

**To which extent was corporate support of the arts and culture
impacted by the Covid-19 crisis?**

A look into the pandemic period of the Dutch context



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Master Thesis

June 2023

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ABSTRACT

The cultural sector presents unique characteristics and relies heavily on third parties to operate its activities. Overtime, there has been a transfer of responsibility from the public to the private sphere; which highlights the need for cultivating entrepreneurial skills and knowledge in the arts and culture sector on how to explore alternative methods of generating income and seeking sources of support. Under the Covid-19 pandemic, these circumstances led to general hardship across the cultural sector and accentuated its fragility. Moreover, the public health crisis disrupted the whole economy and society, leading businesses to be vigilant or reassess their strategies and, eventually leading to a shift in supporting the arts and culture. This research explores potential shifts and adaptations that may have led to new outcomes and paradigms. The main research question guiding this study is: *"To which extent was corporate support of the arts and culture impacted by the Covid-19 health crisis?"*, looking into the Dutch context during the 2020-2022 timespan. This question is addressed through a qualitative-method that makes use of semi-structured, in-depth, interviews. The analysis delves into factors such as changes in feelings regarding the corporate support of the arts and the reallocation of resources in response to the crisis. The research finds that the financial impact of the health crisis was not substantial among the companies interviewed and that adjustments to their long-term strategies for support of the arts and culture is not among primary concerns. Notwithstanding, the unique challenges that the cultural sector endured through the pandemic period were highly acknowledged by all participants. Although companies reported a relatively unchanged scenario in terms of their support to the arts and culture, they point to several short-term initiatives aimed at leveraging or making use of their relationships with the cultural sector and increased communication with cultural partners. Moreover, the research reinforces the need of addressing structural problems of the creative sector, especially in light of the health crisis. It is rather inconclusive on whether these will be addressed in the post-pandemic period or deprioritized once a sense of "normality" is restored.

Keywords: corporate support, arts and culture, Covid-19 pandemic, Dutch context, corporate social responsibility (CSR)

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ACKNOWLEDGEMENTS

I would like to express my gratitude to my supervisor Anne-Sophie Radermecker for her guidance, thorough feedback and encouragement in this research process. In addition, I would like to thank all of the participants in my study who took their time and willingness to share their experiences with me and for showing interest in the research. This thesis would not have been possible without their contribution. A very special thanks to my close friends and family for the care, the enthusiasm and for showing endless support during this journey. I appreciate every single one of you. Lastly, I would like to thank Aline Albertelli for insightful debates and Sara Broere for the long hours of co-working.

Inês Borba Vieira da Silva Jacinto

June 2023

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1. INTRODUCTION

1.1. Problem Statement

The cultural sector, characterised by a mixed economy including private and public efforts, is known to rely heavily on third parties to ensure financial sustainability and development of its activities (Loots et al., 2022). Both the government and private entities have contributed over time to sustaining, partially, the sector. If on the one hand this contributes to making culture available and accessible, it also represents a liability of being largely dependent on external decisions, policy-making and exogenous events.

Western European governments have provided substantial support to the arts and culture throughout decades (Zimmer et al., 1999). Arguments for and against the heavy subsidising of the arts have led to developments in cultural policy where governments reduce their supervision (Dubini et al., 2012) to incentivize private entities to assume a larger portion of this role. This transfer in responsibility from public to private funding dates from the 1970's and has experienced an evolution in regards to how it is framed. Traditional forms of philanthropy have evolved into complex corporate social responsibility (CSR) strategies to adapt to new societal challenges and business dynamics. As a result of the persistent shortage of both public and private contributions, arts organisations have to seek alternative earned income (Stevens, 1996), however, these still represent a rather small portion within the whole financial mix of the cultural sector. Furthermore, efforts towards dynamizing cultural entrepreneurship have been approached both by corporations and governments, however, this notion seems to be more complex than *just* entrepreneurship.

Cultural entrepreneurship requires more than marketing skills and attention to the artistic process but “it also involves the persuasive power to induce a candidate for art into the appropriate conversation and to realise it as a common good.” (Klamer, p. 154, 2011). As such, the art world goes beyond the point where demand and supply meet (Klamer, 2011) and market values such as efficiency and returns on investment may crowd out cultural values (Frey, 1997). Adhering to the earlier stated, a crisis on the magnitude of Covid-19 can reveal serious repercussions in accessing and generating support to the arts and culture. Support, in this research, is specified as any type of resources - financial, human, technological - that contribute directly or indirectly to the cultural and creative industries (CCIs).

The Covid-19 pandemic is one of the most significant marks in contemporary history, as it affected populations worldwide and generated unparalleled uncertainty. The period of time between 2020 and 2022, in particular, records a series of shocks in the immediate term that will mirror consequences for a long course of time. The coronavirus and its successive variants forced the world to stop: not only interactions between different households had to be held back but also the commercial ones between suppliers, intermediaries and others; ultimately producing social, economical and environmental effects.

The unpredictability of this scenario and lack of readiness to face it highlighted the fragility of systems in place. The arts sector, in particular, was extremely vulnerable to the Covid-19 pandemic due to its unique characteristics: precarious employment structures relying on freelance jobs and self-employment as well as an oversupply of artists (Menger, 2002); strong financial dependence on third parties and public subsidies (Caves, 2000b); hesitations towards digital transformation (Roecker, 2017); and experience good attributes sometimes inherent to cultural products (e.g. dance performance).

Besides the challenges faced by the cultural sector and potential policy adjustments, businesses also experienced the repercussions of the crisis - with shocks on both supply and demand sides - impacting their performance, production processes, organisational structures, and other operations (Pinzaru et al., 2020; Meyer et al., 2021). In response to such circumstances, businesses reassess their strategies, namely in what concerns providing their support to external entities. This becomes especially significant considering that markets tend to contract in the face of heightened levels of risk and uncertainty (Taylor, 2009).

This context serves as inspiration to investigate the extent to which the crisis has impacted the corporate support of the arts and culture. To gain a deeper understanding of whether the private sphere of the cultural support mix has also been affected amidst the pandemic, this research explores potential shifts and adaptations that may have led to new outcomes and paradigms in the landscape of corporate support of the arts (CSA). Furthermore, the scope is reduced to the Dutch case and focuses on the time period between 2020 and 2022 for reasons that will be further developed.

1.2. Aim

The aim of this research is to study the extent to which companies' support of the arts and culture were impacted by the Covid-19 crisis. Taking into account the general disruption in economic activity caused by the pandemic and, in particular, the massive shock it produced upon the creative sector; several variables can contribute to causing a shift. Change leaves

room for both risk and opportunities, therefore, leading to the main research question at hand: *‘To which extent was corporate support of the arts and culture impacted by the Covid-19 health crisis?’*. The Dutch case is both intriguing and pertinent due to the maturity of relationships between enterprises and the arts sector, a vibrant cultural production and, additionally, it can be easily compared to other European cases - serving as an example. Following the main research question, three hypotheses are proposed regarding potential changes in CSA:

1. The impact of the pandemic upon corporations led to changes in supporting the arts.
2. The negative impact of the pandemic upon the cultural sector led corporations to use their motivations (regardless of altruistic or strategic) and apply changes to the support provided to the sector.
3. Policy made in response to the covid-19 pandemic, by the government, led corporations to change their levels of corporate support of the arts and culture.

Additionally, three sub-questions are addressed. Firstly, “were there new perspectives and attitudes of corporate representatives in regards to their support for the arts?”. Secondly, “did the level of resources allocated by companies adjust due to the impact of the crisis?”. And lastly, “Does the pandemic represent a paradigm shift in the landscape of corporate support of the arts?”.

To address these questions, the study firstly focuses on getting an overview of the support in place prior to the pandemic and explores feelings and observations in regards to any changes (or lack of) notably in terms of strategy, willingness and resources allocated (financial, expertise, time, talent). Moreover, it gathers information on future concerns and priorities based on the individual perspectives of the interviewees by means of semi-structured interviews.

Thus, in the broader sense, this master thesis aims at creating a clearer understanding regarding the landscape shifts of private (corporate) mechanisms of support of the arts and culture, within the specific context of the Covid-19 pandemic, spanning the period from 2020-2022, in The Netherlands. Furthermore, it aims at offering valuable insights into future evolutions in this field by looking at the actions of a diverse portfolio of businesses towards their cultural endeavours; including other players' perspectives. By sharing this knowledge, this thesis also intends to contribute to the collective learning of parties affected by this field.

1.3. Relevance

There is extensive academic literature examining CSA, including its behaviour in face of policy shifts and other shocks, such as the financial crisis of 2008. Nonetheless, the pandemic represents a shock of unprecedented nature and unlocked a completely new scenario that has the potential to refute existing theories, making this topic of study rather revitalised with the prospect of unveiling new findings. This research joins a fast growing body of literature on the impact of the covid-19 pandemic, by raising specific points that can contribute to study the priority that the arts and culture occupies on business's agendas, how prevailing the motivations for CSR or CSA are in situations of distress, or how the different spheres can better fill each other's gaps. Therefore, the research is academically relevant in terms of organisational, CSR, and cultural policy theories. In addition, this thesis can be further developed into a parallel analysis of the post-pandemic and highlights the need of academic development in the fields of collaboration between public and private entities, and the cultural sector.

Even if the pandemic has been exhaustively discussed both in the academic context and by the media, it still is a very current topic. In the present date, the world has entered the post-pandemic phase on account of vaccinations plans and other measures, leading to high herd immunity levels. It is important, however, to bear in mind the approaches carried out during the pandemic in order to better respond to similar threats in the future.

This research can carry special meaning to artists and arts organisations, private supporters of the arts (both individuals and corporations), and ultimately, policy makers. The pandemic was a time to be creative and the same can be applied to the ways corporations responded to the shock. There were no theories developed or protocols that could potentially guide businesses on the *best practices*, therefore, everyone paved their own way building a gap with potential for mutual learning. The information in this study can be used by businesses to make contributions to the arts and culture in real terms and actively address its problems, while fulfilling their own goals.

Cultural and creative industries (CCIs) can also derive value from the study as it presents corporations's preferences, expectations and behaviours concerning their contributions and collaborations with the sector amidst uncertainty. Besides, arts organisations were subject to distinct risks based on their subsidised or unsubsidised status and their specific position within the CCIs. Hence, the research also serves as a practical tool

for the cultural sector, enabling to mitigate levels of risk and to establish a robust safety net. These outcomes can be achieved by making use of insights regarding relationship-building, understanding how willing companies are to contribute (with and for what), and creating flexible cost structures.

Furthermore, the government connect the two and develop cultural policies that guide and enhance these efforts, for example, through public-private partnerships (Loots et al., 2022). As a whole, this master thesis can be of practical relevance to facilitate communication and mutual understanding between players. Eventually, unleashing successful ways of cooperation and collaboration.

1.4. Structure

The following chapters elaborate on the introduction and aim to answer the main research question. The next chapter encompasses the literature review, where it provides an overview on cultural support; relevance and characteristics of the cultural sector, finalising with a review of recent academic developments and data from the covid-19 impact on the economy and society. This includes general developments in governance and private support of the arts, as well as a glance into the recent cultural policy in the Netherlands. Furthermore, it approaches corporate forms, motivations and expected benefits of support, framed within CSR theory. The third chapter explains the methodology in detail, presenting the strategy adopted for this qualitative research. The fourth chapter explores the results, diving into a deep data analysis and comprehensive discussion of the findings. Firstly, it examines how support is framed by companies through the examination of topics on motivation and responsibility. A second part investigates changes resulting from the pandemic and the third one focuses on general strategies and other priorities that can impact the extent of support provided to the arts and culture sector. Finally, the conclusion is presented as the fifth chapter, where findings are disclosed and summarised.

2. LITERATURE REVIEW

The first part of the literature review approaches the general background of public and private support of the arts. To better frame the findings in context of the main research question, it provides insights regarding how the mechanisms of corporate support came to be, informed by policy decisions, and reflects upon a transfer of responsibility in terms of ensuring the subsistence of the cultural sector. Moreover, it dives into CSR theory to shed light on the reasons for corporations to be socially active, namely by engaging with the arts and culture.

The second part discusses the particularities of the cultural sector. Looking at its relevance in economic and social terms, it also specifies its structures and sketches an overview of the financial mix of Dutch cultural organisations. Lastly, recent literature and data concerning the covid-19 public health crisis is presented in the third part. This subchapter aims at emphasising the seriousness of this shock while giving an overview on the situation of corporations and the creative sector during the very initial stage of the pandemic. Ultimately, it helps connect the academic developments to the main research question: *‘To which extent was corporate support of the arts and culture impacted by the Covid-19 health crisis? A look into the pandemic period of the Dutch context’*.

2.1. Public and Private Support of the Arts

2.1.1. Role of Government & Public Intervention in the Arts

Governments intervene across several mechanisms of society, including the creation of legal frameworks that contribute to a certain level of political and economic stability, while managing resources to enable economic growth, ensure security and education, and improve the general well being of society. In regards to the last point, welfare economics is extremely useful in guiding public policy makers as it represents an approximation to overall societal well being (Towse, 2010) and, based on neoclassical economics, aims at studying how the allocation of resources can contribute to maximising it. Whether governments should be more or less present and how cultural policy should be done are external to the scope of this thesis. However, it is important to consider an overview of public and private contributions to the arts in order to better understand the current relations between corporate interveners and the arts and culture.

Cultural economists have looked for justification of public support of the arts through welfare economics. Since cultural economics places a stronger emphasis on the social benefits rather than the social costs associated with cultural activities (Towse, 2010), it aligns closely with the principles of cost-benefit analysis used by welfare economics to assess the economic well-being of the whole society - which is largely used by governments as policy guidance. The generation of a set of positive spillovers to the economy and society has safeguarded the importance of financing and regulating arts and heritage institutions (Baumol, 2020). Despite the many perspectives on the contributions of welfare economics to cultural economics (Pigou, Kaldor and Hicks, Lipsey and Lancaster), Blaug (2001) showed how fairly difficult it is to generate strong arguments in favour of public funding of the arts. Arguments for public subsidies are often rooted in market failures that typically include 1) externalities; 2) production of public goods; 3) economies of scale; 4) endemic consumer ignorance. Because the market ignores these effects, governments intervene to overcome the underproduction of certain public or merit goods that generate an indirect benefit, not only to individuals, but to society as a whole. In this sense, the economy of the arts is an exception to the rules of standard economics. On these grounds, welfare economics fails to provide a strong argument for public funding of the arts (Blaug, 2011) bringing a set of challenges to the sector when in need of justifying the “right” to financial public help.

Hence, the arts often need special (sector-specific) arguments in order to provide convincing reasoning, which is overall based on the fact that the activities that take place in the sector not only produce creative output and are a source of tax revenue, but also that creative goods and services have positive effects on the wellbeing of individuals. This feature of cultural activities contributes to other spheres that fall under the government's remit. Art and culture can be strong educational tools in building a society with “strong cognitive and socio-emotional capabilities” (OECD, 2021). Furthermore, it is an instrument to promote diverse and inclusive communities, which can have particular relevance in isolated areas (i.e. rural areas, suburban contexts) for its capacity of contributing to place-making (Marques & Richards, 2014).

Regardless of academic developments, the role of the arts and culture in terms of social impact, contribution to employment and innovation is generally recognized. According to recent Eurostat figures, in 2018, the cultural and creative industries employed 7.85 million people, accounting for 3.6% of total employment (European Commission, 2018). Based on a EY report from 2014, Doménech & Köster (2018) also underline that, although most cultural enterprises are of small dimension, their economic value should not be disregarded. This

report states a revenue of 535.9 billion euros generated by the CCIs, reflecting more than 4% of the EU GDP.

For this reason, most countries do subsidise the arts to some degree, typically under the form of grants, tax incentives and vouchers systems (National Endowment for the Arts, 2000). More often than not, the major challenge remains in determining the appropriate level of financing and the most suitable forms of support, due to the underlying ambiguity of assessing the impact of the arts in social welfare. As a result, the arts have received varying degrees of public support over time and across different countries. At present, there is extensive empirical evidence demonstrating how different governance strategies reflect different priorities and, therefore, levels of support of the arts and culture. Therefore, the support of the arts and culture, whilst being subject to political economics and policy maker's self-interest (Belfiore & Bennett, 2010), has found enough argument through welfare economics.

Following the second world war, the government was seen as having the responsibility to provide for all the economic and social needs (Osborne, 2006) ensuring the individual and social welfare of its citizens, also known as the welfare state. The positive correlation between culture and social prosperity granted cultural institutions full support from government bodies which made the sector increasingly reliant on the government's will (Zimmer et al., 1999). Moreover, digital tools and travelling technology were limited and organisations had a local (smaller) scope and were closer to being self-supported than what they are nowadays. The arts were generally perceived as elitist because, indeed, only few could afford to dedicate time to leisure. Thus, arts organisations relied on the privileged and influential social classes that shared networking environments with politicians (Hitters, 1992).

A constrained public budget engendered heavy taxation, complex bureaucracy and other issues related with income redistribution that drove the welfare state to criticism (Kickert, 1997). As questions rose, so did the general need for a new governance model. This led to the appearance of New Public Management (NPM), which suggested that the state should adopt a 'business-like' approach instead. The introduction of NPM was led by American and Anglosaxon administrations in the late 70's and generally adopted among western countries - including the Netherlands. Characterised by a decentralisation of governmental bodies and budgets, the priorities of NPM did not hold the arts in the same

regards as the welfare state. As a consequence, there was a setback in the public support of the arts.

Considering this historical background, culture - like education and health - has been treated as a “merit good” through public expenditure and policies (Blaug, 2011). However, the resources made available are limited and fall short in comparison to the financing needs of all sectors competing for a share of the state budget. Considering the role that the arts assume in social development of communities within an ever growing awareness of companies in respect to their responsibility towards society; the general tendency of governments to reduce their support for the arts (National Endowment for the Arts, 2000) has led to business entities taking on, in part, the role of creating funding and support structures for the arts. For example, in Europe, financial institutions were among the earliest and most significant art patrons (Campa & Zijlmans, 2019). Currently, the ties between public and private support have seen increased blurred boundaries leading to a new categorisation of mixed funding. According to Loots et al. (2022), the transition from direct to indirect governmental funding, coupled with the emergence of new private funding sources, is reshaping funding landscapes that also apply to the CCIs.

2.1.2. Private Support of the Arts

Private support of the arts is what Klamer (1996) distinguishes as the third sphere in the realms of financing of the arts. The market and the government are the first two, however, according to this concept, the value of culture partially extends beyond the market (Klamer, 1996) and the market failure argument is refused, arguing that even in a scenario where markets operate perfectly, there would still exist alternative arrangements to support artistic production. In this third sphere, individuals, foundations, businesses and other private entities contribute, on ambiguous exchange terms, with time, money and other resources to the sector. The ambiguity that characterises these transactions relies mostly on the fact that there are no explicit terms of trade, or immediate return, for a gift (Klamer, 2003) which occupies a central position within private support of the arts. In the Netherlands, the government is still the main contributor of the arts, but when it comes to the third sphere, businesses have been taking the lead and represent a strong share of private support (Bekkers et al., 2022).

In former times, the arts have gained the reputation of being heavily supported by subsidies, lacking a sense of entrepreneurship and having no understanding of economic

sustainability (Zimmer et al., 1999). In fact, Klamer (2011) only introduces cultural entrepreneurship as the “new character in town” two decades after its first appearance. This perception has raised new policy focal points - fostering entrepreneurialism (Ellmeier, 2003) and self-employment (Loots et al., 2022), and gave the scope for alternative ways of support to rise such as incubators and ventures.

‘Support’ is not strictly limited to financial resources. Businesses can also contribute to the arts with human and technological resources (Smith, 1994) leading to many ways in which support can be arranged. Seitanidi and Ryan (2007) present an overview comparing different forms of corporate community involvement and the correspondent exchange of resources, which is shown in the table below (Table 1).

Table 1. Forms of support, dynamics of relations and resources.

Forms of support		Dynamic & resources
Philanthropy/Charitable donations		Asymmetric relation; in cash or in kind support considered as 'gifts'.
Benefaction		Asymmetrical support; usually of an individual whose support serves the public good. Today usually performed through corporate foundations.
Patronage		Asymmetrical support; lacking the definite benefits inherent in sponsorship. The object of promotion is absent. Outside the course of business or trade.
Sponsorship	Commercial sponsorship	Symmetrical relation; transfer of resources (in cash or in kind) within the course of business or trade aiming to promote a business, product or service and receiving in exchange compensation rewards.
	Socio-sponsorship	Symmetrical support (in structure not always in implementation) aiming to meet predominately social needs and receiving in exchange compensation rewards.
Cause related marketing		Symmetrical relation; increased sales for the company and increased funds for the NPO.
Partnership		Symmetrical relations; transfer of resources (in cash or in kind) in order to address collaboratively a social issue.

Source: Seitanidi and Ryan (2007)

The support that corporations provide to arts organisations and individuals working within the creative field can be organised in various ways, providing direct or indirect support. The various sorts of assistance reflect varied dynamics and resource types (financial and in-kind). As a result, the exchange can be more or less reciprocal.

2.1.3. Corporate Social Responsibility (CSR)

Corporate Social Responsibility (CSR) has gained attention over the last decades and has become a crucial component of corporate strategy. The issues that the world faces are increasingly complex, various and fast-changing, not to mention their global dimension and inter connection. For this reason, companies are pressured to incorporate CSR practices within their business strategies (Holme and Watts, 2001) as new stakeholders and legislation have new expectations towards businesses on “how the social, environmental and economic impacts should be optimally balanced in decision making” (Dahlsrud, p. 6, 2008). The World Business Council for Sustainable Development (2000), defined CSR as “the continuing commitment by business to behave ethically and contribute to economic development while improving the quality of life of the workforce and their families as well as of the local community and society at large”. Overall, this includes holding companies accountable for all sources of impact within the ecosystem they operate in, as well as the way companies govern themselves and live by their values. Additionally, different countries have different cultures, which translates into distinct sets of values and priorities on how to shape business (Rexhepi et al., 2013).

Seitanidi et al. (2007), look at various theories within the field of corporate community involvement and make a comparison between the different formats it can adopt. This frame can also be applied to the CSA as it is a way for corporations to engage with local communities and society as a whole. The forms are divided in accordance to the following table (Table 2), and linked to a motivation type and the benefits one can expect from taking action.

Table 2. Forms of support, motivations and benefit expectations.

Form of support		Motivation	Expectation / benefits
Philanthropy/Charitable donations		Altruism	Limited public recognition
Benefaction		Enlightened self-interest	Subtle public recognition
Patronage		Close association of the created piece	Subtle public recognition
Sponsorship	Commercial sponsorship	Sales promotion, advertising	Compensation rewards: predominantly tangible but also some intangible
	Socio-sponsorship	Corporate social responsibility	Compensation rewards: predominantly intangible (reputation and image) and limited tangible benefits
Cause related marketing		Sales promotion, advertising	Increased sales
Partnership		Corporate social responsibility	Compensation rewards (tangible and intangible benefits).

Source: Seitanidi and Ryan (2007)

Given the reciprocal nature of the relationship between companies and the arts, as illustrated in Table 1, it is plausible to anticipate that asymmetric forms would be prone or susceptible to decline during the COVID-19 pandemic. In terms of motivations, building upon the assumptions that: 1) The impact of the pandemic upon corporations led to changes in supporting the arts; 2) The negative impact of the pandemic upon the cultural sector led corporations to use their motivations (regardless of altruistic or strategic) and apply changes to the support provided to the sector; it is possible to conceive that the most altruistic impulses might lead to an increase in support of the arts, on the contrary to business interests. Therefore, partnerships and socio-sponsorships emerge as potential points for positive evolution of support of the arts, while commercial sponsorship and cause-related marketing

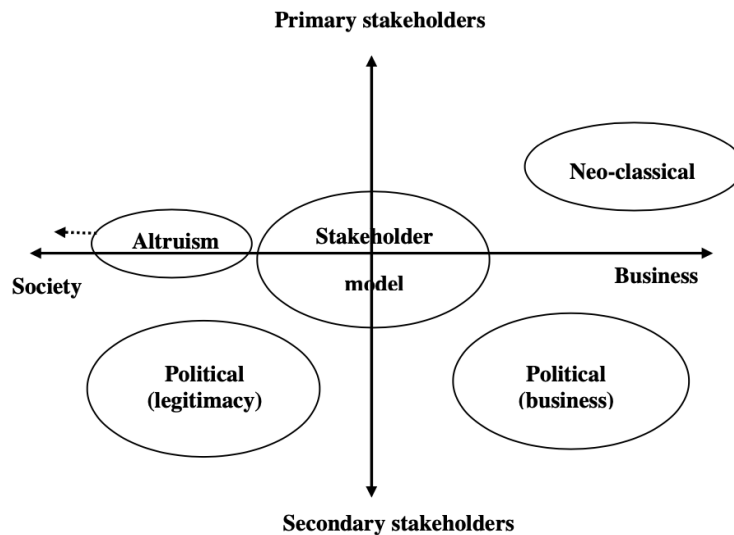
are likely to experience negative or neutral outcomes, being driven by business motivations. Furthermore, among the asymmetric relationships, benefaction and patronage can also be placed in a grey area as not so altruistic motivation that result in subtle benefits. Philanthropy and charitable donations, however, can also potentially increase during the Covid-19 pandemic as a form of support to the arts and culture.

Even if CSR models are as unique as each company, it is possible to identify certain patterns on how corporations carry out these practices. Rangan et al. (2012) proposed a framework that divides them in three parts or, as the paper refers to it, theatres. The first one being philanthropic giving, in the second CSR is implemented through reengineering the value chain and, lastly, by transforming the ecosystem. The following paragraphs delve into these matters in more detail.

Corporate philanthropy can be seen as the direct expression of founders and executive boards priorities, reflecting what they are drawn into in terms of social and environmental causes as well as their motivations. Businesses may incur in this form of CSR for more enterprising or societal intentions and, in addition, take into account a stakeholder dimension. According to Campbell et al. (2002), more or less attention can be dedicated towards primary stakeholders (employees) and secondary stakeholders (community and environment). Philanthropy typically takes place as financial donations or volunteering under the form of time and effort spent by a company - in cash or in kind contributions (Seitani and Ryan, 2007). Generally, the engagement with this CSR practice happens because it is a *good thing to do*, as an altruistic endeavour towards (local) communities. However, the effects of this action often carry elements, such as positive brand reputation, that satisfy business interests.

Within this framework, Young and Burlingame (1996) identify four models that divide sources of motivation for corporate philanthropy and are further developed into the context of corporate sponsorship by O'Hagan and Harvey (2000) into: 1) the neoclassical/corporate productivity model, 2) the ethical/altruistic model, 3) the political model of corporate philanthropy; 4) the stakeholder model of corporate philanthropy. Furthermore, Moir and Taffler (2004) integrate the corporate philanthropy framework from Campbell et al. (2002) with the Young and Burlingame (1996) models overlaid on the figure below:

Figure 1. Integration of motivation categories with the Young and Burlingame models.



Source: Moir and Taffler (2004)

However, arguing in favour of philanthropy as a benefiting tool for a business strategy is a difficult task. Measuring results is hard due to the intrinsic nature of the value generated by certain outcomes, there is also a general absence of accountability and contributions are often allocated to programs or projects that are developed in the short term. Moreover, the social initiatives of companies are often confused. Therefore, the aftermath of philanthropic offerings can seem elusive. In this sense, social entrepreneurs and result oriented philanthropists have been main drivers of change in the domain (Grossman et al., 2013). For instance, venture philanthropy follows the logic of venture capital by trying to scale a solution - in this case, to major social challenges - and further investment is provided based on the evidence of success in fulfilling targeted goals. Companies try to ensure that resources transform into effective outcomes (Moir & Taffler, 2004), contribute with diligent management support and create benchmarks to help measure social value creation. This form of philanthropy requires a much higher level of commitment of resources and overview than its traditional form.

The second domain of CSR practices is through reengineering the value chain. Under this scenario, companies hold as a priority business profitability and innovation to enable more operations with relatively lower costs, while being attentive to creating (or co-creating) social value in return. The strategy can be implemented throughout the whole value chain of corporations, from sourcing and resource extraction to product distribution channels. As such, the social and environmental benefits are entrenched in the company itself and can be easier

to understand the logic behind certain actions. Measures also have a wide sphere: well being of employees, use of sustainable energies and others.

A third domain aims at prioritising the quest of a solution for a societal problem that will ultimately lead to economic returns in the long term. In order to do so, the corporation transforms the ecosystem around itself that may lay beyond its core competences or business interests. This big *manoeuvre* requires scale and resources that compensate for a future payoff and risk, strong leadership within the organisation and joint efforts between corporations, governments and NGOs. Only with the collaboration of all parties, issues can be understood to their full extent, commitment can be institutionalised and solutions can be generated.

These domains exemplify the complex nature of support within an organisation. While traditional forms of support, such as corporate philanthropy and sponsorship, can still be identified, the boundaries between these categories have become increasingly blurred.

It is widely acknowledged that CSR does not only benefit society but, also, the firm itself. Whether it is shaped as an involuntary tangible or intangible asset that companies get in return for their social contributions, or framed within a thought through strategy. In the case of environmentally responsible actions, the dishonest approach became known as *greenwashing*, a term understood as “a deliberate corporate action with the presence of misleading elements, focused on the deception of stakeholders” (De Freitas Netto et al., p. 10, 2020). An equivalent term - *bluewashing* - followed pointing out a similar phenomenon in the context of social responsibility. In this context, “artwashing” can also be brought up as a possibility that companies encourage creative endeavours in order to advance their own interests (Pritchard, 2020). Indeed, the arts can reflect positive results for institutions since it can be used as a tool for employee engagement and to boost an organisation’s performance (Schiuma, 2011); a financial asset that grants returns and/or portfolio diversity¹; a means to connect brands with new audiences; amongst others. Art collections, for example, are a practice that has become popular among financial institutions. Lindenberg and Oosterlinck (2010) conducted research that identified this practice as a strategy tool, concluding that these institutions use art collections to either give the impression of exclusivity to their clients, to legitimise their public status through support of local artists, or to do good without claiming it.

¹ Artworks can be a low volatility financial asset; help diversify sources of liquidity and portfolio (reducing its risk); and benefit from particular tax rates (Frey & Pommerehne, 1989).

As a response to the rise of adverse situations, the communication of businesses CSR activities gains increased significance. Since CSR benefits society and the business itself, it is only natural that with an increased interest among stakeholders for companies to engage with CSR, these same businesses study whether carrying these initiatives positively impacts general business performance. As CSR practices become institutionalised and such explorations become public knowledge, audiences raise doubts about the dissociation between corporate messages and actual corporate action (Christensen et al., 2013). While research on the topic suggests that investors can usually distinguish these actions from genuine CSR (Bae et al., 2021), customers still have difficulty distinguishing its legitimacy (De Freitas Netto et al., 2020). Therefore, independently of how legitimacy is perceived, corporations tend to adopt CSR policies to ensure a leveraged relation with its environment.

CSR in times of crisis

An additional topic worth considering is whether the existence of CSR policies adds value to companies while navigating adverse circumstances. The interest in questioning this aspect comes from the recognition that CSR serves, among other things, as a tool to assist businesses establish trust with its stakeholders and shareholders, a factor that assumes significance in the event of a decline in overall trust levels (Bae et al., 2021) - a drop frequently associated with crises, such as this thesis' focal point. First and foremost, whether there is a correlation between the existence of CSR programmes and business financial performance is contested. Choi et al. (2010) state that “firms can do well by doing good” or “firms that do well can spend money for good causes” (Choi et al., p. 293, 2010). In the context of a crisis, Karaibrahimolu (2010) noted that CSR activities fell despite increased demand for social projects during the 2008 financial crisis, therefore, raising the prospect that the same could happen with the pandemic. Plus, a recent study on the relationship between CSR and stock returns during the pandemic concluded that there is little evidence of any relationship between variables, and the effect is only pronounced in a scenario where CSR policies are aligned with the firm's institutional environment (Bae et al., 2021).

CSA within CSR

Moir and Taffler (2004) found that the underlying drivers of CSA “are typically not purely altruistic, but rather value-enhancing” (Campa, p. 818, 2019), which are based upon both

extrinsic² and intrinsic drivers, as highlighted by Wu & Shen (2013). What motivates companies to engage with the arts has been previously discussed in this thesis, however, it is important to remember that corporate giving has become more strategic and complex over time (Moir & Taffler, 2004). Despite its drivers, the arts can satisfy different sets of motivations. In general, the arts have been linked to keywords such as "community development" or "social development," as well as wellbeing, innovation, and others. Furthermore, business support of the arts has the potential to increase brand reputation (Schwaiger et al., 2010) as well as staff attitudes, creativity, and efficiency (Schiuma, 2011). Therefore, corporate support of the arts naturally clinches on to CSR practices.

According to Adler (2010), this support typically falls upon two main sections: sponsorship and philanthropy. However, as contracts and expectations between businesses and society evolve, new forms of support arise and the terms must adjust to cover larger arrays of meaning (Lewandowska, 2016). Therefore, this thesis makes use of the general CSR frame created by Seitani and Ryan (2007), as it covers a broader array of forms of support.

The CSR evolution in the Netherlands

In the Netherlands, the business community has shown to be keen and proactive in relation to CSR. The history of social responsibility can be divided into three main phases. The first initiative was government-led and started with a focus on social issues, with the 'Child Labor Law' of Samuel Van Houtenin in 1874. Later on, the focal point drifted towards environmental causes. Between the 1960's and the 1980's (the "cleaning-up" phase), "CSR became a synonym for corporate environmental policies" (van Hal et al., p.370, 2021). A second step, called the controlling phase, took place from the 1980s until 2007 and was characterised by business-led CSR.

Once environmental CSR was understood as a chance to innovate and tackle business opportunities, business leaders adopted and appealed for more progressive practices, in contrast to a government that was reluctant to implement mandatory action plans. During this period, an 'adequate company' was framed as the one that contributes to social welfare in the long-term and acknowledges a liaison with its social environment (van Hal et al., 2021) and all the exchanges between the government, businesses, NGOs and other players were translated in mutual efforts to find societal solutions. The third and current phase - integration - is the moment where companies, in general, recognize CSR has a "must have". There has

² Profit-seeking.

been a rise of large corporations developing programs for impact and many start-ups mixing social trends and technological development to generate sustainable value propositions. According to van Hal, Kievit and Nijhof (2021), the Netherlands scores as highly enthusiastic in what concerns the transition into circular living without compromising economic growth. In a paper titled “*De verantwoordelijkheid in de onderneming*” that translates from Dutch to corporate responsibility, Cobbenhagen (1927) mentions voluntary endeavours of companies such as Philips, Stork and Gist-Brocades. Moreover, in 2012, a list of companies created the Dutch Sustainable Growth Coalition with (at the time) prime minister Jan Peter Balkenende: AkzoNobel, Heineken, KLM, Philips, Shell, Unilever and others. (van Hal et al., 2021).

Moreover, the Netherlands is known for its transparency regarding CSR aspirations, which can only contribute positively for its achievement. Another yet remarkable point is how there is a strong drive to collaborate between private and public organisations (PPPs): businesses unite to provide advice to policy makers and the government incentivizes private action through policy tools (subsidies, tax benefits and others) towards the common goal of creating conditions for inclusive and sustainable growth. One last characteristic is the large focus on the environmental sources of impact, which can be anticipated by the fact that the Netherlands is highly exposed to environmental challenges. Notably, as one of the larger exporters of agricultural products in the world, changes within the ecosystem can have large implications across the economy. Additionally, many areas of the country lie below sea level; this has been overcome by advanced technology to date, but may pose a more serious threat in the future, given the effects of global warming.

2.2. Cultural sector

2.2.1. Relevance of the cultural sector

The cultural sector carries a multifactor relevance to raise inclusive and connected societies (Hofmann et al., 2021). As per a United Nations report, beyond its social contributions, the sector represents a potential strategy for economic diversification as a “powerful, growing economic force” (United Nations, pp. 11, 2018). According to recent research, the cultural and creative fields are among Europe’s most dynamic sectors, producing around 2.6% of EU GDP and employing approximately five million people across the EU-27. In The Netherlands, culture and media represented 3.4% of the GDP of The Netherlands in 2018

(Statistics Netherlands, 2021), which accounts for a relevant share of the economy; and represented 4.3% of total employment.

The creative economy has the capacity to inspire both present and future generations to conserve our planet, people, cultures, and natural resources, therefore contributing to a more sustainable development path (United Nations, 2018). Potts (2011) attributes the value of the arts and culture to its human capital, moved by forces of novelty generation and creativity that contribute to societal evolution. Furthermore, he places the sector as a vital aspect of the overall innovation system, reinforced by their disregarded role in redefining economic change. Lastly, among capitalist societies, the cultural sector - the material and immaterial products and services it produces - is of greater importance in capitalist societies (Ellmeier, 2003). Radermecker (2021) points out a contradiction between the rise in demand for creative content during the lockdown period as per how the sector was troubled. The consumption of the arts and culture can be a coping tool during difficult times. In past events of war, oppression and hardship, art has proven to be an expression of resilience and to offer “meaning in times of crisis” (Cosslett, 2020). Moreover, people in confinement are likely to seek/pursue new interests and hobbies when other vocational sources are interrupted. Humans need purposeful occupations (Wilcock, 1993), so they re-allocate their time to alternative hedonic activities, especially ones that involve being creative. In fact, creativity has scientifically proven to increase happiness and mental well-being for artists and non-artists (Kaimal et al., 2017). If we consider the supply side, social and economic crises can also be fertile ground for art production despite financial struggles. Firstly, some artists have more time to focus on creation as other parts of the value chain get affected (e.g. tours were postponed and events such as exhibition openings were cancelled). Secondly, artists are intrinsically-driven to create (Frey, 2001) for such even if the resources suffer extreme variations, these should always be accompanied by a certain level of production. Thirdly, creation might serve as an escapist mechanism (Tajtakova, 2019) for artists as they find that process pleasing and taking into account that, in times of stress, psychological factors predominate.

2.2.2. Cultural entrepreneurship

The transition from the welfare state to a cultural economy where there are less state and more private initiatives, forces the monetisation of some (previously) publicly funded areas of the economy. In the “cultural economy” context, this means a “transformation of the

production-oriented economy to a consumption-oriented one” (Ellmeier, pp. 5, 2003). In response to the continuously demanding funding of the arts and culture landscape, art entrepreneurship can be seen as an alternative way to sustain the sector versus seeking public and private support from third parties (Hofmann et al., 2021). It is, therefore, a potential solution for the sustainability of artists, arts organisations and their creative practice.

Cultural entrepreneurship also has the difficulty of needing to lead the way in order to accommodate "out of the norm" employment structures, which might result in a first mover disadvantage. In fact, the combination of a promising market and unusual work arrangements has given the arts and culture a role as the greatest model for emerging labour market issues, taking into account expanding mobility and flexibility tendencies (Ellmeier, 2003). Employment in the CCIs is characterised by atypical forms (Hofmann et al., 2021; DiMaggio, 1982; Abbing, 2002) that include project-based work, short-term/freelance contracts and unpaid work (Brook et al., 2020). Independent economic viability is, then, of uttermost importance. Also in The Netherlands, self-employment levels in the “cultural economy” are twice as high as for the rest of the economy (Statistics Netherlands, 2021).

In addition to the previous points raised, the financing of the arts and culture hasn't been in charge of self-initiated shifts but rather a result of external alterations in the environment, such as technological developments (Loots et al., 2022). The authors also raise the rationale that the lack of academic developments on the topic can be intrinsically related with the lack of innovation in public support of the arts and culture. Whilst on the private side of things, most innovation had been tied to CSR developments and older forms of support (i.e. patronage, philanthropy) are still in use.

Cultural entrepreneurship is relevant to answer the main question at hand since the pandemic posed significant challenges to the arts sector, affecting financial stability and audience engagement. Corporations, in response, reevaluated their priorities and support strategies. Cultural entrepreneurship, characterised by innovative approaches and adaptive strategies, can potentially play a crucial role in navigating the crisis - given its underlying innovative approaches and adaptive strategies - namely in the way corporate support is employed or sought for. Understanding *where we are* in its development can help illuminate how the arts sector responded and maintained relationships with corporate supporters. It can also offer insights into the resilience and adaptability of the arts sector during challenging times.

2.2.3. Financial Mix: support of the arts in the Netherlands

Even facing drastic budget cuts (Kickert, 1997; Hitters, 1992), typically, Dutch art organisations remain considerably dependent on public support. In truth, the sector features a very high share of subsidies amongst its total revenues and, by 2008, the government was its main client (Stam et. al, 2008). Regardless, the Netherlands displays one of the most advanced mechanisms and policies for stimulating businesses to contribute to culture (European Parliament, 2011). The Dutch cultural policy is shaped by an emphasis on increasing quality and social goals while striving for increased financial independence of the cultural industry. This process began in the early 1990s, when cultural policy sought to increase the involvement of private stakeholders by privatising cultural organisations, offering a broader range of commercial activities, and matching public and private financing. In addition, financial incentives were implemented to increase private donations to the cultural sector (European Parliament, 2011). From 2010, the government aimed at reducing its role in distributing subsidies to the cultural sector while maintaining its responsibility towards essential cultural infrastructure, education, heritage, and development institutions. Cultural policy was, therefore, focused on promoting cultural entrepreneurship and private giving (Zijlstra, 2010) to foster a more independent sector, capable of relying on its own income through the involvement of additional private partners and to leverage its relationships with the private sector (European Parliament, 2011). As a result, private support of the arts has been rising in the Netherlands, among general corporate giving (Appendix F, Figure 1).

The private structure of support of the arts can be mainly categorised into individuals, legacies, foundations, companies and “good cause” lotteries (such as the VriendenLoterij). In 2020, corporations represented 36% of private support, followed by lotteries (22%) and individual giving (19%) (Bekkers et al., 2022). Individuals account for a smaller share when compared to corporate sponsorship, in opposition to the US, for example, where individual donations are of extreme relevance as patrons of the arts. Additionally, some companies set up their own foundations (Westhues & Einwiller, 2006), through which they provide such support.

The strong presence of businesses in this structure, paired with the base majority of public funding, enables a large share of cultural production to happen. There are two important distinctions to make in terms of the financial mix: it varies greatly depending on its subsidies status and on the CCIs sub-sectors. A big difference relies on the subsidised and

non-subsidized cultural organisations. The first group obtains the totality of the public funding of the sector, whilst the second one relies mostly on generating own income through operations. One can also employ the other, leading to an indirect transfer of these subsidies.

External support can be used to sustain operations financially, which enables the development of new projects and existing initiatives (DiMaggio, 1982). Under the form of partnerships, collaborations can also increase the reach and impact of arts organisations. Another way in which external support can be used is by empowering organisational capacities of the sector through the sharing of insights (e.g. conferences, online platforms, spaces for debates, etc.). Besides, external support can assist in preserving the cultural sector through lobbying and offering representation in policy discussions. Each sub-sector can also benefit differently from third parties contributions and have distinct needs along the value chain - creation, production, distribution and access, participation (Dâmaso & CULT Committee, 2021). For example, the film industry may benefit from support at early stages of production where project planning, tools and financial resources are heavily required; the music industry might benefit from support in the distribution phase to access networks and digital marketing knowledge; whilst the visual arts can strongly benefit from support in the participation phase.

2.3. Covid effects

2.3.1. The origin of an economic shift and sectoral impact

The worldwide pandemic caused by Covid-19 is a unique historical moment whose implications cannot be fully assessed to this day. During the beginning of the pandemic, national health systems had to deal with a fast increase in demand for healthcare services while facing a shortage of technical and human resources (Lupu and Tiganasu, 2022). Facing a lack of hospital capacity, notably in intensive care units, most governments imposed isolation among households as a crucial measure to control the outbreak. Nonetheless, the suspension of social activities entails a massive disruption of most economic activities, leading to a severe shock across the economy. In contrast to previous global economic crises, the viral pandemic has resulted in an unprecedented sectoral impact due to its different nature (Canton et al., 2021). The financial crisis of 2008 was influenced by macroeconomic factors such as loose monetary policies (Taylor, 2009) that contributed to a risk increase and growth of financial turmoil. Once pushed to the limit, the bust phase led to the bankruptcy of many

financial companies (e.g. banks, trading and insurance companies), which then reflected in the overall economy. On the other hand, the economic challenge posed by the health crisis originates from the inability to perform some economic activities, mostly the ones that require social exposure (Yu et al., 2021). For this reason, the impact upon each sector depends on the extent to which that activity got limited or constrained by the measures, and its capacity to find alternatives (namely, digital). A discrepancy in the way sectors were affected can be observed since the first wave where contact-intensive services, such as arts and entertainment, experienced a drop of 25% in their economic activity compared with pre-pandemic level (Canton et al., 2021); whilst, in contrast, finance, real estate and ICT (information and communication technologies) only “contracted by less than 5%” (Canton et al., 2021). Furthermore, patterns of consumption changed, perpetuating this disparity in the pace of recovery. For example, some manufacturing sectors faced unleashed demand causing shortage of supply of certain goods (e.g. gym equipment and face masks) whilst services within the arts and entertainment experienced a drop, due to longer term containment measures and consumers avoidance of social contexts because of a general feeling of fear of contracting the disease.

2.3.2. Corporate health during the pandemic

The financial health of corporations was also exposed to variations according to their sector but was, overall, negatively impacted by the contraction that the pandemic produced. According to the Economic Brief 069 published by the European Commission (Canton et al., 2021), around 60% of the firms with more than 10 employees incurred losses during the first year of the pandemic³, generating a problem of liquidity. In this context, entrepreneurs and small firms are the most vulnerable to bankruptcy as the access to external ways of financing are limited and reserves of cash are low, leaving them with a financial buffer that falls short to sustain losses for more than a year. For corporations listed in stock markets, having strong pre-pandemic financial conditions, such as more cash and lower levels of debt, proved to reflect positively on stock price reactions throughout the first year of COVID-19 (Yu et al., 2021). Besides, research suggests that there is a relation between corporate immunity to the pandemic - considering variations in valuation in stock markets - and antecedent firm characteristics. These include CSR policies, international supply chain and customer

³ 2020.

exposure to the virus, corporate governance and ownership structures (Yu et al., 2021). Interestingly, Bae et al. (2021) do not find any evidence that CSR affected stock returns during the pandemic⁴. It may also be relevant to note that, in comparison to the financial crisis taking place between 2007 and 2012, the financial and insurance/banking sector was not very sensitive to the pandemic (Appendix F, Figure 2 and 3), partially because of an increased need of financial services by other actors in the market in light of the general financial distress, and because of the lack of physical interaction required to provide these services. Furthermore, the integration of strategic business decisions with others of an ethical and altruistic character to provide benefits and deliver CSR actions was most prevalent in the financial, technology, and telecommunications sectors (Garca-Sánchez et al., 2020). As mentioned, corporations operating high skill services⁵ were well positioned to face the pandemic with little financial losses and expected to have a fast-paced recovery⁶.

Lastly, the pandemic accelerated existing trends of digitalization, changes in global value chain and green transition. Therefore, companies will be expected to adapt to new exigencies/standards and follow recent developments in these fields. For example, a tendency that is likely to stay and intensify over time consists of teleworking employment. There is also more social and political pressure for companies to incorporate sustainable practices as societal awareness towards environmental issues grew during the COVID-19 crisis (Kachaner et al., 2020) and it became a reinforced priority within the European political agenda (Canton et al., 2021).

2.3.3. CCIs: A heavily impacted sector

In face of the outbreak and healthcare services shortage, governments had to act quickly and decide upon measures to avoid spreading the virus. Under these circumstances, the CCIs saw their activities extremely restricted and tragic changes in cultural consumption, leaving them to deal with short to long-term hazards (Salvador et al., 2021). The measures covered a large part of the sector, making it impossible to carry out concerts and performances; and to visit museums, art galleries, cinemas and others. Characterised by high contact services and having dynamics sustained by social exchanges (Canton et al., 2021), the cultural sector has growing empirical evidence on how negatively impacted it was by the global viral pandemic

⁴ Study based on a sample of 1750 U.S. listed firms.

⁵ e.g. financial services and ICT.

⁶ Between 1 to 3 years.

and why it is expected to undergo a slow recovery. Already during the second quarter of 2020, the “arts and entertainment” incurred a loss of 29.2% of GVA⁷ and a decrease in employment of 5.6%, at EU levels (Salvador et al., 2021).

The cultural sector is large and broad in regards to its outputs and business structures. Beyond the challenges that arose in the field and loss of income to all “creative branches”, the sub-sectors faced asymmetric effects, as a direct consequence of containing measures. Depending on factors including the level of readiness for digital transition, the level of in-person contact required throughout value chains, and nature of main income sources. The art market, as a positive example, had a strong recovery in 2021 with a rebound growth of 29% since 2020, exceeding the recession from the previous year of 22%. Furthermore, the global sales value surpassed the pre-pandemic level in 2019 by 700 million dollars (McAndrew, 2022). On the other hand, the film industry, performing arts and book publishing were affected the hardest (Salvador et al., 2021).

Moreover, the strong reliance of the sector on government funding (Bonet and Donato, 2011) and private donations (Caves, 2000b) makes it highly susceptible to external factors and decision-makers. The adaptation of support received from these parties was, therefore, contingent on their own perception of how essential culture is, its priority in light of a crisis, and awareness on how to address the deep rooted challenges of the sector. With this in mind, it is important to note that the cultural sector had already been weakened by cultural budget cuts over this past decade, and private donations have shown to collapse in times of crisis (Bonet and Donato, 2011), implying increased levels of risk and uncertainty about the effects of Covid-19 on the arts and culture. The general lack of liquidity combined with heavy financial dependence on third parties and vulnerable forms of employment brought the weaknesses and inefficiencies of the CCIs to the fore. Yet, “deep crises offer a great opportunity for improvement when people and institutions are fully conscious of their potential for change.” (Bonet & Donato, pp. 4, 2011).

As such, the Covid-19 crisis can be viewed as a trigger to produce novelty. Salvador et al. (2021) observed a set of idiosyncrasies both on policy and sector responses to the shock through different data sets available. In this optic, the health crisis represents an opportunity to transform the cultural value chain⁸, re-evaluate the needs of the sector, re-adjust policy, rethink ways of monetizing cultural work, and re-shaping its financial mix. All in all, it

⁷ Gross value added.

⁸ The cultural value chain contemplates “creation, production, distribution and access, participation” (Dâmaso & CULT Committee, 2021, p. 24).

represents an opportunity to re-invent one-self, highlighting existing debates (e.g. employment precariousness in the CCIs); calling attention to policy development needs; and forcing the sector into a swiftly digital transition.

As previously presented, the cultural sector (both public and privately owned), employs a network of self-employed creatives and micro-firms to provide goods and services for an arranged period of time (Dâmaso & CULT Committee, 2021). Hence, the sector shows high rates of “non-standard” forms of work which grants higher levels of professional uncertainty and, often, precarious working conditions across the cultural and creative industries (OECD, 2021). As opposed to all types of working arrangements, policy must specify certain criteria to be followed when selecting who qualifies for government support, which frequently results in cultural workers falling into policy gaps due to the vast range of employment status. In the Netherlands, however, policy made a vital step of extending “social safety nets to previously excluded cultural workers (...) considering the non-standard nature of many cultural occupations.” (Lamonica & Isernia, pp. 17, 2022).

Navarrete (2022) makes a concluding remark on the legacy of Covid-19 for the cultural industries that the pandemic is predicted to spark a creative and cultural renaissance, with governments and private businesses shifting roles. However, the sector's ability to develop sustainably and equitably will be limited by a lack of infrastructure in creative and cultural education, business and technical know-how.

2.4. Concluding theoretical remarks

The state of the art has provided a detailed assessment of several aspects of public and private support for the arts, cultural sector characteristics and problems, and some evidence on the influence of the Covid-19 epidemic. Concerning the first point, the importance of the government and broad public intervention is highlighted. Throughout history, various trends have resulted in varying levels of public support and, with it, space for new needs and types of corporate commitment to the arts and culture. In this domain, private corporations have progressed from charitable and benefaction practises to complex strategic systems based on corporate social responsibility theories, in tandem with evolving pressure from enterprises to play a socially active role in society. Not only can the arts and culture allow businesses to achieve a certain status among their peers, but they have also been proved to be immensely relevant in current society, contributing to social, economic, and cultural development. This

topic is the base to understand the role that the government plays in sustaining the CCIs until the present and how much history corporations share with the arts and culture, providing sustaining weight to the understanding of motivational elements and how corporate support of the arts came to be.

Cultural entrepreneurship has gained importance as a means of encouraging innovation and long-term growth within the industry, but it still has a long way to go in terms of breaking new ground due to the unique hurdles it faces. It can even be used as a case study for current labour markets and policy demands, where self-employment and other practices excel. In the case of the Netherlands, the government continues to dominate the financial mix of CCIs. Companies are the primary driving force among private supporters, and hence play an important role in dynamising cultural production. The Covid-19 crisis has had far-reaching consequences for the arts and culture sector in comparison to other sectors of the economy, resulting in closures, revenue losses, and worsening employment conditions, which raises new questions about how corporations can better allocate their support and how they actually navigated these questions during this period. The literature also demonstrated how the pandemic shock affected enterprises in general, and how their health and resilience could lead to a favourable situation in terms of arts support - even during a period of instability. This topic allows us to tackle the first two hypotheses of this study⁹ and analyse how these may have affected CSA.

A foundation is laid for a framework that informs and leads to a better understanding of any changes in CSA by framing the historical background of the arts with public and private entities, characteristics and challenges of the sector, as well as data and other recent information on the health crisis.

⁹1) The impact of the pandemic upon corporations led to changes in supporting the arts.; 2) The negative impact of the pandemic upon the cultural sector led corporations to use their motivations (regardless of altruistic or strategic) and apply changes to the support provided to the sector.

3. METHODOLOGY

This chapter encompasses the reasoning behind the methodology choice, from tracing a research strategy to data collection and analysis. It also approaches the limitations found during the process.

3.1. Research Design

This study is based on an exploratory purpose, according to Babbie (2016). CSA - its motivations, benefits and reactions in certain events - have been a topic of research for decades. However, due to the utter novelty brought by the health crisis; the topic explored is still a relatively recent subject, which raised curiosity amid the researchers' interests to observe, under this particular scenario, the effects on corporate support of the arts and culture in The Netherlands. As the object of study is better portrayed through detailed descriptions and practical situational examples, a qualitative approach abides to be more suitable than a quantitative and numerical methodology (Bryman, 2016) to conduct this master thesis research. Additionally, a qualitative strategy can better illustrate a constantly shifting social reality, which takes on a particular relevance in view of the topic being addressed (Bryman, 2016).

'To which extent was corporate support of the arts and culture impacted by the Covid-19 crisis?' is the question that defines the main direction of this exploration following the rationale that the covid-19 crisis has produced significant effects on various aspects of society, including the CCIs. Assessing the overall adaptability and resilience of CSA is crucial to better understand the extent of the impact caused by the pandemic crisis on this type of support. Subsequently, the research takes three other questions at hand that are imperative to outline the multidimensional nature of CSA and acknowledges that it is influenced by a complex set of variables. The following questions arise in support to the main research question and explore different dimensions of CSA, assuming that they were likely to have been affected by the crisis:

- 1) Were there new perspectives and attitudes of corporate representatives in regards to their support for the arts?
- 2) Did the level of resources allocated by companies adjust due to the impact of the crisis?

- 3) Does the pandemic represent a paradigm shift in the landscape of corporate support of the arts?

These sub-questions are based under the assumptions that 1) the covid-19 crisis may have modified perspectives and attitudes among corporate representatives regarding their support of the arts, taking into consideration that crisis often lead to shifts in goals, values and views that can, consequently, affect decision-making processes and how corporations approach their support of the arts; 2) the crisis' impact may have prompted alterations in the level of resources allocated by businesses to support the arts, this assumption recognises that the Covid-19 crisis as having severe economic consequences, perhaps resulting in resource restrictions and a reevaluation of corporate financial commitments; 3) The Covid-19 pandemic could indicate a paradigm shift in CSA, acknowledging that an event such as a global pandemic can cause fundamental changes in social systems and structures, including how businesses engage with the arts and culture.

This research focuses on the shifts that might have been related to the disruption of a shock across the economy, originating from the health crisis caused by the COVID-19 virus, until the moment of data collection (July 2022). To tackle the previous, the research method used semi-structured interviews with corporate representatives, art organisation representatives, cultural policy makers and a mediator. In order to analyse the data acquired from the interviews, the researcher assumes that all the participants share relevant knowledge on the participation of companies in the cultural sector, providing different points of view among the same topic as part of the same ecosystem.

3.2. Research Method

3.2.1. Sample & Data collection

Interviewees are selected through a combination of non-probability sampling methods, as these can better assist in connecting to informative cases. Convenience and quota sampling are the main criteria for the interviewees that comprise the data of this research. The sample contains a non-proportional quota including: representatives of businesses that provide support to the arts and culture using financial, human, physical or technological resources; arts organisations that receive corporate support; cultural policy makers and/or mediators.

The data collection resulted in a sample of ten interviews that took place between April and July of 2022. The sample consisted of six interviews with corporate participants, two with arts organisations employees, one interview with the participation of two cultural policy makers for the Dutch government; and one interview with a mediator that bridges funding between public and private entities with artists and arts organisations. The reasoning for the sampling is based on the complexity of the mechanism of support of the arts, and how different parties are influenced by each other and represent different points of view on the same matter. Therefore, to avoid a one-sided perspective, the experiences shared by corporations can be confronted against testimonies of others. Corporations are the main subject at hand, and therefore provide the core insight into the matter; arts organisations can share how they perceive the support on the receiving end and see if there are any gaps between both parts; the mediator is important has having a more neutral position and being able to raise points from an external position; finally, an input on cultural policy can clarify certain economic phenomenon and shed light into measures that may have affected the corporate support of the arts and culture. The author conducted and recorded all the interviews first hand, in English. Each one was transcribed using the support of Otter.ai software and equally revised by the author within a week after conducting the interview.

A total of 11 people partook in the research, in conversations varying from 30 to 45 minutes. At the beginning of each conversation, the interviewer provided an introduction regarding the purpose and context of the project. All the interviewees were granted anonymity. Furthermore, the totality of participants operate in The Netherlands as the Dutch case was selected, based on its characteristics regarding the maturity and transparency of CSR practices among corporates and SMEs, and long history of support of the arts that help constitute an interesting and informed example. Moreover, the geographical proximity of the researcher is a convenience factor that facilitated this selection. Convenience sampling is specially relevant in the selection of the later groups as they need to operate within the same geographical scope as the corporations, be of relatively easy access and have established relationships with the other players in the ecosystem. A varied sample enables the researcher to have the most representative view as possible on the problem at hand. The research process was also conditioned by the voluntary will of all participants; subject to those who have an interest or desire to take part in the study.

Given the central focus of this study on CSA, the primary rank is given to this group. As such, six interviews took place with representatives of businesses whose body of work focuses on liaising with the arts and culture. Only this group of interviewees can supply

information on corporate internal matters that can connect any change found in the results of this process to the pandemic. Nonetheless, as highlighted in the literature review and further explained in the Validity and Reliability section of the current chapter, companies have a particular way of communicating their CSR practices. This implies that the responses provided by this group may offer a one-sided perspective that is narrowly focused and biased by the corporate discourse. The second rank was given to arts organisations, as their point of view can offer valuable validation of alterations voiced by businesses, while also sharing their own struggles and experiences. Lastly, the remainder of the sample aims at filling the gaps of the first two perspectives, by providing general insights regarding the ecosystem. An overview of the interviewees is provided in Appendix E, Table 4.

3.2.2. Data analysis

To proceed with the data analysis, after the interviews are recorded and transcribed, a coding is applied to the collected data. This is a “process whereby raw data are transformed into standardised form suitable for machine processing and analysis” (Babbie, 2016, p.328). The software ATLAS.ti is used to code the transcripts and generate maps. For this research’s approach, thematic analysis is used to shape and identify insightful patterns throughout the data set as it grants the flexibility to go beyond literal meanings (Bryman, 2016). Bryman (2016) also refers to a constant interplay between conceptualization and the data review process, that also applies to this research case. During a first review of the transcriptions, notes were subtracted to generate a colour-coded outline of topics and silences. In close alignment with the theoretical framework, the codes were organised into groups based on the interview script.

In close alignment with the theoretical framework, codes were generated during the analysis of the interviews. The process involved colour-coding all the interviews and subsequently organising the codes into distinct groups based on the interview script. The resulting coding instrument, presented in Appendix D, encompasses four code groups divided in support background, impact, returns and cultural sector. The last group was created to accommodate feelings and remarks made throughout the interview that were not covered by the interview script. These groups were further divided into 14 codes.

The analysis of the data set took place in 2023.

3.2.3. Operationalization

Throughout this research, the term "support" is recurrent and encompasses the direct and indirect ways in which governments and companies contribute to the arts and culture by means of resources of financial, human, and technological nature. Furthermore, there is no differentiation in the use of terms such as cultural sector, creative field, arts and culture, as they are employed interchangeably. As previously mentioned, the research methodology employed semi-structured interviews making use of a general guide informed by the theoretical framework. To mitigate participant bias, the interview questions progressed from general to specific, allowing respondents to articulate their perspectives using their own understanding and interpretation of the terms used. The first set of questions give initiation to the topic, by approaching general practices from corporations support in regards to form, motivations and strategy in allocating resources. Questions in the second group are specific to the impact caused by the pandemic across these same subjects. Furthermore, it explores the exchanges between parties during the crisis, in order to connect potential learnings to actions. The third and last category, focuses on understanding (practically) the nature of return obtained from such support and alterations in that regard. This set can inform indirect ways of supporting the arts and culture.

3.2.4. Limitations

The qualitative research approach has an inherent constraint that prevents the findings of this study from being generalised. Also, to include a diverse set of respondents aimed at obtaining a wider perspective, the sample of each type is limited and overall fragmented.

Due to the complexity and extensiveness of business organisational structures, there is an increased level of complexity to reach the person occupying the right role within a company or organisation. There are also many different ways for organisations to structure their departments, which makes it harder to search or identify the right person in advance. Having a wider sample and different perspectives, is also employed to reduce the risk of having collected a corporate sample that is not so personally involved with the arts and culture. When receiving a rejection to participate, this was often justified as lack of personnel to attend my request or lack of availability of the person in question due to other requests to respond or time within the working schedule. Furthermore, this research is limited by the viewpoint of the interviewees that have one aspect in common, the fact that they accepted to

take part in the process. Regarding the data collection, it is important to mention that the individuals are responding on behalf of an entity, on a confidential topic that concerns organisational strategies. This element might have prevented them from speaking as openly or honestly; however, anonymity was granted to all participants to counter this effect and consent forms were signed upon participation. Furthermore, the researcher provided the research question in advance and a brief introduction on the study was provided to interviewees.

3.3. Validity and reliability

In this study, reliability and validity are taken into account and cared for as much as possible. For the reliability, Fielden and Thomas (2008) point out that it is both feasible and likely that semi-structured interviews can lead to bias on part of the interviewer and researcher. While this research recognizes the potential of such occurrence, the interview guide (Appendix C) was treated with special attention and according to existing theories. Moreover, this research is subject to social desirability bias, that “refers to evidence that some respondents’ answers to questions are related to their perception of the social desirability of those answers” (Bryman, pp. 217, 2016). As previously mentioned, CSA is often linked with reputation or good image returns, for this reason, it is appropriate to yield a certain bias level from corporate respondents. Especially if connected to a marketing department, it’s possible that socially desirable changes in the way businesses support the arts are overemphasised versus detrimental ones.

The generalisation of the research is also limited by the fact that countries and regions in the world are subject to different: 1) cultures, traditions and sets of cultural policy; 2) effects driven from the health crisis; and 3) frameworks for corporate support of the arts and culture. The research is conducted in The Netherlands due to the geographical proximity of the researcher and because there is an extensive background of established CSR practices among corporates and SMEs. However, in what concerns the effects felt by the pandemic, the Netherlands was subject to similar measures affecting the whole European Union, therefore, this common element can contribute to a certain degree of replicability of the study. Moreover, the actions performed are explained and justified as completely as possible in order to build legitimacy for this qualitative research approach.

4. RESULTS & DISCUSSION

The findings, analysis, and discussion of the acquired data are presented in the following chapter. To better portray the topics at hand and provide rich descriptions, interview quotations were incorporated in the discussion.

The results and discussion section of this study encompasses several key points. The first section delves into how business support is framed, examining motivations and perceptions on responsibility, support that goes beyond the CCIs and forms of support and liaison. Moving to the second section, the changes derived from the pandemic are analysed by exploring the uncertainties associated with the *new way* of operating and the different potential sources of impact of CSA. Finally, the third section studies the larger context of general corporate support, looking into shifts in strategy and other social priorities that emerged during the study period.

4.1. Framing Support

The first section of results is a general overview regarding the support provided by the corporations that participated in this research. It starts by examining what drives this support in the first place, points out other support priorities beyond the arts and culture and finalises by noting the forms and relation dynamics the support takes.

4.1.1. Motivations and perceptions on responsibility

The literature review provides a base to understand where the connection of private businesses and their supporting structures of the arts and culture come from as well as its historical development until the present. Throughout a relationship of centuries, the motivations have shifted from a statement of status through philanthropy and patronage to strategic considerations related to promoting CSR policies and enhancing brand image.

Businesses' contributions to CSR policies and support of arts and culture are motivated by a diverse and intricate set of factors, ranging from altruistic to self-interest and bearing in mind different kinds of stakeholders, from primary to secondary (Moir & Taffler, 2004). The literature further suggests that businesses tend to focus more on primary stakeholders than on secondary stakeholders (Campbell et al., 2002). In this study, all corporate respondents mentioned various factors that align with these motivation models,

with no single motivation dominating the responses. When exploring these factors, respondents firstly cited altruistic elements entailing the tradition of philanthropy, a love for culture, and its importance for community development. Nonetheless, subsequent responses revealed the presence of strategic elements, such as brand reputation or exposure to audiences, and a focus on primary stakeholders, which warrant further motivational considerations.

The first questions addressed in the interviews aimed at gathering a general understanding of when and how companies started their relationship with the arts and culture sector. Most respondents referred, primarily and without hesitation, to elements related with the company's identity and tradition. This point was gathered from the majority of corporate participants, and the following statements serve as example: “we have been financing arts and culture since the start” (Interviewee 1.); “that goes already way back (...) there are commissions for artworks from our predecessors” (Interviewee 3.). Furthermore, another interviewee points for both elements of tradition and adaptation, sharing: “we have a long tradition of supporting (...) nowadays, we have different ways in which we support the arts and culture” (Interviewee 4.). This overview serves to better inform any decisions, changes or continuities of the support provided, given that the totality of companies interviewed either has a long-time relation with the sector or relates their identity and mission to providing such support. We can therefore, suppose, that the businesses that took part in this study would be reluctant to fully abandon their efforts.

Although not explicitly stated or elaborated on, the language employed by participants when discussing arts and culture - including terms such as "important", "educational", "joyful", “connection” and "inspiring" - implies a positive view of the cultural field and its connection to broader societal welfare (Towse, 2010). One of the respondents illustrates it very clearly: “we also spend a lot of time, energy and money in the cultural sector, out of love for culture in general, and also the understanding that we need to invest in culture, it is important for the survival of humankind” (Interviewee 6.), highlighting how valuable culture is for society (Towse, 2010; United Nations, 2018).

The *love for culture* points out to an inherent value carried by the arts. During the interviews, the “*art's for the board's sake*” was expressed by four respondents that made a referral to a personal wish of top management, what Lindenberg and Oosterlinck (2010) call the Secret Passionates: “is a really young company (...) the CEO wanted to have a partnership with a museum” (Interviewee 5.). Perhaps these personal aspirations would not have received support or validation from other stakeholders had they not been about art, yet arts and culture

have acquired a certain “status” throughout time due to its historical background and association with philanthropy and patronage (Seitanidi and Ryan, 2007). One of the companies underwent a change in leadership unrelated to the Covid-19 pandemic and reported a new need to justify every initiative towards the sector (Interviewee 3.). Facing a leadership change, the shift to a more strategic approach is easier to discern, notwithstanding all businesses mentioned modern elements and complex structures of support which shows that these mechanism have, most likely, evolved from simple personal wishes to organised and mixed motivational (i.e. altruistic, strategic) arrangements (Moir & Taffler, 2004).

The interviews imply that corporate respondents share and recognize a sense of responsibility towards society. A particular quote highlights how the support of the arts and culture can be plays a part in a broader societal mission:

“with this growth, of course, comes responsibility because we want to contribute in an economical and technological way, but [we] also want to contribute on a social level”. (Interviewee 2).

Even if the word *responsibility* is only mentioned a few times across all interviews, the majority of participants touch upon the term “community engagement” or “giving back”. These terms suggest that there is a wish to return something or to establish integral relationships with community members. The larger the business, the wider the scope of its potential impact becomes, as companies play an important role in the development of places (Marques & Richards, 2014). Businesses gradually grew cognizant of the importance of incorporating cultural activities into their management practices and began allocating funds to initiatives in their operational circles (Dahlsrud, 2008). Although general audiences may benefit from such efforts and spillovers, the sentiments expressed by the respondents indicate a clear concern and preference for positively impacting local communities and primary stakeholders. For instance, due to the international dimension of the companies they are part of, two respondents articulated a desire to exclusively endorse initiatives that are meaningful to employees on a multinational level, rather than limited to headquarters personnel:

“It's very important for a company as [us] to focus on this area and not only in the Netherlands, but also in the US and Asia as well.” (Interviewee 2).

“If we have a partnership with a gallery in the Witte de withstraat, in Rotterdam, my colleagues in Japan or Spain will never know what that is. And that's why we have bigger brands or bigger institutions that we are supporting.” (Interviewee 5).

Additionally, art collections that are typically displayed within office spaces are subject to periodic rotation and dynamic curation, according to one respondent, who also indicated an interest in creating initiatives centred on the use of these collections (Interviewee 3).

4.1.2. From art to beyond

The arts and culture sector, while significant, is not the sole industry that can foster relationships between companies and society or contribute to society's greater good. Likewise, during the interviews, other domains were mentioned to receive support by the companies concerned in this study. These include sectors such as sports, healthcare, technology, education, environment or aspects that bridge them together. From a shared historical background based on patronage, the sports sector has seen its support evolve into large deals, financially speaking (Lagae, 2005).

Due to the urgency of addressing climate change issues and since private organisation's operations are somewhat responsible for this menace, the environment is a pressing issue that sits at the core of many CSR policies (Holme and Watts, 2001). As a result, supporting environmentally sustainable causes or initiatives has become a prominent aspect of these policies. Indeed, over half of the corporate participants mentioned sustainability in link to the environment. Apart from that, one reaction noted that art and nature are increasingly intertwined: “art and nature come more and more together” (Interviewee 4) and that funding for environmental causes and the arts and culture need not be competitive but can rather be viewed as complementary areas. Correspondingly, one arts organisation acknowledged that corporations value sustainability and diversity, and that visual artists often address contemporary issues through their work, reflecting a capacity to communicate these concerns (Interviewee 8).

“Sustainability” was not employed in regard to social well-being, nonetheless, corporate respondents mentioned parallel projects developed under CSR initiatives that showcase an effort in this direction. In addition to supporting environmental and sports-related agendas, respondents also mentioned the support of activities throughout the

fields of education, healthcare¹⁰ and technology¹¹. Education was the predominant point and can be connected to other sectors, including the arts:

“It started out as an education place for art history and it blossomed into much more: it’s history, philosophy, fashion, it's music, it's a lot wider than that. But it's basically adult education.” (Interviewee 6).

“We always look at ways to inspire future generations with a partner, so an educational component (...) It's very important to add that to us.”; “The engagement team works on three focus areas, education and development, regional communities and empowering our employees. (Interviewee 2).

“There's so much happening that has to do with making people more able or aware of their future or making them study or, you know, on a more educational level, and I think we could do a lot of good there.” (Interviewee 3).

These examples indicate that companies are aware of long-term societal challenges and demonstrate a commitment to meet present needs while considering future generations. In turn, these priorities can potentially influence the way arts are supported if efforts are to be directed towards art as socially sustainable and educational tools, instead of art’s for art’s sake. It is also interesting to observe how none of the participating art organisations mentioned a correlation between the support of other sectors and their own. Which can suggest that either art organisations don’t perceive the other sectors as competition for the resources - in the sense that they operate in different spheres or can be complementary to each other - or there can be a certain degree of negligence.

4.1.3. Forms of support and liaison

As mentioned throughout this research, support is understood as a set of direct or indirect contributions of human, financial or technological resources allocated to cultural organisations or initiatives. The second set of questions focused on collecting knowledge in regards to the many different forms in which such support is provided by businesses. Despite

¹⁰ Alzheimer research (Interviewee 3); Agriculture and Food (Interviewee 1).

¹¹ Technologic tools and education (Interviewee 2).

the fact that interviewees mentioned distinct modalities, financial resources were always mentioned at first and then followed by others. In fact, there was a general need among respondents to clarify that their contributions were not strictly of financial nature. The following examples illustrate this point: “It’s not just [saying] I’ll give you money” (Interviewee 6); “it’s like a partnership, so we not only give money, but are also very much involved in the programming” (Interviewee 4); “we always try to create real partnerships, not only sponsorships where you just give money, place your logo on a banner and that’s it” (Interviewee 2); “we think it’s important to not only give money, but also knowledge and volunteering. Sometimes we also volunteer with partners.” (Interviewee 5). Only one business participant declared that to only provide financial aid: “We want to make impact and we are bankers, so we do this with loans, (...) money is only the way we do it” (Interviewee 1). On the other hand, an arts organisations respondent shared a different perspective: “I think there are two parallel words. (...) At the end, I think most corporates have a second agenda. Unfortunately, it’s all about money.” (Interviewee 8).

These remarks, among others made by the vast majority of corporate respondents, reveal the existence of financial support and a preference for partnerships as a form of support, this is, collaborating with arts organisations to achieve common goals such as promoting the arts and enhancing the company’s reputation - symmetrical arrangements (Seitanidi and Ryan, 2007). The findings further suggest a correlation between the mention of partnerships and in-kind support, such as the sharing of knowledge, skills and networks. Interestingly, the term “partner” was often used to refer to the arts organisations that they support, further reinforcing the evolving form of these relationships. Both arts organisations also referred to partnerships. Some testimonies portray these mutually beneficial collaborations: “We only finance institutions that make [an] impact. So for us, the impact is already made by providing a loan” (Interviewee, 1); “We see some collaboration and some synergies between what they do and what we do with some of the other cultural companies”. (Interviewee 6); “Also of course, let’s be honest, marketing and branding is also very convenient” (Interviewee 2); “How can we help you be better at what you do? To guide them in marketing knowledge, distribution (...)” (Interviewee 6).

However, the word *sponsorship* was also employed several times to describe arrangements with “partners”. Other forms of corporate support for the arts that were mentioned included knowledge and skills aimed at strengthening arts organisations’s business models as well as the consumption of their products and/or services. Interviewee 1, for example, explained that: “We always read the annual reports [of arts organisations] so we

know how financially healthy an organisation is. (...) We are a financial institution. So maybe only with advice, we can also help.”; and suggest a lack of business savvy in the sector: “Sometimes you have to explain what a balance is and how, you know, what a P&L¹² looks like.”. In regards to consumption, the purchase of artworks to boost artists' careers or buying performances tickets for employees was mentioned (Interviewees 3 and 5).

Building strong relationships with partners and sponsors is key to the success of organisations and projects, specially in times of turmoil (Bae et al., 2021). Respondents highlighted different elements used in their relationship-building processes and the majority mentioned that they do not invest resources in outreaching for providing support, with only a couple expectations. Hence, giving the idea that artists and arts organisations are, most often, the ones taking initiative to start the affiliation between parties.

Furthermore, all corporate respondents showed openness to receiving new support requests and some mentioned the use of automation tools to process the latest by means of CRM software systems. A certain degree of automation can be expected according to the size of corporations, to be able to categorise and respond to high affluence. This can be traced back to the increased impact and responsibility that comes with a growing company.

However, automation also utilises uniform application forms, which implies that the criteria set forth and its format may be biased towards certain types of projects - lacking personalization and nuance. In turn, this may restrict the flexibility or freedom necessary to effectively communicate the unique aspects of creative projects and limit the capacity to start a collaboration or meaningful relationship.

Corporate respondents also noted that a high volume of support requests from the arts and culture lack business understanding, particularly compared to other sectors. This can make it difficult to evaluate the potential benefits and risks of a partnership and determine whether it is a good fit for the organisation. As one respondent noted, “I think that some requests need to be much more thought through than they are. It's not just about 'I want your money,' but 'I want your money because...’” (Interviewee 6). Arts organisations - in particular due to a lack of business education or resources - face a unique set of challenges (Ellmeier, 2003) when it comes to providing tools that may include detailed project plans, financial information, and communication plans.

¹² Stands for profit and loss (P&L) statements.

The relationship-building process becomes particularly hard, if the organisation seeking support is unable to effectively communicate the value and impact of their work, corporate supporters may fail to regard its value. Albeit, respondents from art organisations noted that while some companies have a dedicated arts committee or other department responsible for supporting the arts, others may not fully understand the importance of the sector or the specific mechanisms involved in supporting it (Interviewee 8) - which can lead to miscommunication and misunderstandings between parties. The same respondent recalled the critical role of artists in society and how, as an arts organisation, they aim to “give them the space and the freedom to work.” (Interviewee 8). As such, if arts organisations perceive businesses to carry dishonest supporting practices (De Freitas Netto et al., 2020) - artwashing - it can raise reluctance among artists towards these sources of support. In this sense, both sides emphasised the importance of taking a more personalised approach, as well as the understanding for each other's sectors, specific goals and priorities. Demonstrating a genuine interest in the goals and priorities of the potential partner and tailoring requests to their specific needs and interests can, ultimately, help organisations build lasting partnerships that support their goals and enable them to create meaningful change in their communities:

“You need people that share the same motivation and passion and drive” (Interviewee 6).

A further subject that arose from the interviews in regard to the liaison between companies and arts organisations is the clear desire to establish long-term relationships among both parties. Such aspiration from arts organisations can be hindered by the instability of the sector, that got even more accentuated by the covid pandemic where the longevity and effects of the crisis were unknown. Long-term collaborations can provide reassurance to arts organisations' future strategy and integrate that support in structural matters. Also for corporations, it can be easier to demonstrate the benefits of a continued partnership. If there is no cyclical selection process and both parties specialise in working with each other, it can give time and energy savings similar to economies of scale. As one participant puts it: “it takes a lot of time to manage a partnership and when you have a smaller partnership, you still need that time, but the impact is less.” (Interviewee 5). Furthermore, another added: “we really try to build long term relationships because then you get to know each other, you also know what you both need.” (Interviewee 7). On the flip side, this indicates less rotation or limits the number of initiatives that can be supported.

4.2. Alterations ignited by the pandemic

After gaining a general overview in regards to how the sample interviewed provides and receives corporate support under normal circumstances, the second set of questions aims to examine the potential impact that the Covid-19 pandemic crisis has upon corporate support of the arts and culture during the initial two-year period.

To begin, a preliminary inquiry was made regarding any adverse effects of the pandemic on the corporate entities themselves, which could have impeded their capacity to extend or alter support to the arts and culture sector. Subsequently, the investigation examined any alterations in the entities' behaviour or practices in relation to their contributions.

4.2.1. *The new way and its uncertainties*

In response to the initial question, many corporate participants cited challenges primarily related to the adaptation to a *new way* of working. This is: their experience regarding the adoption of remote working policies and other adaptations of value chains (Yu et al, 2021). However, as most operate in the services sector, which inherently requires less direct interaction, this shift was generally manageable. Hence, being facilitated by the widespread availability of digital tools that allows employees to work remotely. This result is aligned with the findings by Canton et al. (2021) exposed in the literature review section. However, it is worth noting that the pandemic did have an overall significant impact on the way of working.

In contemplation of the previous, business respondents equally highlighted a new way in which they use their relationships with the cultural sector, with a strong focus on the well-being of their employees during the pandemic and mandatory remote work period. Corporations prioritise efforts to create a good and enjoyable work environment that fosters social cohesiveness and a sense of community within the firm (Moir and Taffler, 2004). Interviewees emphasised the importance of cultural partnerships in connecting and inspiring employees: "there was lots of online streaming events, online programming, even with limited audiences, we still did certain things" (Interviewee 6); or the presence of culture in the company: "We were looking into ways to give those pieces [art pieces] a new owner." So we organised an auction amongst our colleagues." On the same topic, (Interviewee 3) stated,

"what we also see now is that we're going to use the offices differently (...) it doesn't really change how we collect or how we work with the collection, but it still needs to be seen." Moreover, another respondent shared the importance of digital technologies in narrowing the gap between stakeholders during this time and the ability to reach the international character of their organisation: "Digitally (...) now we can reach every colleague in this world." That's great." (Interviewee 5). Collaborations with cultural partners were thus not restricted to a local influence but extended to a worldwide scale, depending on where the firms' communities were located. Using digital means, live broadcasts of concerts, guided tours of museums, and other dynamics enabled employees to share cultural events from home, allowing for interaction among colleagues as well as an inspirational moment.

Both the arts organisations referenced how massively affected their operations were by the pandemic and containment measures, exposing the hardship and seriousness of its effects on the sector in terms of planning, motivation and finances. Mentioning some challenges, a participant shares the difficulty to "keep everyone motivated to keep on creating and to keep on finding ways to express themselves through performances even if it cannot be in a public space" (Interviewee 7) and the constant lack of prediction: "also to keep changing plans, because then when dealing with all this uncertainty, you try to navigate and make a little bit of a plan. But then it turns out completely different again and you have to create a new plan and adjust all the budget." (Interviewee 7). Besides, Interviewee 8 added "financially was also a challenge. We had to talk with our donors and everything was a big financial risk." and that the people involved had to get used to the distress of "not knowing exactly". In close contact with artists and arts organisations, Interviewee 9 pointed the pandemic as being "very impactful" for the artistic sector and that: "very soon already we [understood] we have to do something to help artists" (Interviewee 9).

During the interviews, all types of respondents attached negative feelings using terms that highlighted "insecurity" or "uncertainty" when referring to this period. As one respondent clarifies "our way of working was affected, the people around us were affected, so it was stressful and difficult" (Interviewee 2). The well-being of employees was among companies' concerns, forcing companies to assign resources into the remote work transition and adjust to a lack of interaction. However, interestingly, one respondent noted a positive feeling towards this period, mentioning "we see that Covid helps us to change the way we use our premises" (Interviewee 3). This recognizes the pandemic as an opportunity for potential positive change.

From the responses it becomes clear that all parties were greatly affected by the pandemic, however, the degree of impact clearly differs between players.

4.2.2. Tackling sources of impact

Generally, in order for change to happen, there needs to be a desire to improve or a response to a disruptive event (“action, reaction”), such as a crisis. The present study proposes the hypothesis that the impact on the corporate support practices for the arts and culture, caused by the Covid-19 pandemic, can have three natures: 1) it may originate from the effects the pandemic had upon the companies themselves; 2) arise as a reaction to the repercussions endured by the creative industry due to the health crisis; 3) come from a policy change. In addition, it considers the diverse motivations that drive corporations to actively support the survival and production of cultural activities over time, and apply it to the pandemic context. The following table summarises these hypotheses, their validation and result, moreover, the paragraphs below will elaborate on each topic in greater depth.

Impact coming from corporations

In regards to the first point, the greater part of corporations reported no significant financial hardship resulting from the health crisis. “The (...) sector wasn’t very much affected by it [COVID-19 crisis] economically” (Interviewee 2); “it didn’t influence our business really hard (...) it was all insecure (...) that was the main thing that happened” (Interviewee 5); “actually, everything [business] went through as normal” (Interviewee 4). It is important to reinforce that the sectors where these companies operate are mainly tertiary, which according to the literature review, were the least economically affected by the health crisis (Canton et al., 2021). In particular cases, respondents even highlighted that their respective sectors experienced growth during this period. Only one company, with business in the hospitality sector, among a wider portfolio of assets - including arts and culture ventures - confessed going through a challenging period and having to implement cost-cutting measures: “We had to cut costs where we could. We've tried to be as careful as possible, because we also knew [that] when we restart, we were going to need all these people again.” (Interviewee 6).

Another aspect that can be derived from these remarks is the presence of risk, a characteristic transversal to crises. As documented in the literature review, in the past, the financial crisis of 2008 resulted in significant market contractions (Cardarelli et al., 2011), increased volatility and a sense of uncertainty (Taylor, 2009). In response, such ambiguity

followed by higher risk levels and drop of confidence levels can lead businesses to rethink their strategies. Which, ultimately, can be extended to CSR practices and the way companies support the arts.

What can be withdrawn from the interviewees' experiences is that businesses were subject to a general environment of uncertainty, but did not face any significant challenges in terms of economic survival. The majority of participants' companies did not encounter hardship resulting from the pandemic, except for one case. In the case of the company that grew during the same period, growth was already expected under normal circumstances and does not automatically reflect additional willingness for providing support to societal projects. However, the respondent did mention: “that budget is growing steadily, so it's definitely not the end. We will keep on looking for opportunities and we have the chance to grow because our company is growing.” (Interviewee 2).

This leads us to conclude that no major change in the support of the arts and culture should occur based on the corporation's situation, unless fueled by contraction behaviours related to turmoil (Cardarelli et al., 2011).

Impact coming from the cultural and creative sector

In order to investigate the second source of impact, it is important to look for signs of negative disruption among arts organisations and for a sense of acknowledgement respecting these challenges from corporations' side. Besides recognizing the situation of the cultural sector, there must also be a desire by corporations to tackle the issue.

Interviewees representing arts organisations pointed out a long list of elements that constrained their activities, specific to the nature of their own operations. Some of the elements mentioned included curfew times, travelling restrictions (Interviewee 8) and sanitary demands that comprehended the time cost of quarantine (Interviewee 7) and paying for PCR tests. The art organisations that partook in this study bore different consequences due to their cost structures. Whilst for one the variable costs of their operations represent a large fraction (Interviewee 7), the other one sustains mostly fixed costs (Interviewee 8). Therefore, having the activities on hold, one endured substantially higher financial tension than the other. Both organisations had to experiment with planning to ensure they had room for manoeuvre and with innovative solutions to accomplish the mission of their work, withstand the pandemic time and continue to exist later.

In most cases, throughout the interviews conducted, it became evident that corporate respondents exhibited a level of awareness regarding the unique challenges encountered by

the creative sector. This includes the fact that most cultural institutions had to freeze their economic activities and were unable to generate revenue (Salvador et al., 2021). One respondent mentioned, "we didn't expect anything back because they were closed" (Interviewee 5) indicating the understanding of the need to be supportive of their partners while facing a temporary shutdown. Another respondent explained that they abstained from claiming any returns for support provided in that particular year, as they prioritised upholding their cultural partners in any way possible (Interviewee 2). The financial strain is also emphasised by some respondents in generic terms, but one participant in particular stated that "the partners were actually bleeding." (Interviewee 2). Moreover, another one added that "especially during the pandemic, obviously, the cultural activities were hit the hardest" (Interviewee 6).

According to arts organisations, supporters were actively engaged in exploring possibilities to support them throughout this period, a participant stated: "they're [corporations] also very aware, they're really active to see what can we do together to support arts and culture"(Interviewee 8). The other organisation also said: "because we were so much connected to our makers, (...) we do have some new partnerships. But that mostly comes from the artists working with other [parties]" (Interviewee 9). "Together" and "connected" are two keywords that lead to the next observation: an increase in the levels of communication. The adverse conditions of the pandemic times appear to have created more dialogue between players: "we had lots of talks with our partners" (Interviewee 2). Increased correspondence, according to what was said in the interviews, focused on sharing information and reshaping projects together. A testimony that clearly illustrates this effort is made by Interviewee 6: "We could exchange views and ideas and make sure that everybody's aware of all the impact of all of the government's decisions, and so on and so forth. So we had a lot of communication between all the interested parties."

Given the profound challenges confronting the arts and cultural sector in light of the pandemic, as well as the greater degree of interchange it fostered, corporations' expectations of collaborations with the creative sector have shifted. As demonstrated by the literature review, even in cases where the motivations are as altruistic as possible, there is a certain return for the company, namely in brand reputation enhancement terms (Seitadini & Ryan, 2007). Therefore, companies can often expect a certain something in exchange for their contributions to the sector, as indirect as it may be. The more CSR practices evolve within strategic frameworks, the greater the tendency to measure its results and justify the purpose of resources being made available (Moir & Taffler, 2004). To enable this to happen, projects

effectiveness and value are often evaluated using performance reviews and key performance indicators (Rangan et al., 2012). A corporate respondent described that the measurement process takes place “by monitoring all the data that we get from our partners, from all the initiatives we do.” (Interviewee 2) and an arts organisation also confirmed “we tried to show how the support makes a difference” (Interviewee 8).

When asked about the desired outcomes for corporations to obtain from their collaborations with the cultural sector, the most common variable mentioned across interviews was impact:

“that's not a hard measurement, (...) we talk about it and we want to get all the cultural institutions more sustainable and think about that way more, but we also say, just because you are in the arts and culture sector, your impact is enough for us.” (Interviewee 1).

This element is as broad as it can be, since it encompasses various dimensions (such as social, economic, environmental, cultural, or others) that result from specific actions. Withal, none of the respondents provided an explanation regarding their understanding of the term.

Embracing the vagueness present in this part of the discussion, the answers obtained disclose a little further what is measured or pondered. From a rather inconclusive notion - as given by one of the respondents: “The most important thing for all of our cultural activities is that they have an impact and that they matter and that they make people think and reflect.”

(Interviewee 6) - to running surveys in order to study the degree of association between the companies brand and their cultural partners, measuring the audience reached by the partner, or checking upon the fulfilment of the projects that were promised to be carried out were some examples. A respondent also highlighted that gathering this kind of information is valuable to communicate internally the reasons behind their efforts to support the arts and culture.

“It's just good information to have (...) sometimes I have to tell people why we are doing this and these numbers are helping us to also argue why we are doing this, it is important.” (Interviewee 5).

Per contra, despite wont performance of cultural partners during the pandemic for reasons previously mentioned, corporates displayed knowledge regarding the limitations that

the pandemic imposed on the creative sector and showcased flexibility and comprehension, leading to an expectation *lay-off* towards their collaborative endeavours. Interviewees reported to have abandoned the idea of a return during this period, stating that “if they [art organisations] didn't manage to have all these results, which they promised in the beginning, of course, we said, okay, it's now the pandemic, we can be more flexible.” (Interviewee 4) or that “we were very supportive during those times. We basically left out all our returns.”. (Interviewee 2).

During the pandemic, the corporate participants noticed a significant increase in requests for help. Interviewees made the observation that arts organisations and artists displayed less hesitation when it came to asking for assistance, in opposition to the pre-pandemic period.

According to Interviewee 9, this factor could be attributed to a widespread discussion of the sector's struggles across media channels and the recognition of the importance of culture amid such challenging times. Precarity of cultural and creative work is a topic often addressed as an endemic to the sector (Brook et. al, 2020), and a respondent reinforced this idea sharing that “artists prefer to eat only bread, then not repaying the bank.” (Interviewee 1), which ultimately can explain reluctance to seek support. In general, cultures' role as means of improving peoples' general well-being during the pandemic can be predicted to alter social perceptions of culture (Navarrete, 2022). If the notion of culture as a need increases, together with widespread awareness of sectoral problems, it may provide justification to creatives lowering their barriers when asking for help due to the pandemic. Indeed, “evidence is provided that cultural workers who kept their work and understood their role as social healers or social servants were more innovative during the crises” (Navarrete, pp. 268, 2022), and the same can be applied for seeking survival.

Impact coming from policy adjustments

The role of government in supporting the creative sector has been extensively explored in the literature review. Just like in most European countries, in the Netherlands, the government occupies a central position in art's organisations financial mix's (Stam et al., 2008).

Therefore, any changes in cultural policy during the pandemic can influence other parts of the market to adjust their support, including corporations. Aiming to study this source of impact and levels of dependency of arts organisations, interviewees were inquired about how relevant CSA was for the economical survival of the arts and culture during the pandemic period.

Companies in general clarified that the financial sustainability of these partners falls beyond the scope of their corporate responsibility. Furthermore, corporations defended that support provided is mostly directed at additional programming and initiatives (for example, exhibition sponsoring) to supplement or enhance public support and sources of income, but that the core of arts organisations economic feasibility still relies on the government. A respondent illustrated this scenario stating “Dutch museums [get] the most support from the Dutch government. That's always been that way. But the extra programs, that's what we are doing.” (Interviewee 5). Keeping this in perspective, it was also highlighted that there wasn't necessarily a need for them to step up to this role, as the Dutch government gave a generous response to the problem at hand (Interviewee 1): economic viability of the arts and culture sector during the pandemic. Indeed, the role of the government as the primary source of income for arts organisations in the Netherlands was emphasised throughout the interviews and the presence of the terms “subsidies” and “government” were extensively covered. The statements: "Cultural institutions were surviving because of, of course, the support of the government" (Interviewee 2); and “I think there's still a heavy, heavy reliance on subsidies.” (Interviewee 9) portray this point well. Both cultural organisations also acknowledged receiving considerable support from subsidies and other public sources of support, aimed at developing their activities.

Respondents made a further distinction between the subsidised and unsubsidised part of the creative sector. A corporate participant (Interviewee 1) explained that many cultural organisations could benefit from packages of subsidies “as all the other SME [small and medium enterprises] companies” but that the non-subsidised ventures withstood adversities. The main issue pointed out was the impossibility of building a financial buffer in both cases: for self-sufficient arts organisations “there are no specific reserves or specific subsidy streams to do things or to continue things that are not in themselves economically viable.” (Interviewee 6) and “it's difficult to make the transition between being dependent to independent from the government.”; whilst for subsidised entities “The subsidy rule does not allow you to have a buffer, if you manage to spend less than what you got, you will not be receiving that amount in the future.” (Interviewee 1). To obtain a clear view on the topic, the same questions were approached with a cultural policy worker from the Dutch government that gave more context explaining the *ensuite*:

“We see that the arts sector is really reliant on public income and that some of these subsidies, some of these general policies that are helping businesses, maybe they

[arts organisations] aren't even allowed to make use of them, because they don't have earned income.” (Interviewee 10.a).

Adding, “workers who were laid off, returned as independent contractors for lower wages, or maybe for no wages. So that the workers, in effect, were subsidising the arts instead of the government.”. It was generally recognized that many cultural institutions have grown accustomed to receiving government subsidies (Interviewee 10.b), which limits the need or capacity to explore new revenue sources. “If you cut subsidies, then, by definition, cultural institutions become more reliant on their earned income, even if they don't earn any more, you know, the dynamic shifts.”.

The level of communication between the interviewed corporates and the government was beyond the scope of this study, and therefore not assessed. However, in a couple of situations, businesses had previously embarked on joint ventures or projects with the government (Interviewee 4; Interviewee 9) resulting in mixed funding. According to the testimony from a government representative (Interviewee 10.a), the pandemic accelerated certain public private partnerships (PPP's):

“I think the biggest shift for me, that I saw, was the collaborations with the private firms (...) so I really think it would be interesting to see how those public private partnerships, I think that's the best word for it, and how those will develop in the coming years, because you can see really interesting dynamics happening there. (...) And how can we like help with public private funding to achieve the same goal, in essence? So I think it's opened our policy perspective up to the private sector.”.

This emerging collaborative model of public-private was further described by Interviewee 5 as having interesting dynamics and the potential to address broader social issues, such as housing problems, and that art is seen as a valuable tool in achieving these goals.

Following the observations in regards to the heavy reliance of the sector on public support, the respondents hinted that there is a lack of entrepreneurial attitude among the cultural sector. Despite the limitations that hinder the shift from subsidised to non-subsidized, the government participant (Interviewee 10.a) shared that the policy focus is transitioning from solely relying on subsidies to generating more earned income and mentioned specific policies aimed at promoting private funding by encouraging the arts and cultural organisations to explore alternative financial models, just as described by Loots et al. (2022).

Still, cultural institutions may lack the skills and resources required to actively seek external funding, emphasising the ongoing need for the development of entrepreneurial skills within the arts and culture sector to foster self-sufficiency and reduce reliance on public support. Independently of entrepreneurial capabilities, it is possible to recognize that having the government as main supporter, the unprecedented context of covid-19 and limited managerial resources, could lead arts organisations to invest their time in obtaining access to public help packages rather than starting and developing corporate relations.

Furthermore, the potential of the impact on corporate support of the arts originating on policy is low. Since policy cannot shift indirect incentives as fast as providing direct support, it is only natural that it was focused on giving immediate response to the sector, adapting support packages to the needs along the way. In this sense, there was no shift in policy that would have led to noticeable incentivising for businesses to provide increased/decreased levels of support than before the pandemic. On the contrary, fast governmental action addressing the problem might have led companies to a standstill position.

Table 3. Overview of impact sources, results from the pandemic and findings.

Hypothesis	Pandemic impact	Hypothesis validation	Action	Conclusion
The impact of the pandemic upon corporations led to changes in supporting the arts.	No strategic changes. Remote work: well-being of employees.	Corroborated.	Making use of partnerships.	CSA was not deeply affected by the situation of corporations themselves, but by the adaptation to a <i>new normal</i> . This resulted in higher support of cultural production and consumption by means of digital tools.
The negative impact of the pandemic upon the cultural sector led corporations to use their motivations (regardless of altruistic or strategic) and apply changes to the support provided to the sector.	Closure and cancellation of most cultural activities. Financial tension. No capacity of generating own income. Delivering creative value. Challenges	Corroborated.	Expectation on lay-off. No returns claimed. Increased level of communication. More	CSA have been impacted by the pandemic in response to the negative effects upon the creative sector. However, the changes encompass mostly passive action or indirect support. Increased help requests could drive companies to

	<p>in meeting the audience due to lack of digital solutions or way of making use of them.</p> <p>Acknowledgement of challenges by corporations.</p>		<p>exchange about needs.</p> <p>Less hesitation asking for help.</p>	<p>providing extra resources: financial and in-kind.</p>
<p>Policy made in response to the covid-19 pandemic, by the government, led corporations to change their levels of corporate support of the arts and culture.</p>	<p>No policy focus on incentivising private support.</p> <p>Policy gave a fast response to the problem.</p>	<p>Non-verified.</p>	<p>NA</p>	<p>CSA is not likely to have been affected through incentives from the government. Public response could lead to a “standstill” position of corporations.</p>

Based on the analysis and table above (Table 3), only the first two hypotheses find adequate validation and provide reason for a “reaction” on CSA. Furthermore, the effects upon the creative sector were way more pronounced than on the corporates constituting the study sample. As a result, most of the changes in CSA originate in the recognition that the pandemic represented a deeply problematic period for the CCIs and are reflected under the shape of adjustments to collaborations. The impact provenient from the corporations mostly regards measures aimed at providing a smooth transition to the new normal for primary stakeholders (e.g. wellbeing of employees).

4.3. Strategy shifts & other social priorities

A significant majority of respondents mentioned some type of adaptation, but did not necessarily implement a remarkable strategic shift. Taking into account how certain groups within the sector were being impacted, one example was the shift in the art collecting practices from one of the corporations: “As soon as Covid happened, we said we will mainly focus on the really young artists, because they have a hard time to bridge the gap, to get their platform and make sure that they are seen. So, we put some money aside and said, “Whatever you have, we're going to buy something from you.” (Interviewee 3). However, when asked if

this initiative would have a permanent character, the response was “They [younger artists] are very cool, but I think from our strategy's point of view, it could be making sense to broaden that scope. (...) We need to see more cultures and people with different backgrounds, because that's the society we're operating in, and it would also have been there if we were not in a Covid situation.” (Interviewee 3). Therefore, the change appears to have a temporary scope and address a group that was specifically targeted by the effects of the crisis - a new generation of artists and recent graduates that miss their chance to enter the art market through art fairs, meeting with potential collectors and others.

Another respondent mentioned “we have to do something to help artists (...) and what the artists need now is just to have a platform, a way to quickly (...) gather donations, and maybe they don't have a project because, you know, everything is turned upside down.”(Interviewee 9). Other initiatives were also added, such as repurposing a real estate property as a shelter for art organisations that could not afford renting physical space (Interviewee 6). Yet another respondent revealed that the corporation facing an increase in petitions, put a sponsoring system in place during the beginning of the pandemic to give answers to requests of help for loss of income (Interviewee 2), however, this was not an initiative dedicated to the arts and culture per se; but rather to give an answer to a wider problem, of which the arts and culture sector is also a part of.

Even considering all this drive, there was not a general recognition among respondents regarding a permanent change in strategic terms. A response tackled this directly by saying: “Didn't change our strategy. (...) I think what we all learned was the power of digital possibilities” (Interviewee 2).; but other participants also reported overall consistency with pre-pandemic levels: “I think it's stable” (Interviewee 1). The only case in which the term “new strategy” was mentioned was due to a change of CEO, a non-pandemic related impact on the company. Still, in this case, the respondent shared that “there's a lot of appetite (...) also within the board within our new renovation plans for the Arts, which is very good”(Interviewee 3).

A way of interpreting the contrast between the report of stable strategic developments during the pandemic and actions taken is to assume that the shifts mentioned have a temporary character, therefore, not being deserving of an acknowledgement of change. The initiatives implemented in response to the Covid-19 crisis seem to be rather exploratory, with a predominant "we'll see how it goes" approach among the businesses. Although it shows efforts from corporations to support the arts and culture in the short-term, it does not provide any guarantee that support initiatives created in response to the pandemic will remain active

during the recovery phase of the sector in a post-pandemic era. The possibility that such initiatives won't be necessary or adequate to the recovery phase can be further questioned. In this sense, it will be interesting to see if companies keep adjusting short-term practices to new needs.

Besides mentions of adaptation considering in-kind support, businesses were specifically inquired about changes in the level of financial resources allocated to the arts and culture sector. Along the lines of what's observable in strategy, the majority of participants reported that the budgets remained unaffected in light of Covid-19 events, which can be easily understood by the weight financial decisions bear on strategy-definition.

This perspective was clearly presented by one of the interviewees who revealed: "So we didn't change anything, they still get the sponsorship money that they normally get." (Interviewee 5) and also mentioned "Our motivation to do this is still the same.". There were only two exceptions to this case: the first one being the company whose business was directly harmed (Interviewee 6) and the other one being an increase in budget that was previously strategically planned and unconnected to the pandemic (Interviewee 3). As pointed out by one corporate respondent, these budgets are decided upfront, which suggests that the lack of change in budget might also be attributed to a lack of flexibility in analysing and approving budget-related decisions (Interviewee 1). Hence, the health crisis does not seem to have generally reflected companies funding distribution, as stated in an interview "In many ways, the Covid influences, but not in the way or the amount of money we spend on the arts." (Interviewee 4).

All in all, there was an absence of references to changes in long-term strategy or future financial allocation to the arts and culture. In fact, such shifts only seemed to apply to broader social crises and tendencies that go beyond a pandemic. Aligned with the other sectors that "*compete*" for corporate support, concerns regarding demographic shifts, environmental consequences, technological developments and geopolitics were some of the topics that emerged from the interviews as bigger threats and, therefore, that need to be prioritised with respect to change.

Technology was one of the key areas of attention, with the digital transition representing a paradigm shift in how society functions. The respondents' main concerns in the technological field were the unequal access to digital tools and technological savviness among generations, as well as the significance of STEM (science, technology, engineering,

and mathematics) education in the future, due to potential security challenges and to grant more parity to the sector. A corporate respondent, in particular, expressed a strong commitment to this field by disclosing that they will be dedicating nearly half of the CSR budget to these areas, given that the CSR budget as a whole is expected to expand (Interviewee 2). This is also expectable since the company's operations lie in that same sector. Education in general is strongly prioritised among respondents, especially in the long-term scope. The arts and culture can, however, be included in this agenda. From the respondents that sponsor exhibitions, among other projects, it was noted the plan to place traditional exhibition support to wider educational programs. "We did a lot of exhibition partnerships, but we are now looking if we maybe can do some more educational programs (...) we're moving to programs instead of exhibitions." (Interviewee 5). The increased value of annexing the education component to arts and culture partnerships was previously discussed, and also deserves to be highlighted in this context. To contribute to a more educated or informed society, another respondent also mentioned supporting the production of a debate show and assuring the preservation of an academy of adult education for art, philosophy and other similar disciplines (Interviewee 6). Moreover, environmental sustainability is a matter often discussed in contemporary discourse and pointed out several times by respondents. Climate change is already having an observable impact on our surroundings and the majority of respondents expressed their commitment to address related issues. On the contrary of education, companies do not see as clearly how the arts and culture can contribute to solving environmental problems "[climate change] is really a big focus for us to support it. The artists do have less ideas on that." (Interviewee 4). In one of the interviews, a corporate respondent additionally raised the subject of the Ukrainian-Russian conflicts and its threatening effects. Finally, a topic that relates directly to the pandemic and was referred to by corporate interviewees was the health sector. As a result of longer human lifespans, companies consider how to add to the current systems and structures to accommodate such demographic shifts (Interviewee 3 and 5). Career changes, continuous education, and financial security for dignified ageing are just a few possible problems. Also, corporations can help to foster a culture of research and awareness on physical and mental health. Especially in the field of mental-health, respondents see the arts as a potential ally to promote well-being. A respondent emphasised enthusiastically the positive influence of the arts with the following statement "'it's proven that when art and culture is around, then also people have more fun living there [communities]." (Interviewee 5); and others remarked on the significance of art and culture in the everyday lives of individuals (Interviewee 2, 4, 5 and

6). The vital role played by the arts and culture during the pandemic is worthy of recognition, which an art organisation's representative did not fail to mention: "I think the importance or meaning to cultural harvests are important for the mental health effects. So, yes, (...) I think people maybe are more aware of the importance of supporting arts and culture." (Interviewee 8).

Collectively, the analysis of the conducted interviews presents compelling evidence of corporations engagement with a wide range of concerns and deep-rooted societal issues. In response to the Covid-19 pandemic, not only the importance of the arts and culture was highlighted, but also the needs for alternative developments in health, education, technology and positive environmental action. This contextualises the *need* for culture in a relative way, within a broader framework of priorities, emphasising the necessity for the cultural sector to navigate its role as a collaborative participant in the transformative processes of other realms.

5. CONCLUSION

5.1. General conclusions

Corporations, arts organisations and the government were all subject to a general environment of uncertainty and had to react to the shock with little to no guidelines, as the pandemic represents an unprecedented circumstance. Provided the study sample, corporations reported the adaptation to new ways of working as the main disruption factor and no compelling hardship. This led corporations to make different use of their partnerships, mostly focusing on the employees well-being, given that culture is a good bridge to connect and inspire people during mandatory lockdown periods. Most of these initiatives made use of digital tools such as live streams and other events that could be followed from a distance, from everywhere in the world. Therefore, stimulating some degree of cultural production and contributing to the digital transition.

There is abundant evidence of the negative impact that the Covid-19 pandemic caused upon the CCIs. Indeed, based on the information collected, it appears that the primary factor influencing potential changes in corporate support for the arts are the multitude of challenges and disruptions faced by the cultural sector itself. The cancellation of cultural events and closure of sites affected all round operations of the sector, especially venue-based activities, concerning both creative production and consumption. The substantial loss in revenues and funding difficulties contributed to financial tension pointing out structural problems and needs of the sector. Besides, the impossibility of gathering an audience made it difficult to deliver artistic value, leading the industry to have to adapt quickly and adopt digital tools. A development that had been a long time coming, and was, at last, sparked by the crisis. Furthermore, the Covid-19 pandemic shed light on the fundamental contribution of the arts for society, providing a regenerated look into the need for culture. The majority of corporations partaking in this study showed to be aware of both the challenges of the sector and the need for its existence, validating the rationale that impact on CSA could have arisen from the negative effects on the cultural sector, specially when related with welfare or “giving back” motivations. The main result that can be identified in this case, was an adjustment in the performance required from cultural partners and an overall decrease in expectations of what cultural partners could provide during the pandemic period. Therefore, transforming symmetric forms of collaboration into asymmetrical contributions in the immediate. Additionally, there was a lower level in artists' willingness to ask for help and

more active exchange in regards to the needs of the different collaborating parties which can, ultimately, impact the ways of corporate support both financially and in-kind. These changes, however, tackle short-term solutions and do not provide any guarantee for a paradigm shift of the landscape.

Lastly, in the Netherlands, the government was seen as taking proactive measures in response to the Covid-19 crisis, especially when it comes to the subsidised part of the sector - which is also the one that benefits from the corporate support in this sample. Although corporate participants acknowledged their general societal responsibility, they did not feel compelled to come forward and address the additional challenges specifically arising in the cultural sector during this period. Potentially leading to a standstill attitude from the corporations - which negatively impacts CSA or can bring about a passive position.

Following the frame presented in the literature review by Seitanidi and Ryan (2007), the forms of support that have a symmetrical dynamic are the most likely to have been impacted. The use of partnerships, expectation lay-off and increased level of exchange all relate to adjustments in mutually beneficial arrangements (symmetric nature); whilst the raise of help requests and provision of time and attention to the cultural sector can impact both asymmetric and symmetric forms of support. Even in this case, there is probably a stronger indirect sense of obligation between symmetric relationships.

It can further be observed that most of the changes that took place have an indirect and short-term scope, leaving the structural problems untouched. General strategies have not undergone major disruptions, nor did the financial status of the vast majority of the companies interviewed. These strategies mostly focus on wider problems that represent a threat or a challenge for future generations: technology development, fair educational opportunities, climate change and public health. The pandemic, besides showcasing how arts and culture can contribute to the social and mental health of societies, also brought awareness to societal concerns and urged the green and digital transition. Although there is no obvious answer in regards to how the creative sector can contribute directly to environmental issues, it relates and can find its place in tackling social issues and making use of digital. Therefore, even if the priority of the arts is to fall into a secondary place within these issues, the study recommends that the creative sector finds lateral ways of cooperation and collaboration with these fields in order to stay constantly relevant. This is especially important taking into account that the perception of the significance of culture is not stable and can suffer penalties in the post-pandemic era. As Navarrete (2022) puts it, it is still left to “decide what awareness

is kept and developed or left as temporary responses to a global crisis with no further implication.” (Navarrete, pp. 268, 2022).

In short, it was observable that, as a result of the pandemic, there were new perspectives and attitudes of corporate representatives towards their support of the arts but not fully explored to become materialised into new practices. The level of financial resources allocated remained relatively stable, whilst alterations can mostly be observed in terms of in-kind support of indirect benefits (i.e. no claiming of returns on partnerships). Furthermore, the changes in CSA, as an impact from the covid-19 crisis, have a short-term character, leading to the conclusion that the pandemic did not represent a paradigm shift in this landscape. Therefore, CSA and culture was impacted to a limited extent and nothing can offer the guarantee that the shifts originating from it will develop into new responses. Yet, as previously mentioned, it highlighted pressing discussions that lead to further developments and research recommendations.

The need for cultural entrepreneurship was reinforced by many interviewees, who pointed out the lack of ability of artists and people leading small arts organisations to effectively articulate their needs nor to demonstrate its value, resulting in inadequate support or missed opportunities to obtain it. As a result, established organisations with the capability to showcase their impact in ways that resonate with corporations are more likely to receive support, which disproportionately benefits larger organisations and those who have received prior support. A suggestion for further research raises in regards to how smaller entities enhance their chances of securing support. In this context, a potential solution is to reconsider the methods of measuring impact and perceiving value in the first place, by shifting the focus towards more qualitative rather than quantitative metrics (e.g. audience reach). This can further prevent phenomenons of artwashing and ensure that businesses support the arts sector in real terms and with meaningful purposes. In the immediate term, it is crucial to provide workshops and other forms of in-kind support to empower the art sector and enhance its ability to attract support, which can only be achieved by equipping them with the necessary tools and knowledge. Further research could also focus on observing how corporate support has been developed in other sectors, such as sports, and examining if there are successful elements that can be transferred or applied to CSA. In the long-term, it is imperative that the supports of the arts and culture relies on a joint effort of public and private partners to help to create opportunities that allow the sector to bridge the gaps between subsidised and unsubsidised structures, individual artists/smaller organisations and larger counterparts; and to stimulate different forms of cultural entrepreneurship that contribute for a sustainable and

permanent existence of the CCIs. Further research is recommended to individuate the patterns between motivations and forms, to understand whether there can be more synergies created between what the CCIs need and the reasoning of corporations. Overall, these steps can foster independence within the arts sector, bridge gaps and promote an inclusive scenario where all the sector has opportunities to receive support and thrive, ultimately leading to optimising the benefits that the arts and culture have to offer. Ideally, in the future, the discourse surrounding support for the arts and culture will transcend narrow and fragile meanings, reflecting a more robust, reciprocal and sustainable structure.

5.2. Limitations

This study recognises a set of limiting factors to its analysis. Firstly, due to the size and complexity of organisational structures of the corporations involved, some of the respondents admitted that they were not fully aware of all the initiatives taking place within their organisations that support the arts and culture, since these can be delivered through many channels and departments. For this reason, it is possible that other existing programs, donations and partnerships were not covered during the interviews.

Secondly, it was mentioned that some companies contribute to the arts and culture through donations facilitated by foundations rather than directly through their operational activities. For example, a corporate respondent highlighted the role of their foundations in supporting the philanthropic side of things (Interviewee 1). This separation between operational activities and philanthropic efforts may indicate that the full extent of a company's involvement in the arts and culture sector might not be immediately captured. Moreover, the respondent was also not aware of the priorities, changes and governance of the respective foundation in regards to support of the arts and culture.

Besides, because arts organisations primarily rely on government support, it is likely that their attention and efforts were focused on managing the crisis and obtaining public support in order to ensure their own survival rather than focusing on leveraging their corporate relations with the potential for limited changes. While the insights supplied by arts organisations are useful in understanding the full scope of impact and change of corporate support, these interviews may not contribute as much to accomplish an in-depth analysis on the topic. These limitations stress the need for a comprehensive, critical and multifaceted approach to examining any sources of impact/change in the efforts of corporations towards contributing to the arts sector.

Lastly, considering a high degree of ambiguity present in all the terms and points raised, the analysis could not tackle results regarding each form of support. To counter this limitation, the same analysis is done based on the symmetric and asymmetric nature of these relations, based on theory presented in the literature review.

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APPENDIX

Appendix A. Text send via email

Dear [potential participant's name],

I hope this email finds you well. My name is Inês and I am a master's degree student of Cultural Economics and Entrepreneurship at the Erasmus University Rotterdam.

As the degree approaches its end, I am starting to write my master thesis. My research aims at studying private/corporate means of support for the arts. In particular, I wish to investigate how the strategies of privately owned businesses have been (or not) changing ever since the global pandemic. In order to do so, I am hoping to get in contact and interview different profiles within companies from the Netherlands that provide any form of support to any creative industry.

Since [companies name] supports different cultural initiatives and institutions, I would greatly appreciate the opportunity to conduct a short interview (30-45 minutes) with you or a representative that holds the role of decision making in regards to budget allocation or sponsorship of the arts. Could you possibly let me know about your availability or refer me to the right person? I am available via Zoom at your earliest convenience.

Total anonymity would be maintained and I want to disclose that this research is done for scientific purposes only. Additionally, I would be happy to share the resources and key findings.

Please let me know if you have any questions or concerns and thank you in advance for your consideration.

Looking forward to hearing back from you!

Best regards,
Inês Jacinto

Appendix B. Text sent via LinkedIn

Dear [potential participant name], I am hoping to connect with you in order to discuss the possibility of conducting a short interview. I am a master student at Erasmus University, currently working on my thesis that aims at studying private means of support for the arts. Looking forward to hearing from you! Best regards, Inês Jacinto

Appendix C. Interview Guide

All corporate interviews were guided by the following interview script. It is worth noting that the interviews often took a personalised approach and that the order of the questions was interchangeable, aiming to explore the responses in greater depth and follow the natural course of the conversation. While the questions were addressed to general topics of corporate support of the arts, there were questions adapted to specific instances mentioned by respondents in order to enrich this study.

1. Company support of the arts

a. Motivations

How did [company] start providing support to the arts and culture sector?

b. Form

In what ways does [company] provide support?

Do you also provide support to other fields (i.e. sports, healthcare, education)?

Within the arts organisations, is there a sub-sector that is more relevant for you?

What kind of cultural organisations and activities receive your support?

c. Strategy

How do you allocate resources to the sectors that can benefit from your support?

What department/who is in charge of defining budgets & strategies?

What department/who is in charge of selecting the arts organisations that can benefit from it?

Do you have a bottom up approach or a top down approach?

2. Covid-19 impact & communication with partners

a. Pandemic impact

Did [company] get affected by the pandemic? In what ways?

Did you have to adapt the way in which you support the cultural sector?

If so, what is the nature of the factors that led up to that decision?

If so, did you receive any feedback or reaction from the arts organisations to such changes?

Does the current strategy of support for the arts differ in any way from the one in place before the pandemic?

According to literature, art has a special capacity to give special meaning in times of crisis.

Were there any new initiatives created towards your cultural partners?

Was any initiative created to tackle how the cultural sector was negatively impacted by the covid-19 pandemic?

b. Communication with partners

Are you the main supporter of any of the arts organisations you contribute to?

Are you usually aware of the economic sustainability of the arts organisations you support?

Currently, what are your priorities regarding the support you provide to third parties, and your relationship with the cultural sector?

3. Performance and expectations

What do you expect from the organisations that you support?

Is it important for you to measure that *return*?

In this sense, were the standards adjusted due to the pandemic?

In your opinion, what can lead the creative sector to work better with corporations?

Appendix D. Code structure

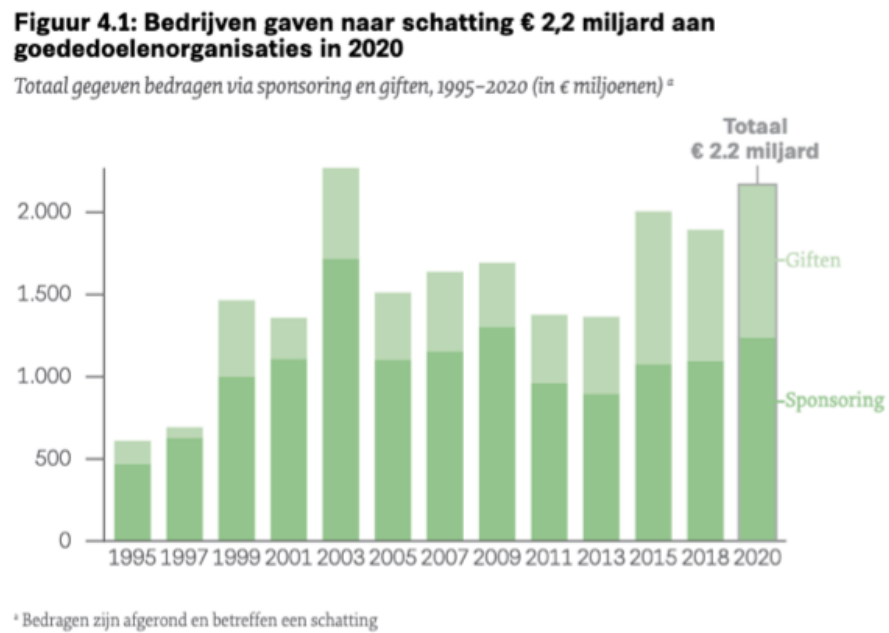
Code Group	Codes	Sub-codes	
Support Background	Motivations	-	
	Form	-	
	Competing sectors	Arts	
		Others	
Impact	Strategy/Willingness	Pandemic impact	
		Non-related pandemic	
	Financial resources	Pandemic impact	
		Non-related pandemic	
	Other resources	Pandemic impact	
		Non-related pandemic	
	“Returns”	Expectations	-
		Performance measurement	-
Future priorities & goals		-	
Cultural sector	Business models	-	
	Employment	-	
	Pandemic	-	
	Policy	-	
	Welfare	-	

Appendix E. Table 4. Overview of interviewees.

Reference	Group	Main activity	Date of creation	Main type of support given/received
1	Business	Banking	1980	Financing. Business advisory. Philanthropic foundation.
2	Business	Technology	1984	Partnerships. Sponsorships.
3	Business	Insurance	1983	Art collection.
4	Business	Building development	1946	Partnership Cause-related marketing.
5	Business	Insurance and asset management	1963	Partnerships Sponsorships.
6	Business	Asset Management	2007	Business advisory. Financing.
7	Art organisation	Performing arts	NA	Public funding
8	Art organisation	Visual arts	1870	Public funding
9	Mediator (NGO)	Crowdfund matching. Liaison with private and public supporters; artists and arts organisations.	NA	Received: Private giving (individual and corporate), public funds. Given: advisory and network platform.
10. a)	Cultural policy maker	Public support, policy	NA	NA
10. b)	Cultural policy maker	Public support, policy	NA	NA

Appendix F. Figures

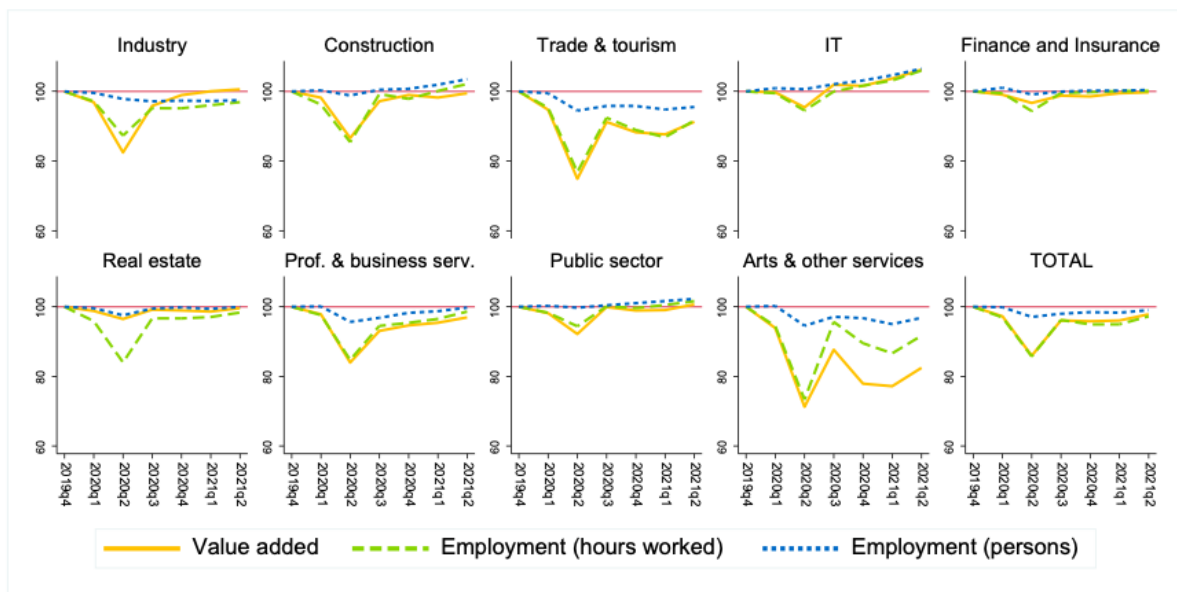
Figure 1. Total amounts given through sponsorship and donations, 1995-2020 (in € millions).



(Source: Bekkers et al., 2022)

Figure 2. Changes in sectoral value added, employment, and hours worked, EU27 average.

Graph 1: Changes in sectoral value added, employment, and hours worked, EU27 average

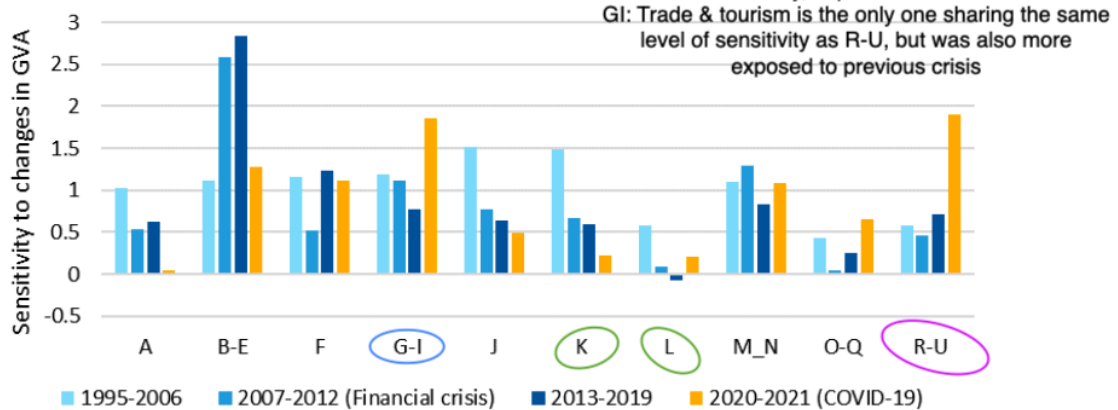


(Source: Canton et al., 2021)

Figure 3. Sectoral sensitivity along the business cycle, selected periods.

Note: Performance is expressed as an index (2019q4=100). Data are seasonally and calendar adjusted. Value added is calculated based on gross value added in chain linked volumes (index 2015=100). Employment, measured in hours worked and in persons, are based on domestic concepts. Following the NACE code nomenclature, considered sectors are respectively: Industry (B-E); Construction (F); Trade and tourism (G-I); IT (J); Finance and insurance (K); Real estate (L); Professional and business services (M-N); Public sector (O-Q); Arts, entertainment and other services (R-U).
Source: Own calculations based on quarterly national accounts data (Eurostat).

Graph 2: Sectoral sensitivity along the business cycle, selected periods



Note: The chart reports the sensitivity of growth of sectoral real value added relative to changes in total value added. A value greater than one means that the sector is more volatile than average. In particular, it displays the slope $\hat{\beta}_i$ in the regression $g_{i,t} = \hat{\alpha}_i + \hat{\beta}_i g_t + \varepsilon_{i,t}$ where $g_{i,t}$ is the growth rate of sectoral value added and g_t the growth rate of GVA.
Source: Eurostat and own calculations.

(Source: Canton et al., 2021)