9, using Thematic Analysis (Braun & Clarke, 2012). The steps of Thematic Analysis (TA) were followed in data analysis. It gave us the opportunity to identify, organize, describe, interpret and contextualize data in a systematic and unique way. Braun and Clarke (2012) indicate that accessibility and flexibility are the two main advantages of TA. Regarding flexibility, we were able to use deductive and inductive coding and analysis. Hampering factors and facilitators were two codes we defined in the initial phase of the analysis. The remaining analysis was inductive where the codes and themes were identified based on the data.

The initial step was to become familiar with the data through transcribing, reading and re-reading transcriptions, and discussions within the research team. In addition, moderators involved in a specific focus group gave an overview of the data collection process and elaborated on the transcripts. Where necessary, they shared their personal notes with each other. Afterwards, a separate code was given to each meaningful unit in an interview. Each utterance was read carefully, and every single word that revealed data about cultural challenges and addressing them was identified. Three researchers collaborated on the coding of the interviews. A total of 366 codes were identified in the initial coding. In order to ensure the quality of the codes, several meetings were held and alignment was ensured. The next step allowed the researcher to identify the patterns and themes. Eight themes were identified in the analysis: Background, Netherlands, Cultural Challenges, Overcoming Challenges, Dutch Culture, Irish Culture, Intercultural Differences and Language. Codes were merged into themes depending on the identified patterns and were reviewed independently by the researchers to ensure accurate representations of the data. After this, the most frequent and relevant themes were selected under the 2 categories: hampering and facilitating factors.

In order to ensure the anonymity of the participants, we labeled each participant with an identifier (Irish or Dutch) and a number (e.g., Irish 1, Dutch 2). Quotations from the Irish participants were documented as they were produced during the interviews. Quotations uttered by the Dutch participants were translated into English.

Results

Hampering Factors

The interviews revealed several recurring obstacles and facilitators related to intercultural business encounters. This section documents the findings of our research, starting with the obstacles and proceeding with how participants addressed them.

Obstacles that Dutch and Irish business professionals face in interactions with each other revolved mostly around language, communication style differences, differences in business etiquette and approaching each other with stereotypes in mind. It is worth noticing that the above-mentioned cultural challenges may be simultaneously present and intertwined. It is therefore necessary to be able to recognize and identify them.

Language

Language emerged as the most dominant theme in all interviews with the Irish participants, both as an obstacle and a facilitator. As explained in the facilitators section, language was a facilitator for both the Dutch and the Irish participants; however, while almost all Irish participants saw language as one of the obstacles, none of the Dutch participants mentioned it.

The language of communication was English in business encounters. The fact that English is a native language to the Irish but a non-native language to the Dutch resulted in misunderstandings and misconceptions. The Irish tended to become so absorbed in the fact that they communicated in their native language that they forgot they were communicating with people whose native language is not English. They presumed they were understood easily, so they used colloquial language, sayings and impressions and complex structures. As one participant stated, *If that's done in a way that you would do to an all-native English audience, you can be guaranteed that half of the message will not be received* (Irish 13).

Furthermore, according to the Irish participants, the Dutch felt so confident in their English skills that they disregarded any possibility of misunderstandings and misconceptions. Namely, the Dutch tended to rely on communicating in English itself rather than communicating the actual message, and this led to a disruption in meaning. The same participant (Irish 13) continued:

So, it's also part of the background and our thinking of this was, what we've seen, is that you can have an Irish person speaking English to a Dutch person also speaking English, and they may both be speaking the same language, but actually they mean different things.

All in all, the Irish participants criticized the fact that they overestimated the English skills of their Dutch partners and noted that speaking the same language did not always mean understanding the message.

Style Differences

Even among the participants who had lived in the country for a considerable amount of time, differences in the communication style were central to encountering obstacles. The Irish found Dutch communication too direct whereas the Dutch found Irish communication too indirect. This was neither new nor surprising to them, since both sides were aware of cultural differences between each other, but having an awareness of such differences did not prevent them from experiencing the effects of obstacles.

One Irish participant described Dutch directness as a:

massive challenge for us, between, let's say the finance division in Europe and the finance division on the head office (Irish 10). Directness was also viewed as a sign of arrogance, as it is pretty hard to have somebody come and host them and then say, you know, your coffee is crap, oh I don't like this or it's hard to deal with, it is really hard to be hurting inside when you're pretending that you don't care (Irish 5).

Apparently, not everybody was accustomed to conducting business in the direct way the Dutch were used to, so it was an explicit challenge for Irish partners.

On the other hand, from the Dutch side, it was a challenge to adjust their communication to the indirect communication style of the Irish:

I was at the customer service counter and had to speak to customers, Irish customers. At one point my Irish colleague came down and said to me if I wanted to be a little less direct in my answers to the Irish. So, I didn't have to say that the event was full, but I had to say, "I'm afraid I have to inform you that we have no more room on this event (Dutch 4).

Business Etiquette

Similar to the previous two obstacles, both parties were aware of the fact that there are differences in business etiquette between Ireland and the Netherlands. They still found it difficult to understand how business was maintained.

First, talking business had a different meaning for the Dutch and the Irish. For example, the Irish started a meeting with non-business topics and regarded this as a part of doing business, which was inefficient for the Dutch:

We spent an hour on it and after 45 minutes it was still about football and who they all knew. I felt like I was going to write a story. I remember my boss said: he's not used to it yet, but that's how we do business in Ireland. And I thought it was something from the old days. But then I had it again in 2018. I introduced 2 friends of mine who I also knew professionally. To my amazement, that was another 50 minutes about who they knew, about rugby, how the team was doing... it went on and on (Dutch 1).

Second, the Dutch tended to separate business from their private life, which was surprising to the Irish. One of the Irish participants (Irish 2) gave the example below:

I was getting feedback from a (Dutch) manager. I've had a project that my part didn't go too well and was very Dutch-direct criticism. And I think I was maybe six months or a year there, so I wasn't quite into it. And my Irish brain was going: Oh my God, he's going to fire me, like literally. And then you know, my Irish brain was going: How can you say these things to me, I thought we had a good relationship, you know. And then afterwards, you know, it was finished, it was 12 o'clock, lunchtime, he said "Should we go for lunch?". And my Irish brain was thinking: You've just said all these things and now you want to go for lunch?

Third, the decision-making process was different in both cultures, which puzzled both parties in business encounters. Irish participants stated that the decisions in Ireland were ultimately taken by the management, and co-workers obeyed them. On the other hand, each decision to be made in a company in the Netherlands was questioned by the Dutch, and every employee expected to have a say in it.

In short, differences in business customs, although implemented with positive intentions, resulted in misunderstandings and miscommunication in business.

Stereotyping

There are common patterns and threads each culture has. The obstacles above come from a lack of awareness or acceptance of such differences. However, it is also tricky to approach a culture with the stereotypes in mind. In the second round of the interviews, participants talked more about the fact that no culture was black and white, and they tended to forget this in business. Namely, not all Dutch communication was always direct, and not all Irish meetings started with a long non-business-related discussion. One participant (Dutch 2) criticized the generalization that the Irish were collectivistic whereas the Dutch were individualistic. Similarly, an Irish participant (Irish 1) agreed that they were stereotyping that Dutch people were direct in business. In addition, Irish participants who had lived in the Netherlands for at least a decade also found it difficult to decide which part they identified with more due to the fluidity of their experiences.

Facilitators

As indicated in the previous section, participants faced challenges in business due to differences in business communication. They also used several facilitators to overcome or even to prevent them. All these facilitators were about raising intercultural flexibility in business. Participants indicated that understanding

and appreciating cultural differences, and accepting that there were different ways of conducting successful business in intercultural encounters, helped them have a smooth business relationship with each other. Besides, all participants were willing to establish long-term business partnerships; therefore, they all wanted to gain knowledge of each other, including language and communication, cultural norms and values, and personal priorities. This section provides an overview of how these facilitators contribute to intercultural awareness.

Building Relationships

Relationships are the key to success. Participants expressed that when they got to know each other at a personal and cultural level, they started building trustful relationships. These trustful relationships helped them eliminate challenges and establish long-term business partnerships. A Dutch professional (Dutch 5) suggested *I think that chit-chat which the Irish tend to do because they create a bond of trust with it, a kind and a whole easy atmosphere, a very informal atmosphere and that has a really good function, too*. Participants agreed that socializing at a pub with the Irish partners increased the quality of communication and improved the quality of work. Such social activities resulted in more cooperation, which facilitated overcoming obstacles such as directness and indirectness in communication since both parties understood each other better.

Intercultural Flexibility

Strengthening relationships through interest in each other at a cultural or national level was also a very significant facilitator. A few of the international companies where the participants worked had already initiated an adjustment of their habits within departments for the needs and interests of the local culture they were located in. One Dutch professional (Dutch 2) confessed that they scheduled a longer kick-off meeting with their Irish partners than with some of their international partners. The reason was that they knew that the Irish would enjoy a casual conversation before they started a meeting, and indeed

the small talk they had beforehand actually provided them with essential information about business.

Similarly, the Irish participants agreed that although being too direct in communication was not favored in Irish culture, they accepted this and focused on the message behind this rather than the form of communication. One Irish professional (Irish 12) added that having international experience helped business professionals to be outside of their own culture and realize what they had always believed to be a normal behavior might not be normal in another culture. Success came when people gained sensitivity to such differences.

Language Sensitivity

English was a common language of business communication between the Irish and the Dutch, and language emerged as both an obstacle and a facilitator in this study. So as not to miss any nuances within the language, especially during communication between native and non-native speakers, language awareness was crucial. Irish participants focused on the necessity of always keeping in mind that they might be speaking with a colleague for whom English was a foreign language (Irish 9), *slowing down and realizing it is not the first language* (Irish 12) for the other side, *validating the message and saying the same thing in different ways and switching to Dutch if possible to show respect and empathy when possible* (Irish 13). The emphasis the participants made here was that speaking the same language facilitated communication, but in a conversation with a non-native speaker, validating that the message was conveyed as it was sent led to a deeper connection.

Adjusting Communication

Language awareness was important because business professionals communicated mostly through verbal or written language. However, there were other forms of communication, and people of different cultures tended to have a different interpretation of these forms. Participants shared a few strategies that help them understand the non-verbal messages of their business partners. One

of the Irish participants (Irish 1) suggested that in order for the directness of the Dutch not to cause misunderstandings and tension, she benefited from written facts, statistics and evidence. Another participant (Irish 3) benefitted from asking for confirmation even if the message indicated a 'yes' or a 'no', and then to make a mutual agreement. Similarly, a Dutch professional (Dutch 1) indicated a consensus on the business communication style and consistency in implementing it helped to achieve successful partnerships.

Overall, from Meyer's perspective (2014), the Dutch respondents naturally related to task-orientation which was opposed to the Irish propensity for relationship-orientation. In communication, the differences between low-context and high-context were visible. Similarly, regarding leading, the egalitarian and hierarchical differences in business resulted in challenges. When each partner was conscious of these differences, showed flexibility, built relationships and was able to adjust communication accordingly, these obstacles were overcome.

Discussion and Conclusions

The present study reaffirms the power of intercultural sensitivity for successful business practices. The results show that language, differences in the communication style, business etiquette and stereotyping are the main hampering factors that Dutch and Irish business professionals face in interactions with each other. These obstacles are overcome when both parties engage in building rapport, are open to becoming culturally flexible, are aware of language differences and adjust their communication accordingly. Based on these findings, we argue that context is the key to understanding intercultural business interactions, speaking the same language does not suffice to understand each other, and awareness of each culture does not mean the business interactions will go smoothly.

First of all, there are generalizations about the characteristics of different cultures and countries, yet many of them disregard specific dynamics within specific businesses and personal interactions. The findings of our study are

in line with the dimensions of Meyer (2004) to a certain extent. Still, underestimating the nuances in a specific context hampers successful intercultural encounters in which stakeholders understand each other, accept communication challenges and address them accordingly. Our results show that professionals are aware of intercultural competences models and theories. Surprisingly, they seem to perceive these models as potentially misleading, giving the superficial impression of knowing the counterpart's viewpoint. Instead, they might contribute to generating stereotypes which actually limit effective and genuine business communication.

One of the strengths of this study is that it investigates intercultural business communication in its unique context, combining national dynamics, business culture and individual elements. This is of great significance, and something which needs to be addressed, especially in today's world, where cultural encounters are intertwined through international business. It is therefore important to be aware of the context in which each intercultural encounter takes place rather than judging one culture based on stereotypes or a specific theory.

Secondly, one interesting finding of the study is how the Irish and the Dutch differ in their views of language. Although most of the Irish participants indicated that language hampers communication since the Dutch speak English as a foreign language and fail to understand the context of communication, paradoxically, none of the Dutch participants saw this as a challenge. They believed their English was proficient enough to communicate in a professional setting. This supports the idea that although business interactions take place in English, this does not mean that it is a common language. Although it is believed that it is non-native speakers who find it challenging to communicate with native speakers (Kankaanranta, 2008), in our study, native speakers of English were the ones who brought this up as a hampering factor in business communication. Business English is different from daily English, and as Zelenková and Javorčíková (2020) argue, it is crucial to have an intercultural approach in Business English. Native speakers frequently overlook the fact that non-natives do not catch all the nuances of the language, nor can they express them. This is one of the important aspects that proves nuances are crucial to understanding.

As easy as it can make the relationships on the surface, it leads to challenges in the long run, when it hinders understanding cultural differences and the real meaning of a message. When the language of communication is taken for granted and both parties do not think in depth about what it entails, it leads to inertia and prevents partnerships from excelling.

In addition, our findings show that experience is not per se sufficient for enabling effective business communication. Most of the participants of this study had many years of experience in working with each other's culture. It is clear from the interviews that they had awareness of one another when it comes to cultural differences. Even though our respondents seemed to be well aware of the cultural differences during their business interactions, that did not make it any easier. They still faced challenges in business interactions. This indicates that although awareness is considered to be the key to having successful intercultural encounters, being aware and knowing how to address cultural differences are different capabilities (Baker, 2015; Deardorff, 2004). Our results support this claim. The reason might be that all hampering factors mentioned in this study may be simultaneously present and intertwined. Awareness may not be enough to see them. Culture and language are key sources of friction in international business and can potentially prevent or hamper effective business relations. In order to overcome these barriers, business professionals can step outside their own cultural and business environment and create a new context (Bolten, 1999, in Varner, 2000). The concept of cultural intelligence on the other hand, seems to capture the complexity of these interactions more comprehensively. In addition to the metacognitive facet that includes cultural awareness, and knowledge about the culture, it also accounts for the motivational facet such as willingness to engage in such encounters and the behavioral one, which is the ability to adjust verbally and non-verbally (Earley & Ang, 2003). Business professionals need to be equipped with the skills to recognize and identify possible obstacles and address them proactively. In order to achieve this, companies that aim to function at an international level need to invest in intercultural business communication. They need to provide their employees with continuous training in intercultural business communication, and provide interventions if needed. They

themselves need to have a systematic way of constantly improving their skills, by taking development and change into consideration. This will turn them into effective, culturally intelligent business professionals.

Limitations and Future Research

This study has certain limitations. First, it was conducted with Irish and Dutch business professionals living and/or working in Ireland or in the Netherlands. Due to this unique context, no generalization can be made for Irish or Dutch business professionals in other countries and in contact with business professionals in a different context. Secondly, the study is based on self-reported data, which may cause biases regarding the objectivity of the responses. Thirdly, due to the qualitative nature of the study, the findings cannot be generalized. Finally, the data collection is limited to online settings. Future research with business professionals from other cultural backgrounds, in different countries, studies which involve multiple cultural backgrounds in similar business settings, as well as an approach which involves multiple data collection methodologies, is recommended. This will enhance our understanding of the role of successful intercultural communication in international business.

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Impact of Digitalization on Visual Arts Consumers' Behavior during the COVID-19 Pandemic: Generational Perspective of Art Management

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ABSTRACT

Objective: The virtualization of the aesthetic experience influences the scope of artistry and creativity of visual artwork and the quality of participation in visual arts. Due to variances in perception qualities between individuals belonging to particular generations, this article aims to assess the impact of the participation form (physical/traditional or digital) on the aesthetic situation of recipients from certain generations. The quality of participation in visual arts was assessed using ten criteria.

Methodology: Quantitative data exploration from a survey undertaken using a digital instrument provided by SURVIO based on a worldwide sample from 22 countries ($n = 87$). Due to the relatively ephemeric character of the research problem, an additional qualitative analysis of the statistical results was performed.

Findings: The participation form (online or in-real) in visual arts determines participation quality level of the aesthetic situation of particular generations. Significant differences exist among generations in online and in-real participation in visual arts and between particular forms of participation. This article did not look for the reasons for these differences; only additional comparative qualitative research can try to reveal them.

Value Added: It is the first analysis of the impact of digitalization of visual arts from the perspective of visual arts consumers' behavior based on the components of aesthetic situation theory.

Implications: The research results should be of interest to: 1) Visual arts creators looking for the optimal way of distributing artworks among recipients from different generations; 2) Visual arts managers and marketers for a multi-layered understanding of generation-diversified visual arts recipients' perspectives and their preferences about participation in visual arts in-real or digitally; 3) Visual arts customers (recipients) who wish to compare their own views about participating in visual arts with those of other recipients belonging to certain generations.

Key words: humanistic management, management aesthetics, generation differences, consumer behavior, creativity, visual arts, participation in arts, aesthetic situation, receiving process, art perception

JEL codes: J16, P52, Z10, Z11

Introduction

Throughout the centuries, artistic pursuits have exhibited a relatively stable content (materials, techniques, artistic means) with visual arts, in particular, standing out as one of the most prevalent means of enriching our perception of reality, alongside musical arts, owing to its lasting impact. Distinct epochs of cultural progress in humanity have also been characterized by evolving art forms, while the fundamental essence of each artistic discipline has remained unchanged. However, the late 20th century ushered in a transformative era, as the proliferation of digitalization and virtualization commenced a dualistic phase in the creative and reception processes of arts. This paradigm shift has significantly influenced how we engage with artistic expression. Naturally, numerous factors influence the pace of digitalization and virtualization in specific artistic domains (Enhuber, 2015; Kröner et al., 2021), but the fact is undeniable and can be compared with milestones like Gutenberg's invention of the printing press. The transformation of real-life activities into digital and virtual formats alters them, as the manner of engagement influences the nature of involvement, leading to shifts in contributions and resultant outcomes (Karayilanoğlu & Arabacıoğlu, 2020). Cultural determinants additionally diversify this process (Hofstede, 2011; Vollero et al., 2020). Considering the aesthetic situation (Gołaszewska, 1984b) as a field of management theory (Szostak, 2022b, 2023; Szostak & Sułkowski, 2020a), these constantly-evolving circumstances require new approaches and tools.

The COVID-19 pandemic increased the speed of digital participation in numerous cultural areas, including the visual arts (Lei & Tan, 2021; Szostak,

2022d, 2022a, 2022c). Considering visual arts from the perspective of the aesthetic situation, an examination of the involvement should be undertaken from two sides: the creators and the recipients (Gołaszewska, 1984b; Szostak, 2020, 2021a; Szostak & Sułkowski, 2020a). Hence, the core of this investigation revolves around the synergy between the “aesthetic situation” and “digital technologies”, aimed at uncovering insights into shifts in creative and artistic potential. The central research challenge involves dissecting the effects of “digital technologies” on specific components of the “aesthetic situation” within the context of potential loss or gain in creativity and artistry while considering different generations. Consequently, the focal examination of this matter necessitates a twofold approach: 1) the creator-artwork relationship (creative process) and 2) the artwork-recipient dynamic (receiving process). This paper underscores the phase involving the reception of artwork, with its objectives encompassing: 1) an assessment of how digital technologies influence the perception of visual arts within distinct generations; 2) the gauging of the extent of this influence across these generational cohorts; 3) an appraisal of the degree of creativity and artistry that may be forfeited or enhanced due to the integration of digital technologies in visual arts, as observed through specific generations. Therefore, the following research hypothesis was created, based on analyzing such differences, to achieve these goals: The form of participation (1. physical/traditional which will be called in this article ‘in-real’ or 2. digital) in visual arts shapes the quality of the aesthetic situation in the eyes of arts recipients who belong to particular generations differently. Therefore, the following research questions were devised to verify this hypothesis:

- RQ1) How do arts recipients from particular generations perceive the quality of their participation in visual arts with regard to the form of that participation (in-real or digitally)?
- RQ2) What are the differences among arts recipients from different generations with regard to particular forms of participation in visual arts?
- RQ3) What are the differences among arts recipients from particular generations between participation in visual arts regarding the form of participation?

This study aims not to elucidate the variations in appraising the quality of the aesthetic situation, as such distinctions can only be articulated subsequent to an extensive qualitative analysis. Nevertheless, the outcomes of this inquiry have the potential to serve as a foundational framework for establishing indicators that underpin the development of a model tailored to this genre of research.

Literature Review

The fusion of nature and culture molds humanity; thus, the presence of arts in human existence dates back to ancient times. However, over the course of centuries, the functions of arts and creativity have evolved, intermingled, and advanced (Szostak, 2023, pp. 11–12). Aesthetics, as a separate discipline dealing with arts and beauty, split from philosophy somewhat late, i.e. in the 19th century, but it was present from the beginning of abstract thought within philosophical discourses (Gołaszewska, 1984b; Szostak & Sułkowski, 2020a; Tatarkiewicz, 2015). As a way of transferring the artist's will into the artwork to affect the recipients, art allows the artist to communicate inner conditions. Artists express their states of mind, permitting recipients to achieve these particular states (Szostak & Sułkowski, 2020a). Considering the perspective of the aesthetic situation, the artist produces their artwork by drawing from both the biological world and universal values. This resulting work is then offered to the recipient as a completed piece. The recipient has the autonomy to choose their mode of engagement in the reception process, adapting it to specific circumstances. Conversely, opting for a perception format (in-real or digital) that doesn't align with the situation shapes the essence of the reception process. Those more seasoned in receiving may adeptly employ a less optimal participation approach without compromising the content's quality. On the other hand, even the most effective mode of engagement might fall short in conveying the entirety of the content to recipients with less experience (Gołaszewska, 1984b; Szostak, 2020). Looking through an aesthetic lens, the artwork itself

stands out as the most prominent manifestation of artistry and creativity. Within the creator's character, the foundational processes that constitute the essence of creativity unfold. The artwork serves as a vessel for conveying both creativity and artistry (Szostak, 2020); at the same time, the level of creativity and artistry (including universal values) positioned in the artwork varies depending on the art recipient's attitude and their form of participation in arts (Szostak, 2021a). Specified factors like personality and social conditions or a wealth of experience shape the activity of artistic creation. However, a straightforward creative attitude is insufficient to start the creative process: creativity itself is compulsory (Gołaszewska, 1984b, 1984a; Szostak, 2020, 2021a).

The senses, one of the most important factors allowing a human to perceive nature and culture, are crucial for participating in arts (Ekmekçi et al., 2014; Sosnowska, 2015). The senses allow for physical, emotional (Buravenkova et al., 2018), intellectual, and spiritual (Rivas-Carmona, 2020; Wu, 2020) participation in art. Centuries of natural ways of participation in arts have developed specific standards and techniques for creating and perceiving arts. These methods have not changed dramatically; just a few steps can be mentioned in the history of visual arts that could be considered milestones shifts: the application of perspective by Leonardo da Vinci, impressionism by Claude Monet or cubism by Pablo Picasso and the contemporary art from Marcel Duchamp in the early 20th century to Andy Warhol in the middle, and Maurizio Cattelan nowadays. These artists have left a lasting impact on the art scene, shaping its evolution and cultural significance. The end of the 20th century brought fast technological progress, and a new digital reality dimension started attracting art creators and recipients. Firstly, digitalization, and next, virtualization started to function parallelly to the in-real arts participation methods. Participating in visual arts through digital means can assume the function of "digital mediation", even as the process of digitizing the arts is governed by the technical capacity to translate the sensory encounters of the analogue world into virtual realms (Mao & Jiang, 2021). This perspective situates digital technology in a role that lies 'between' the artwork and its recipient (Jarrier & Bourgeon-Renault, 2019).

Exploring the reception process of the arts across various cultural contexts reveals the intricate nature of the issue under scrutiny. Advanced information

technology tools, digitalization, the pervasive influence of social media, and the ever-evolving landscape of business skills have prompted a significant shift in the trajectory of the arts (Handa, 2020). Even though the integration of digitalization in visual arts has surged in speed, scope, and intensity over successive years, the emergence of the COVID-19 pandemic introduced novel dynamics to this practice (Lei & Tan, 2021; Raimo et al., 2022; Szostak & Sułkowski, 2021a). Concurrently, beyond the digital transformation of participation in visual arts, artists are manifesting complementary trends, such as altering their entrepreneurial inclinations (Szostak & Sułkowski, 2021a) or grappling with fresh challenges tied to self-identification (Szostak & Sułkowski, 2021b, 2021c). It renders digitalization as potentially revolutionary or evolutionary. By enabling the reshaping of environments and addressing historical quandaries, digital technologies are shaping the fabric of contemporary culture (Roberge & Chan-tpie, 2017). Given that the impact of digital transformation varies across specific cultures, it also magnifies spirituality as it shifts from its original context in the socio-cultural interpretation of the natural world to the present digitally mediated settings (Sosnowska, 2015).

The mediatization of cultural practices fundamentally alters the processes of forming cultural memory, while proficiency in online interfaces has become a cornerstone of education, harmonizing tradition and modernity (Arkhangelsky & Novikova, 2021). The goal of utilizing the Internet as a platform for participation to engage the public in art creation highlights the interplay between collective imagination and the distinct artistic sensibilities of participants (Literat, 2012). The digitization (i.e., changing from analog to digital) of aesthetics has revolutionized the art world, particularly with the remarkable expansion of the online art market. The value of the online art market surged from 6 billion USD in 2019 to 12.4 billion USD in 2020 and further escalated to 13.3 billion USD in 2021, catalyzed mainly by the repercussions of the COVID-19 pandemic. This digital transformation has ushered in new avenues for artists and audiences, enabling global engagement with art. However, concerns have emerged regarding potential shifts in artistic quality and the risk of digital exclusion influencing the diverse ways cultures perceive art in this digital era (McAndrew, 2023, p. 30).

Digitalization, while expanding the horizons for visual arts recipients, brings forth concurrent concerns. Firstly, the attitude of the mass of recipients can lead to a decrease in the artistic quality of visual artwork. Secondly, the digitalization of visual arts is reshaping these arts' role to enhance their accessibility and user-friendliness (Pöppel et al., 2018; Szostak, 2021a). Thirdly, digital exclusion limits participation in the reception process (Hracs, 2015; Rikou & Chaviara, 2016). Still, a pivotal question pertains to the interplay between value and quality employed to assess and compare diverse encountered objects (Fortuna & Modliński, 2021). For instance, in the context of visual arts, during the experience of an in-person concert, the recipient encounters the artwork in the form intended by the artist: with no alterations in volume or interruptions. Conversely, the digital mode of participation in visual arts permits these adjustments, which, if implemented arbitrarily, can lead the artwork to impact the recipient in a manner contrary to the creator's intent. In the realm of performing arts experienced in-person, the recipient is akin to a captive audience of the artwork, compelled to adhere to its parameters (such as duration, volume, and visibility). Among all artistic domains, digitalization arguably influences performing arts most (Dube & İnce, 2019).

Lastly, the fusion of the concept of self-historicization with the contemporary artistic language of performance bolsters artists' recognition within the international art sphere. The enduring legacy of communism, which significantly influenced the art participation culture, plays a significant role in this phenomenon (Proksch-Weilguni, 2019). Grounded in this, digital collaboration in art, digital marketing, and digital performance have the potential to differentiate and engage audiences as authentic co-producers of art (Fortuna & Modliński, 2021). It is intriguing to explore how art recipients from diverse cultural backgrounds (such as post-communist and non-communist) perceive artworks created within this framework, as the effectiveness of digitizing the aesthetic situation is not readily evident (Nawa & Sirayi, 2014; Rusinko, 2020; Szostak, 2022e).

Applying management theory to the abstract concept of the aesthetic situation theory allows for selecting and regulating the optimal type of participation in each type of art, considering the acceptable grade of creativity and artistry loss or gain for art creators and recipients (Szostak, 2021a; Szostak &

Sułkowski, 2020a, 2020b). Digitalization and virtualization provide new dimensions for managing the aesthetic situation and its particular components and relations. Considering the managerial perspective, it can be said that visual art creators manage the creative process differently with regard to the traditional in-real and the digital form of the aesthetic situation.

Generations can be delineated as cohorts of individuals within the same age range who undergo comparable life events and grow up in analogous socio-historical contexts, primarily contributing to their shared maturation. The existing literature has assigned labels to subsequent generations based on their distinct traits, which remain evident in contemporary realities. Generation Z (1997–2012) is the most recent generation, followed by Generation Y, also known as Millennials (1981–1996). Next in line is Generation X (1965–1980), followed by Boomers (1946–1964) – occasionally divided into Boomers I (1946–1954) and Boomers II (1955–1964). The Silent or Post War Generation (1928–1945) is represented by the last surviving members of the World War II Generation (born in the 1920s). The configuration of characteristic features within each generation is substantially influenced by varying factors such as experiences of adversity, traumas, favorable socioeconomic conditions, globalization, technological advancements, digitalization, and virtualization. All these elements collectively shape humanity's lifestyle, behavior, and beliefs, significantly impacting each generation's personal and professional development (Beresford Research, 2022; Gayle et al., 2021; Shen, 2019).

The Silent Generation, having grown up during the tumultuous era of World War II, is renowned for its remarkably subdued demeanor. Throughout their lives, this generation has clung steadfastly to enduring values guiding their actions. Hard work, loyalty, and thrift form the bedrock of their belief system, and they are also well-regarded for fostering meaningful interpersonal connections (Lissitsa et al., 2022). A life motto, "I work to survive", succinctly characterizes Boomers. Independence, optimism, and commitment are central to their ethos, and they exhibit a notable inclination towards cooperation, consensus-seeking, and robust communication (Olsson et al., 2020; Rusak, 2014). Members of Generation X have also internalized a strong work ethic. Personal growth, independence, diversity, initiative, and diligence are the cornerstones

of their values. This mature generation of working professionals often seeks job security and stability, sometimes subordinating their personal lives to their careers. Ownership, wealth, and social status hold significant importance for representatives of Generation X (Berkup, 2014; Hardey, 2011). Generation Y, or Millennials, and their successors, Generation Z, often referred to as 'Generation C' – 'C' represents connected which means plugged in – share the perception that all activities are transient and work serves merely as a means to achieve their goals. Their values encompass optimism, idealization, diversity, ambition, creativity, initiative, innovation, education, and training. Emphasizing the importance of work-life balance, they prioritize personal achievements over professional success. A strong sense of self-worth characterizes Generation Y, leading them to seek jobs that align with their individual needs rather than sacrificing their lives for their work (Baran & Kłos, 2014; Mcneill, 2014; Meister & Willyers, 2010). Moreover, they highly esteem experiences, freedom, fun, and social standing (Hardey, 2011). Adaptability and openness to change are defining features of Generation Y and Z, enabling them to acclimate quickly to new environments. Additionally, they are avid social media users and avid consumers of online information, spending substantial time on the Internet for valuable knowledge and entertainment (Bencsik et al., 2016; Hardey, 2011; Mude & Undale, 2023).

In summary, the unique traits ascribed to each generation offer a captivating insight into the varied dynamics of human development. While these generations progress through the ages, their principles, convictions, and conduct consistently adjust and metamorphose under the influence of an ever-changing society. The ramifications of historical occurrences, technological advancements, and socioeconomic circumstances leave a lasting impact on every generation, molding their perspectives on life and the global milieu. As we advance into an ambiguous future, it becomes imperative to recognize and comprehend these generational attributes, cultivating compassion and cooperation amidst the rich diversity of humanity (Deal et al., 2010; Lissitsa & Laor, 2021). By acknowledging and valuing these generational subtleties, we can more adeptly steer through the intricacies of contemporary civilization and establish a harmonious cohabitation for everyone.

Methods and Materials

In the first stage of the analysis, research in the form of a literature review – concentrating on a qualitative selection of the content from databases such as EBSCO, Google Scholar, JSTOR, Mendeley and Scopus from the last five years (2018–2022) – was undertaken with the use of NVivo Pro. The methodological approach to the literature review was grounded on an interdisciplinary approach combining aesthetic theory, information visualization, human-computer interaction, cultural and reception studies, arts and management. For the objective of this study, only visual arts (architecture, ceramics, comics, design, drawing, fashion, painting, photography, and sculpture) were investigated. After the literature review, ten critical aspects were set out for assessment of the quality of participation in visual arts: 1) satisfaction of the recipient when participating (Guo et al., 2020; Quattrini et al., 2020; Zollo et al., 2021), 2) participation pleasure by the recipient (Dunne-Howrie, 2020), 3) participation engagement by the recipient (Dube & Ince, 2019; Quattrini et al., 2020; Wu et al., 2017), 4) possibility of experiencing a state of catharsis by the recipient (Craig et al., 2020; Lee, 2011), 5) contact of the recipient with the artwork itself (Habelsberger & Bhansing, 2021), 6) contact of the recipient with the performer (Wu et al., 2017), 7) participation comfort of the recipient (Guidry, 2014), 8) shaping-the-aesthetical-experience possibilities of the recipient (Jackson, 2017; Park & Lim, 2015), 9) own motivation to participate of the recipient (Hobbs & Tuzel, 2017; Pianzola et al., 2021), 10) participation ease for the recipient (Dunne-Howrie, 2020; Fancourt et al., 2020).

During the second phase of the study, a quantitative analysis was conducted to assess the quality of participation by recipients from different generations in the realm of visual arts. This assessment was based on the ten criteria delineated earlier. Moreover, the objective of this phase was to deduce findings concerning the potential divergence in the comprehensibility of varied artistic endeavors concurrently. Data analysis from the surveys was performed using IBM SPSS and MS Excel; however, multiplex statistics were not conducted due to the minor sample volume ($n = 87$). The quantitative examination was performed in 2021 using a digital instrument provided by SURVIO. The survey

was arranged in English and disseminated by social media, direct requests, and official announcements. It contained 71 questions. All questions were the closed type; respondents could select prepared answers only. While assessing the level of quality of a factor, the respondents used a 5-step Likert scale: *very low* (-2), *rather low* (-1), *neutral* (0), *rather high* (+1), and *very high* (+2). The survey permitted categorizing the respondents regarding age (it allowed categorizing participants of certain generations), gender, nationality and education level. The oldest participant was born in 1931 (90 y.o.), and the youngest in 2005 (16 y.o.). Most study participants ($n = 51$, 58.6%) had graduated with bachelor's, master's, or engineer studies; 32.2% ($n = 28$) had a doctorate, habilitation, or professorship; 5.8% ($n = 5$) had graduated from a technical college or high school, and only 2.3% ($n = 2$) from primary school or junior high school. Respondents (51.7% men and 48.3% women) came from 22 countries: 25.3% from Poland, 12.6% from the USA, 8.1% from Finland, 6.9% from Ukraine, 4.6% from Germany; the rest of the participants came from Australia, Belarus, Brazil, Canada, China, Congo, Ghana, Hong Kong, India, Iran, Lithuania, Nigeria, South Africa, Switzerland, Thailand, the UK, Uzbekistan and Vietnam. This article presents just a part of the research outcomes.

Findings

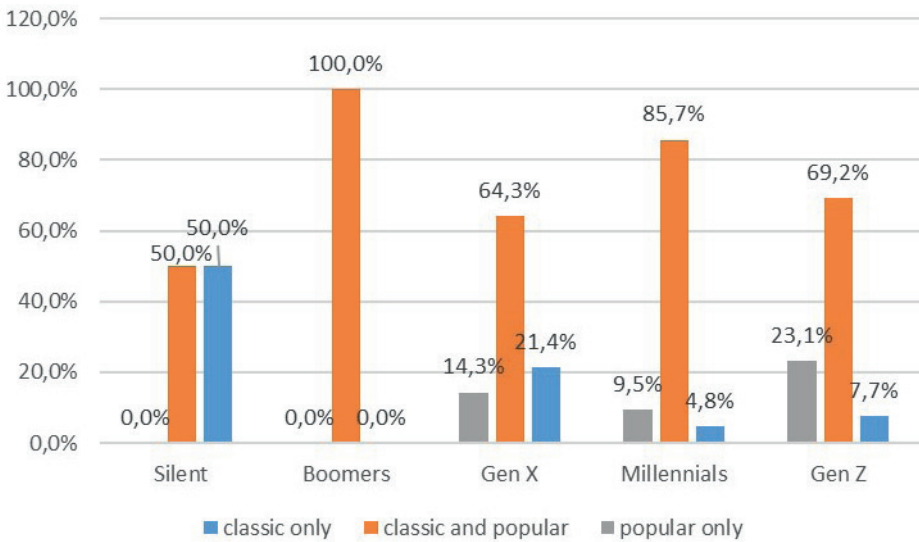
The findings are divided into two parts: 1) findings about the aesthetic situation as a whole and 2) findings about the ten particular qualities of the aesthetic situation.

Regarding the Whole Aesthetic Situation

Particular generations participate in types of visual art differently. The Silent Generation is not interested in popular visual art only; 50.0% of this generation participates in classical and popular forms of visual art, and 50.0% indicates classical forms of visual art only. Boomers are not interested in classical visual art only

or popular visual art only; 100.0% of this generation participates in classical and popular forms of visual art. 14.3% of Generation X participates in popular visual art only; 64.3% of this generation participates in classical and popular music, and 21.4% indicates classical forms of visual art only. 9.5% of Millennials participates in popular visual art only; 85.7% of this generation participates in classical and popular music, and 4.8% indicates classical music only. Finally, 21.3% of Generation Z participates in popular visual art only; 69.2% of this generation participates in classical and popular music, and 7.7% indicates classical music only. See: Figure 1.

Figure 1. Participation in type of visual art (classical only, both classical and popular, popular only) by generation

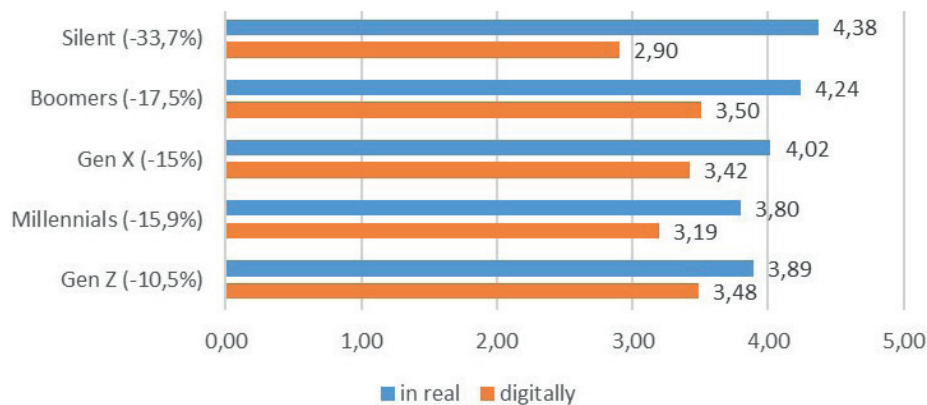


Source: own elaboration.

The research reveals the following variances between generations with regard to the form of their participation in visual arts. Visual arts recipients from the Silent Generation assess the quality of the whole aesthetic situation undertaken in-real as 4.38 and digitally as 2.90 (a difference of 33.7%). Visual arts recipients belonging to the Baby Boomers generation assess the quality of the whole aesthetic situation undertaken in-real as 4.24 and digitally as 3.50

(a difference of 17.5%). Visual arts recipients belonging to Generation X assess the quality of the whole aesthetic situation undertaken in-real as 4.02 and digitally as 3.42 (a difference of 15.0%). Visual arts recipients from the Millennial generation assess the quality of the aesthetic situation undertaken in-real as 3.80 and digitally as 3.19 (a difference of 15.9%). Finally, visual arts recipients belonging to Generation Z assess the quality of the whole aesthetic situation undertaken in-real as 3.89 and digitally as 3.48 (a difference of 10.5%). See: Figure 2. All generations assess the quality of the whole aesthetic situation undertaken in-real at a higher level. It can be seen that the oldest generation assesses the quality of the whole aesthetic situation undertaken in-real at the highest level, and then the assessment score declines with every generation. On the other hand, differences in assessing the quality of the whole aesthetic situation undertaken digitally are flatter, and there is no linear correlation.

Figure 2. Assessment of the quality of the whole aesthetic situation regarding the form of participation in the receiving process of visual arts between generations



Source: own elaboration.

Regarding Qualities of the Aesthetic Situation

Following an examination of overall differences in participation forms within visual arts across generations, it becomes pertinent to investigate how generations

perceive specific components of the aesthetic situation in relation to their mode of engagement. These components are:

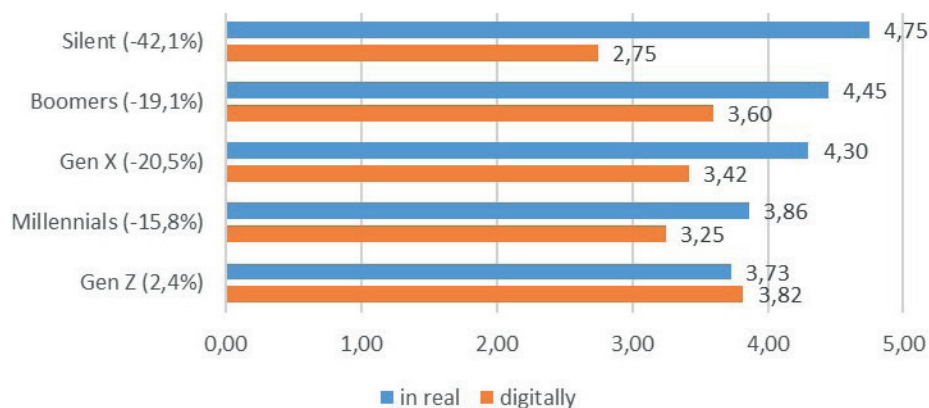
1. satisfaction – a state of contentment and fulfilment from meeting personal desires or expectations;
2. pleasure – a positive and enjoyable sensation or feeling experienced in response to stimuli activating happiness;
3. engagement – a state of active involvement, interest, and participation in a particular activity or situation;
4. the possibility of experiencing catharsis – a potential for emotional release, purification, or cleansing through the expression or processing of intense feelings or emotions;
5. contact with the artwork itself – direct interaction with the physical aspects of a piece of art, enabling a personal and sensory connection to its creative components;
6. contact with the performer him/herself – direct interaction with the individual presenting a work of art, allowing for an immediate personal connection to their expressive and artistic presentation;
7. the comfort of participation – a feeling of ease, satisfaction, and emotional well-being experienced when actively interacting with a work of art;
8. possibilities of shaping the aesthetical experience – availability of various opportunities and methods to influence or mold the perception of and emotional response to artistic or sensory stimuli;
9. own motivation to participate – individual's drive or internal reasons that prompt them to engage and take part in a work of art;
10. ease of participation – level of simplicity, convenience, and lack of obstacles encountered when engaging in a work of art.

Satisfaction

The Silent Generation assesses its satisfaction from participation in the receiving process in the in-real form as 4.75 and digitally as 2.75 (a difference of 42.1%). Baby Boomers assess their satisfaction from participation in the receiving

process in the in-real form as 4.45 and digitally as 3.60 (a difference of 19.1%). Generation X assesses its satisfaction from participation in the receiving process in the in-real form as 4.30 and digitally as 3.42 (a difference of 20.5%). Millennials assess their satisfaction from participation in the receiving process in the in-real form as 3.86 and digitally as 3.25 (a difference of 15.8%). Generation Z assesses its satisfaction from participation in the receiving process in the in-real form as 3.73 and digitally as 3.82 (a difference of 2.4%). It can be stated that the oldest generation reports the highest satisfaction from the aesthetic situation experienced in-real, and then the assessment score declines with every generation. Generation Z, the youngest generation considered in this research, assesses satisfaction from the aesthetic situation as slightly higher while participating digitally. See: Figure 3.

Figure 3. Assessment of satisfaction flowing from visual arts concerning the form of participation in the receiving process between generations



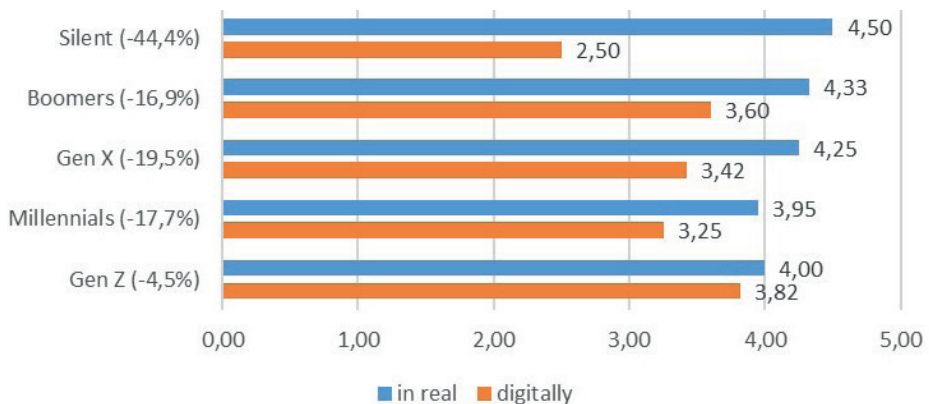
Source: own elaboration.

Pleasure

The Silent Generation assesses its pleasure from participation in the receiving process in the in-real form as 4.50 and digitally as 2.50 (a difference of 44.4%). Baby Boomers assess their pleasure from participation in the receiving process

in the in-real form as 4.33 and digitally as 3.60 (a difference of 16.9%). Generation X assesses its pleasure from participation in the receiving process in the in-real form as 4.25 and digitally as 3.42 (a difference of 19.5%). Millennials assess their pleasure from participation in the receiving process in the in-real form as 3.95 and digitally as 3.25 (a difference of 17.7%). Finally, Generation Z assesses its pleasure from participation in the receiving process in the in-real form as 4.00 and digitally as 3.82 (a difference of 4.5%). The in-real form of participation slightly declines pleasure with every younger generation and inclines in the digital form. See: Figure 4.

Figure 4. Assessment of pleasure flowing from visual arts concerning the form of participation in the receiving process between generations



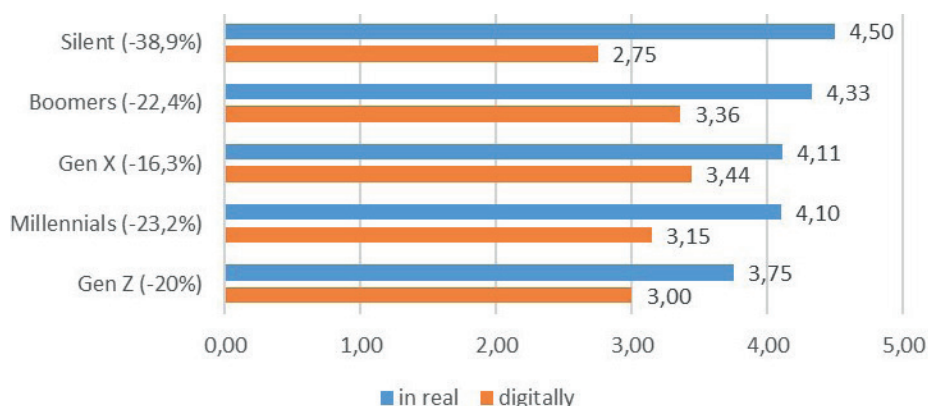
Source: own elaboration.

Engagement

The Silent Generation assesses its engagement from participation in the receiving process in the in-real form as 4.50 and digitally as 2.75 (a difference of 38.9%). Baby Boomers assess their engagement from participation in the receiving process in the in-real form as 4.33 and digitally as 3.36 (a difference of 22.4%). Generation X assesses its engagement from participation in the receiving process in the in-real form as 4.11 and digitally as 3.44 (a difference of 16.3%).

Millennials assess their engagement from participation in the receiving process in the in-real form as 4.10 and digitally as 3.15 (a difference of 23.2%). Finally, Generation Z assesses its engagement from participation in the receiving process in the in-real form as 3.75 and digitally as 3.00 (a difference of 20.0%). Every younger generation assesses its engagement as slightly lower with regard to participating in visual arts in-real. On the other hand, the digital form of participation does not engage every younger generation more and more; starting from Generation X, engagement via the digital form of participation declines. See: Figure 5.

Figure 5. Assessment of engagement flowing from visual arts concerning the form of participation in the receiving process between generations



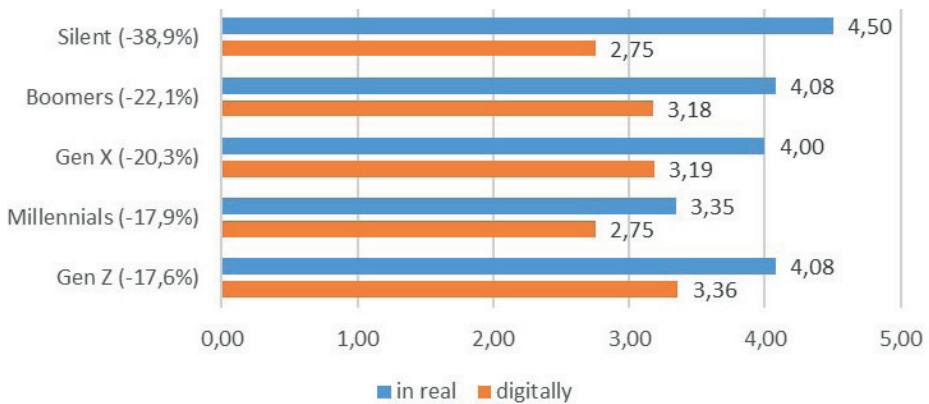
Source: own elaboration.

The Possibility of Experiencing Catharsis

The Silent Generation assesses the possibility of experiencing catharsis from participation in the receiving process of visual arts in the in-real form as 4.50 and digitally as 2.75 (a difference of 38.9%). Baby Boomers assess the possibility of experiencing catharsis from participation in the receiving process in the in-real form as 4.08 and digitally as 3.18 (a difference of 22.1%). Generation X assesses the possibility of experiencing catharsis from participation in

the receiving process in the in-real form as 4.00 and digitally as 3.19 (a difference of 20.3%). Millennials assess the possibility of experiencing catharsis from participation in the receiving process in the in-real form as 3.35 and digitally as 2.75 (a difference of 17.9%). Finally, Generation Z assesses the possibility of experiencing catharsis from participation in the receiving process in the in-real form as 4.09 and digitally as 3.36 (a difference of 17.6%). See: Figure 6.

Figure 6. Assessment of the possibility of experiencing catharsis in visual arts concerning the form of participation in the receiving process between generations



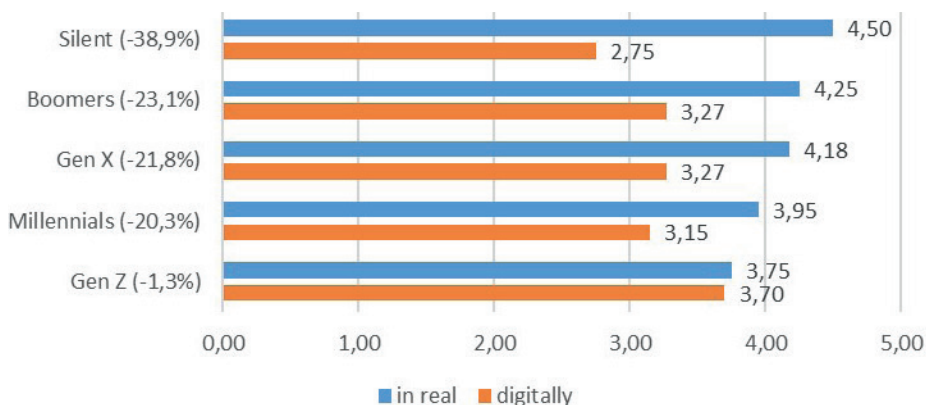
Source: own elaboration

Contact with the Artwork Itself

The Silent Generation assesses contact with the artwork itself based on participation in the receiving process in the in-real form as 4.50 and digitally as 2.75 (a difference of 38.9%). Baby Boomers assess contact with the artwork itself based on participation in the receiving process in the in-real form as 4.25 and digitally as 3.27 (a difference of 23.1%). Generation X assesses contact with the artwork itself based on participation in the receiving process in the in-real form as 4.18 and digitally as 3.27 (a difference of 21.8%). Millennials assess contact with the artwork itself based on participation in the receiving process in the in-real form as 3.95 and digitally as 3.15 (a difference of 20.3%). Finally,

Generation Z assesses contact with the artwork itself based on participation in the receiving process in the in-real form as 3.75 and digitally as 3.70 (a difference of 1.3%). See: Figure 7.

Figure 7. Assessment of contact with the artwork itself in visual arts concerning the form of participation in the receiving process between generations



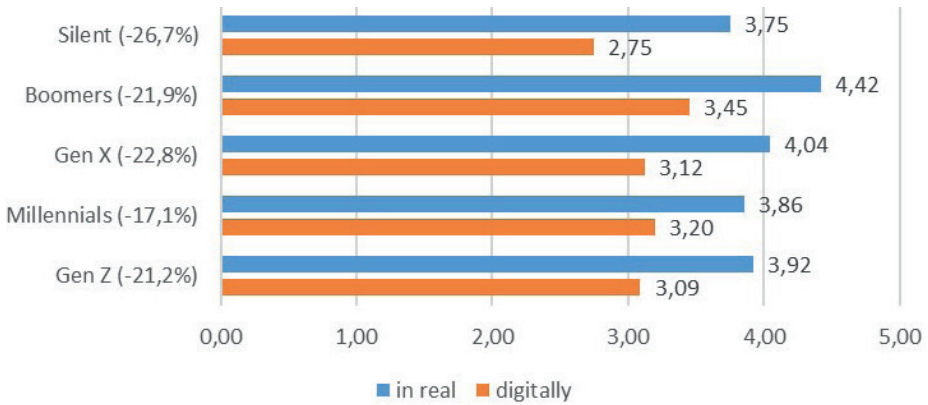
Source: own elaboration.

Contact with the Performer Him/Herself

The Silent Generation assesses contact with the performer itself based on participation in the receiving process in the in-real form as 3.75 and digitally as 2.75 (a difference of 26.7%). Baby Boomers assess contact with the performer itself based on participation in the receiving process in the in-real form as 4.42 and digitally as 3.45 (a difference of 21.9%). Generation X assesses contact with the performer itself based on participation in the receiving process in the in-real form as 4.04. and digitally as 3.12 (a difference of 22.8%). Millennials assess contact with the performer itself based on participation in the receiving process in the in-real form as 3.86 and digitally as 3.20 (a difference of 17.1%). Finally, Generation Z assesses contact with the performer itself based on participation in the receiving process in the in-real form as 3.92 and digitally as 3.09 (a difference of 21.2%). The results clearly show that all generations assess contact

with the performer itself of visual arts as significantly higher when the aesthetic situation takes place in-real. See: Figure 8.

Figure 8. Assessment of contact with the performer him/herself in visual arts concerning the form of participation in the receiving process between generations

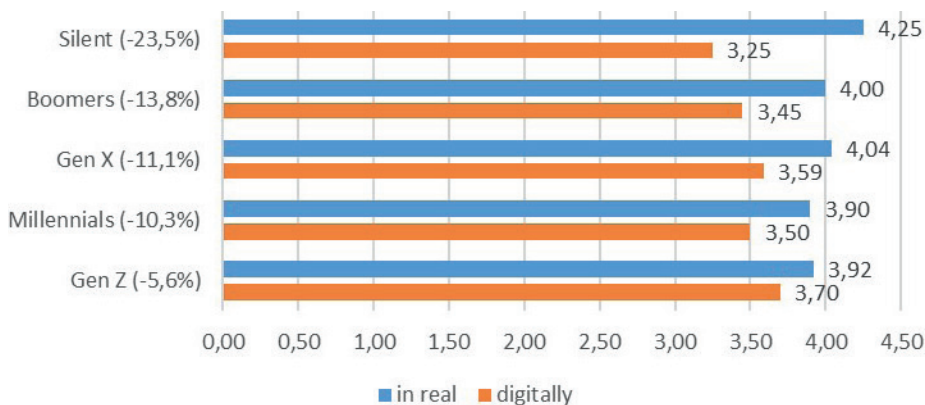


Source: own elaboration.

Comfort of Participation

The Silent Generation assesses the comfort of participation in the receiving process in the in-real form as 4.25 and digitally as 3.25 (a difference of 23.5%). Baby Boomers assess the comfort of participation in the receiving process in the in-real form as 4.00 and digitally as 3.45 (a difference of 13.8%). Generation X assesses the comfort of participation in the receiving process in the in-real form as 4.04 and digitally as 3.59 (a difference of 11.1%). Millennials assess the comfort of participation in the receiving process in the in-real form as 3.90 and digitally as 3.50 (a difference of 10.3%). Finally, Generation Z assesses the comfort of participation in the receiving process in the in-real form as 3.92 and digitally as 3.70 (a difference of 5.6%). See: Figure 9.

Figure 9. Assessment of comfort of participation flowing from visual arts concerning the form of participation in the receiving process between generations

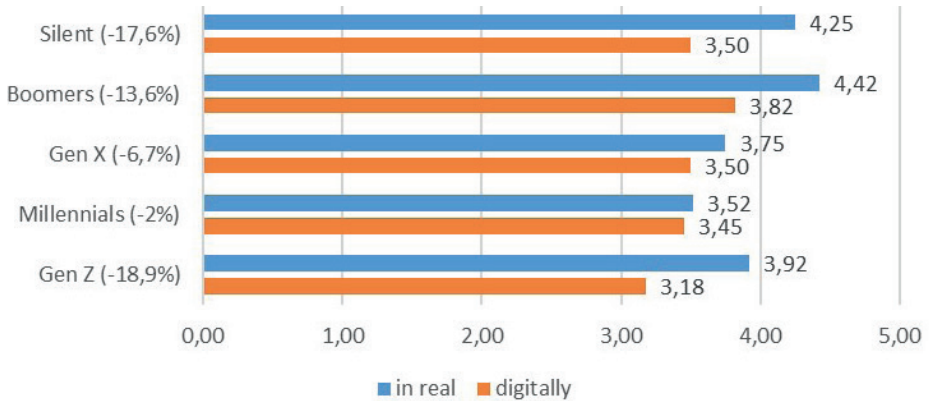


Source: own elaboration.

Possibilities of Shaping the Aesthetic Experience

The Silent Generation assesses possibilities of shaping the aesthetical experience by participation in the receiving process in the in-real form as 4.25 and digitally as 3.50 (a difference of 17.6%). Baby Boomers assess possibilities of shaping the aesthetical experience by participation in the receiving process in the in-real form as 4.42 and digitally as 3.82 (a difference of 13.6%). Generation X assesses possibilities of shaping the aesthetical experience by participation in the receiving process in the in-real form as 3.75 and digitally as 3.50 (a difference of 6.7%). Millennials assess possibilities of shaping the aesthetical experience by participation in the receiving process in the in-real form as 3.52 and digitally as 3.45 (a difference of 2.0%). Finally, Generation Z assesses possibilities of shaping the aesthetical experience by participation in the receiving process in the in-real form as 3.92 and digitally as 3.18 (a difference of 18.9%). See: Figure 10.

Figure 10. Assessment of possibilities of shaping the aesthetical experience in visual arts concerning the form of participation in the receiving process between generations

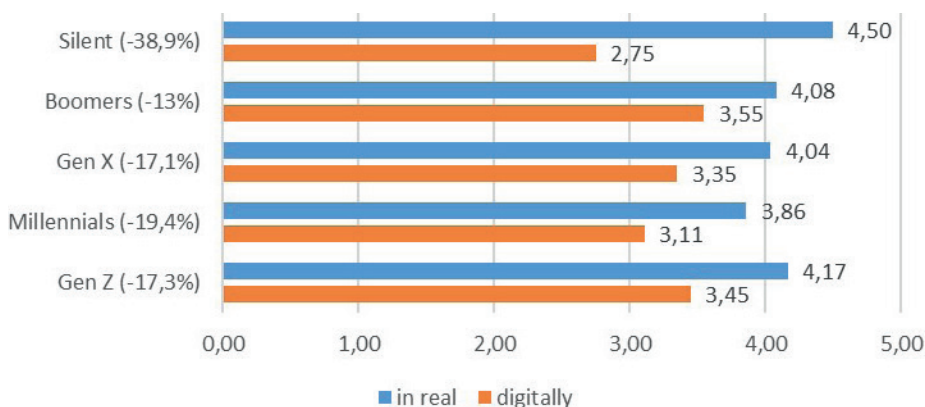


Source: own elaboration.

Own Motivation to Participate

The Silent Generation assesses its motivation to participate in the receiving process in the in-real form as 4.50 and digitally as 2.75 (a difference of 38.9%). Baby Boomers assess their motivation to participate in the receiving process in the in-real form as 4.08 and digitally as 3.55 (a difference of 13.0%). Generation X assesses its motivation to participate in the receiving process in the in-real form as 4.04 and digitally as 3.35 (a difference of 17.1%). Millennials assess their motivation to participate in the receiving process in the in-real form as 3.86 and digitally as 3.11 (a difference of 19.4%). Finally, Generation Z assesses its motivation to participate in the receiving process in the in-real form as 4.17 and digitally as 3.45 (a difference of 17.3%). See: Figure 11.

Figure 11. Assessment of own motivation to participate in visual arts concerning the form of participation in the receiving process between generations

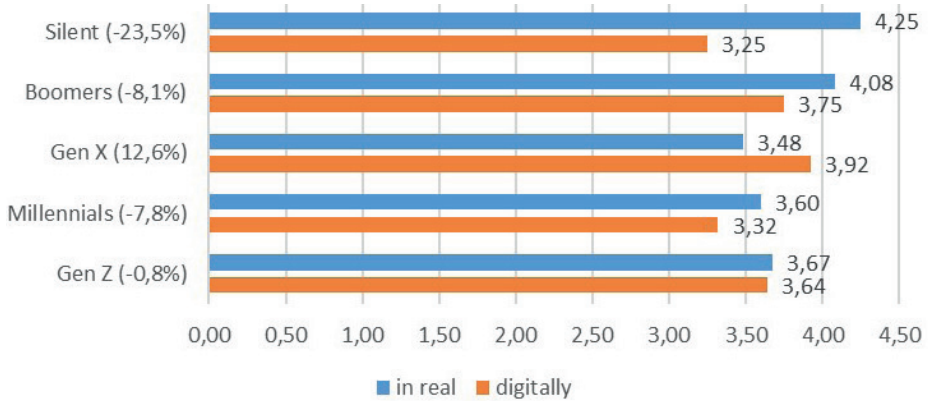


Source: own elaboration.

Ease of Participation

The Silent Generation assesses the ease of participation in the receiving process in the in-real form as 4.25 and digitally as 3.25 (a difference of 23.5%). Baby Boomers assess the ease of participation in the receiving process in the in-real form as 4.08 and digitally as 3.75 (a difference of 8.1%). Generation X assesses the ease of participation in the receiving process in the in-real form as 3.48 and digitally as 3.92 (a difference of 12.6). Millennials assess the ease of participation in the receiving process in the in-real form as 3.60 and digitally as 3.32 (a difference of 7.8%). Finally, Generation Z assesses the ease of participation in the receiving process in the in-real form as 3.67 and digitally as 3.64 (a difference of 0.8%). It could be expected that the ease of participation in visual arts in digital forms should be assessed much higher than in in-real modes, but the results show the opposite. Only members of Generation X hold that the virtual mode of participation in visual arts is more accessible. See: Figure 12.

Figure 12. Assessment of ease of participation in visual arts concerning the form of participation in the receiving process between generations



Source: own elaboration.

Conclusions

It can be concluded that the form of participation (in-real or digital) in visual arts culturally influences in different ways how recipients from particular generations perceive the quality of an aesthetic situation. Answering the first research question, it can be stated that art recipients from particular generations perceive the quality of their participation in visual arts, with regard to the form of that participation (in-real or digitally), differently: the older the generation, the more significant discrepancies between both forms of participation in visual arts. The differences between the forms of participation in visual arts decrease with every younger generation. Answering the second research question, it can be stated that the differences among arts recipients from different generations with regard to particular forms of participation in visual arts are visible in all ten criteria selected for this research, i.e., 1) satisfaction from meeting personal desires or expectations; 2) pleasure experienced in response to stimuli activating by the aesthetic situation; 3) engagement in a particular aesthetic situation;

4) the possibility of experiencing catharsis; 5) contact with the artwork itself; 6) contact with the performer him/herself; 7) the comfort of participation in the interaction with a work of art; 8) possibilities of shaping the aesthetical experience as an emotional response to artistic or sensory stimuli; 9) own motivation to participate in visual arts; 10) ease of participation, level of simplicity, convenience, and lack of obstacles encountered when engaging in a work of visual art. Answering the third research question, it can be stated that the differences among arts recipients from particular generations regarding the form of their participation in visual arts vary according to the particular generation and specific criterion of analysis; it is impossible to summarize these differences in short due to the complexity and variety of the analyzed components.

The results of this investigation should be of interest to: 1) Visual arts creators looking for the optimal way of distributing artworks among recipients from different generations; 2) Visual arts managers and marketers who wish for a deeper understanding of generation-diversified visual arts recipients' perspectives and their preferences about participation in visual arts in-real or digitally; 3) Visual arts recipients who wish to balance their opinion about the ways of participation in visual arts by understanding the preferences of recipients belonging to particular generations.

The following limitations of the research may be seen: 1) The vast majority of the sample was represented by persons with higher education experiences confirmed by Bachelor's, Engineer's, Master's, Doctoral and Professorship diplomas, who are more conscious of their behavior and better equipped to describe their perception of insubstantial assets and features in comparison to the rest of society; 2) The sample set was relatively small for broad conclusions ($n = 115$).

Possible areas of enquiry for further research include the following: 1) How do creators of visual arts from specific generations perceive shifts in artistry and creativity – whether gained or diminished – in relation to various modes of distributing visual artworks? 2) What disparities emerge across generations in terms of artistry and creativity shifts – whether gained or diminished – in the context of diverse receiving processes, particularly across different cultural contexts? 3) How do artistry and creativity shifts – whether gained or

diminished – within diverse receiving processes differ among individuals belonging to distinct generations? 4) In what ways can specific generations leverage disparities in participation within visual arts to contribute to the sustainable development of society, the economy, and the environment? 5) What factors underlie the distinctions in assessments of different forms of participation within visual arts, as perceived by particular generations?

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Problems with the Concept of Whistleblowing in the Intercultural Perspective and the EU Directive 2019/1937

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ABSTRACT

Objective: The aim of the article is to verify the concept of whistleblowing, taking into account the literature on the subject and the EU Directive 2019/1937 and its understanding by Polish and Ukrainian respondents, i.e. those who belong to the EU and those who aspire to it and have grown up in different cultures.

Methodology: The research analysed literature in English and used qualitative methods in the form of an in-depth individual interview with Polish and Ukrainian managers.

Findings: The research revealed that the understanding of whistleblowing in EU Directive 2019/1937 reflects years of discussion and goes beyond the original understanding of the term. Respondents understand the advantages and drawbacks of internal and external whistleblowing, the anonymity of the whistleblower and their position in the organisation.

Originality/Value: The article clarifies the concept of a whistleblower and explains the problems with its interpretation and implementation, allowing for further discussion on its topic in a reliable way. The understanding of whistleblowing contained in the EU Directive and the respondents' concerns are relevant to the implementation of the Directive, especially in areas that concern the whistleblower's reliability and anonymity.

Recommendations: Further research should be conducted among EU members and candidates for EU structures. Quantitative research will determine the acceptance of the issue and indicate the difficulties of implementation. Further research should focus on the reliability of non-employed whistleblowers and their anonymity.

Key words: external whistleblowing, internal whistleblowing; directive (EU) 2019/1937, abuse, anonymity

JEL codes: F 29, L19, L21, K22

Introduction

Modern and organised societies rely on well-functioning organisations. Organisations' effective, ethical and lawful conduct largely depends on the procedures and tools they have in place to verify their performance. One of the tools that can streamline the legal and ethical rules of their conduct in line with the accepted rules is the institution of the whistleblower (Olesen, 2023). History shows that thanks to whistleblowers' attitudes, many irregularities in organisations around the world have been detected (Pamungkas et al., 2017; Maulida & Bayunitri, 2021). The literature often indicates that whistleblowing involves the deliberate disclosure of information about suspected illegal or unethical conduct by specific people within a company or its individual, organisational units (Delmas, 2015; Lai, 2020). A whistleblower would therefore be a person who functions within an organisation and discloses negligence, wrongdoing or risks within this organisation. It is a person who also exposes improper appointments and incompetence of employed staff. The same literature shows a distinction between external whistleblowing (information outside the organisation) and internal whistleblowing (actions within the organisation). Initially, it was thought that disclosing information outside the organisation was the priority action of the whistleblower. Generally speaking, their action could be likened to a whistle being blown to report some wrongdoing. However, both external and internal whistleblowing always posed ethical issues, a challenge for whistleblowers that stemmed from the risks they were taking. The decision to report the wrongful actions of a colleague, co-worker or employer has never been easy. If there is an obligation in the organisation to report real or potential wrongdoing, whistleblowing should be seen as a step that the individual takes when all internal organisational procedures have failed. Thus, external whistleblowing requires the whistleblower to first use all the appropriate channels that exist within the organisation to right the existing wrong (Ray, 2006; Gagnon & Perron, 2020).

The concept of whistleblowing emerged in the early 1970s. It crystallised at the intersection of a series of processes that developed clearly between 1960 and 1970, specifically concerning the progressive process of individualisation

and the change in the perception of loyalty to organisations. The decline in trust in authority and the emergence of new organizational functioning patterns were important. The growing awareness of threats and the increasing interdependence of actors involved in the production process were also significant (Weiskopf & Willmott, 2013). The idea of signaling, accepted with some resistance, is taking on a whole new dimension due to the EU legislation being introduced in this regard. Namely, a European Parliament resolution of 24 October 2017 on legitimate measures to protect whistle-blowers acting in the public interest when disclosing the confidential information of companies and public bodies (2016/2224(INI)) was introduced. Directive (EU) 2019/1937 of the European Parliament and of the Council of 23 October 2019 on the protection of persons who report breaches of Union law was adopted two years later (Stappers, 2021). This directive introduces regulations aimed at protecting persons who report breaches. The analysis of the second document also responds to some ethical and organizational issues that arise in the discussion on whistleblowing. These undoubtedly include the very definition of whistleblowing and whistleblower. The purpose of this paper is to analyse the concept of whistleblowing from the perspective of the literature on the subject and the 2019 EU Directive. For the same purpose, a qualitative study was conducted among Polish and Ukrainian managers. The aim was to investigate the stance towards whistleblowing taken by those who grew up in different cultures and who belong to a country that is a member of the European Union and one that reports ongoing aspirations to join its structures.

The Different Concept of Whistleblowing – Literature Review

There is general agreement among researchers that several elements must be present in order to speak of whistleblowing. There must be a complainant, a complaint of misconduct within the organisation, an organisation, individual or group of individuals who engage in misconduct and a party who receives a complaint

from the organisation about the whistleblower's misconduct (Near & Miceli, 1985, 1996; Rocha & Kliener, 2005; Dasgupta & Kesharwanii, 2010). Clearly, the act of whistleblowing is not intended to cause harm to the organisation, but rather to facilitate the disclosure of negative acts committed that may harm the organisation or are contrary to its values (Near & Miceli, 1985; Rocha & Kliener, 2005). There is also a consensus that the whistleblowing process in a given company has several stages: "the occurrence of the triggering event, recognition of the event and decision of actions to take, conduct of action, organizational response to whistle-blowing, and whistle-blower's assessment to the organizational response" (Henik, 2008, p. 112). All the stages are significant, but the second one seems to be the most important, when the whistleblower makes the decision to take action. The whistleblower can be called, in a sense, an informer or an informant. In this case, it is not simply an informer passing on specific information, and even less so, an informer with a dubious reputation who wants to make capital out of what is revealed, sometimes anonymously and not fully examined.

Advanced research on whistleblowing since at least the 1980s has shown that there are many definitions of whistleblowing, and they contain important nuances. Already a decade earlier, however, it was defined as "an act of a man or woman who, believing that the public interest overrides the interest of the organization he serves, blows that the organization is involved in corrupt, illegal, fraudulent or harmful activity" (Nader et al., 1972, p. VII). Establishing a clear and precise definition of whistleblowing should be a fundamental element of any policy that seeks to put in place procedures that allow whistleblowers to operate (Eaton & Akers, 2007). According to Bowden (2014), the best known definitions of whistleblowing are based on the research of Near and Miceli (1985). They show that whistleblowing is about reporting wrongdoing in an organisation to people or institutions that can fix it. This refers to employers or organisations that can take appropriate remedial action, and the irregularities themselves include illegal, immoral or illicit activities (Near & Miceli, 1985; Hassink et al., 2007; Keil et. al., 2010). This is well reflected in Near and Miceli's proposed definition, which can be found in many publications on the subject: "The disclosure by organizational members (current/former) of unethical/ immoral, illegal, or illegitimate and unlawful practices under the control of

their employers to individuals or organizations that may be able to take action” (Miceli et al., 2009, p. 15; Suyatno, 2018, p. 13; Abbas et al. 2021, p. 44).

Articulating some of the nuances inherent in the concept of whistleblowing helps to point out the complexity of this process (Bowden, 2014; Pittroff, 2016; Suyatno, 2018). Namely, originally, when whistleblowing was discussed, it was understood as activities that go beyond the place of actual work or organisation (Ray, 2006; Ting, 2006; Hirst et al., 2021). In the literature, however, we encountered the opinion that a whistleblower can be a person who works in a given organisation and provides information to their superiors (Beim et al., 2014). It is a very different situation when whistleblowing is reported to departments or individuals within an organisation, and a different situation when abuse is reported to an institution located outside the organisation. Although whistleblowers typically have both internal and external reporting channels to report organisational wrongdoing, research suggests that almost all whistleblowers initially attempt to report wrongdoing through “internal channels” (Messmer-Magnus & Viswesvaran, 2005).

As the next step, let us recall another definition of whistleblowing, which also enjoys recognition among researchers. It reads that “whistleblowing is a deliberate non-obligatory act of disclosure, which gets onto public record and is made by person who has or had privileged access to data or information of an organisation, about non-trivial illegality or other wrongdoing whether actual, suspected or anticipated which implicates and is under the control of that organisation, to an external entity having potential to rectify the wrongdoing” (Jubb, 1999, p. 78; Delmas 2015, p. 80). Let us point out that in this definition it is stated that information about wrongdoing in the organisation is made public. Other researchers talk about the possibility of reporting irregularities to the media (King, 1999; Vandekerckhove & Commers, 2004). If this were indeed the case, the pure intentions of whistleblowers could be questioned. Let us put this issue in the form of a question: is the purpose of their action to eliminate existing damage in the organisation or to gain publicity? After all, the only motive to view a whistleblower’s actions positively is that he or she seeks to effectively eliminate illegal or unethical behaviour within an organisation (Abbas et al., 2021).

As noted above, in the discussion on whistleblowing that has been going on for many years, we speak of external and internal whistleblowing (Near & Miceli, 1996; Bouville, 2008; Ponnu et al., 2008; Bunget & David-Sobolevski, 2009). The latter, internal whistleblowing, has emerged as a response by companies and organisations to emerging abuses and scandals within them (Mrowiec, 2022). Namely, more and more organisations have adopted information policies that make recourse to external institutions unnecessary through internal solutions. The actions that organisations and companies take to solve problems internally are sometimes called ‘institutionalised whistleblowing’. It is about keeping information about irregularities inside the organisations themselves. Vandekerckhove & Commers (2004, p. 226) define the “institutionalised whistleblowing” as “the set of procedures allowing potential whistle blowers to raise the matter internally before they become whistle blowers in the strict sense”. External whistleblowing occurs when the whistleblower takes the information outside the organisation to bodies that can correct it by their actions.

Another issue related to whistleblowing concerns the position the whistleblower occupies within the organisation. The issue is whether the whistleblower is a member of the organisation or is outside the organisation. The US “Whistleblower Protection Act” of 1989 states that it is a matter of “a current or former employee who discloses information ‘that he or she reasonably believes indicates a violation of law, rule or regulation, gross mismanagement and gross waste of funds, abuse of authority, or a substantial and specific threat to public health or safety’” (Lennane, 1993, p. 667). Other definitions (Davis, 1996; Keenan, 2007; Rocha & Kleiner, 2005; Dasgupta & Kesharmani, 2010) take the same direction regarding the whistleblower’s position. For example, let us recall that whistleblowing is the disclosure by (current or former) members of an organisation of illegal, immoral or unlawful practices under the control of their employers to persons or organisations who may be able to take appropriate action (Messmer-Magnus & Wiswesvaran, 2005). We must note that the situation of a person who is employed by a company or works in an organisation is quite different when reporting wrongdoing within that organisation. A person inside the organisation is in a much weaker position than a person already outside its structures (Kobroń-Gąsiorowska, 2021).

While there is consensus that whistleblowers are individuals who report unethical and legal behaviour occurring within their own group or organisation and play a decisive role in detecting injustice and corruption, the question of whether or not they can act anonymously seems controversial. On the one hand, anonymous actions may be less credible and irresponsible, with uncertain motivations. On the other hand, they may be greatly facilitated. Thus, there are researchers who argue that the phenomenon can also apply to people acting anonymously (Dungan et al., 2019; Previtali & Cerchiello, 2021).

All the above discussions and nuances related to the understanding of whistleblowing and whistleblowers are reflected in Directive (EU) 2019/1937 of the European Parliament and of the Council of 23 October 2019. Firstly, in the discussion of internal and external whistleblowing, the Directive emphasises the importance of internal procedures within organisations that would allow for the rectification of irregularities (De Zwart, 2020). It reads that, given the need to detect and prevent breaches of EU law effectively and quickly, “reporting persons should be encouraged to first use internal reporting channels”. It is therefore about reporting to the employer if the organisation has such reporting channels in place and they “can reasonably be expected to work”. The Directive clarifies that this applies “where reporting persons believe that the breach can be effectively addressed within the relevant organisation, and that there is no risk of retaliation” (Article 47). If there is a lack of confidence in the ability of the problem to be effectively remedied within the organisation, there is “a need to impose a clear obligation on competent authorities to establish appropriate external reporting channels, to diligently follow up on the reports received, and, within a reasonable timeframe, give feedback to reporting persons” (Article 63).

Secondly, on the issue of whether a whistleblower can be a person outside an organisation, the Directive already makes it clear in Article 1 that it is not only about persons working for a public or private organisation, but also about those who “are in contact with such an organisation in the context of their work-related activities” (Article 1). The document goes on to clarify who a whistleblower can be. Whistleblowers should not only be people with permanent and standard employment in the organisation, but also people working

part-time, employed on a temporary basis, or working as contractors (Article 38). The precision with which the document mentions specific potential whistleblowers is noteworthy. Namely, “it is also about freelancers, persons who are not employed by the organisation in question, but who are suppliers of products to the organisation or are involved in the transportation of products, cooperating with the company in question”. Whistleblowers could be “financial consultants, service contractors and subcontractors, managers”. In general, this includes all persons connected in any way with the organisation, not excluding “volunteers working for the organisation and interns” (Article 40), as well as “clients” (Article 41). This relationship with the organisation must, however, be such that the whistleblower has “reasonable grounds to believe, in light of the circumstances and information available to them at the time of reporting, that the matters they report are true” (Article 32). However, the relationship with the organisation must be an ongoing one, as it is also a matter of disclosing fraudulent activities that have already taken place or that “have not yet been committed but are very likely to occur”. The whistleblower should disclose acts or omissions that he or she “has reasonable grounds to believe constitute violations; and attempts to conceal violations” (Article 43). However, they must know the organisation well, as a whistleblower cannot be a person who reports unsubstantiated rumours and hearsay (Article 43).

The third dilemma with regard to whistleblowers concerns anonymity (Lewis, 2020). On the one hand, the problem relates to the lack of accountability for the reports made. On the other hand, guaranteeing whistleblowers to be anonymous when reporting abuse may be dictated by concerns about whistleblowers losing their jobs. The assessment of reporting and acceptance of anonymity is arguably dependent on the culture of the Member States and on historical circumstances. It is therefore left to the Member State to decide whether to accept or distance itself from such reports. Notwithstanding this, persons who anonymously reported or who made anonymous public disclosures falling within the scope of this Directive “should enjoy protection under this Directive if they are subsequently identified and suffer retaliation” (Article 34).

In summary, we will say that the Directive expands the concept of a whistleblower in the traditional sense. It no longer has to be a person employed

by the organisation, allows for anonymous whistleblowers and emphasises the importance of internal whistleblowing.

Research Methodology

The most recent literature on whistleblowing research focuses on problems such as the individual experiences of whistleblowers, psychological and social determinants that determine whether to take action, the legal protection, and the ethicality of arguments for or against whistleblowing (Thomas, 2020).

The article deals with the concept of whistleblowing in the perspective of the EU Directive and uses qualitative research. Such research requires the identification of crucial research problems (Tomaszewski et al., 2020). These are formulated as follows:

- Is there a need to distinguish between internal and external whistleblowers, and why?
- What are the advantages and disadvantages of anonymous whistleblowers?
- What is the rationale for a whistleblower to be a member of an organisation?

Qualitative research, including an individual in-depth interview, was conducted to investigate the research problems thus identified. The research was conducted among Polish and Ukrainian managers in companies of different sizes. The selection of respondents was not only since they come from two countries which are in entirely different political and economic situations. It was also justified by the fact that they come from two quite different cultural traditions shaped by history, geopolitical location, and religious influences. Ukraine wants to quickly join the European family of nations bound together by a common European heritage and build its identity after liberation from the bonds of communism. Today, Ukraine is a crossroads of East and West, with many languages and traditions and a resurgence of literature and culture. Ukrainian cultural artists are gaining recognition in other European countries, science is developing,

despite the state of war. In religious terms, there is a strong influence of Eastern Christianity (Helbig et al., 2008). Before starting the research, a scenario was constructed and consulted with external experts familiar with the problems involved. Two of the experts came directly from academia and the other two had both theoretical knowledge and practical experience of managing organisations. Interviews were conducted between March and April 2023.

The selection of respondents was purposive and made it possible to deepen every cases. In qualitative research, the selection of respondents plays a special role. They allow us to capture valuable life experiences, understanding of the issues under study in a broad management context, and their relevance to the organization as a whole. Thus, an opportunity was gained not only to understand and deepen the specificity of the questions under investigation but also to deepen them (Liamputtong, 2020). Instead, in selecting interviewees, attempts were made to take into account their practice activities as well as their familiarity with the issue being addressed. Twenty in-depth interviews were conducted. The time allocated to the research allowed for additional questions to be asked. The shortest interview lasted just under an hour and the longest – over two hours.

More than thirty pages of notes were taken during the interviews. Most of the interviews took place via an online video connection, a few were conducted by phone, and email and face-to-face interviews were also used. Some of the responses sent via email needed to be deepened during the phone calls or additional explanations were added. It should be acknowledged that the issue of whistleblowing is familiar to the participants of the interviews, and it was not necessary to use explanations in formulating the questions. All participants gave their consent to participate in the study. NVivo software, which helps uncover richer information from the research, was used for to analyse qualitative data (Allsop et al., 2022).

A summary of the respondents taking part in the in-depth individual interviews is given below, where P stands for Polish managers and U for Ukrainian managers.

Table 1. Respondents to the survey

No.	Gender	Company size/ Number of employees	Age	No.	Gender	Company size/ Number of employees	Age
Polish respondents				Ukrainian respondents			
P1	M	5 000	30	U1	M	450	21
P2	F	100	40	U2	M	150	37
P3	F	500	30	U3	F	600	25
P4	M	500	25	U4	F	750	29
P5	M	65	41	U5	M	3 500	38
P6	M	10 000	36	U6	M	7 000	46
P7	F	29	28	U7	F	17	32
P8	F	500	28	U8	F	900	39
P9	M	3 000	52	U9	F	40	39
P10	F	120	32	U10	M	25	34

Source: own research.

Findings and Discussion

The research showed that respondents had a good understanding of the essence of the division between internal and external whistleblowers and the implications of this division. Internal whistleblowing is considered to be better for the organisation. Namely, “internal whistleblowing is safer for the organization” (P1) and “issues concerning the organisation should be dealt with independently, as the good of the company is at stake” (P1). The employee should “be loyal to the company and try to resolve issues within the organization” (P8). The employee “should protect the company’s good name at all costs and not take the company’s problems outside its own environment” (P9).

On the other hand, the division between external and internal whistleblowing has similar implications for the whistleblower. Namely, it “is associated with the serious risks the whistleblower is set to face” (P4). The consequences of whistleblowing are usually the same and involve “the destruction of the whistleblower” (P6).

Regarding the possibilities to remedy an unethical situation, “external whistleblowing is a burden, but it is often the only way to remedy the situation” (P7). There are many problems, despite reporting of irregularities, “e.g. in schools, hospitals and sometimes these are downplayed by management” (P2). Informal relations and interconnectedness “are so great that whistleblowing may never get resolved” (P3). For the same reasons, “the discussion of internal whistleblowing becomes irrelevant and a waste of time” (P5). Whistleblowing outside the organisation “is the only way to straighten out and solve ethical problems” (P10).

The research showed that Ukrainian respondents, with a view to the image side of the organisation, were in favour of internal whistleblowing. This is because the matter concerns “the consequences that the organisation bears” (U4) and “the effects” (U6). When matters “are dealt with internally, the organisation does not bear the image costs” (U1). It bears the “image and legal consequences in the case of external whistleblowing” (U5). Rather, external action should be abandoned because “external reporting will have negative consequences for the company” (U4). “By acting internally, I express concern for the company” (U8).

There was little difference between the statements of Polish and Ukrainian respondents regarding the consequences for whistleblowers. Yes, the consequences “are more serious for those who try to explain things inside the organization” (U2) rather than “deciding to act outside the organization” (U7). Internal and external whistleblowers, however, should “fear dismissal” (U3), “increasing conflicts with colleagues” (U4) and “rejection by those around them” (U10). Internal whistleblowers “seem to be more concerned about the organization”, which does not change the fact that they “suffer more serious consequences”, and these include “rejection by the environment” (U8) and “exposure to ostracism” (U5) and even “to retribution” (U4). To add, “a whistleblower operating inside an organisation is more easily identified”, which can result in “mobbing” and being considered “a snitch” (U9). It is easier to “remain anonymous ‘when acting outside the organization’” (U1).

Ukrainian respondents perceived that actions outside the organisation were more effective. This was strongly expressed by the last respondent, who stated that he did not believe “in the effectiveness of internal whistleblowers”

(U10). Inside the organisation, it is difficult to solve “swollen problems because there exist interrelations difficult to identify” (U5).

The research showed that respondents take an ambivalent stance towards anonymous whistleblowers. Polish supporters of anonymity generally pointed to fears of potential reprisals from the group and the possibility of being stigmatised. Anonymity would provide robustness and peace of mind in the preparation of specific information. At the same time, “maintaining anonymity is difficult, especially in a small organisation, so one has to expect to be recognized by the members of the organization” (P9). Thus, a whistleblower “theoretically should be anonymous. If actions are made public, he or she risks reprisals from the group, which prevents action and also eliminates the desire to participate” (P1). For another respondent, “providing 100% anonymity benefits the whistleblower for him or herself as well as for the organization”, and “total anonymity enables the case to be taken seriously, without drawing hasty conclusions” (P4) or “unfounded opinions” (P6), guarantees “comfort with a fair approach to the case” (P7). A whistleblower should be anonymous “because of the stigma as a whistleblower against employers” (P5) or “to remove fears of retaliation” (P10). An anonymous whistleblower would “feel safe” (P8).

There was a belief among opponents of anonymity that whistleblowers could then report unprompted on matters that were untrue or with personal motives such as revenge in mind (P2). They could be “subjective, whether or not certain emotions would creep in between the individuals concerned” (P3).

The research showed that on the issue of anonymity, Ukrainian respondents also showed some divergence in their approach to the issue. Its acceptance stemmed from concern for the future welfare of the organisation. “The purpose of whistleblower reports is to expose unethical and “mobbing cases in the organization” (U1) and “legal cases” (U6). “A whistleblower can” (U1) and even should act anonymously “to improve the situation” (U4). Anonymity would ensure safety. Given the “existing concerns about potential dismissal” (U5), “other types of harassment” (U9), it is better if the whistleblower “remains anonymous”. However, one should not “forget the need to ensure the reliability of the information obtained” (U4 and U9). Anonymity provides freedom to “act, but in terms of remediation, it would be better if the whistleblower was not anonymous” (U9).

There was also no shortage of ambivalent approaches to the issue. On the one hand, “for ease of action, the whistleblower should remain anonymous” (U2). On the other hand, “whistleblowers should be registered and this is necessary due to the corrective nature of the action” (U7). Anonymity may help to “protect the whistleblower”, but also “may lead to uncertainty as to the reliability of the subject of the reported wrongdoing” (U10).

There were also opinions about the need to disclose one’s personal information. Namely, “it may result from increasing the credibility of the information received” (U3). One cannot be content with anonymity “when there is a need to rectify a situation” (U8).

Research has shown that it would be better for the company if the whistleblower worked there. Being a member of an organisation means that “we know best what is going on inside and can no longer remain silent” (P2). Being a member of an organisation “we know the procedures and patterns of actions, so we should know which actions to report” (P1). By remaining within an organisation, a whistleblower “has real-time access to what is happening in the organisation’s structures and operations” (P8). When working in a given company, “a whistleblower functions in the environment on a daily basis and is able to more accurately identify behaviour that does not comply with legal and ethical norms” (P4). Respondents argued that a member of the organisation “is more aware of irregularities, abuses that are carried out in a given workplace” (P5) and “knows the situation and atmosphere in the organisation very well” (P7). The whistleblower should be in the organisation because he or she “knows the organisation very well and is able to notice irregularities” (P9), furthermore “knows well how the organisation works and how it is managed” (P10).

It is more comfortable for the whistleblower to remain outside the structures of the organisation. Being outside the organisation relieves “fears of exclusion” (P1), “exclusion from the group” (P3), and the whistleblower “does not fear for their fate” (P2). Being outside the organisation “we have no fears about the future and good relationships” (P4). When not working for a particular company, “we do not have to fear the consequences of the whistleblower actions, as far as harassment from management goes” (P5). A whistleblower “does not have to fear the consequences”, but “the knowledge of such a person

may be limited" (P7). A whistleblower being in an organisation "witnesses a lot of events" (P8), and "outside its structures is accompanied by less concern about his or her fate" (P10).

On the other hand, in the case of a whistleblower who reports wrongdoing and remains outside the company, it should not "be ruled out that he or she is carrying out some act of revenge, e.g. for being fired" (P6). Those who do not work "will not be credible to the end" (P9).

Although the whistleblower should be a member of the organisation, in principle, "any responsible person and therefore even the customer" can be a whistleblower (P10). However, the customer has "limited knowledge of the organization" (P4), such knowledge "lacks integrity" (P5), is "superficial" (P1), such person "does not know the environment and procedures" (P7). Two respondents asked, "even if they have some contact with the organisation, what knowledge do they have?" (P8; P9). Customers "do not have the opportunity to review organisational policies frequently" (P2). There are some circumstances that speak "in favour of the client, as the lack of intimacy with employees" (P3) and "lack of opportunism" (P6).

A study of Ukrainian respondents showed that "in order to provide reliable information, it is better for the whistleblower to remain a member of the organization". It can and even should "be a person working in the organisation, as he or she is familiar with its activities, irregularities, procedures and patterns of behavior" (U2). The whistleblower's familiarity with the organisation "stems from the fact that they can accurately see irregularities with their own eyes" (U4) and "can easily spot behaviour that deviates from the norm and accepted standards" (U10). People who work in a company "often have direct knowledge and information about abnormal activities" (U1). Through "the workplace, they can spot irregularities that are otherwise unavailable to them" (U3). By remaining within the organisation, the whistleblower "knows the organisation and its activities" (U5), and has "the ability to react quickly to an irregular situation" (U6). A whistleblower from within an organisation "can more easily spot many incompatible attitudes" (U7), which remain "incompatible with existing legal norms" (U8), the accepted "ethical rules that apply in the group" (U9).

As in the case of the Polish respondents, in the case of the Ukrainian respondents, remaining outside the organisation makes one “lose the fear of losing their job” (U1) or “being labelled a collaborator” (U3), “being deprived of support from colleagues” (U5). Being a whistleblower and an employee leads to “fears of reprisals” (U7), “isolation” (U9), or closer to “unspecified negative consequences” (U8). The whistleblower “staying inside the organisation faces challenges” (U10), “has to reckon with the fact that they will be immediately exposed” (U2), and, despite “the rules and principles put in place, will be ‘immediately disclosed’” (U4).

However, being a whistleblower staying in an organisation is a “utopian idea” (U10) and it is difficult to believe “in positive and realistic solutions to organisational problems” (U7). Therefore, if we want to “talk seriously about whistleblowers, the only solution is to be an external whistleblower” (U9). “The only people who can be whistleblowers are those outside the company” (U2). However, an external whistleblower “has unreliable information” (U4). This group should include customers, but “they are not reliable” (U5), which does not change the fact that “knowledge gained from them can and should be verified” (U9). Those “dismissed are not necessarily credible, and may be driven by a desire to retaliate” (U7) or “give vent to bad emotions” (U8). Although the potential customer is independent, it should be remembered that they have “incomplete” (U3), “superficial knowledge” (U1). Which, of course, does not change the fact that “a customer or another person who knows irregularities should report violations” (U6) and not “fear that it may be considered superficial” (U1).

The research has shown that a distinction between external and internal whistleblowing must be made. Indeed, internal whistleblowing is more beneficial for the organisation because of its image side. However, in terms of effectiveness, whistleblowing is definitely better when the whistleblower is outside the organisation. Regardless, the consequences for whistleblowers are similar, risking ostracism and exclusion. In this connection, let us note that the three-step model for whistleblowing in companies, developed many years ago, loses none of its relevance. It proposes that organisational deficiencies and misconduct should be dealt with in the following order. First, action should be taken

within the organisation itself. As a second step, when remedial work is not undertaken, it would be necessary to go to the institutions with powers of control over the company's governing bodies in which the ethical or legal principles are being breached. If the problem could not be solved at this level either, the public, such as the media, would have to be approached (Vandekerckhove & Lewis, 2012; Latan et al., 2019).

The fear of losing one's job and social exclusion is one of the critical issues in the discussion on whistleblowing. It is evident among Polish and Ukrainian respondents, as well as in the literature dealing with the issue (Shostko, 2020; Aziz, 2021; Kun-Buczko, 2021). The Ukrainian literature adds that the lack of positive and effective results of whistleblower activity is a serious problem for those wishing to take corrective action in an organisation (Khalymon et al., 2020).

In terms of anonymity, the research has shown that it allows people to focus on problems and diminish their fear of being identified and, thus, potentially excluded. This was a fundamental reason why tools to ensure anonymity were introduced in many European countries (Chen, 2019). On the other hand, as the research shows, anonymity can lead to a lack of reliability in reporting information. By developing channels that allow for anonymity, the information provided may be considered unreliable by superiors, which does not change the fact that anonymity can positively influence those hesitant to become whistleblowers (Mrowiec, 2022). This is an important issue as the notion of a whistleblower in Polish culture is still associated with spying and lack of loyalty to the employer. Of course, this is a relic of the past stemming from the fact that any denunciation to the authorities was considered disloyalty to the group (Kobroń-Gąsiorowska, 2022). Let us note that whistleblowing is still perceived in Poland as a reprehensible activity and whistleblowers are usually referred to as snitches. A whistleblower is most often associated with a secret collaborator (Kun-Buczko, 2022). Therefore, there is a legal need to protect the whistleblower's personal data, which is provided by EU Directive 2019/1937 (Skupień, 2021). Note that research in Ukraine shows that the lack of anonymity in whistleblowing can contribute to strengthening the desire to be a whistleblower in the fight against corruption (Los et al., 2022; Khalymon & Prytula, 2019). Being

anonymous does not mean that threats against the whistleblower, even from dignitaries, will be abandoned (Vandekerckhove, 2021).

The research has shown that it would be better for the whistleblower to be a member of the organisation. It is related to the issue of the credibility of the whistleblower and their access to reliable information. According to the respondents, it would therefore be better if the whistleblower was inside the organisation and not outside the organisation's structures. It is important to stress that the credibility and reliability of the whistleblower is a major issue in the discussion of whistleblowing itself (Bushnell, 2020; Foxley, 2019). The problem arose during one of the first acts to encourage whistleblowing i.e. during the American Civil War, The False Claims Act was introduced in Washington to prevent the embezzlement of money intended for military purposes. In an effort to encourage potential whistleblowers, The False Claims Act guaranteed them protection and financial rewards. However, a condition of the gratification was that the money was recovered at the end of the lawsuit (Eaton & Akers, 2007; Ting, 2006). This does not change the fact, as research has shown, that a whistleblower can be someone outside its structure, such as a client or contractor. A whistleblower who is outside the organisation should feel safer than one who remains a member of the organisation.

Conclusions, Limitations and Future Research

Being a whistleblower has never been an easy challenge, and the issue itself may even strain international relations (McKee et al., 2022). This is all the more so since, according to EU Directive (EU) 2019/1937, a whistleblower can be anyone who identifies unethical and unlawful conduct under EU law. In a way, modern technologies are meeting the EU's expectations, which allow the transmission of sensitive information quite freely (Lam & Harcourt, 2019). The literature on the subject shows high hopes for increased understanding of whistleblowers on both the Polish and Ukrainian sides (Skoczylas-Tworek, 2020; Biletskyi, 2022; Kun-Buczko, 2022), which, of course, does not nullify

the question of the credibility of the whistleblower on the part of those who are obliged to take corrective measures. The issue of anonymity is and will continue to be a long-standing problem in the whistleblowing discussion. The research conducted in this study has shown that the attitude towards anonymous whistleblowers is ambivalent. Comparative research between countries associated with the Anglo-Saxon tradition, among which the roots of whistleblowing must be sought, and those that do not grow out of such a cultural tradition would be interesting in this regard (Clark et al., 2020). Clearly, further comparative research would need to broaden the research group. This does not change the fact that it is not easy to reach people who are familiar with the issue and may encounter it in organisational management. Ethicists will not be able to distance themselves from the issue of whistleblowing from the perspective of comparative research, as it is not always integrity but rather personal reasons that may be behind the decisions made by whistleblowers (Valentine & Godkin, 2019). Another issue that emerges quite clearly today is the influence of gender on whistleblower attitudes and its acceptance (Prymakova & Evans, 2022). It would be interesting to undertake comparative research in this regard with the EU directive in mind.

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