Abstract

This paper analyses the role of private companies regarding the financing of cultural activities as fine arts, cinema, literature or theatre. In several European countries, namely in Spain, the state attempts to increase sponsorship and patronage of cultural activities through tax incentives for firms and consumers, and to get more funds for public cultural institutions encouraging the relation with the private sector. Actually, this new tendency could be considered a part of a more general trend of welfare states because the role of governments is changing from "rowing to steering" the social policies (Brejning, 2013, 148). Be it as it may, both the shrinking budgets of a time of crisis and the new trends in the cultural policy bring to the forefront the cultural dimension of CSR and give rise to a bigger role of private patronage. Therefore, we hold that a greater role of companies in the cultural life is here to last, so that the Cultural Corporate Responsibility (CCR) demands greater attention as part of the shift in the traditional boundaries between States and civil society (Brejning, 2013; Wettstein, 2009). Beyond voluntary philanthropic actions in favour of culture, the concept of CSR means that companies have a responsibility about the cultural life of the communities where they are located. With this in mind, we propose a working definition of Cultural Corporate Responsibility to assess this dimension of CSR. The starting point is the specificity of the evaluation of cultural activities, because culture is normative concept. It involves values and personal positions about what is a good or a second-rate CA, or about which one is innovative and ground-breaking and which one is more of the same. To assess that responsibility, we suggest looking at the company capacity of leaving aside the axiological neutrality for the sake of building its own discourse about culture. On the other hand, the relevance of this approach for business ethics is connected with the power imbalance between companies and stakeholders, namely between firms and aid recipients, or sponsors and sponsees, or companies and cultural consumers and producers: citizens and cultural agents have a right to be worried about corporate power on the agenda of cultural managers because companies may choose their cultural engagements just considering their economic strategic interest, and so leaving aside innovative or provocative forms of culture.

The model to assess the CCR includes a qualitative analysis of the hot issues regarding cultural activities that add value to society because they propose innovative or socially committed projects. Besides this qualitative dimension, we build an index to deal with measurable performance dimensions. Specifically, we propose evidences and indicators of how the company fares regarding CCR. The evidences show without possibility of doubt that the firm CCR is not impartial. They make clear that the company commits to new, suggestive or unorthodox forms of CA, and furthermore even to controversial
ones, thereby building its own statement about culture. On the other hand, the indicators are not enough to be sure about the kind of CCR of the firm. Following only the indicators, it is not possible to know in advance which kind of CCR the company is prone to. Then, we suggest the following evidences of a committed CCR: a) general standards of decency; b) respect for diverse beliefs and values; c) social innovation. The indicators are the following: a) close working relationship with cultural producers; b) separation of sponsoring and patronage; c) monitoring checks and feedback of success rates; d) CCR is institutionalized and differentiated of the rest of CSR actions. Before we test this framework in the companies listed in IBEX 35, the main Spanish composite capital market index, we shall explain the evidences and indicators in more detail.

The findings of this paper show that a large majority of the companies listed in the IBEX-35 includes CAs among their CSR actions, thereby assuming some kind of CCR (80% of the total, 28 out of 35 companies). Regarding the size of the companies studied, all the biggest companies take CA into consideration, compared to two thirds in the other companies (thus below the average of 80%. A positive relationship with the CCSR commitment is observed. Finally, it must be said that financial and oil and energy sectors are characterized by their cultural approach to CSR issues.

References:

