

**CULTURAL POLICY AND CORPORATE COMMUNICATIONS: Brazil & Spain**  
**Organizational strategies of the visibility and the interface with the cultural policy**

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**ABSTRACT**

*This paper presents a comparative study of public cultural policies of Brazil and Spain, especially the law of tax the exemption that allows the deduction of funds invested by the companies in the sector of the culture. With two main objectives, we sought to identify, the partnership between the state and companies in the promotion of the culture. The second and main purpose was to discover the multiple strategies of the cultural visibility in the corporate world through communication and marketing. The work was guide mainly on qualitative content analysis by pairing and still in the AIM- Image in the Media Audit. At the end, it is concluded that although the exemption laws are different in the two countries, the behavior of the companies is similar both with respect to investments in culture, as in the case communication strategies.*

**Keywords:** *Corporate communication; Culture; Private and Public Cultural Politics; Marketing*

**1. INTRODUCTION**

[...] the contemporary art, beside other cultural products, works as currency with symbolic and real value for the corporations [...] (WU, 2006, p. 30).

This paper presents a complex problem in relation to the cultural, communicative, politic, administrative and economical fields. It is an investigation on the intrinsic relationship between the corporate communication and its forms, and, the culture and its manifestations. The scenery chosen to the research is among the Market and the State; however, it also enters in the so called Third Sector. In summary, the action of the public and private Brazilian organizations and, the savings banks and private firms in Spain are studied, in respect to the organizational cultural “politic” and its visibilities strategies, appearing in the background funds encouraged by the government, through the laws of tax exemption.

This way, we have studied, in Brazil and Spain, the role of the public culture politics, specially, the fiscal legislation that permits the deduction of the applied resources by the cultural companies. However, as the exemption levels are very different<sup>1</sup> in the researched countries, the function of these cultural politics of incentive also diverge, as well as, the degree of dependence that the Market has in relation to them and how much the State is submissive to the desire of the Market.

In Brazil, the researched environment concentrated power in terms of the distribution of the resources that are notably public. In Spain the scenario seemed to have a higher level of democratization. In Brazil, the firms are motivated to support culture mainly because of the tax incentive, from which they can benefit fully. In Spain, the organizations need to invest their own funds, which remove the foreground of the tax incentive.

At all events, but, overall, in Brazilian one, ones should remember that “[...] a society is not naturally democratic, but becomes democratic if the laws and habits correct the inequality of the funds and its concentration” (TOURAINÉ, 1994, p.264). Besides, the public cultural politics, nowadays with alleged participatory democracy, should respond to what is understood as cultural diversity, that, as Mattelart (2005, p.133) says, transcends the universe of the culture industry and “[...] tends to become higher reference in the search of a new planning of the planet”

<sup>1</sup> In Brazil the ceiling is of 100% and in Spain it is just 35%.

As Bourdieu (2008, p.9) says, “[...] the cultural funds also have an economy, whose specific logic has to be well identified to scape “economism”, since these ones bring inconstant that you cannot find in other products. And, these inconstant are, indeed, intangible and intrinsic attributes to their own nature, which attract organizations in such a way.

In this point of view, we see that it is in the cultural Market that the firms incentive actions to this field, are going to stop. These actions directly interfere in many levels of the process and of the productive chain, since a sponsorship or donation coming from an important institution, does not constitute a financial benefit only, on the contrary, represents a reputation marriage, since the companies only support what they see as great quality. In other hand, it also represents higher possibilities of success to the beneficiary, since the cultural activity will have visibility and, soon, higher chance of circulation, consumption and fruition.

On the corporative side, a contract of partnership with the cultural world presents not only the possibility of financial, marketing and institutional gains, but carries within it a latent opportunity of image enhancement. “The connection between art, power and social reputation has always been coherent since the Renaissance, and it would be ingenuity to assume that the role of art in the commercial and business environment could not be a status valorize” (WU, 2006, p. 277).

## 2. COMMUNICATION STRATEGIC MANAGEMENT

In any organizational context, strategy means thinking about the competitive differential and to have the competition environment as starting point. The strategic planning that complements the business plan, but at the same time is different from it, considers, mainly, the establishment of competitive advantages developed from the essential abilities of the firm, advantages that should be original, durable, sustainable and whose superiority can keep the company ahead of its competitors.

Recently, Hamel (2010) considering the present world economic scenario and the quick creative competitive process, affirmed that:

As the world becomes uncertain, it is more difficult to predict the future. We can no longer elaborate strategies to ten or twenty years, we have to try new things constantly, at low price, and see what works and what does not.

In summary, it is about producing more options and making more tests, at a side, and have less great visions and less strategies, at other (HAMEL, 2010, p. 48).

In this crisis scenario, all theoretical help on business strategy was given a trial. Ideas for innovative strategies that come from all over can be the “life-boat” of the organizations and the world-wide economy. Paraeconomy people affirm that the current time requires changes in the organizations, and that they may be managed by committees instead of be controlled and that the end of the strategic components based on SUN TZU has arrived (SNOWS, 2009, p.35). Other studios as Kotler (2009), Senge (2009) and Dye (2009) are not so radical; most of them consider adjustments in the processes of development of strategies. Dye (2009, p. 161), for example, emphasizes that in uncertain moments the strategic planning change radically in three aspects. “More variables must be considered, emphasizing the monitoring and mensuration, and not allow that the focus in surprises hides what is relevant” (DYE, 2009, p.161). McGrath and MacMillan (2009, p.133) guide that there must have three immediate actions, which are: \_ to initiate the renewing process; \_ to evaluate the changing options and, to map the portfolio of future growth.

The crisis panorama demands changes in the conduction of the strategies, it also demands a higher presence of the communication, which is more and more necessary, and, as Torquato (1986, p.16) affirmed more than twenty years ago, “[...] a company organizes itself, develops itself, in other words, survives, thanks to the communication system that it creates and keeps”. This way, the communication outstands itself in level of importance among many enterprise processes, and, places itself strategically, but also penetrates the tactical and operational levels, or it will take the risk of not putting itself into effect, and, therefore, to harm the enterprise performance.

The organizational communication has, in this context, a double mission, in one side, to form speeches that reproduce a cultural process of internal reference, and, in the other one, to produce speeches that enable and make the institutionally reflexive aspects of its organizations notorious. In both cases, the speech of “truth” must be ruled by the environmental reality in which the companies are settled. To intend creation or to forge false organizational speeches, aiming to solve reputation and the image of the companies problems, will only

postpone or complicate irreversible processes of crises, since the corporative communication does not condense in itself, the totality of the organizational speeches, and, is not the savior of the world, and must only work with the real and identity aspects of the organization.

The strategic function of the communication in a corporative context is composed of the already showed aspects, and of the commitment with the truth that involves the organizational relationship with its social environmental and cultural and ambient. As emphasized by Duarte and Monteiro (2009, p.341), to make the organizational communication flows, it is necessary to create a “communicative conscience”, to us, it must occur inside a sustainable enterprise philosophy of financial, social, cultural and environmental support that respects citizen. “And this is only possible from an organizational culture where an environment of transparency, confidence and the stimulus to the cooperation prevails” (DUARTE and HUNTER, 2009, p.341). A communicative conscience, beyond the abilities, is the way to the total and necessary communicative competence for a good conduction of the business in the present time.

In sum, to think the communication in a strategic way at the enterprise environment means to think about the environment itself, to know the scenes that compose this “ecosystem”, means to know the economic and politic relations, to dominate the social actions, to have in mind the public of interest and business relationship. To think the communication in an strategic way is to know the products and services of the company and the competition, means to know the consumer public of the company and the ones of the competition, means to know details of the consumption process. Without these information, it is not possible to think and to carry through an strategic communication, since the communication is not only made with the domain of the techniques.

In this scene of mutant and flexible economy, the corporative communication interconnects itself directly to the enterprise *core business* through the adoption of multiple strategies of visibility, nor always situated in the domain of the communicational field, but in the hybrid interface between the processes that involve the businesses nowadays. Relationship, segmentation, sales and public of interest approach are carried through techniques and diverse integrated tools that provide the optimization of the investments in communication and maximize the results intended with the actions. Joying relationship marketing<sup>2</sup> action, with cultural marketing<sup>3</sup> action, with promotions of sales, with advertising action, of press advisement and other types, just emphasizes the business visibility. Using marketing communication messages joint with messages of what so far is called institutional communication, also brings superior results, comparing to the separated communications, besides it also reduces costs with the communicational process.

The culture and its artistic manifestations are inserted in this context as a field filled up with values and intangible and tangible attributes which are available for negotiation with the business environment, aiming viability, financial support and visibility, as they offer quality and possibility of adding positive values, beyond identification of the public of arts with the partner companies. The ways of accomplishing partnerships between the marketing field and the cultural field are multiple and can be concentrated in what we call organizational cultural politics, that in turn, can involve strategies of patronage and donation connected to the process of CSR- Corporative Social Responsibility, or action of cultural marketing, already mentioned here, that in turn, presents infinite ways, also being able to act by its own structures or in partnerships with others. In this environment, the public cultural politics and the mechanisms that were created in many countries of the world in order to foment the segment in roll, through laws of fiscal exemption have an important role, over all, in Brazil where the Law Rouanet is still the main mechanism of promotion of the culture.

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<sup>2</sup> Directed to enclose and approach of the relationship with the public of interest, overall, clients and prospects. Considers various marketing information tools like MIS – Market Information System, CRM – Costumer Relationship Management, among others. Develop partnerships with other ways of marketing and with the corporative communication to improve the relationship.

<sup>3</sup> It is the incentive marketing to the cultural world made by companies which do not have the culture as their business object. It is not confused with donation or patronage actions, so, it is not confused with actions of CRS- Corporative Social Responsibility, because they have negotiable purpose. In sum, the culture marketing actions, that can be the ones of patronage or self ones , among others, must present financial, market, and institutional response, not only the last one.

### 3. PUBLIC CULTURAL POLITICS<sup>4</sup> - approach in the laws of incentive to the cultural promotion through the fiscal exemption of the State

Considering the little space that we have to work the subject in this paper we will not be able to deal deeply with Brazilian and Spanish cultural politics, this way, we will focus in the culture incentive laws.

#### 3.1 Brazil – Rouanet Law

Created in 1991, Rouanet Law aimed to attract the market to the cultural sector, considered so far, and even today, a section of expenses not an investment one. To attract the market and to share the investment in culture costs and the social responsibility for its promotion. It proposed a partnership between the State and the capital, as the neoliberal pattern, that guided the culture politics in the USA and England in the 1980s.

The idea was to restrict the action of the Government on one hand, and on the other, to extend its function making it a planner, regulator and inspector of the applied resources. However, the Rouanet Law almost repeated the errors of Sarney Law, which allowing the higher value projects which were destined to public and private squares or the ones with a more developed economy became privileged in detriment of projects of interest of small communities, or the ones without known manifestations.

The market becomes, therefore, a project selector, the value art definer, the creator of cultural styles, and the ruler of the media. And makes it all, to benefit the contractors and their customers. Incurring into an inversion of values, since the culture guideline is the creation by the intersection, the exchange, the historical process, the collective memory, by the ways of spreading.

This law allows the cultural producers propose the Ministry of Culture their projects and that, if they are approved, they can receive resources from the rouser, starting to be beneficiaries. Rouser is the contributor of the income tax who is natural person or legal one, who effects the donation or sponsorship for the proponent on the articles in 18° or 26°. The article 18° allows deduction of 100% of the value of incentive until the limit of 6% of the due tax; the 26° one has specific aliquot for natural person (80% in the case of donations and 60% in the one of the sponsorships) and legal (40% for donations and 30% for the sponsorships), up to 4% of the due tax. This way,

[..] Fiscal resignation is the sum of resources that is no longer collected by the federal government: the “new money” corresponds to the proper resources of the rouser not deduced of the due tax. The possibility of deduction of 100% means that the rouser has the option of not making use of his proper resources to the incite project (IPEA, 2008, p. 131).

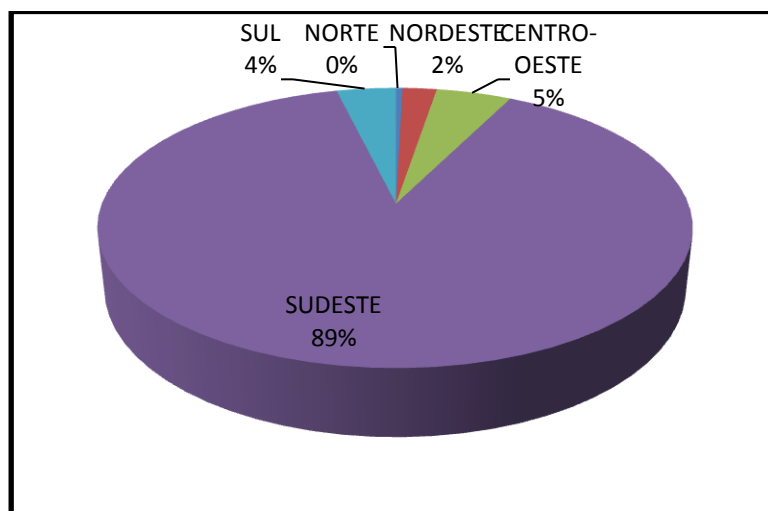
Law 9.874/99, known as the law of the 100% modified the limits of donation and sponsorship of the Rouanet Law granting 100% of fiscal exemption for scenic arts, books of art, literary or humanistic value, erudite or instrumental music, circulation of expositions of plastic arts, donations of quantities for public libraries and museums. The only exception in this document is the fact of that from then on, the companies that have as base the real profit can no longer launch the sponsorship as operational expenditure for the calculation of the income tax.

In this context, it is worth it to look toward the concentration of the investments of resources that come of the fiscal resignation by Rouanet Law, therefore in more than 15 years of existence it had more than 80% of its resources applied in the Southeastern region, as we can visualize in the next graphs.

<sup>4</sup> To read about the evolution of Brazilian and Spanish public Culture Politics, read RÊGO, Ana Regina (2010). COMUNICAÇÃO CORPORATIVA, MARKETING E POLÍTICA CULTURAL – Brasil e Espanha. SBC-SP: UMESP. PhD Thesis.714p.

**Graphic 01 - Distribution of the resources by region - 1996**

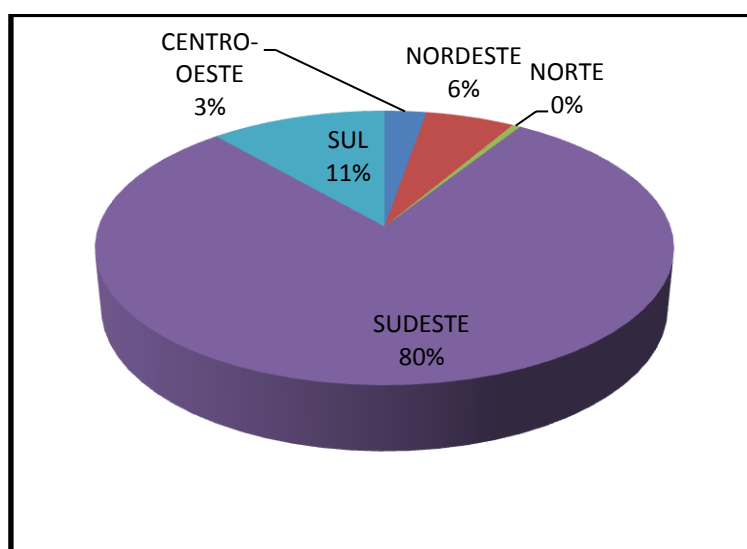
South (4%) North (0%) Northeast (2%) Center West (5%) South-east (89%)



Source of the information: MINC, 2006

**Graphic 02 - Distribution of the resources by region - 2008**

South (11%) North (0%) Northeast (6%) Center -West (3%) South-east (80%)



Sources of the Information: MINC, 2009

But the distortions are not over. According to the former Minister of the Culture, Juca Ferreira, in an event carried through in São Paulo in November 2008, in which the proposals of change in the Rouanet Law were presented, “In 17 years of the Rouanet Law, through the resignation mechanism, 10% of the resources used in the cultural projects came from the private initiative” (MINC, 2008, sic.)<sup>5</sup>. Another pernicious consequence of the current conduction of the law is the fact that only 3% of the proponents catch half of the available resources. The Ministry<sup>6</sup> himself agrees that the Rouanet Law failed as pretense tool for the cultural sector support, since it did not obtain the necessary private x public partnership, that if explored correctly and fully, could obtain more resources than it has been doing.

<sup>5</sup> Rouanet’s propose of modification is acclaimed in São Paulo.(2008 November 13). Retrieved from: <[www.cultura.gov.br](http://www.cultura.gov.br)>.

<sup>6</sup> Rouanet Law in the center of the general attention. (2008 November 14). Retrieved from: [www.cultura.gov.br](http://www.cultura.gov.br).

### 3.1.1 Proculture<sup>7</sup> -The New Law<sup>8</sup>

The current Government is trying to modify the Rouanet since 2003; it has recently presented what they are calling *new Rouanet Law*; the Project of PROCULTURE, which was only presented in the Federal House of Representatives, in the Commission of Education Sports and Culture, in December of 2009. After a long debate, quarrels and contributions.

The Project considers that NCF- National Culture Fund becomes the main mechanism for promotion of the culture, defining that 80% of its resources will be destined to projects of the civil society “[...] not tied to the stimulated co-sponsor or to public power in the federate beings [...]” (PROCULTURA, 2009, CAP. II, Section I, Art. 12, Interpolated proposition 1<sup>o</sup>). The general idea is to try to modify the previously described situation, modifying, mainly, the levels of exemption for the culture sponsors companies.

In 2012 it is believed that ultimately the replacement of the Rouanet Law is close to being approved, however, nothing definitive for time being, but some things have improved in the text, such as the inclusion of the concepts of the cultural territories.

## 3.2 SPAIN – Patronage Law and Sponsorship Law<sup>9</sup>

### 3.2.1 Law 49/2002

This law is known as the law of the patronage and it is destined to Nonprofit Foundations and Institutions. The law 49/2002 is structured into 3 headings. The first one basically defines the object of the law and its scope of application. The second heading regulates the fiscal regimen of nonprofit Entities. The third heading dedicates itself to the regulation of the tax incentives to the patronage, our point of interest in the present research.

Articles 19, 20 and 21 of Chapter II, Heading III of the cited law, deal with rights of deductions the contributors have. Article 19 talks about the deductions of the natural people in the Income tax which are of 25% according to the base in article 18 of the same law. Article 20 also talks about the deduction of the taxed societies in 35% in accordance with article 18; and, the 21 one regulates the deductions of those who do not live in Spanish territory, but work in it -10%. In 2002 Law 50/2002 was promulgated only to deal with Foundations.

Critics to the laws of Foundations and the tax incentives in Spain come because they do not correspond to the current model of enterprise in the social/ cultural world and do not allow companies to invest greater values because they do not have compatible exemption with the investment.

#### 3.2.1.1 General Law of Advertisement

While the patronage actions are regulated by Law 49/2002, described above, the actions of sponsorship, in turn, are legalized by Law 34/1988, that in the fourth session, of the second chapter, heading III, defines in its article 24,

The sponsorship advertising contract is the one for which the sponsored, in exchange for economic help for the accomplishment of its sportive, beneficial, cultural, scientific activity or of other nature, bonds himself to collaborate in the advertising of the sponsor. The sponsorship advertising contract will be conducted by the norms of the diffusion executive advertising contract [...] (LAW 34/1998, our translation).

As told us CLOTAS (2009)<sup>10</sup> the law 34/1998 that regulates the advertising in Spain and also talks about sponsorship actions, is used by the Companies when the beneficiary is not one of the institutions mentioned in the law 49/2002. According to CLOTAS (2009)<sup>11</sup> the tax benefit in both laws is similar for the company that invests its money, and the tax return is about 30% for micron and small companies and 35% for the greater ones.

<sup>7</sup> To know more about the culture politic in Lula government, read RÊGO, Ana Regina (2010). COMUNICAÇÃO COORPORATIVA, MARKETING E POLÍTICA CULTURAL – Brasil e Espanha. SBC-SP: UMESP. PhD Thesis. 714p.)

<sup>8</sup> PROCULTURA.(2009 January 21). Retrieved from: [http://www.cuturaemercado.com.br/wp-content/uploads/2009/12\\*/procultura.pdf](http://www.cuturaemercado.com.br/wp-content/uploads/2009/12*/procultura.pdf)>.

<sup>9</sup> To read about the evolution of Brazilian and Spanish public Culture Politics, read RÊGO, Ana Regina(2010). COMUNICAÇÃO COORPORATIVA, MARKETING E POLÍTICA CULTURAL – Brasil e Espanha. SBC-SP: UMESP. PhD Thesis. 714p.)

<sup>10</sup> In a follow-up meeting for our researches, which happened in March 31, 2009. In his office at the Catalunya Sponsorship and Donation Agency.

<sup>11</sup> The same.

#### 4. THE ANALYSIS

With two main objectives we tried to identify, first, the partnership between the State and the companies in the promotion of the culture. The second and main intention was to discover the multiple strategies of cultural visibility in the corporative world through the communication. The paper was based, specially, in the qualitative analysis of content for mating and in the IAM- Image Audit of the Media. In relation to the Image Audit of the Media carried out, the means of communication used as analysis object are reference ones and, therefore, have great credibility to the public of each country. Moreover, they are situated in the two bigger cultural centers of each of the analyzed countries. In Brazil, Folha de São Paulo and O Globo, from São Paulo and Rio de Janeiro, respectively. In Spain, El País and La VANGUARDIA from Madrid and Barcelona. Finally, we detach that the analytical sample was composed by 4 Brazilian companies, 2 public and 2 private ones, chosen because they were the biggest sponsors that used resources of the Rouanet Law in the years of 2007 and 2008, and, 4 Spanish organizations, 2 saving banks and 2 companies chosen after a ranking developed by us which defined the biggest sponsors of that country from the data informed by them in their websites and reports of CRS- Corporative Social Responsibility. We analyzed this way: Petrobras, Banco do Brasil, Vale and Bradesco in Brazil and, La caixa, Caja Madrid, BBVA and Telefónica in Spain.

In the searched panorama we noticed that the not culture producing companies have advanced more and more. From spectators they have become protagonists. They are not limited to support or to sponsor only, but many of them started to produce and promote the creation. This process, in fact, is not free. Backwards, there are innumerable intermittent and decisive variable. Most incisive come of the process of CSR- Corporative Social Responsibility demanded by the clarified society of the information. In other context, culture is understood by the corporative world as business, which must generate good profits, which must be measured in financial, marketing and institutional terms.

However, there are cases, as the Brazilian one, in which a cultural politics, synthetized in a law, and, in the improper use of it, has become a disturbing scenario, therefore not only the companies fulfill with ability their “cultural politics”, as noticed in the analysis, but they make it in great measure with public money coming of the fiscal resignation of the State, since the majority of the resources is made possible by the exemption of 100% of the invested value.

This scene seems to be one of a kind in the world, at least is what it is shown in our research in entities as the CEREC- *European Committee for Business, Arts and Culture* that encloses most of the countries of the European Union, the NEA- *National Endowment for the Arts* in the United States, and the ADMICAL- *Association pour le Développement Du Mécénat Industriel el Commercial* in France, besides the institutions of Spain. The conclusion in this point is that there are no parameters of similarity with our law of the 100% in European countries, neither in the United States. The exemptions referring to the value invested in each project have at most 60% of the right for sponsors companies in France (CEREC, 2008, p.7).

In another context, in Spain proposals that search for an improvement in the financial level of the tax incentives to the cultural activities have been presented. There, different from Brazil, there is a fight for a bigger exemption for the companies and for a less interference of the State in relation to what can be sponsored and get fiscal exemption

It was, therefore, ahead of these two distinct and refined panoramas between Brazil and Spain, that the studies that we complete so far allowed us to visualize the ways that the organizations tread in the present time to change the investments in the cultural area in symbolic capital able of distinguish them in the concurred current market.

##### 4.1 Public Partnership x Organizational in Brazil and Spain

The undertaken analysis that aimed to identify the degree of commitment of the Brazilian and Spanish organizations in relation to the public politics, over all, the companies that use great amount of public resources to finance their investments in the artistic universe, showed that, the four greatest sponsors of Brazil act very unlike to each other, in one hand, the state ones, Petrobras and Banco do Brazil, try to follow the cultural politics of the MinC with a speech and practice of cultural inclusion, investment in the visibility of the Brazilian cultural diversity and foment activities that the multiple joined identities in our territory can stand out, beyond adopting a “cultural politics” of accessibility. However, these companies in communion with the politics of the MinC invest most of their available resources to use through the Rouanet Law, in the states of the Southeastern region and in the most benefited modalities.

The private organizations, VALE and Bradesco, in contraposition of the performance of the State ones, do not have, apparently, commitment with the lines of direction of the MinC or the Government, from where the resources that make possible most of their sponsorships come from. In contrast, they only work with cultural marketing and they understand the investments in culture as business and as a way to improve their image and reputation. They do not have a “defined cultural politic” with performance, direction and processes lines, but they act in accord with the marketing directed toward their proper businesses. And, in compliance with the studied actions of the State ones, as much VALE as Bradesco also use the concentration of resources, modalities and proponents.

In Spain the scenario is very different. In first place, the partnership of the market with the State through the laws of fiscal exemption and culture incentive is materialized in other ways. Law 49/2002 that deals with the Fiscal Regimen of the nonprofit Entities and the tax incentives to the Patronage is directed to the non-profit organizations and to the patronage actions, exclusively. Even though, it only allows the deduction of up to 35% of the invested value. The sponsor has to pay the other part of the value.

The law that regulates the activities of advertising and sponsorship, in turn, also allows the deduction of up to 35% of the value invested in these activities. This law is destined to Companies in general.

The first one does not allow counterparts in advertising executive and communication material, the second one does. When choosing to any of them the organization, however, understands that there is a great financial counterpart to be done when making the sponsorship.

This way, it is more natural that the organizations practice “cultural politics” that direct the investments to their profiles and stand out their attributes, through the aggregation of values of the sponsored modalities

In the present thesis, we have studied two saving banks, La caixa and Caja Madrid, respectively, the first and the second biggest sponsors of culture of Spain and not only this, as well as the greatest promoters of the social segment of that country. Their actions are not governmental ones, but they are as strong as the public politics in the incentive to the social development, the cultural promotion and the environment preservation etc. there is not, however, how to measure the level of partnership that they develop with the governments, but it is possible to visualize the reach of their actions. On the other hand, it is clear that both invest more in the Independent Communities of which they come from although; they act in almost all of the Spanish market.

The private companies of Spain also use to invest in social actions in a CRS process and aiming at a different reputation. However they make it, primordially, aiming business and the visibility of these cultural actions between *stakeholders*, aiming at a reflectivity of them in their image and recognition by the interest public. The BBVA in fact, have a performance as patron, but even tough, does not lose the sight of business and carries through marketing integrated actions with the showed intention. On the other hand, it is fact that BBVA and Telefónica have foundations through which they carry through actions of CRS and foment to the social, cultural etc. development, in the urban areas where they act.

Finally, we evidenced that, in respect to organizational x public partnership, we can conclude that in Brazil as in Spain there are two similar actions, the first one of them is about the concentration of investments in the greater economic and capital cultural regions, what can be explained, because in these localities they can find the most income-producing markets, and because the cultural industries and the medias of mass of national projection are situated there, and also because in these cities there are greater professionalization of the market and a greater number of producers, artists and other actors of the process.

In Brazil, because most of the resources used to finance the culture come from the process of fiscal resignation, there is also, the justification that in these areas are situated the greatest contributors of federal taxes, as we could already see.

Other function is related to the concentration of resources in the artistic modalities of higher visibility and projection in the media as in the society. In both cases centralization of resources and an unfair distribution of them happens.



#### 4.2 Corporative Communication Partnership & Organizational Cultural politics in Brazil and Spain

If on one hand, most of the analyzed Organizations have a well definite <sup>12</sup>cultural politics, in another, they do not have a communication politic well structuralized and directed toward the visibility of the actions of promotion of the culture. The analysis showed us that the only line of performance to the communication that seems to be common to almost all <sup>13</sup>of them is the work of press corps, that involves the production and distribution of releases and the availableness of them in their websites.

The public companies in Brazil and the saving banks in Spain have greater possibility of penetration in media than the private companies, when it comes to investment in cultural sponsorship. It happens because they are organizations that have become important institutions in the symbolic imaginary of the public. So, the news that are about the cultural or social projects that these companies undertake, have a greater value per news than those produced in a scene of private market.

To add, the AIM- Auditors of Image in the Media carried through in the Brazilian and Spanish companies was conclusive for some questions. The first one, already mentioned in this conclusion, is that the public institutions, or in the case of Spain, the savings banks, for possessing a social character they are more likeable to the society, and have greater penetration and, consequently, greater media visibility; whereas the private ones nor always get the intended objectives. The second is that the culture provides an image, preponderantly, positive, because it adds aesthetic attributes that load high levels of identification with the public of interest of these companies and with the whole society.

On the other hand, the image of the organizations only becomes negative when it comes to the artistic universe, if these involve some exterior aspect to the proper environment of the art. In the analyzed cases, in Brazil with Petrobras and Spain with the BBVA, the negative image was related to the action of corruption and the embezzlement of money that should go to cultural projects, by the institutions that had been benefited, as much as Petrobras as for BBVA. It is obvious that there are other risks and actions that can spot the image of the companies when they get involved with culture, such as unexpected accidents, absence of the artist to the event, etc., but none of them stains as much as corruption

In the scope of the advertising, investments in advertising and promotional material are used by some companies. However, most of them choose to use promotional material that can be produced by themselves or by the benefited company. The Most common are the posters, banners, banners in websites, promotional t-shirts and souvenirs. In advertising some companies as La Caixa, VALE and Bradesco produce videos, billboards and ads in newspapers and magazines. Others, like Petrobras invest in advertising videos, rarely, but also keep a TV on the Internet called Canal Petrobras that works in the You Tube. This action of the TV available in the You Tube or in their own website is common in other companies as La Caixa, Caja Madrid and VALE. However, we should stand out that the online televisions, work much more with journalistic news. Between the ones that do not invest in advertising material are Banco do Brazil, the BBVA, the Telefónica and Caja Madrid. However, are benefited with the advertising carried through by their sponsors.

## 5. CONCLUSIONS

By the end of the carried through inquiries, we come back to the question that seems to be central, which is: culture and its relation with the communicational processes in corporative level, which we tried to translate through the strategies of visibility of the companies.

Three main concepts have been treated here. On one hand, culture and its variable. On the other, corporative communication and its ramifications. And finally, the cultural marketing and the widening of this concept that we adopted as organizational cultural politics.

In relation to the culture, it is worth it to focus that beyond the concepts and debates, what we tried to detach was its transversal process, its capacity to create identity and to join people, its interdisciplinary characteristic and its power of penetration in other fields of the life in society. But not only that, the study that we conclude here provided us a trip through several facets of the culture and let us see them as part of an only puzzle, therefore in all ways, the anthropologic aspects of the culture are intrinsically joined to the aesthetic ones and are reflected in the principle of the artistic expression, that in turn, are found in the governmental cultural politics and organizational one, and in the market and the processes of the economy of the culture.

<sup>12</sup> Among the 8 studied companies, just the Brazilian's VALE and Bradesco did not have at that time a well-defined culture "politic", but just some lines of action.

<sup>13</sup> Bradesco seems not to use the sources of the press corps to publicize their investments in culture.

On the side of the corporative communication and the cultural marketing, the most important thing was to perceive its extensive net of interdisciplinary strategies, as well as, the innumerable and possible partnerships, as well as, the inexhaustible repertoire of tools that make infinite combinations possible providing the most distinct forms of visibility, adjusted to each public of intended interest.

Returning to the cultural field, we perceive that the aesthetic sense and the formation of opinion meet, in this context, linked to the power, either politician, religious or economic one. There is, therefore, a direct influence of the one who exerts it in the ways of production and cultural enjoyment and, nowadays, in the cultural consumption itself.

In this panorama the not culture producing companies have advanced more and more. From spectators they have become the protagonists. They are not limited to support or to sponsor, but many launch in the production and the promotion the creation. This process, in fact, is not free. Backwards there are innumerable intermittent and decisive variable. The Most incisive ones come of the process of CRS- Corporative Social Responsibility demanded by the clarified society of the information, that beyond demanding responsible behaviors, demands to know what behaviors these are and how they are carried through, what causes the adoption of visibility strategies that surpass the environment of the corporative communication.

There is, therefore, in this context a clear interference of the economic power in the conduction of the cultural market. There is an orientation of creation for the modalities prescribed in the organizational cultural politics, since the not contemplated artistic activities in those are out of the financing processes and the rhythm of the distribution and soon of the consumption, therefore everything works in chain. In fact, there is a great market of the cultural industry that does not need corporative sponsorships, because it presents economic self –support.

However, in the first context, the culture is understood by the corporative world as a business that must generate good profits, that as we emphasized in the chapter to the cultural marketing, must be measured in financial, marketing and institutional terms.

However, there are cases, as the Brazilian one, exhaustingly treat here, where a cultural politic, synthesized in a law, and, in the improper use that if made of it, has become a more disturbing scene, therefore not only the companies fulfill with ability their cultural politics, as seen in the analysis, they make but make it in great measure with public money derived of the fiscal resignation of the State, since most of the resources comes from the exemption of 100% of the invested value.

This scene seems to be one of a kind in the world, at least it is what is shown in our research in entities as the CEREC- *European Committee for Business, Arts and Culture* that encloses most of the countries of the European Union, the NEA- National Endowment for the Arts in the United States, and the ADMICAL- *Association pour le Développement Du Mécénat Industriel el Commercial* in France, besides the institutions of Spain already cited and studied in this paper. The conclusion in this point is that there are no parameters of similarity with our law of the 100% in Europe countries, neither in the United States. The exemptions referring to the value invested in each project have at most 60% of the right for sponsors companies in France (CEREC, 2008, p.7).

This distorted and constructed reality over a cultural politic which was gradually being transformed into market politic is, currently, questioned and fought by the government itself, whose Minister of the Culture, tells everyone the problems of the Rouanet law.

In another context, in Spain proposals that search for an improvement in the financial level of the tax incentives to the cultural activities have been presented. There, different from Brazil, there is a fight for a bigger exemption for the companies and for a less interference of the State in relation to what can be sponsored and get fiscal exemption.

It was, therefore, ahead of these two distinct and refined panoramas between Brazil and Spain, that the studies that we complete so far allowed us to visualize the ways that the organizations tread in the present time to change the investments in the cultural area in symbolic capital able of distinguish them in the concurred current market.

The multiple strategies of visibility analyzed and the relationship between the organizations and the State, on one hand, and, the relation between these and the cultural market, on another, show us the agreement that each

one of the entities studied here have of culture, as well as, show us their organizational politics for the cultural segment, and how they work to become visible what they make.

All this intricate cultural and communicative net was constructed between the corporations, the cultural market and the State, aiming at benefits for the involved ones. However, the current world-wide conjuncture does not allow that companies think only about the profit anymore, or that the cultural market thinks only about money for financing, nor only in the survival of the artists, neither that the State works to allow privileges and distortions in terms of distribution of wealth and rights that can harm the exercise of a full citizenship. The moment that some may call new world-wide order, asks for responsibility, over all, between the ones who have some type power and are able to contribute with the society.

In this point it is necessary to remember some important details that guided us in this concluded investigation. The first one is about the suspicion of the relation of interdependence between the Brazilian State and the market interferes in the formatting of the public politics of culture, what causes disfigurements in the conduction of the process of promotion of the culture and in the management of the resources, therefore the companies are the major benefited, as we could see. This hypothesis was not only confirmed, as well as, provided a deep study in relation to the level that it happens, therefore, while the companies use, potentially, the resources that are guaranteed by law to carry through their investments in the cultural field, the State that grants this right through the fiscal resignation, the State seems not to have enough power to change the situation.

The second hypothetical perspective had guided the assumption that the fiscal exemption is not the main attractive for the organizational investments in the cultural sector in Spain. Which was also confirmed, therefore the exemption of up to 35% is not what makes companies and institutions to carry through sponsorships and or action of patronage, but, the requirements of the new restored marketing order already settled in the competitive market in times of integrated economy, over all, in the case of the private companies, whereas the savings banks also make it by force of the law.

In relation to the hypothesis that as much in Spain as in Brazil the organizational cultural politics integrates the strategies of corporative communication, we did not obtain a unanimity of conclusions, therefore in Brazil it was only visible in the state-owned companies, Petrobras and Banco do Brazil, while, in the private ones it seems to have a high degree of disorganization in the sector, with the sporadic and seasonal actions. In Spain only La Caixa seems to have a line of direction of communication completely structuralized, the other ones have lines of performance in the communication area that comes back and interlace with the lines of direction of the cultural area from time to time, they seem to have a certain casualty, even so, Caja Madrid and BBVA present good strategies of visibility for their action in the artistic world, over all, through the work of the Press advertisement.

And, finally, the concerning hypothesis to the assumption that the cultural marketing is many times incorporated and possible as a process of CSR, presented unexpected conclusions, since, in relation to the Brazilian state ones Brazil and the savings banks of Spain, the ones that propagate the investments in culture the most as of CSR, even so, in the case of the Brazilian states, these recognize, literally, it is about politics of cultural marketing, which as well known, are carried through with stimulated resources. In the case of the savings banks it is also controversy on this point, therefore, the investments that are carried through in the social and cultural areas, are compulsory by law.

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#### LIST GRAPHICHS

Graphic 01 - Distribution of the resources by region – 1996

Graphic 02 - Distribution of the resources by region - 2008