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Internet & Social Media Studies: Social media, internet, future of communication.

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Kemal Cebeci
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Marmara University, Türkiye

Frederic Marimon and Marta Mas Machuca
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Universitat Internacional de Catalunya, Spain

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Measuring Aporophobia: The Rejection of the Poor
Universitat Ramon Llull, Spain

Andrea De Carlos Buján
Fostering Positive Learning Environments: The Integration of Humour and Resilience into Educational Practice
Universitat Abat Oliba CEU, Spain

Ana Maria Lourenco Quaresma and Sandra Ribeiro
Gender Quotas in the Iberian Peninsula: Reality or Goal Yet to Be Achieved?
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Antonio Focacci
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Giorgi Katamadze
Batumi Shota Rustaveli State University, Georgia

Nguyen Duong Tuan Anh
EU Business School, Spain

ZOOM MEETING DETAILS

MIRDEC BARCELONA 2025 DAY 1
25 November 2025: Time: 09:00am (Spain Time Zone)
Zoom Link
https://us02web.zoom.us/j/81707269148?pwd=LDibxbBOemQFx77I9DTVWPXDP0bybe.1
Meeting ID: 817 0726 9148
Password: 2025

MIRDEC BARCELONA 2025 DAY 2
26 November 2025: Time: 10:00am (Spain Time Zone)
Zoom Link
https://us02web.zoom.us/j/89515705954?pwd=rgPHDcl8FxUsah0uoWX6bMv6GtAAP1.1
Meeting ID: **895 1570 5954**
Password: **2025**

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ANA MARIA QUARESMA[1] AND SANDRA RIBEIRO[2]

GENDER QUOTAS IN THE IBERIAN PENINSULA: REALITY OR GOAL YET TO BE ACHIEVED

Abstract

This study aims to conduct a descriptive and comparative analysis of the Boards of Directors of companies listed on the main stock indices of Portugal and Spain — PSI and IBEX 35 — at the end of 2024, highlighting the current state of this topic in the Iberian Peninsula.

The following dimensions are analyzed: the size of the Boards of Directors and female participation; the separation between the roles of Chairman and CEO and the presence of women in these positions; the proportion of executive versus non-executive members and the positioning of women in this context; and the independence of the boards, with particular attention to the presence of women as independent members. Additionally, a sectoral analysis of the companies listed in both indices is carried out.

The results show that both Portugal and Spain comply with the European Directive on gender quotas in Boards of Directors, with Spain showing more advanced performance in this area. In both countries, the presence of women in executive roles is significantly lower than their representation as independent board members. It is also noted that the number of women holding Chairman or CEO positions is very low.

This analysis contributes to the reflection on the alignment of corporate governance structures in Iberian companies with best practices in corporate governance, highlighting progress and gaps that may guide future diversity and inclusion policies in decision-making bodies.

Keywords: Corporate governance, boards of directors; gender quotas, PSI, IBEX 35

JEL Codes: M16

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1. Introduction

Corporate Governance has increasingly assumed a central role in assessing the sustainability, transparency, and accountability of publicly listed companies. The composition of Boards of Directors, as the highest strategic decision-making body, reflects not only the organizational structure of companies but also their alignment with international best practices, particularly regarding gender diversity and the separation of powers. In this context, the European Directive 2022/2381 establishes binding targets for gender balance on the boards of listed companies, requiring that by June 2026, companies ensure at least 40% representation of the underrepresented gender in non-executive positions or 33% across all board positions.

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This article proposes a descriptive and comparative analysis of the Boards of Directors of companies listed on the main stock indices of the Iberian Peninsula — the PSI (Portugal) and the IBEX 35 (Spain) — as of December 31, 2024. The research focuses on five key dimensions of Corporate Governance:

(1) Board Size and Female Participation: The total number of board members per company is assessed, identifying variations between smaller and larger boards. The proportion of women among board members is analyzed, distinguishing between executive and non-executive roles, with particular attention to compliance with the European Directive.

(2) Separation of Roles between Chairman and CEO and Female Presence in Top Leadership Positions: The practice of separating the roles of Chairman and CEO is examined, as it is considered a good governance practice that promotes greater transparency and internal control. Simultaneously, the presence of women in these top positions is identified, evaluating their distribution across sectors and the organizational context that enables or limits female access to leadership.

(3) Proportion of Executive versus Non-Executive Members and Women's Positioning: The structure of the boards is analyzed in terms of executive and non-executive functions. The research focuses on gender distribution within each category, highlighting the persistent inequality in women's access to executive roles with direct decision-making power.

(4) Board Independence and Female Representation among Independent Members: The degree of board independence is assessed, measured by the proportion of independent members, and the presence of women within this group. The analysis seeks to understand whether women's inclusion occurs in positions of effective influence or remains symbolic.

(5) Sectoral Analysis of Companies in the PSI and IBEX 35 Indices: A characterization of the economic sectors represented in each index is carried out, identifying national specializations, exclusive sectors, and the structural diversity of the Portuguese and Spanish markets. This analysis contextualizes governance and diversity practices in light of each country's economic specificities.

The methodology adopted in this study is based on the documentary analysis of **corporate governance reports** published by the companies listed on the PSI and IBEX 35 indices, referring to the fiscal year 2024. These reports are official and primary sources, widely used in academic research and by regulatory bodies, as they systematically and consistently present the composition of governing bodies, power structures, and the diversity and inclusion policies implemented by companies. This approach enables a rigorous empirical analysis that is comparable across countries and sectors and aligned with the criteria established by the European Directive 2022/2381. Furthermore, the use of publicly available and audited data ensures the reliability of the information and the replicability of the study, contributing to its scientific validity and practical relevance.

The results reveal significant progress in female representation in non-executive and independent roles but also highlight persistent gaps in the occupation of executive and leadership positions.

The relevance of this study goes beyond academic research, contributing significantly to public debate and organizational practice. By offering an empirical and comparative analysis of the Portuguese and Spanish markets, the study provides valuable evidence for researchers in the fields of Corporate Governance, gender studies, economics, and management. At the same time, the findings have practical implications for companies, regulators, and policymakers, by highlighting the progress and challenges in implementing diversity and inclusion policies in decision-making bodies. The identification of patterns of female representation, as well as power structures within boards of directors, enables organizations to reflect on their own governance models and promote structural changes that foster

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equity, transparency, and effectiveness. Thus, this study stands as a relevant contribution to the construction of more inclusive corporate environments and to strengthening stakeholder trust in the management of Iberian companies.

2. Sample Characterization

This study integrates **the 2 Stock Indices** of the Portuguese Stock Exchange – **PSI** - and the Spanish Stock Exchange - **IBEX 35** - as of December 31, 2024, aiming to provide a view on the matter under analysis in the **Iberian Peninsula**.

On this date, the PSI included 15 companies and the IBEX 36 (exceptional situation of 1 more company). The following table lists the companies targeted by the study.

Table 1. Lists of the Companies Targeted by the Study

 PSI Listed Companies	 IBEX 35 Listed Companies	
Altri	ACS	IAG
BCP	Aena	Iberdrola
C. Amorim	Cellnex Telecom	Merlin Properties
CTT	Endesa	Puig Brands
EDP	Acerinox	Grifols
EDP Renováveis	CaixaBank	Meliá Hotels
Galp	Acciona	Ferrovial
Ibersol	Enagás	Naturgy
J.Martins	Acciona Energías Renovables	Fluidra
Mota Engil	ArcelorMittal	Indra
Navigator	Amadeus	Inditex
NOS	BBVA	Mapfre
REN	Banco Sabadell	Inmobiliaria Colonial
Semapa	Banco Santander	Laboratorios Rovi
Sonae	Bankinter	Logista
	Ferrovial	Redeia
	Fluidra	Repsol
	Grifols	Sacyr
	IAG	Solaria Energía
	Iberdrola	Telefónica
	Inditex	Unicaja Banco

Source: Prepared by authors.

All the data necessary for the development of the study were obtained from the Corporate Governance reports, as of December 2024. of each company listed in the respective Index and that are duly identified in the bibliography.

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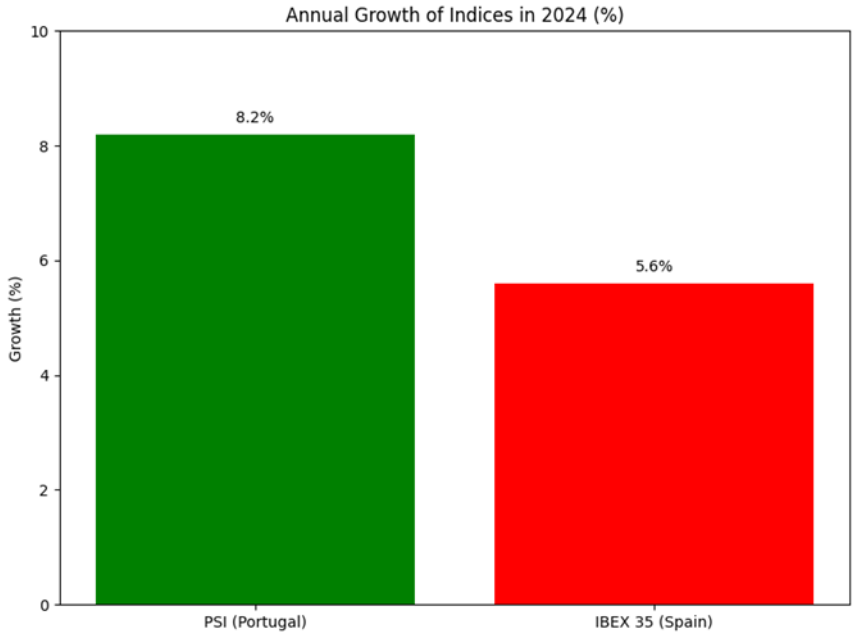
The **PSI Index** (Portuguese Stock Index) is the **main benchmark of the Portuguese stock market**, launched in **December 1992**. It is a **free-float market capitalization weighted index** that reflects the performance of the **most actively traded shares listed on Euronext Lisbon**. The index is managed by **Euronext Lisbon**, with oversight from the **PSI Committee**, ensuring transparency and investability through liquidity screening and publicly available rules. (Euronext, 2024)

The **IBEX 35**, as its name suggests, is traditionally made up of the **35 most liquid companies** on the Spanish Stock Exchange. In December 2024, the **IBEX 35 index maintained 36 listed companies** due to **no changes being made during the second Ordinary Review** conducted by the Technical Advisory Committee of Bolsas y Mercados Españoles (BME). This decision was based on the **Technical Regulations for the Composition and Calculation of the IBEX Indices** (Sociedad de Bolsas, (2024). Both indices are widely used by investors, analysts and academics as tools for assessing risk, sector performance and economic trends in the Iberian and European areas. Its composition and evolution over time offer a solid basis for comparative analyses and correlation studies between the financial markets of Portugal and Spain.

Table 2. Annual Growth Seen in the PSI and the IBEX 35



Source: Prepared by authors.

The chart above identifies the annual growth seen in the PSI and the IBEX 35. In 2024, the **PSI** index grew by **8.2%,** surpassing the performance of the **IBEX 35**, which was appreciated by **5.6%.** This result can be attributed to several structural and conjunctural factors. In the case of PSI, the **strong valuations of BCP (+69.4%) and CTT (+54.7%)** stood out, driven by greater liquidity in the market and share buyback policies by companies such as Galp and EDP. The **positive assessment of Portuguese listed companies** by analysts, with an average upside potential of 35%, also contributed to investors' optimism (CMVM, 2025).

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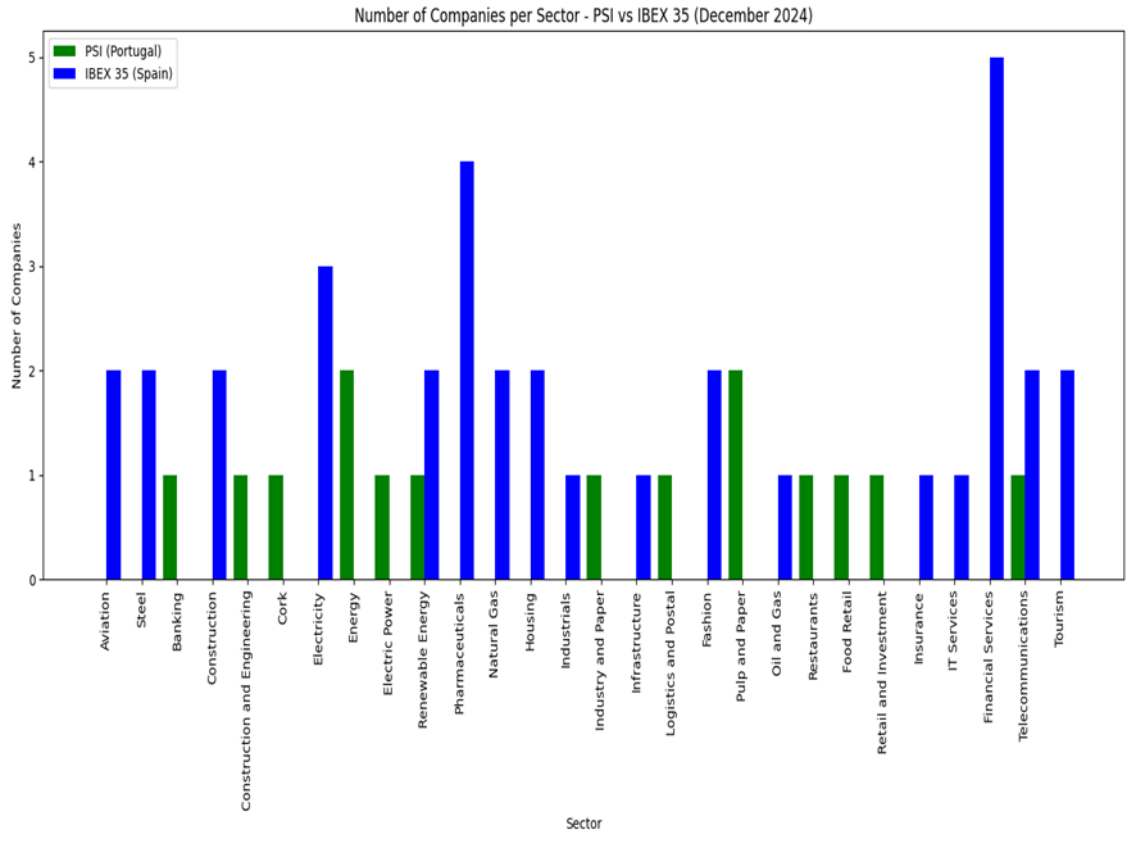
On the other hand, the more moderate performance of the IBEX 35 was influenced by factors such as the **expectation of economic stagnation in the euro area**, the **index's dependence on the banking sector**, and **uncertainty about the monetary policy of the European Central Bank**. Although the banking sector posted solid results in 2023, forecasts for 2024 indicated a possible **reduction in profits**, which may have limited the growth of the Spanish index (McKinsey & Company, 2024).

3.1 PSI and IBEX 35 Company Sector Analysis

The Graph reflects the sectors that make up the IBEX 35 and the PSI, and it is possible to observe the number of companies that make up each sector:

Table 3. Number of Companies per Sector PSI vs IBEX35 (Dec. 2024)



Source: Prepared by authors.

- **Spain (IBEX 35)** shows a **greater diversity** of sectors with a significant presence of companies, reflected by more blue bars across different categories.
- **Portugal (PSI)** has a more **concentrated representation**, with fewer sectors having multiple companies.

Concerning the sectors with Strong Representation: Spain stands out in sectors such as: Banking; Energy; Telecommunications; Insurance; Financial Services; Tourism; Food Retail and Infrastructure**.** These sectors generally have more than 3 companies, reaching up to 5 in some cases; **Portugal** has

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stronger relative presence in: Cork (a sector unique to Portugal); Pulp and Paper; Electric Power and Pharmaceuticals. In these sectors, Portugal matches or exceeds Spain's representation.

Is possible to observe an existence of **Exclusive or Underrepresented Sectors:**

- **Cork** appears only in Portugal, reflecting a national specialization.
- Sectors like **Aviation**, **Logistics**, **Restaurants**, and **Fashion Retail** have very limited or no presence in Portugal, while Spain has at least one company in each.

Spain has a more **diversified and robust stock market**, with a higher number of companies across strategic sectors and **Portugal** shows specialization in areas like **cork** and **electric power**, but with less overall diversity.

Spain has a significantly larger economy than Portugal, with a higher GDP and population. This allows for greater market depth, more companies reaching the scale required for stock market listing, and broader sectoral representation

This difference may reflect the **size of the economies**, **level of industrialization**, and **degree of internationalization** of companies in each country.

3.2 Analysis of Board Size and Number of Women on the Board of Directors

At this point, the Sizes of the Boards of Directors of the companies that are part of the Iberian Indices are analyzed, highlighting the weight of executive and non-executive members. After this analysis, and considering the theme of this work, the situation of the female quota on the Boards of Directors and the occupation of executive positions by women will be analyzed.

3.2.1 PSI

As of December 2024, the 15 companies listed on the PSI had a total of 202 members serving on their Boards of Directors.

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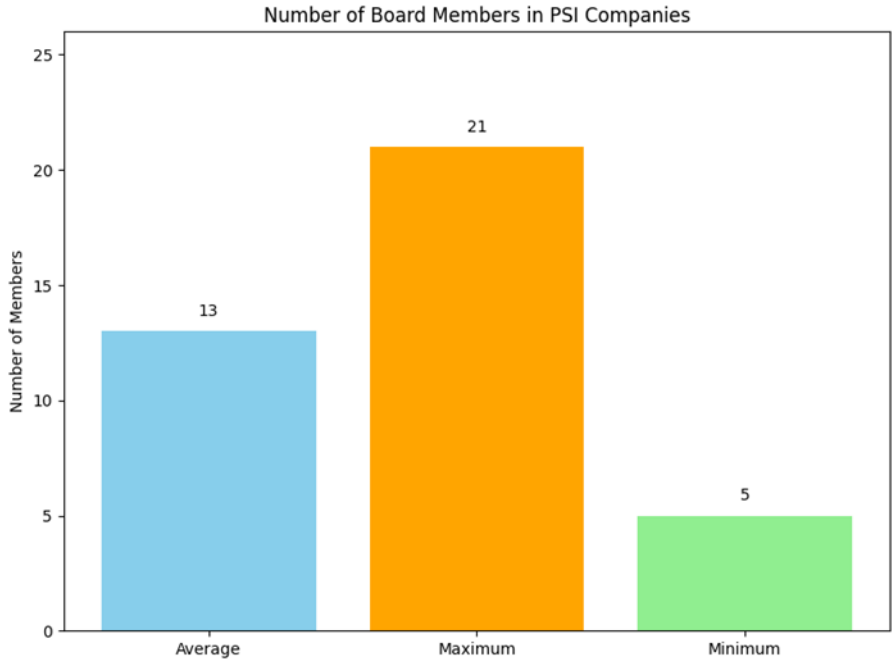
Table 4. Number of Board Members in PSI Companies



Source: Prepared by authors.

The Average (13 members): Indicates that, in general, the Boards of Directors of PSI companies are composed of a relatively high number of members.

The Maximum (21 members): Some companies have very large boards, which can be positive in terms of diversity of opinions, but may also hinder decision-making agility.

The Minimum (5 members): Some companies have very small boards, which can facilitate quicker decisions but raise concerns about representativeness and the distribution of responsibilities.

The wide variation between the minimum and maximum (from 5 to 21) suggests that there is no uniform standard among companies, which may be related to the industry sector, company size, or governance strategy.

The number of members with executive roles is lower than those with non-executive roles. In general, of the 202 board members across the 15 PSI-listed companies, **30.20% hold executive positions**, while **69.80% are non-executive**. On average, the following chart reflects the **mean, maximum, and minimum number of executive and non-executive members** in the companies that make up the PSI.

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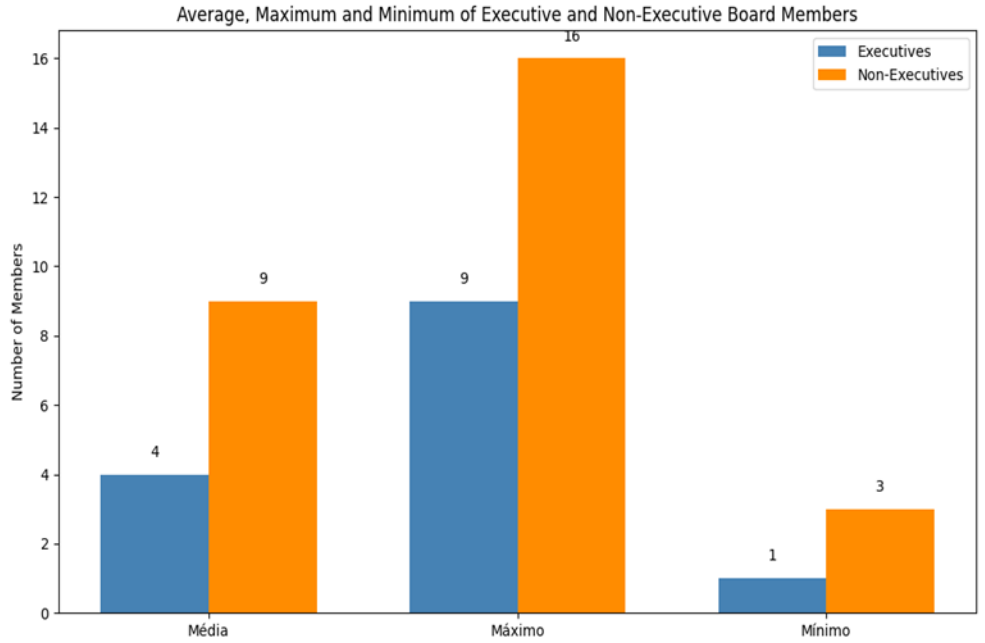
Table 5. Avarage, Maximum and Minimum of Executive and Non-Executive Board Members



Source: Prepared by authors.

Regarding members with executive roles, the **average of 4 members** suggests that, in general, Boards have a limited executive presence, which is common in governance models that separate operational management from strategic oversight. The **maximum of 9 members** indicates that some companies maintain a more robust executive structure within the Board, which may reflect greater management involvement in strategic decision-making. The **minimum of 1 member** may be due to companies with an almost symbolic executive presence on the Board reinforcing the role of non-executive members.

As for non-executive roles, the **average of 9 members** shows that Boards are mostly composed of non-executive members, which favors independence and oversight. The **maximum of 16 members** highlights that in some companies, non-executives largely dominate the Board, which can ensure greater diversity of perspectives and control. The **minimum of 3 members** shows that even in the most reduced scenario, non-executives maintain a significant presence.

The structure of the Boards of Directors in PSI companies reflects a trend of strong non-executive presence, aligned with good corporate governance practices that value independence and strategic oversight.

The variation among companies shows that there is no single model, with the composition being adjusted to the reality and strategy of each organization.

Regarding the presence of women on the Boards of Directors of PSI companies, it can be observed that out of a total of 202 members, **65 are women**, representing **32.18%** of the total.

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Table 6. Presence of Women on the Boards of Directors of PSI Companies

Source: Prepared by authors.

Of the 65 women who are part of the Boards of Directors under study, only **8 hold executive positions** and **57 hold non-executive roles**, highlighting the **limited representation of women in executive roles**.

Out of the 61 executive members serving on the Boards of Directors, **only 8 are women**, demonstrating the **low presence of female executives** on these Boards.

This **underrepresentation of women in executive roles** can have significant implications: it may limit the diversity of perspectives in strategic decisions, reduce innovation driven by inclusive leadership, and signal structural barriers to gender equality in top management. Increasing female participation in executive positions is not only a matter of equity but also a driver of better governance and organizational performance.

The following chart **summarizes the presence of women on Boards of Directors** in 2024, in companies listed on the PSI, detailing the total number of board members, executives, and non-executives, broken down by gender.

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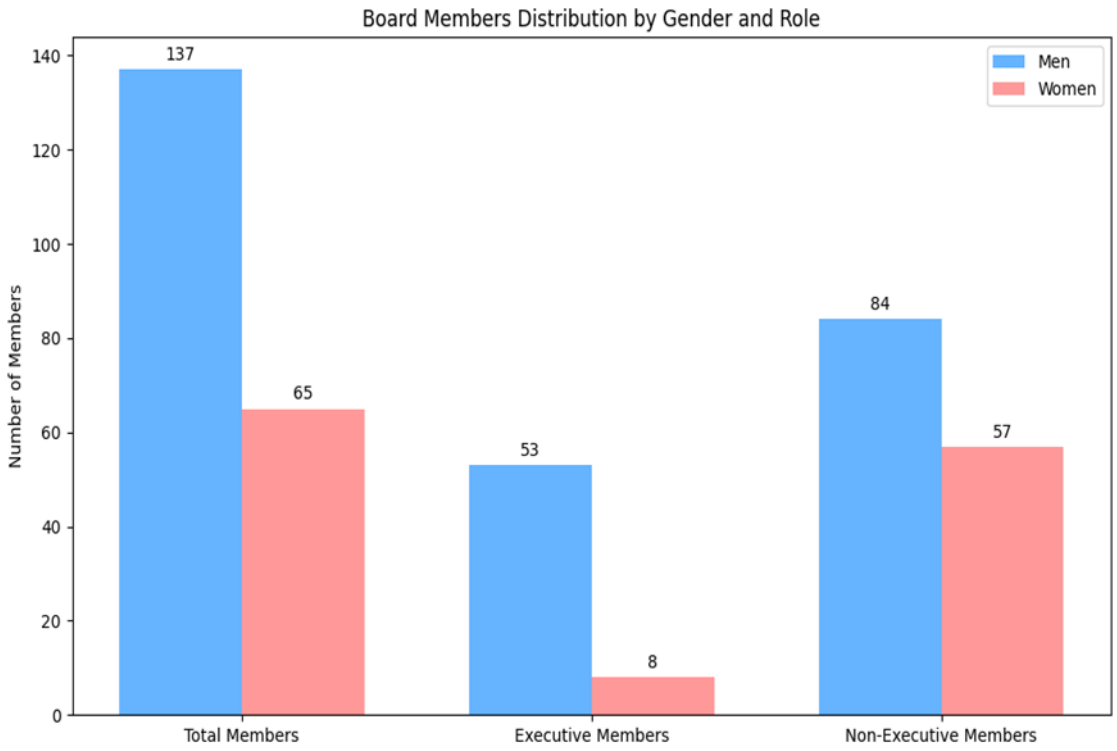
Table 7. Board Members Distribution by Gender and Role



Source: Prepared by authors.

From the analysis of the chart, it is possible to conclude that:

- **Clear Gender Inequality:**

Men continue to represent the majority in all categories:
Total members: 137 men vs. 65 women
Executives: 53 men vs. only 8 women
Non-executives: 84 men vs. 57 women.

The disparity is especially pronounced in executive roles, where women represent only about **13%**.

- **Higher female presence among non-executives**

The proportion of women is significantly higher among non-executive members (57 women vs. 84 men), which may indicate:

- ✓ An effort to meet diversity targets or gender quotas.
- ✓ A trend of symbolic rather than effective inclusion, as executive roles (with greater decision-making power) remain predominantly male.

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Gender Quota Compliance on the Boards of PSI Companies in 2024

The European Directive 2022/2381 introduces mandatory quotas to improve gender balance in the leadership positions of publicly listed companies. The main objectives are that by **30 June 2026**, listed companies must ensure that either:

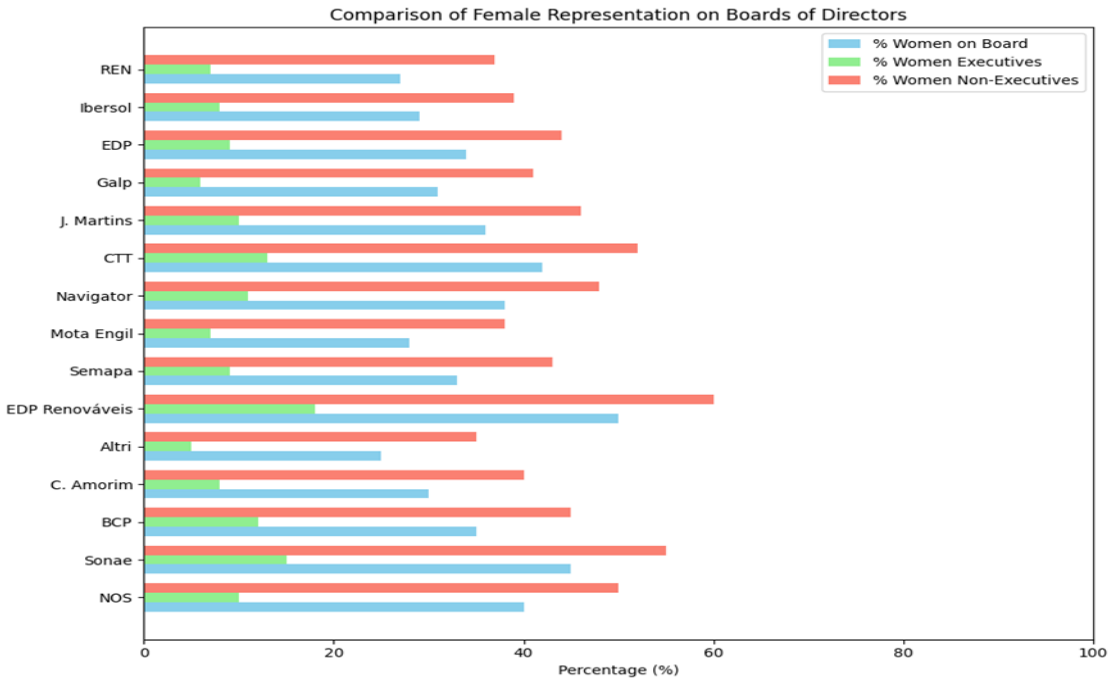
- **40% of non-executive director positions** are held by members of the underrepresented sex (typically women);
  OR
- **33% of all board positions** (executive and non-executive) are held by that group.

As of December 2024, the situation in the PSI was as follows:

- **Average percentage of women in total board positions**: 32.16%
- **Average percentage of women in executive positions**: 13.11%
- **Average percentage of women in non-executive positions**: 40.43%

The 40.43% average in non-executive roles indicates that the PSI meets this criterion. However, the low representation of women in executive positions (13.11%) highlights that inequality persists in the most powerful roles.

Table 8. Comparison of Female Representation on Board of Directors



Source: Prepared by authors.

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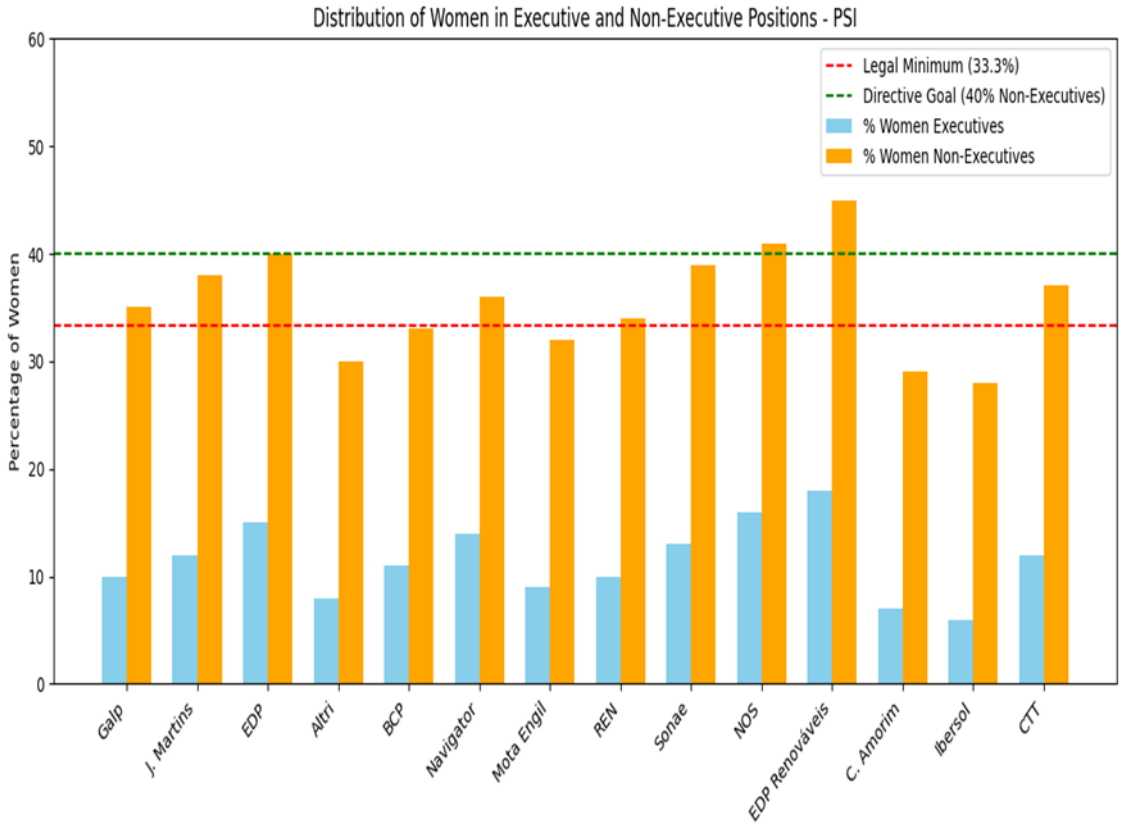
The analysis of PSI companies in December 2024 reveals that 12 out of the 15 companies comply with at least one of the criteria.

- Only **2 out of 15 companies** meet the 40% quota.
- **Most companies show a gender imbalance**, especially in executive roles. Of the 15 companies analyzed, **10 meet the criterion of having at least 33.33% women on the board of directors**. This represents two-thirds of the sample, indicating **significant progress**, although still **below the 40% target** set by the European directive.

Table 9. Distribution of Women in Executive and Non-Executive Positions - PSI



Source: Prepared by authors.

From the analysis of the chart above, the following observations can be made:

- The **average of 40.43% in non-executive positions** indicates that the PSI, as a whole, meets this criterion.
- The **low female representation in executive positions (13.11%)** shows that inequality still exists in the most powerful roles.
- The companies **below the legal minimum (33.3%)** in total board positions are **Altri, BCP, Sonae, NOS, and Corticeira Amorim**.
- All companies that meet the legal minimum also comply with **at least one of the directive's criteria** (≥40% in non-executive roles or ≥33% in total board positions).

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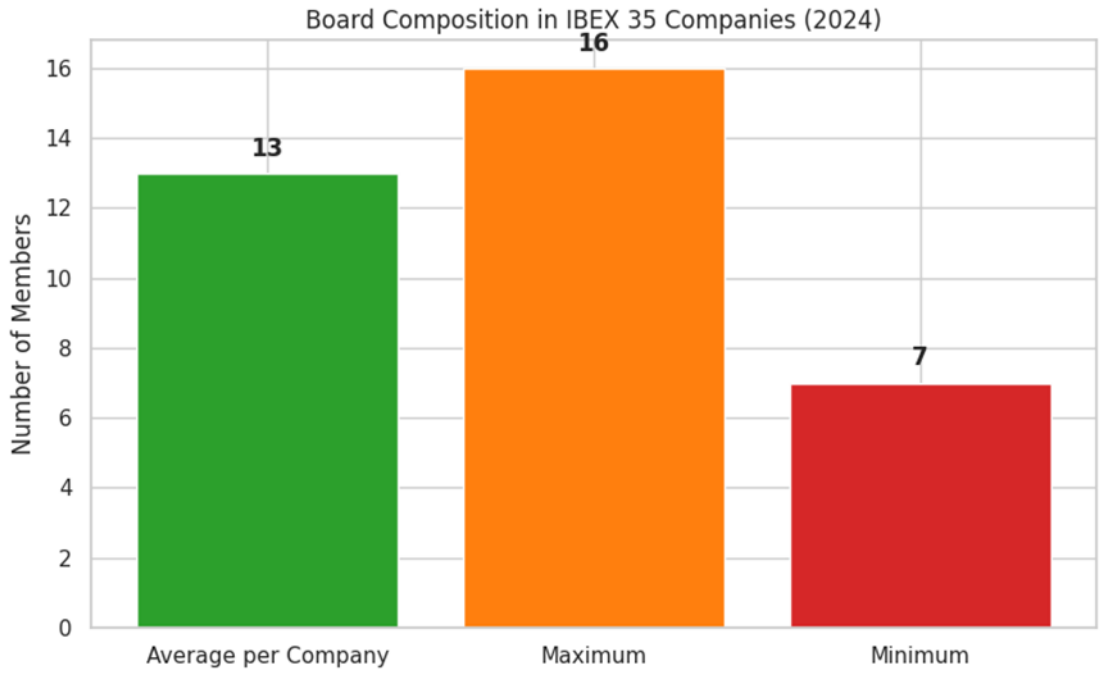
3.2.2 IBEX 35

The 36 companies listed on the IBEX 35, in December 2024, had a total of **478 members** who were part of the Board of Directors.

Table 10. Board Composition in IBEX 35 Companies (2024)



Source: Prepared by authors.

The **average of 13 members** per board indicates a relatively robust structure, suggesting that IBEX 35 companies tend to have boards with a significant composition. The **maximum of 16 members** shows that some companies have quite extensive boards, which may reflect greater organizational diversity or complexity.

The **minimum of 7 members** reveals that there are companies with leaner boards, possibly more agile, but with less diversity of opinions. The wide variation between the minimum and the maximum (from 5 to 21) suggests that there is no uniform pattern among companies, which may be related to the sector of activity, size of the company or governance strategy.

The number of members with executive functions is smaller than the number of members with non-executive functions. In general terms, of the 478 members that make up the 36 companies of the IBEX 35 in December 2024, 12.13% are executives compared to 87.87% non-executives.

On average, the following chart reflects the average, maximum and minimum number of executives and non-executives of the companies that make up the IBEX 35.

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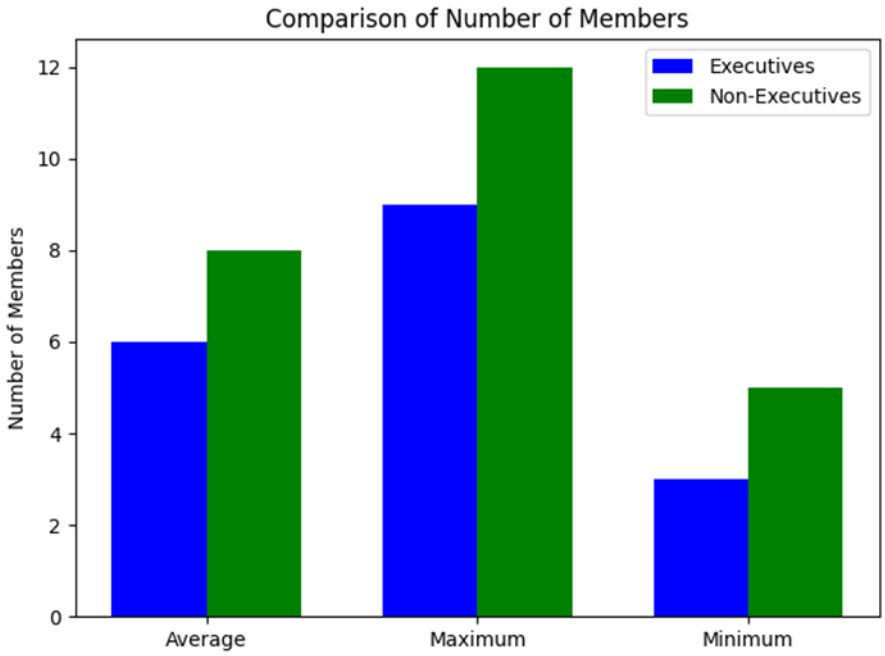
Table 11. Comparison of Number of Members



Source: Prepared by authors.

Boards are **mostly composed of non-executives, representing 86% of the total average.** The maximum number of executives is 5 members compared to a total of 14 non-executives**.** The minimum number of executives is 1 member versus 6 non-executives.

The composition of the boards in the IBEX 35 shows a clear **preference for non-executive members.** This structure favors **independence in strategic decisions**, reduces risks of conflicts of interest and strengthens management oversight.

The presence of few executives may indicate that the role of the board is more **supervisory and strategic**, while operational management is left to the executive board.

Regarding the **presence of women on the Boards of Directors** of IBEX 35 companies, it can be seen that of the total of 478 members, 191 are women, reflecting a percentage of 39.96%.

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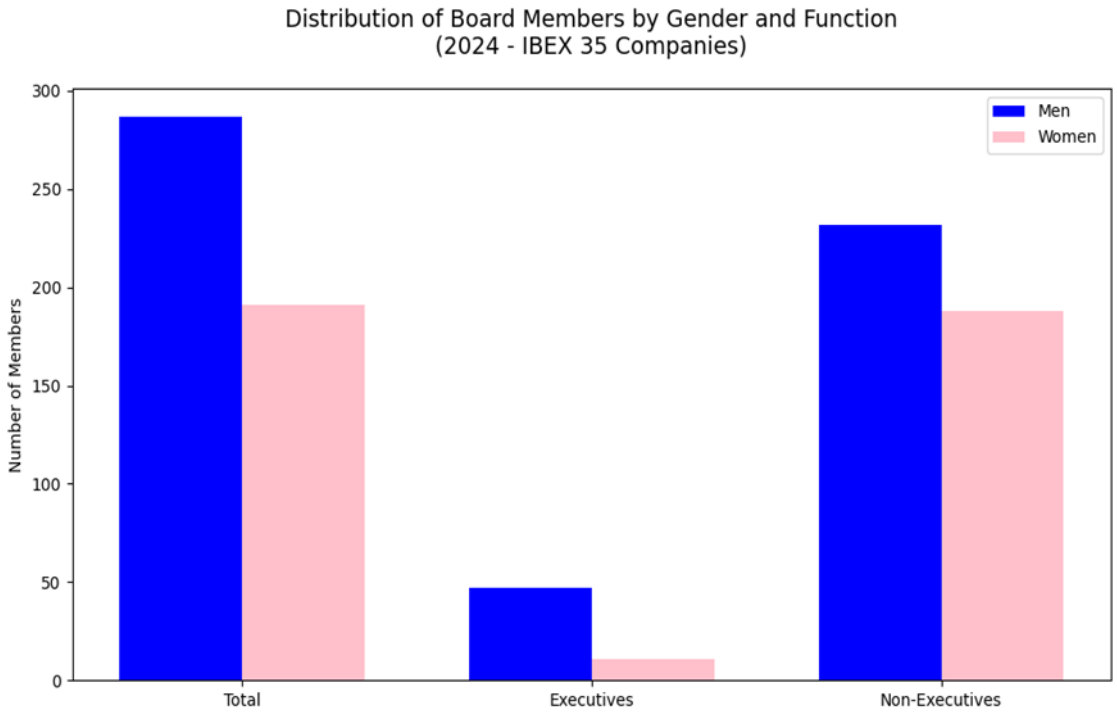
Table 12. Presence of Women on the Boards of Directors of IBEX 35 Companies

Source: Prepared by authors.

The following graph summarizes the presence of 191 women on Boards of Directors compared to men in executive and non-executive positions-

Table 13. Distribution of Board Members by Gender and Function



Source: Prepared by authors.

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Although there is still a male majority, **the female presence** already represents a significant portion (almost 2 out of 5 members), which indicates advances in terms of gender diversity.

The **disparity is most pronounced among executive positions**, where men largely dominate. This suggests that despite advances in inclusion, women still face barriers to reaching executive leadership positions.

The **distribution is more balanced among non-executives**, which may reflect inclusion policies or board quotas, but also raises the question of women's access to positions with direct decision-making power.

The graph reveals a positive trend in female representation, especially in non-executive positions. However, the **underrepresentation of women in executive roles** remains a challenge.

Filling Gender Quota on the Board of Directors of IBEX 35 companies in the year 2024

By 2026, companies must ensure:

- **40% of non-executive director positions** are held by the underrepresented gender (usually women).
- Alternatively, **33% of all management positions** (executive and non-executive) should be held by this gender.

Companies should adopt **transparent and impartial selection processes**, based on merit, but with a preference for the under-represented gender in the event of a tie in qualifications.
In December 2024, the situation on the IBEX 35 was as follows:

Average number of women in all positions: **40%**
Average number of women in executive positions: **18.97%**
Average number of women in non-executive positions: **44.76%**

The following table shows the data mentioned above when compared with the data referring to the number of men.

Table 14. Average Female Representation – IBEX 35 (2024))

Category	Women (%)	Men (%)
Total	40.00%	60.00%
Executives	18.97%	81.03%
Non-Executives	44.76%	55.24%

Source: Prepared by authors.

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The average of **40% of women in total** already meets the target of **the European Directive**, which is a sign of progress.

The female presence among **non-executives (44.76%)** is quite high, suggesting that companies are complying with quotas in supervisory and representation positions.

The average number **of women in executive positions is only 18.97%,** far below parity. This indicates that, although there is inclusion in the boards, **access to executive power is still limited** for women.

IBEX 35 companies **meet the minimum requirements of the directive**, both in total composition and in non-executive positions.

The directive does not impose specific quotas for executive positions, but its spirit is to promote **equity at all levels**. Thus, this data can be an **indicator of reputational risk** or **misalignment with good governance practices**.

IBEX 35 companies are **formally compliant with the European directive**, but there is still room to **improve gender equality in executive positions**. Future attention should focus on **promoting women to leadership positions**, ensuring that parity is not only numerical, but also **structural and functional**.

3.3 Analysis of the Independence on the Board of Directors

The weight of independent members in the Boards of Directors of the Iberian Indices will be analyzed, highlighting the weight of Women in the total number of independent members.

3.3.2. PSI

Out of the 202 members that make up the Boards of Directors of PSI companies in December 2024, **72 members are considered independent**. Among these **72 independent members**, **45 are women** and **27 are men**.

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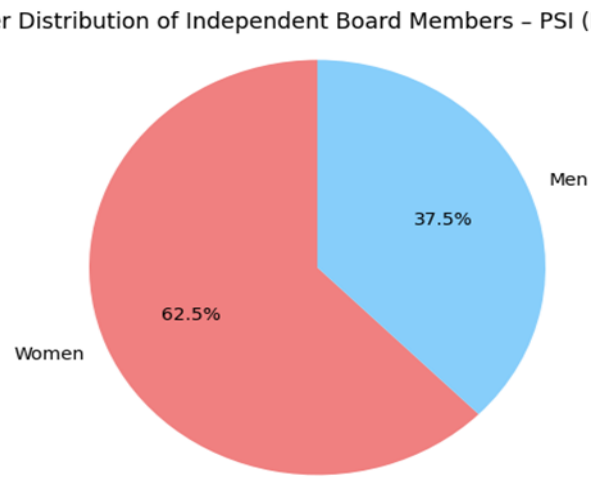
Table 15. Gender Distribution of Independent Board Members – PSI (Dec 2024)



Source: Prepared by authors.

The chart illustrates the **gender distribution among independent board members** of PSI companies as of December 2024. The data reveals a notably trend:

- **62.5% of independent members are women (45 out of 72)**, while **37.5% are men (27 out of 72)**.

This is particularly significant, as independent board members play a key role in oversight and promoting good governance practices. The predominance of women in this group may suggest:

- A deliberate effort by companies to promote gender diversity in supervisory roles;
- That women are gaining more space in influential, albeit non-executive, positions.

However, it's important to note that this positive representation among independent members **does not offset the low presence of women in executive roles**, which remains at just **13.11%**.

3.3.2. IBEX 35

The IBEX 35, in 2024, had a percentage of 56.90% of independent members (272 independent members compared to the total of 478)

Of the 272 independent members, 148 are women and 124 are men.

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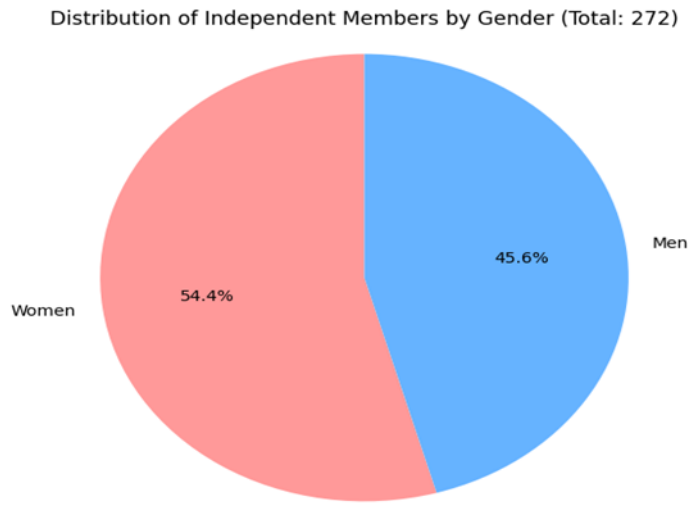
Table 16. Distribution of Independent Members by Gender



Source: Prepared by authors.

From the analysis of the graph above, it is possible to see that **Women** represent **54.4%** of the independent members on the Board of Directors compared to **Men** who represent **45.6%. This indicates a slight female predominance among the independent members of the IBEX 35 Board of Directors in 2024.**

The presence of independent members on Boards of Directors is essential, but not sufficient. Independence must be real, functional, and accompanied by diversity and transparency. The graph shows a good proportion of women, which indicates a good Corporate Governance practice, but more context (such as positions, tenure, committees they lead), it is difficult to make a deeper assessment of the quality of governance.

3.4 Chairman versus CEO – Separation of Powers Chairman/CEO and Role of women in leadership

At this point, the positions of the 2 Iberian Stock Exchange Indices regarding the practice of good governance of separation of powers between the Chairman and the CEO are analyzed, as well as a review of the occupation of women in these top leadership positions.

3.4.1. PSI

Regarding the **separation of powers between the Chaiman and the CEO** for PSI companies, we observe the following situation: **10** companies do not have separation of powers (they have Chairman and CEO as the same person); **5** companies have Chairman and CEO as different people (see chart below).

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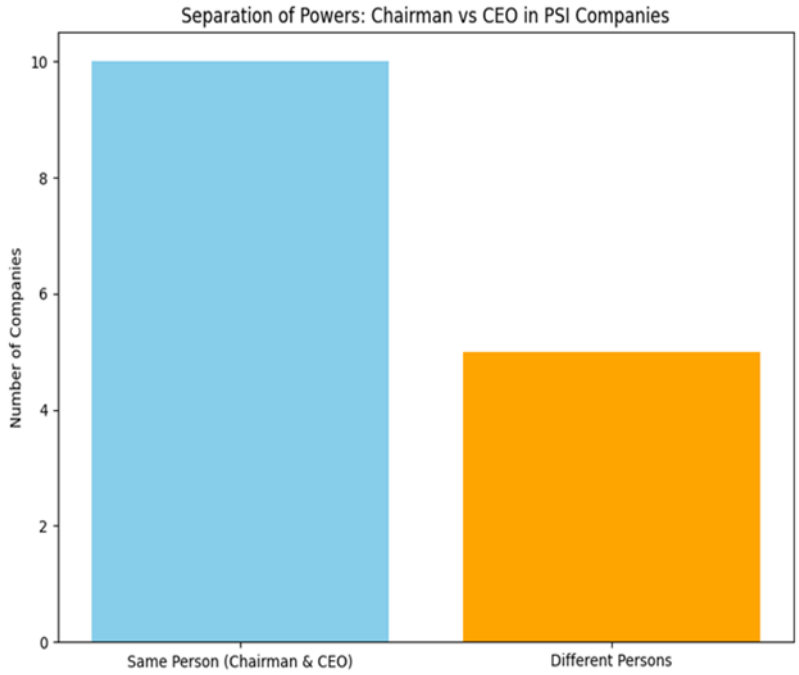
Table 17. Separation of Powers: Chairman vs CEO in PSI Companies



Source: Prepared by authors.

Most PSI companies have a concentration of power, with the same person occupying both top positions. Only a minority adopt a clear separation of duties, which may reflect different models of corporate governance.

The separation of powers is generally seen as a good governance practice, promoting greater transparency and balance of decisions.

For the 15 companies listed on PSI, in December 2024, we observe:

- **Only 2 out of 15 companies** (≈13%) have **at least one woman** in a top leadership role (Chairman or CEO).
- **Female Chairmen** are slightly more common than female CEOs. (2 **Female Chairmen** and 1 **Female CEOs**)
- In one of the 2 companies with Women with Chairman or CEO positions, there is accumulation of positions (Sonae).

Of all the sectors of activity that make up the PSI only 2 have women with Chairman or CEO positions.

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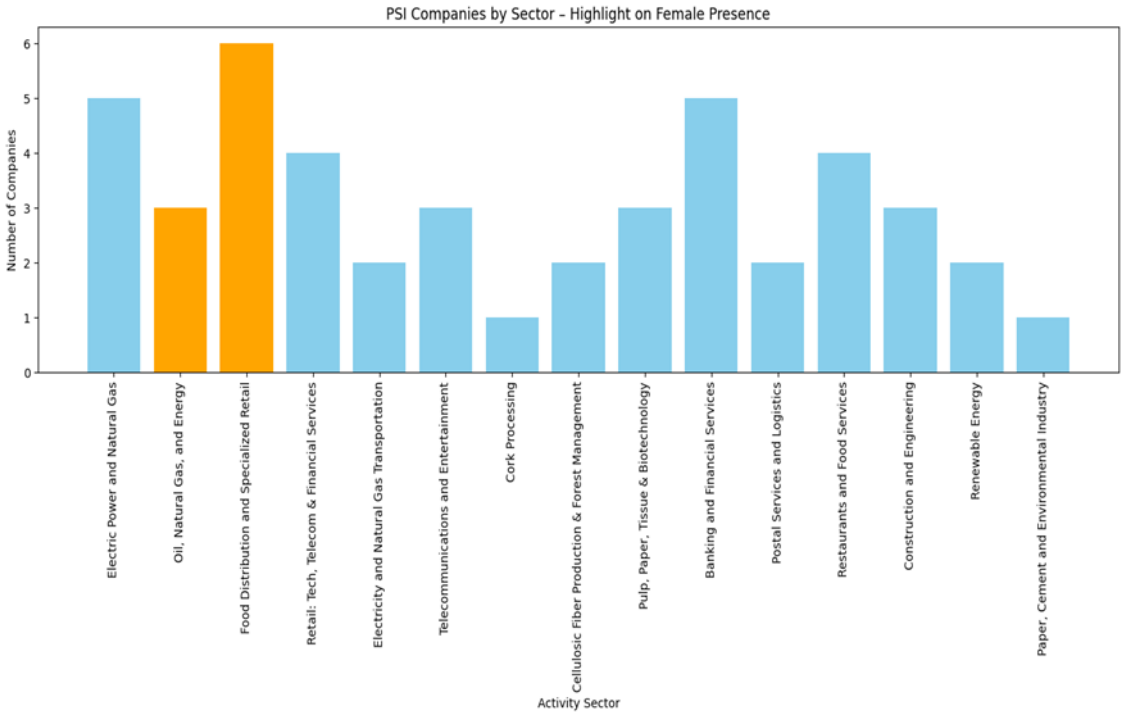
Table 18. PSI Companies by Sector – Highlight on Female Presence



Source: Prepared by authors.

Based on the analysis of the chart above, the yellow bars represent the two sectors where there are women holding positions as Chairman or CEO:

- "Oil, Natural Gas, and Energy" – the sector where Galp operates, which has a female Chairman and significant shareholder participation from the Amorim family.
- "Food Distribution and Specialized Retail" – the sector where SONAE is located, the only company where the Chairman and CEO are the same woman, from the Azevedo family.

The presence of women in top executive roles is limited to only two sectors, highlighting a significant underrepresentation of women in corporate leadership within the PSI.

Female leadership in the highlighted companies appears to be associated with family structures:

- SONAE: A family-owned company where the same woman holds both top positions.
- Galp: Although not a traditional family business, it has a female Chairman and strong influence from the Amorim family, suggesting that female presence may be linked to family or shareholder power dynamics.

3.4.2. IBEX 35

Regarding the **separation of Chairman/CEO powers**, of the 36 companies that were part of the IBEX 35, in December 2024, 7 companies have Chairman and CEO as the same person and **29 companies have Chairman and CEO as different people** (see chart below).

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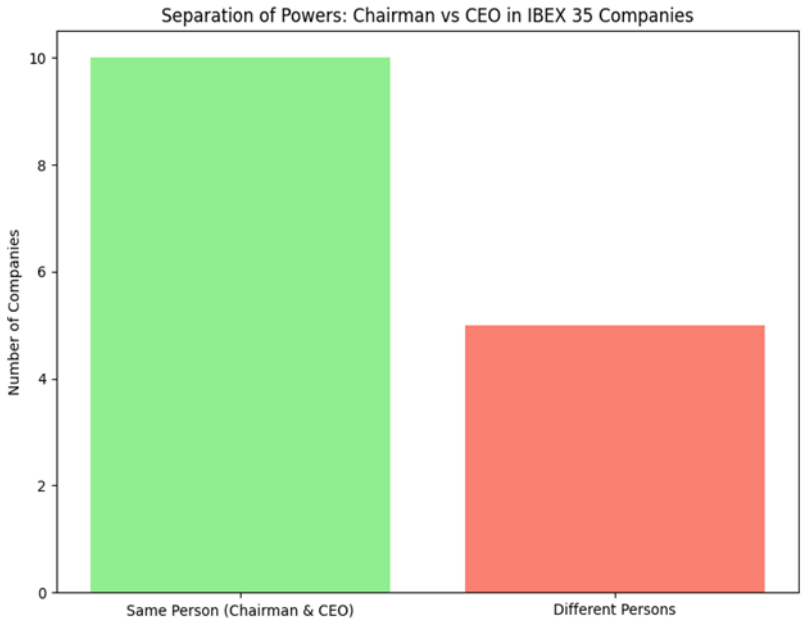
Table 19. Separation of Powers: Chairman vs CEO in IBEX 35 Companies



Source: Prepared by authors.

The IBEX 35 shows a **greater separation of powers**, with most companies adopting governance models where the positions of Chairman and CEO are held by different people. The presence of only 7 companies with accumulation of functions suggests that the concentration of **power model** is less common in Spain.

This practice can reflect greater **maturity in terms of corporate governance**, promoting **transparency, control and balance of decisions**.

For the 36 companies listed on IBEX 35, in December 2024, we observe:

- **Only 6 out of 36 companies** (≈17%) have **at least one woman** in a top leadership role (Chairman or CEO).
- **Female Chairmen** are slightly more common than female CEOs. (4 **Female Chairmen** and 2 **Female CEOs**)
- In all cases where a woman is CEO, the Chairman is male and vice versa
- No company has **both** a female Chairman and a female CEO.

Of all the sectors of activity that make up the IBEX 35 (16), only 5 have women with Chairman or CEO positions. Banking has the sector with highest number of companies with female leadership. Sectors like Steel, Pharmaceuticals, Construction, Tourism, and Oil & Gas show no female representation in top leadership roles.

The presence of women is concentrated in a few sectors, suggesting sector-specific barriers or opportunities.

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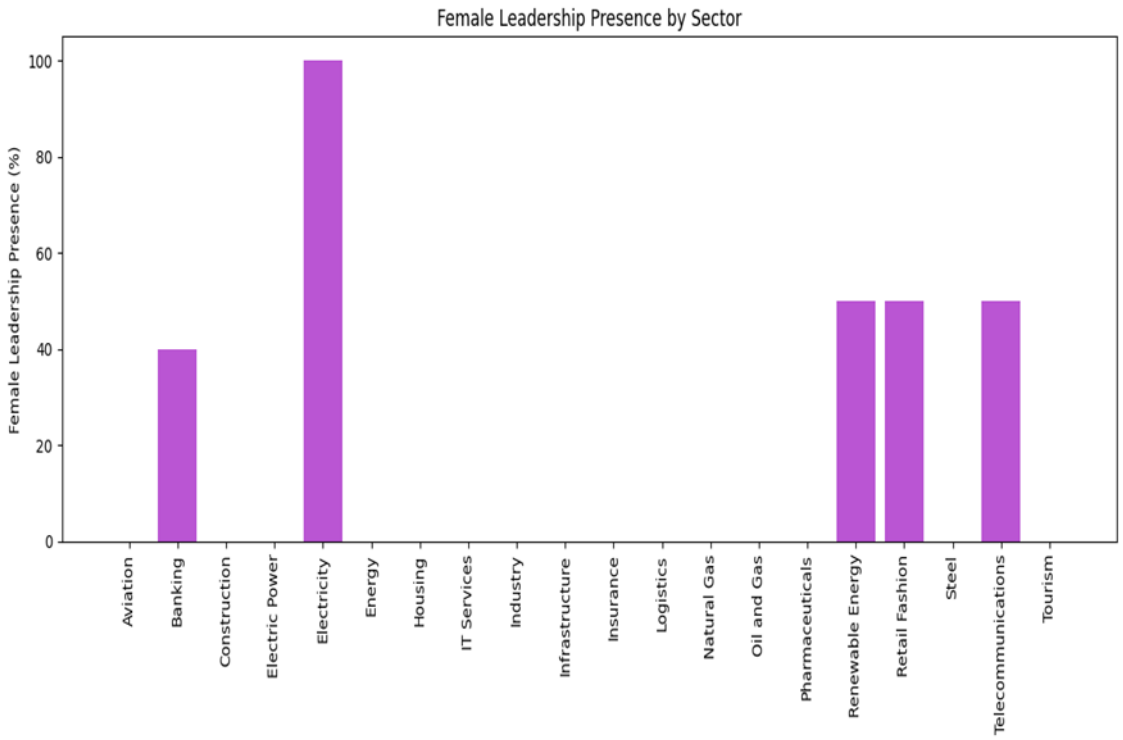
Table 20. Female Leadership Presence by Sector



Source: Prepared by authors.

The presence of women in leadership is still **limited**, indicating a potential gender gap at the highest levels of corporate governance.

4. Final Considerations

4.1. PSI versus IBEX 25 - Sector Analysis

The comparative analysis between the IBEX 35 and PSI indices reveals significant structural differences between the equity markets of Spain and Portugal, reflecting not only the size of the economies, but also the degree of diversification and sectoral specialization.

Sector analysis of the IBEX 35 and PSI indices shows that effective corporate governance is not uniform, but rather **contextualized**. Companies must adapt their governance structures and practices to the **characteristics and requirements of the sectors in which they operate**, promoting transparency, accountability, diversity and strategic risk management. This approach strengthens investor confidence, improves organizational resilience and contributes to the sustainable development of Iberian markets.

4.2. PSI versus IBEX 35 - Board Size and Number of Women on the Board of Directors

At PSI, boards range from 5 to 21 members, with an average of 13. This breadth reflects the absence of a single standard, allowing adaptations according to the sector and the company's strategy. The predominance of non-executive members (≈70%) is in line with good supervisory practices and independence. Regarding the IBEX 35, the boards also show a strong presence of non-executives

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(≈88%), reinforcing the strategic and supervisory role of the boards. The clear separation between management and supervision is a positive point for governance. The strong presence of non-executive members favors independence and strategic oversight.

In Portugal, the PSI fulfills the quota of 40% in non-executive positions, the presence of women in positions of decision-making power remains limited. The Ibex 35 meets the requirements of European Directive 2022/2381 but still faces challenges in functional equity. Female inclusion is more visible in symbolic or representative (non-executive) positions, while access to executive power remains unequal. Both indices demonstrate **formal compliance** with the criteria of the European Directive for gender balance on boards, reflecting a commitment to diversity.

The analysis reveals that both the PSI and the IBEX 35 are in the process of **positive evolution** in terms of corporate governance. The structure of the boards favors strategic oversight, and there are visible efforts to promote gender diversity. However, **low female representation in executive positions** remains a critical point, which requires attention to ensure that equity is **not only numerical, but also functional and structural**.

4.3. PSI versus IBEX 25 – Independence on the Board of Directors

The predominance of women among independent board members in both indices (PSI: 62.5%, IBEX: 54.4%) suggests progress in gender diversity in supervisory roles. The presence of women in independent positions may reflect corporate policies aimed at inclusion and diversity

The **IBEX 35 is more advanced in terms of independent structure**, while the **PSI demonstrates greater female representation among independents**.

The discrepancy between the **high number of women as independent members** on Boards of Directors and the **low presence of women in executive positions** raises important questions about the **effectiveness of Corporate Governance practices**. The strong female presence among independent members may indicate an effort by companies to meet diversity goals — often driven by regulations or social pressures. However, when this diversity **is not reflected in executive positions**, it can be seen as **symbolic**, that is, present only in positions with less direct decision-making power.

Independent members have the primary role **of supervising and advising** but not necessarily **executing strategic decisions**. The female predominance in this group may mean that women are being included in spaces of influence but **not command**, which limits the real impact of diversity on organizational culture and decision-making.

The female presence among independents can be seen as a **gateway** to future executive leadership. If accompanied by career development, mentoring, and internal promotion policies, it can contribute to structural **change** in the medium term.

4.3. PSI versus IBEX 25 – Separation of Powers Chairman/CEO and Role of women in leadership

In terms of the separation of powers between the Chairman and the CEO, the **IBEX 35** has a **greater maturity in terms of governance**, with **81%** of companies adopting the separation of functions between Chairman and CEO compared to the **PSI**, which shows a **concentration of power** in **67%** of companies, which can limit transparency and balance in decisions.

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Taking into account the occupation of the positions of Chairman or CEO by women in both indexes, the **female presence is limited**, with a slight advantage for the IBEX 35 (17% compared to 13%).

Table 21. Female Presence in Chairman/CEO Leadership

ÍIndex	Companies with women in top positions	% of companies	Chairman (women)	CEO (women)	Both women
PSI (15)	2	**13%**	2	1	1 (SONAE)
IBEX 35 (36)	6	**17%**	4	2	0

Source: Prepared by authors.

In **the PSI,** the only company with an accumulation of functions by a woman is **SONAE**, a family business (Azevedo). In **the IBEX 35**, **there is no company** where the Chairman and CEO are both women. When there is a woman in one of the positions, the other is occupied by a man.

The separation between Chairman and CEO is considered a **good corporate governance practice**, because: it promotes **transparency** and **accountability**; avoids **conflicts of interest** and **excessive concentration of power**; facilitates **internal control** and strategic supervision. The **IBEX 35** is more in line with these practices, while the **PSI** still reveals a more concentrated structure, possibly influenced by **family structures** or dominant shareholders.

The presence of women with Chairman or CEO positions continues to be **marginal** in both indexes. The concentration in specific sectors (such as banking in the IBEX) suggests **structural barriers** in sectors such as energy, construction and tourism. The link between female leadership and **family businesses** (e.g., SONAE and Galp) may indicate that access to the top still depends on **internal dynamics** and not on structured inclusion policies.

5. Conclusion

This study provides a comprehensive and comparative analysis of the Boards of Directors of companies listed on the PSI and IBEX 35 indices, highlighting the current state of corporate governance in the Iberian Peninsula at the end of 2024. The findings reveal that both Portugal and Spain demonstrate formal compliance with the European Directive 2022/2381 on gender quotas, particularly in non-executive roles. However, significant disparities persist in the representation of women in executive and leadership positions.

The structural differences between the PSI and IBEX 35 — in terms of sectoral diversity, board composition, and governance practices — reflect broader economic and cultural dynamics. Spain shows greater maturity in the separation of powers between Chairman and CEO, while Portugal exhibits stronger female representation among independent board members. Nonetheless, in both countries, female leadership remains limited and often linked to family-owned or shareholder-dominated companies.

The predominance of women in non-executive and independent roles suggests progress in symbolic inclusion but raises questions about the depth of structural change. True gender equity in corporate governance requires not only numerical representation but also access to positions of real influence and decision-making power.

This research contributes to the academic and practical understanding of governance and diversity in Iberian companies. It offers valuable insights for policymakers, regulators, and organizations seeking to strengthen inclusive leadership and align with international best practices. Future efforts should focus on promoting women to executive roles, ensuring that diversity is embedded in the strategic core of corporate decision-making.

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ALEXANDRE FILIPE MATA PATRICIO[1]

A LITERATURE REVIEW ON THE RUSSO-UKRANIAN WAR: INSIGHTS FROM THE REALIST, LIBERAL AND CONSTRUCTIVIST PARADIGMS

Abstract

This article examines the Russo-Ukrainian war through three central international relations paradigms: realism, liberalism, and constructivism. Realism focuses on states' pursuit of power and security within an anarchic system, emphasising military capabilities, alliances, and strategic competition. Liberalism underscores the importance of cooperation, economic interdependence, democracy, and international institutions in fostering peace. Constructivism highlights the role of ideas, norms, identities, and social interactions in shaping state interests and behaviour. Moving beyond a single theoretical lens, the study contrasts these three paradigms to provide a multi-dimensional framework for analysing the Russo-Ukrainian war, highlighting the distinct insights each paradigm offers.

Keywords: Russo-Ukrainian War, international relations, literature review, realism, liberalism, constructivism

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1. Introduction

The Russo-Ukrainian War, which escalated dramatically in 2022, presents a compelling case study for examining the interplay of systemic, domestic, and ideational factors in contemporary international relations. From multiple theoretical perspectives, the war illustrates the complex motivations underlying state behaviour and highlights the limitations of single-paradigm explanations.

The realist paradigm interprets Russia's actions as a manifestation of power politics within an anarchic international system, where states prioritise survival, territorial control, and regional dominance. Moscow's interventions in Georgia (2008) and Ukraine (2014 and 2022) reflect concerns over NATO and EU expansion, illustrating structural pressures, security dilemmas, and the pursuit of strategic goals. Classical and neoclassical realism further emphasise the influence of leadership, domestic politics, and individual perceptions, demonstrating how Putin's personal motivations and decision-making style shaped the timing and execution of military operations.

By contrast, the liberal paradigm focus on the constraining role of international institutions, economic interdependence, and the promotion of democracy, portraying Ukraine as a defender of the liberal international order against authoritarian encroachment. From this perspective, the conflict stems not only from systemic pressures but also from Russia's domestic regime dynamics and the wider contestation of norms, laws, and cooperative frameworks. The constructivist complements these perspectives by highlighting the role of identity, historical narratives, and social constructions in shaping state behaviour. Russia's framing of Ukraine as historically and culturally inseparable from each other, alongside elite-driven narratives of Western encirclement, demonstrates how perceptions of legitimacy,

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threat, and status influence foreign policy independently of material power. Similarly, the evolution of Ukrainian national identity highlights the importance of societal beliefs and collective memory in driving resistance and resilience.

Overall, the Russo-Ukrainian War highlights the limitations of any single theoretical approach, revealing aspects that cannot be fully explained by realist, liberal, or constructivist perspectives alone. This article examines the war through these complementary lenses, showing that an integrated approach provides the most comprehensive understanding.

2. Theoretical Framework

The study of international relations has traditionally centred on understanding the causes of war and the conditions for peace, an agenda that gained particular relevance in the 20th century CE in the wake of two World Wars. While the study of force remains a central concern for International Relations scholars well into the 21st century CE, the field is now characterised by a proliferation of theories that, despite their significant differences, share three important assumptions: (1) a common recognition of the value of theory in explaining world politics; (2) the influence of distinct intellectual histories that complicates comparison; and (3) an emphasis on the relationship between theory and practice, albeit in varying forms. The expansion of such diverse theoretical perspectives ultimately presents two major challenges for International Relations scholars: (1) whether International Relations can be regarded as a unified discipline given its reliance on intellectual traditions drawn from across the social sciences; and (2) the difficulty arising from the need to determine which theoretical framework is most appropriate to apply in a given context (Smith, 2013).

As put forward by Walt (1998), the discipline of international relations is marked by a long theoretical competition between three paradigms: (1) realism; (2) liberalism; and (3) constructivism. Notably, as highlighted by the author, the distinctions between the three paradigms are somewhat blurred, and several influential works do not align perfectly with any single paradigm. Nonetheless, the debates within and across them have largely shaped the field of International Relations. Ultimately, these paradigms have an impact that goes beyond the academic, shaping how policymakers respond to and frame solutions for global security challenges (Snyder, 2004). To establish the necessary context, each paradigm will be analysed individually, focusing on its historical origins and main areas of focus in understanding international relations.

2.1. Realist Paradigm

The first paradigm we will discuss in the scope of this research is the realist paradigm. This paradigm can be further divided into two separate forms: classical realism (Lebow, 2013) and structural realism (Mearsheimer, 2013). This paradigm largely perceives war and conflict as expected and largely unavoidable in international affairs due to states being self-interested agents who compete amongst themselves for power (Walt, 1998).

Realism was the dominant paradigm for explaining international relations throughout the Cold War due to its simple but effective ability to explain international phenomena such as alliances, imperialism, obstacles to cooperation and war, as well as its parallelism with the contemporaneous American-Soviet rivalry (Walt, 1998). In this paradigm, power is considered the currency of international politics, and states carefully analyse their economic and military power in relation to other states (Mearsheimer, 2013).

This paradigm reflects a pessimistic view of international politics, where “the international system is portrayed as a brutal arena where states look for opportunities to take advantage of each other, and

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therefore have little reason to trust each other" (Mearsheimer, 1994-5, p. 9). However, Mearsheimer (1994-5) also emphasises that war is not constant in such a system, but rather, the system is characterised by ongoing security competition, where each state strives to become the most powerful actor while simultaneously preventing others from achieving the same position. In this context, enduring peace where states do not compete for power is unlikely; yet, paradoxically, cooperation is common, though it remains constrained by the inherent logic of security competition.

As emphasised by Mearsheimer (1994-5), the realist paradigm is based upon five assumptions regarding the international system: (1) the international system is anarchic, comprised of independent political units (states) that have no central authority above them; (2) states inherently possess offensive means to harm or destroy other states, meaning that states are potentially dangerous to each other; (3) states can never be certain about the intentions of other states, meaning that there is no guarantee that one state will not resort to use its offensive military capabilities against another; (4) states are fundamentally motivated by survival, and seek to maintain their sovereignty; and (5) states think strategically about how to survive in the international system.

Classical realism has a long history, dating back to the 5th century BCE, and boasts a number of classical authors, such as Carl von Clausewitz, Hans Morgenthau, Niccolò Machiavelli and Thucydides (Lebow, 2013). Classical realism, as debated by authors such as Hans Morgenthau and Reinhold Niebuhr, argues that states share the human desire to dominate others, which in turn leads states to conflicts and wars. In such a system, as backed by Morgenthau, a multipolar international system is more favourable (Walt, 1998).

Classical realists favour effective central authority, in which governments defend their state's borders, enforce laws and protect its citizen body, leading to more peaceful domestic politics that are qualitatively distinct from the nature of international politics. For classical realists, all politics, both international and domestic, are an expression of human drives and struggle for power, which are inseparable from social life, with the differences between them being a matter of degree, not of kind. Domestically, laws, institutions and norms can be used to direct the struggle for power into ritualised and socially acceptable channels, but this effect is not as easily reproduced in the international theatre. In terms of the balance of power, classical realists consider military capability and alliances the foundation of security. The balance of power includes all social levels of society, in which individuals, groups and states cooperate to protect themselves from threats. The balance of power can help deter war when status quo powers possess superior military capabilities compared to their rivals and demonstrate a readiness to engage in conflict to defend the existing order. However, the international balance of power can, paradoxically, also make conflict more probable, due to the impossibility of correctly assessing the motives, capabilities and resolve of other states. In classical realism, "the political clout of nations correlates closely with their economic power and their military might" (Waltz, 1979, p. 153), meaning that a state's power is linked to its material capabilities, and is a function of the tangible military assets that states possess (Lebow, 2013; Mearsheimer, 2013).

On the other hand, structural realism, backed by Kenneth Waltz, shifts away from classical realism's emphasis on human nature and instead focuses on the international system's structure, highlighting how this structure compels states to pursue power (Mearsheimer, 2013; Walt, 1998). As debated by Mearsheimer (2013), in a system with no higher authority over the states, there is no guarantee that one state will not attack another, so states naturally strive to strengthen their power in order to safeguard themselves against potential future attacks. The author likewise debates that structural realists ignore cultural and regime differences between states, as the international system foments the same basic incentives for all powers.

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In contrast to Morgenthau, Waltz argues that a bipolar international system is more stable than a multipolar one, as the anarchic nature of the system and states' imperative to survive lead weaker states to cooperate in balancing against more powerful rivals. Additional authors also contributed to refine the structural realism paradigm, such as George Quester, Robert Jervi and Stephen van Evera, who would contribute to the paradigm with the offense-defence theory, which argued that war is more likely the more effortless the conquest of rival states is perceived. However, when defensive measures become easier to employ than offensive ones, security becomes more widespread, cooperation is strengthened, and the incentives for expansion are reduced. Furthermore, states can distinguish between offensive and defensive weapons, meaning they could acquire means of deterrence without threatening other states. Thus, states could survive and guarantee their security by adopting defensive military stances and by forming balancing alliances with each other (Walt, 1998).

In this regard, as highlighted by Mearsheimer (2013), defensive realists such as Kenneth Waltz argue that states should be cautious when trying to maximize their power, as the system will punish them should they gain too much power, while offensive realists such as John Mearsheimer, by contrast, argue that states should seek to gain as much power as possible to pursue hegemony (should the conditions for such endeavour be favourable), not for the sake of conquest in itself, but because overwhelming power is the best way to ensure a state's survival.

Furthermore, states also have a second type of power denominated latent power, composed of the socio-economic ingredients needed to build military power, which includes financial, technological, and human resources. In this regard, war is not the only way that states can gain power, as they can do so by increasing their population size and global wealth share (Mearsheimer, 2013).

In summary, the realist paradigm argues that self-interested states, who are the main actors in the international system, constantly compete for power and security. Their main instruments to acquire this power and security is through military power, state diplomacy and economic means. The main limitation behind this paradigm is that it does not take into account the possibility of progress and change in international relations, nor does it acknowledge that legitimacy can be a source of military power (Snyder, 2004; Walt, 1998).

However, just as realism reached its height during the Cold War, the end of the Cold War and the collapse of the Soviet Union led to this paradigm to fall out of favour among scholars, as it could no longer adequately address the wide array of emerging political issues (Lebow, 2013), thus paving the way for the rise of a new research perspective in International Relations: the liberal paradigm.

2.2. Liberal Paradigm

The second paradigm we will discuss in the scope of this research is the liberal paradigm. This paradigm can be further divided into two separate forms: liberalism (Russett, 2013) and neoliberalism (Sterling-Folker, 2013).

As debated by Russett (2013), the greatest change in global politics would come in the post-Second World War era, with particular reference to the end of the Cold War, which would build the foundations upon which a new paradigm would gain strength: the liberal paradigm. This period is characterised by four main global changes: (1) the decrease of combat-related deaths from violent conflict with one or more participant states (including interstate wars, intrastate wars, internationalised interstate wars, and wars of colonial liberation); (2) the decrease in number of autocracies in the world and the increase of democracies (which are characterised by their degree of free political competition permitted by their institutions; (3) the increase in economic openness and widespread economic interdependence; and (4) the increase of states' memberships in intergovernmental organizations (including global and regional

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institutions). Additionally, the author suggests that the decline in combat-related deaths could be attributed to the global hegemony established by the USA, as well as the deterrent effect of nuclear weapons, driven by the threat of mutually assured destruction.

As debated by Sterling-Folker (2013), two historical events in the 20th century CE have contributed to making the realist paradigm progressively insufficient to adequately describe contemporary global politics: (1) the increase of the degree of interdependence in a wide range of global issue areas, as a result of technological and industrial advancements; and (2) the period of hegemonic stability brought on by the USA after the Second World War, and the Anglo-American post-war vision to stabilize world affairs (influenced by the recent global war, the rise of fascism in Europe and the Great Depression), which included the creation of the UN system, which would ultimately serve as an umbrella for cooperative relations across many different issue areas.

Furthermore, as put forward by Russett (2013), the realist paradigm is insufficient when naming all the constraints to interstate conflict. While realist authors will claim that states are mainly constrained by the power ratio between states (i.e. the power balance between them), by allies (which form a common front against a perceived enemy state), as well as by the distance between states (as states that do not share borders are less likely to have competing interests over territory or natural resources, or to share ethnic groups that could incite conflict), and their size (as great powers usually have greater military capabilities and are able to exercise force at a wider, sometimes global, range), liberal institutionalists list three additional constraints and influences to state behaviour, which resulted in three separate viewpoints that liberals identify as the best method to achieve peace in the international theatre. As highlighted by Russett (2013) and Walt (1998), the three viewpoints are: (1) peace through economic interdependence, which claims that states are discouraged from resorting to the use of force with each other if it affects each state's wealth, as conflict threatens access to markets, imports, and capital; (2) peace through democracy, which claims that democratic states are intrinsically more peaceful than authoritarian states, and see conflicts as issues to be resolved peacefully through negotiation and compromise. Additionally, democratic leaders are held accountable for both the benefits and costs of war, and the costs usually outweigh the benefits; and (3) peace through international institutions, such as the International Energy Agency and the International Monetary Fund, which can encourage states to waive immediate gains for the larger benefits of lasting cooperation, and can help promote peace through a myriad of means, such as the promotion of international commerce and investment, health, human rights, environmental concerns, and military security. As noted by Russett (2013), these three separate influences ultimately form a self-perpetuating system (known as the Kantian Triangle), with each influence strengthening the others, thus promoting peace in the international theatre.

As discussed by Walt (1998), the main argument of liberalism is that cooperation was more widespread in international relations than that allowed by even the defensive doctrine of realism. However, the author emphasises that, within this paradigmatic framework, individual states are still regarded as the primary actors in international relations (although some liberals have recognised the gradual encroachment of multinational corporations on the power of states). Additionally, as highlighted by Sterling-Folker (2013), it should be noted that even though interdependence has increased, it does not mean that cooperation is easy to achieve, even when all involved actors share a common interest and would benefit from a cooperative effort, as states may fear that others may take advantage of their cooperative arrangement, either by being deceitful or by freeriding on their cooperative efforts, or even because they may perceive that a potentially beneficial agreement may include unknown consequences which are too great to risk.

Alternatively, neoliberalism (sometimes called neoliberal institutionalism) presents itself as a variant of the liberal paradigm, and focuses on the role of international institutions in obtaining international collective outcomes. Neoliberalism mainly concerns itself with how to achieve cooperation between

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states and other actors in the international system and argues that specific historical developments in the 20th century CE have made international cooperation comparatively easier to achieve in modern times than was the case historically. These improvements warranted the development of international institutions, in both a formal and informal sense, which have a central role in the day-to-day activities of contemporary global politics (Sterling-Folker, 2013).

In summary, the liberal paradigm maintains that states remain the primary actors in the international system, but economic and political considerations take precedence over the pursuit of power, with a stronger emphasis on prosperity and a commitment to liberal values, mainly, the proliferation of democracy, the promotion of an interconnected global economy and international organizations, which ultimately serve to promote and strengthen peace. The main instruments of this paradigm range from promoting democracy to fostering international institutions and facilitating global economic exchange. The main limitation behind this paradigm is that it is inclined to ignore the role of power in international relations, and that it overlooks the fact that democratic regimes maintain themselves by safeguarding military power and security, and that transitions to democracy can involve violence (Snyder, 2004; Walt, 1998). Furthermore, it should be noted that we are currently living in an era marked by the constant challenging of old established norms, where clear boundaries are vanishing and issues of identity are becoming more predominant (Walt, 1998). This new model would lead to the rise of yet a new research paradigm International Relations: the constructivist paradigm.

2.3. Constructivist Paradigm

The end of the Cold War laid the foundation for another paradigm in International Relations, giving rise to social constructivism, which had not been anticipated or adequately explained by realist or liberal theories (Walt, 1998). Emerging in the 1990s, social constructivism offered an alternative to mainstream approaches by emphasising the role of ideas, norms, and identities, rather than focusing solely on material power or interests (Wijesinghe et al., 2024). Its significance lies in key concepts such as change, social connections, and interaction mechanisms, which had often been overlooked in a field traditionally prioritising generalisation across time, materiality, and rational choice (Fierke, 2013).

As noted by Fierke (2013), constructivists emphasise three key points in their theories in regard to the social construction of reality: (1) the concept of social construction proposes that there are variations across contexts rather than a solitary, unbiased reality; (2) the social aspects of international relations are significant and have exhibited the value of norms, regulations, and language at the international level; and (3) international politics are not reflected as an objective reality, but rather, as the result of our social interactions, values, and beliefs.

Thus, whereas the realist and liberal paradigm focus on factors such as power and trade, the constructivist paradigm focuses on the impact of ideas and predominant societal discourses, which ultimately determine accepted norms of behaviour and shapes beliefs and interests. In this regard, constructivists reject the concept of states as the main agents in international relations, and replace them with individuals (particularly, elites, promoters of new ideas, transnational activist networks, and non-governmental organizations). The state is not a concept taken for granted and is not assumed to simply seek its own survival, but rather, states are regarded as a highly malleable products of particular historical processes (Walt, 1998). In general, constructivists reject the static material assumptions of traditional theories, and instead accentuate the social dimensions of international relations and the possibility of change (Fierke, 2013).

Although power is not irrelevant in this paradigm, constructivist consider that the central issues in the post-Cold War are ideas, identities and interests, in particular, how they are created, how they evolve, and how states understand and respond to them (Walt, 1998). However, as Walt (1998) notes,

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constructivist theories differ considerably, with each highlighting particular aspects and generating distinct predictions. Examples include Alexander Wendt's theory, which states that the realist paradigm's interpretation of anarchy falls short in explaining the reasons behind interstate conflicts (arguing that the focus should be in how anarchy is perceived). Another theory suggests that shared civic values and transnational communication are gradually weakening traditional national loyalties and giving rise to entirely new forms of political association. Another theory argues that held perceptions of sovereignty have been weakened by international law and other normative principles, resulting in a transformation of the acceptable purposes for which state power can be exercised.

Thus, as previously noted, constructivism is not a single, unified, theory and has been subject to transformation overtime (Fierke, 2013). However, a shared idea among all theories is that discourse can have an impact on how political actors perceive and define themselves and their interests, which, in turn, can influence and alter their behaviour (Walt, 1998).

In summary, the constructivist paradigm argues that international politics are influenced by persuasive ideas, collective norms and values, culture, and social identities. Through this paradigm, states are no longer identified as the main actors in the international system; rather, this role is occupied by individuals, who use discourse, values and ideas as their main instruments. The main limitation behind this paradigm is that it does not explain which power structures and social conditions allow for changes in values, making it more suitable to describe past events than for anticipating future events (Snyder, 2004; Walt, 1998).

3. Comparative Analysis

The Russo-Ukrainian War has sparked renewed attention to the core theories of International Relations, demonstrating their ongoing utility in analysing modern crises. Rather than relying on a single theoretical approach, examining multiple perspectives is crucial to fully understand the intricacies of such conflicts. This multidimensional analysis considers not only the distribution of power and the role of institutions, but also the influence of ideas, norms, historical experiences, domestic politics on state behaviour and global outcomes. Consequently, in this chapter we will adopt a comparative framework, and will systematically examine the insights offered by realism, liberalism, and constructivism. The subsequent analyses will seek to illustrate how each paradigm explains particular dimensions of the conflict and to identify complementarities and contrasts across theoretical lenses. By doing so, we aim to provide a comprehensive and integrated understanding of the Russo-Ukrainian War, advancing both theoretical and practical insights for the discipline of International Relations.

3.1. Realist Paradigm

From a realist perspective, the Russo-Ukrainian War is a vivid demonstration of how states behave in an anarchic international system, where survival depends on the accumulation of power and the protection of strategic interests. In such a self-help environment, reliance on others is impossible, compelling states to safeguard influence and security. Russia's interventions in Georgia (2008) and Ukraine (2014 and 2022) exemplify this logic, reflecting Moscow's determination to resist NATO and EU expansion. Given Ukraine's geographical and strategic significance, Russian leaders have perceived Western encroachment as an existential threat (Berebon, 2023). NATO enlargement, in particular, is frequently cited as a central catalyst of the war, as Putin sought to preserve a neutral buffer zone between Russia and the West (Fukuyama, 2022; Wijesinghe et al., 2024).

Realist accounts argue that liberal expectations of cooperation, institutions, and democratic peace underestimated Russia's geopolitical ambitions. NATO's eastward enlargement and Western promotion of democracy provoked a power-political backlash, manifesting in Russia's annexation of Crimea in

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2014 to secure Sevastopol and access to the Black Sea. Its sustained involvement in eastern Ukraine similarly reflects a strategy of creating a destabilised buffer to deter NATO influence (Abesha, 2024; Gasparini, 2023), thereby highlighting the realist concern with territorial control and security, portraying Russia's actions as calculated efforts to reassert regional power.

As highlighted by Packard (1913), Russia has, for nearly five centuries, persistently sought secure access to the sea, a pursuit that has profoundly shaped its foreign policy and international relations. However, despite centuries of effort, Russia's achievements remain limited. In northern Europe, Russia's main ports are icebound for much of the year, and access to the open ocean relies on narrow waterways that can be easily blocked by adversaries. In southern Europe, Russia's maritime outlets are mostly restricted to inland seas, and only the Black Sea connects to the ocean; however, this passage relies on narrow straits under NATO control, leaving it highly susceptible to blockade. Despite its vast length, Siberia's northern coastline offers little value for trade or military strategy, while its eastern coast provides harbours that are ice-free for only about half the year. Furthermore, Russia's Pacific ports are not only uncomfortably close to Japan, likely to oppose any expansion, but also lie thousands of miles from the nation's European core of population, trade, and governance. Lastly, in southern Asia, Russia has not yet gained access to the sea and shows little prospect of doing so in the future.

The significance of warm-water ports for Russian security is emphasised by Chauhan (2020), who notes that such ports are critical for four reasons: (1) sea control, which allows a state to use maritime routes to serve its interests while securing them against hostile actors; (2) power projection, meaning the ability to influence or coerce others from the sea, including through political, social, or military means; (3) good order at sea, which involves maintaining a favourable maritime environment by addressing both traditional and emerging security threats; and (4) maritime consensus, meaning coordination and cooperation with other states' maritime agencies to manage common threats and share the global commons peacefully and effectively.

In this regard, from a realist perspective, Russia's invasion of Ukraine can be seen as a continuation of its long-standing strategic imperative to secure reliable access to warm-water ports. The historical limitations of its northern, eastern, and southern harbours, coupled with NATO's control of key maritime routes, have left Russia with persistent vulnerabilities in both trade and military projection. Thus, by annexing Crimea and asserting control over the port of Sevastopol, Russia strengthens its ability to project power into the Black Sea, secure strategic depth, and protect its southern maritime interests, demonstrating how historical geographic and strategic constraints continue to shape contemporary Russian foreign policy and military actions.

According to Johannesson and Clowes (2022), Russia's actions in Ukraine are influenced by resource considerations, particularly the control of energy markets, mineral reserves, and strategic energy infrastructure, reflecting the realist paradigm's emphasis on securing power, strategic advantage, and national survival in an anarchic international system. As per the authors, Russia faces significant resource gaps in energy markets, infrastructure, and gas transit. Prior to the war, Ukraine was Russia's largest gas customer, importing 50 billion cubic meters of natural gas annually, but the war and the annexation of Crimea reduced Ukrainian dependence on Russian gas, raising energy security concerns for both Russia and the EU. Crimea and north-western Black Sea gas reserves posed a competitive threat to Russian exports, motivating Russia's annexation to secure its market and limit competition, although Ukraine continues to develop other reserves for future EU exports. Ukraine also possesses the world's seventh-largest coal reserves, but the loss of Donbas mines drastically reduced production, forcing imports, often paradoxically via Russia. Nuclear power supplies 49% of Ukraine's electricity, yet Ukraine depends on Russia for uranium processing and fuel fabrication despite holding Europe's largest uranium reserves. Additionally, Russia relies on Ukrainian gas transit routes for most of its European exports, with transit volumes of 77.4 billion cubic meters of natural gas in early 2017; new Ukrainian

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tariffs could generate up to $15 billion over five years, underscoring Ukraine's strategic and economic importance in regional energy security.

Other resource concerns in the Russia-Ukraine conflict extend beyond energy to agriculture and broader economic interests. Ukraine, long regarded as the "breadbasket of Europe", plays a vital role in global food supplies through its exports of wheat, maize, barley, and sunflower oil, particularly to Africa and Asia. Russia's 2022 invasion and the blockade of Black Sea ports severely disrupted these exports, triggering global price spikes and heightening food security concerns. Although the UN Black Sea Grain Initiative temporarily facilitated shipments, its future remained uncertain, while EU restrictions on Ukrainian grain further complicated trade. Meanwhile, sustained Russian attacks on farmland, storage facilities, and transport infrastructure suggest a deliberate strategy of weaponizing food as a geopolitical tool. Beyond agriculture, Ukraine's abundant resources, industrial capacity, and overall economic output make it an attractive target for Russia. Gaining control over these assets would not only provide access to critical food supplies and industries but also strengthen Russia's economic position and leverage over international markets (Krivonos & Aparna, 2025; Zaplatynskyi, 2022), highlighting a strategy focused on controlling critical resources, weaken adversaries, and enhance power and influence internationally, thus aligning with the realist paradigm.

Responsibility for the war is often attributed to Western missteps, with realists emphasising that NATO and EU expansion undermined Russia's traditional sphere of influence and provoked a security dilemma. NATO's growth since 1999, its endorsement of Georgian and Ukrainian membership aspirations, and Western support for Ukraine's democratic movements, such as the 2004 Orange Revolution, contributed to the intensification of tensions (Mearsheimer, 2014; Wijesinghe et al., 2024). For Moscow, Ukraine functions as a strategically vital buffer, and no Russian leader would tolerate NATO advancing into this pivotal space. The 2008 invasion of Georgia and the 2014 annexation of Crimea were therefore predictable moves, illustrating realist principles of power, survival, and territorial depth (Mearsheimer, 2014).

Realists such as Mearsheimer argue that the West bears primary responsibility for the conflict, since NATO and EU expansion provoked Russia's predictable response. This interpretation reflects offensive realism, which holds that states seek to maximise their power to ensure survival, while the security dilemma demonstrates how Western actions unintentionally heightened Russia's sense of vulnerability. From this perspective, Russia's military and political objectives become clearer: preventing Ukraine's integration into Euro-Atlantic structures is central to its strategic agenda. The annexation of Crimea, aimed at consolidating control over the Black Sea and curbing Western influence in the region, exemplifies this logic. More broadly, blocking Ukraine's cooperation with NATO and the EU serves both to preserve Russia's sphere of influence and to reduce the perceived encroachment of Western power along its borders (Raj & Singh, 2022; Zaplatynskyi, 2022). For Russia, the invasion was framed as an attempt to secure national interests, maximise power, and preserve regional dominance, all of which reflect core realist motivations. As highlighted by Mearsheimer (2014), the West misread Russian intentions, assuming that NATO expansion posed little threat, and consequently reacting with surprise to the seizure of Crimea. From a realist perspective, sanctions and external pressures are unlikely to alter Russia's behaviour when core security interests are involved. Consequently, Western policy should focus on establishing a neutral Ukraine, positioned outside both NATO and Russia's orbit, as the most viable solution which reflects the realist view that conflict stems not only from miscommunication but from fundamentally incompatible strategic imperatives. The conflict is also driven by broader geopolitical and strategic considerations, as Russia aims to dominate Eastern Europe and secure control over the Black Sea, asserting influence over critical territories and maritime routes. In this regard, the expansion of NATO and the enlargement of the EU into Ukraine is perceived as a direct threat to Russian security and its great-power status, prompting Moscow to act pre-emptively to weaken a Western-aligned Ukraine and prevent challenges to its regional hegemony (Kyrydon & Troyan, 2022).

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While structural realism highlights the systemic pressures of anarchy, classical realism underscores human motives, emotions, and leadership. Putin's anger at the Soviet collapse, desire for status, and resentment towards the West illustrate how pride and fear influence foreign policy choices. His tight control over information and consolidation of power limited dissent and constrained rational debate within Russia's leadership, heightening the risk of strategic miscalculation (Lebow, 2022). Crucially, his underestimation of Ukrainian resilience and misjudgement of Western unity reveal the limits of rationalist assumptions, showing that misperceptions and hubris can lead to strategic failure.

The war illustrates realism's emphasis on military power and battlefield dynamics. Ukraine's morale, the strategic use of NATO-supplied weapons, and the capacity to trap Russian troops reveal the centrality of force in shaping political outcomes. Realists contend that Ukraine's political future is tied directly to its military performance, as battlefield successes determine diplomatic leverage and political trajectories. Yet, this also exposes realism's limits, since morale, values, and international support (typically stressed by liberal and constructivist approaches) have proven equally significant (Fukuyama, 2022).

For Russia, the conflict has already exacted immense costs, inflicting severe losses on its forces, weakening its international standing, and closing off opportunities for meaningful integration into the global system (Gabuev, 2023). Putin's personalised decision-making style replaced a once more deliberative foreign policy process, directly contributing to the strategic disaster, which reflects classical and neoclassical realist insights into how domestic structures and individual leaders shape international outcomes (Edinger, 2022; Gabuev, 2023).

At the same time, realism helps explain not only Russia's motivations but also the West's failures to anticipate them. While Western policymakers assumed that norms, institutions, and economic interdependence could ensure stability, Russia acted according to the imperatives of power and security. This mismatch of perspectives reveals why Western leaders underestimated the likelihood of war (Mearsheimer, 2014). Even within realism, however, different schools provide distinct insights: structural realism explains broad systemic pressures such as NATO expansion, whereas classical and neoclassical realism account for leadership psychology, nationalism, and domestic politics. Structural realism alone cannot explain the precise timing of the invasion, whereas more eclectic realist variants capture the blend of systemic pressures and human agency driving Russian decision-making (Smith & Dawson, 2022).

Ultimately, the Russo-Ukrainian War demonstrates realism's enduring relevance. It highlights the persistence of power politics under anarchy, the inevitability of security dilemmas, and the centrality of military force in shaping state behaviour. At the same time, the conflict also reveals the necessity of integrating different realist perspectives (i.e., structural, classical, and neoclassical) to account fully for the interaction between systemic constraints, domestic politics, and leadership psychology in shaping foreign policy.

3.2. Liberal Paradigm

Liberalism occupies a middle ground in International Relations theory, recognising that anarchy can lead states to act in self-interested ways, but arguing that international institutions can mitigate these tendencies and promote cooperation (Wendt, 1992). From this perspective, the international system should be founded upon democracy, economic interdependence, cooperative security, respect for international law, and the effective functioning of global institutions. In relation to the Russo-Ukrainian War conflict, liberal scholars contend that the war cannot be attributed solely to NATO or EU expansion; rather, it reflects Russia's authoritarian domestic politics and President Putin's foreign policy objectives, aimed at maintaining domestic control, countering Western influence, and suppressing democratic

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diffusion from Ukraine. Accordingly, Ukraine's pro-Western orientation and integration with democratic institutions are perceived as a direct challenge to Russian hegemony, with the invasion framed as a threat to global peace and the liberal international order. These arguments are strongly emphasised by leading liberal scholars such as Michael McFaul and John Ikenberry, though the theory struggles to fully explain Russia's prioritisation of political goals over economic interdependence (Berebon, 2023).

Ukraine's alignment with NATO and the EU is central to this liberal interpretation, as its pursuit of integration with Western institutions frames the conflict not only as regional defence but also as a broader effort to uphold the international order, portraying the country as a defender of sovereignty, democracy, and self-determination through appeals to international law and norms. Similarly, Ukraine's reliance on diplomatic negotiations, sanctions, and international pressure demonstrates liberalism's emphasis on multilateralism and non-military tools as effective mechanisms for managing state behaviour (Abesha, 2024). These strategies have allowed Ukraine to secure significant global political and economic support, reflecting liberalism's faith in institutions and cooperation as mechanisms of collective defence (Benedikter, 2022).

Liberalism interprets the Russo-Ukrainian War as stemming from regime-type differences, with authoritarian Russia perceiving democratic Ukraine as a threat to domestic stability and elite interests. Scholars argue that the invasion reflects internal Russian politics, where leaders like Putin pursue conflict to secure regime survival rather than responding solely to systemic pressures such as NATO or EU expansion (Raj & Singh, 2022). From a liberal perspective, strong international institutions and economic interdependence should deter war; however, the conflict demonstrates the limitations of these mechanisms, as Russia prioritised political, security, and identity concerns over economic costs. In practice, Ukraine has actively engaged the international community through multilateral institutions, framing the war in terms of liberal norms and values, and as a defence of the international order. This strategy reflects a hybrid theoretical perspective, suggesting that any lasting settlement must balance realist security concerns with liberal reliance on diplomacy, law, and institutional mechanisms (Abesha, 2024). Notably, the invasion has strengthened the West rather than dividing it, reinforcing Ukraine's democratic institutions and pro-Western orientation while intensifying collective security arrangements in response to Russian aggression (Lebow, 2022). From a liberal standpoint, this underscores the capacity of institutions and shared norms to shape state behaviour and promote stability, as illustrated by NATO enlargement and China's cautious reassessment, which demonstrate how norms and institutions can constrain conflict and encourage cooperation.

Liberal institutionalism, which emphasises the role of domestic and international institutions in promoting cooperation and peace, faces clear limitations in explaining the Russo-Ukrainian War. Despite the expectation that economic and political interdependence reduces the likelihood of conflict, Russia's invasion directly contradicts this assumption (Wijesinghe et al., 2024). Similarly, the failure of international institutions and diplomatic frameworks to prevent aggression highlights the constraints of liberal mechanisms when national security and identity concerns take precedence (Kyrydon & Troyan, 2022). Nevertheless, the continued provision of Western military support and the imposition of economic sanctions have been vital to Ukraine's resilience, demonstrating the enduring relevance of liberal tools in supporting democratic survival. A Ukrainian victory would underscore the durability of liberal democracy and challenge authoritarian narratives, showing that international backing can still play a decisive role even when liberalism's predictive capacity is limited (Fukuyama, 2022).

The EU's eastward expansion and support for pro-democracy movements in Ukraine, beginning with the 2004 Orange Revolution, further exemplify the liberal assertion that democratic promotion and institutional alignment shape state behaviour, even as they heighten regional tensions. Western efforts

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to foster democracy, including substantial support for civil society in Ukraine, reflect the liberal conviction in the transformative power of norms and institutions (Mearsheimer, 2014).

From a liberal perspective, Russia's external behaviour is seen as an extension of authoritarian domestic consolidation, underscoring the connection between regime type and foreign policy. While realist accounts often downplay Ukraine's agency, liberal and constructivist approaches emphasise the role of values, social identity, and human decision-making in shaping international interactions (Edinger, 2022). For liberals, the invasion not only represents a geopolitical conflict, but a broad assault on the liberal principles underpinning the international order over the past three decades, including multilateralism, democracy, and the rule of law (Gasparini, 2023).

Liberals argue that Putin's actions were more motivated by the existential threat of a democratic Ukraine on Russia's border (which endangers the survival of an authoritarian regime) than by NATO's enlargement. Western sanctions further illustrate the liberal belief that economic interdependence can be used to constrain aggression. Yet the war also exposes the limitations of liberalism: sustaining long-term collective action against authoritarian states remains challenging, and economic ties alone have proven insufficient to prevent conflict. Ultimately, the confrontation highlights a fundamental tension between realist notions of power as military capability and liberal conceptions of power as embedded in institutions, rules, and norms (Gasparini, 2023).

Lastly, we highlight that in September 2022, Russian authorities conducted referendums in several Ukrainian territories under their occupation, including regions of Donetsk, Luhansk, Kherson, and Zaporizhzhia (Lister, et al., 2022). These referendums, widely condemned as illegitimate by the international community, were presented by Russia as a measure of local consent for annexation. The events highlight both Moscow's attempt to construct an appearance of legal and political legitimacy over occupied areas and the broader tensions between state sovereignty, territorial integrity, and external interventions. Although widely regarded as illegitimate, these referendums illustrate how Russia attempts to cloak its invasion and territorial claims with a façade of electoral legitimacy, highlighting the ongoing importance of liberal principles, recognised institutions, and international oversight in legitimising state action.

3.3. Constructivist Paradigm

Constructivism offers a crucial lens for understanding the Russo-Ukrainian War, emphasising how identities, norms, and perceptions shape state behaviour. The conflict demonstrates that actions cannot be explained solely by material capabilities or structural pressures; rather, they emerge from socially constructed meanings, cultural narratives, and historical legacies. The security dilemma surrounding the war highlights this dynamic, as state behaviour is shaped not only by shifts in power, but also by interpretations and perceptions of leaders, blending realist structural logic with constructivist insights into socially constructed threat assessments (Edinger, 2022). Ukraine's cultural and linguistic ties with Russia, along with Kyiv's historical status as the first capital of the Russian state, illustrate how identity and historical narratives shape state interests and claims to legitimacy. At the same time, the perceived threat from the West was framed less in military terms and more in political, cultural, and normative ones, demonstrating that threats are socially constructed rather than objectively fixed. The instincts of leaders, often shaped by norms, reveal how elite psychology and beliefs influence outcomes, challenging rationalist models of international relations (Lebow, 2022).

Russia's actions in the Russo-Ukrainian War are shaped not only by material considerations but also by deep identity-based and historical logics. Putin's emphasis on Russo-Ukrainian unity, his reliance on Eurasianist ideology, and the framing of Russo-Western relations as socially constructed highlight the centrality of culture, ideology, and national self-conceptions in guiding policy. At the same time,

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Ukrainian nationalism, formed over the 19th and 20th centuries, positioned Russia as a threat and promoted alignment with Europe to secure sovereignty. The pro-Western turn of Ukraine and its resistance to Russia-led post-Soviet integration projects transformed the two countries from strategic partners into rivals, culminating in Crimea's annexation and support for separatist movements (Edinger, 2022; Shmelev, 2021; Smith & Dawson, 2022). In this context, Russian Eurasianist ideology positions Ukraine as an essential part of the "Russian world", whereas Ukrainian nationalism emphasises sovereignty and alignment with European values. The dispute reflects profound civilisational and cultural divides, with historical memory and national identity influencing perceptions of threat and legitimacy. Additionally, personal factors, such as Putin's anti-Ukrainian perspective, affect Russian decision-making, underscoring the importance of ideational forces and socially constructed realities in understanding the conflict (Kyrydon & Troyan, 2022). From a constructivist perspective, this illustrates how socially constructed identities, historical narratives, and perceptions of threat (beyond mere material power) shape state behaviour, while also showing that attention to identity formation, shared norms, and civilisational narratives could provide avenues for repairing fractured relations.

Domestically, Russian propaganda has relied on terms such as "Nazis", "Fascists", and "Bandera" to dehumanise Ukrainians, easing psychological barriers for troops committing atrocities. This rhetoric draws on Soviet-era narratives celebrating victory in World War II and Cold War mentalities, while simultaneously advancing Russia's effort to appropriate Ukrainian history. Through claims of "denazification", Ukraine is portrayed as a false or temporary state, with the legacy of Kievan Rus' presented as exclusively Russian. This historical revisionism not only justifies the invasion but also underpins broader ambitions of influencing or dominating other Slavic nations, including Poland, Slovakia, and Serbia (Fedorenko & Fedorenko, 2022; Zaplatynskyi, 2022), highlighting how Russia's sense of historical mission and great-power identity drives its policies, while propaganda reshapes perceptions domestically and internationally to legitimise aggression. Paradoxically, while Russian propaganda frames Ukraine as a hotbed of "Nazis" and "fascists", the Russian state itself exhibits characteristics often described as Russian fascism, or "Ruscism", an ideology that emphasises notions of cultural and national supremacy, intolerance toward other groups, and the belief in Russia's unique historical mission, which is deeply embedded in Russian political culture, and is reinforced by institutions such as the Russian Orthodox Church and manifests as a form of state-level bullying and authoritarian control (Zaplatynskyi, 2022).

Viewed through the lens of the constructivist paradigm, the war is further illuminated, as anarchy should not be understood as a fixed or independent structure with inherent causal power, but rather as emerging from ongoing social processes in which state practices create and sustain specific identities and interests that, in turn, shape the international system. Within this anarchic context, state identities and interests can be collectively transformed by a range of factors (such as individual, domestic, systemic, or transnational factors) and these identities fundamentally shape states' goals and actions, providing crucial insight into the identity-driven dynamics of the Russo-Ukrainian War (Wendt, 1992; Wijesinghe et al., 2024). Self-help and power politics are therefore not inevitable features of an anarchic system but social institutions reproduced through interaction. States act differently toward "friends" and "enemies" because these categories are socially constructed rather than determined by objective material conditions, reflecting the constructivist assertion that norms, identities, and practices shape international order. The claim that "anarchy is what states make of it", as highlighted by Wendt, directly challenges realism, rejecting the notion that anarchy dictates behaviour and instead emphasising that structures of identity and interest emerge from state practices and social interactions (Wendt, 1992).

The Russo-Ukrainian War vividly illustrates key constructivist principles, as constructivists emphasise that social and political realities are shaped by interpretation, with the conflict being driven by competing narratives and contested identities. Russia's military aggression against Ukraine is strongly influenced by its perception as a great power, shaped by its imperial past and cultural heritage, and amplified by

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the personal ambitions of President Putin and the Russian leadership. In pursuing historical prominence, Putin is willing to use destructive measures, echoing the actions of figures like Hitler and Stalin, who sought enduring recognition and legacy through violence and oppression (Wijesinghe et al., 2024; Zaplatynskyi, 2022). Ultimately, Putin's ambition reflects a quest for recognition and legacy, showing how historical narratives and the desire for status influence Russia's actions beyond purely economic or security concerns. Furthermore, identity politics contributed to missed opportunities, as despite economic ties with Europe and cooperation in areas such as nuclear diplomacy, decisions by Russia's domestic elite after 2014 closed off avenues for rebuilding trust and tied national identity directly to the escalation toward full-scale war (Gabuev, 2023; Wijesinghe et al., 2024).

The war in Ukraine exemplifies how state behaviour is shaped not only by material power but also by social constructions of identity, culture, and perceived threats, as competing narratives about language and cultural identity influence both Russian and Ukrainian strategies. Notably, Russia has claimed that its military actions in Ukraine are aimed at protecting Russian-speaking communities from alleged persecution, portraying ethnic Russians and Russian speakers in Ukraine as being at risk and positioning itself as their defender, although scholars and international observers have found no credible evidence of organised oppression or genocide against these populations (Martynyuk, 2025). Conversely, Ukraine has leveraged the conflict to reinforce its national identity, highlighting the Ukrainian language and culture as expressions of sovereignty and resilience. This process, commonly termed "de-russification", entails the removal of Russian cultural elements and the promotion of Ukrainian heritage. For example, in Kyiv, Russian-language books have been collected for recycling, and monuments reflecting Russian influence have been taken down (Davies, 2023).

Diverging national identities have intensified tensions between Russia and Ukraine, as younger Ukrainians increasingly distance themselves from Russian heritage, fuelling resentment and undermining notions of a shared community. This societal shift clashes with Putin's narrative that Russians and Ukrainians are "one people", a discourse that denies Ukrainian sovereignty and reframes the conflict through elite-driven manipulation of history and collective memory. Such narratives, including claims of NATO encirclement, alleged threats of "genocide" and Ukraine's supposed weapons programmes, illustrate constructivist securitisation theory, where speech acts transform political disputes into existential struggles. Constructivism also helps explain Russia's strategic culture, shaped by historically embedded values and ideas rather than objective material conditions: nostalgia for the Soviet Union's collapse, elite perceptions of Western hostility, and repeated reliance on military force reflect an identity prioritising militarisation and great-power status. Since at least 2007-2008, Putin articulated these political goals, framing opposition to NATO expansion alongside the claim that Russians and Ukrainians constitute "one people". Propaganda has reinforced this historical narrative, although it lacks a coherent ideological vision capable of persuading the international community. Instead, Russia has relied on shifting slogans, such as "denazification", "demilitarisation", and alleged NATO threats, portraying itself as a defender against existential enemies. Ultimately, these actions illustrate how identity, strategic culture, and elite narratives intertwine to legitimise foreign policy and justify military aggression (Fedorenko & Fedorenko, 2022; Hayat, 2022).

Furthermore, envy served as another motivator for the war, as many Ukrainians were perceived to enjoy better living standards than the majority of Russians, particularly outside Moscow and St. Petersburg. Ukraine's rapid progress and its path towards European integration intensified resentment and reinforced a sense of competition and jealousy within Russia. At the same time, the Kremlin sought to distract the population from domestic economic hardship and political discontent by portraying Ukraine as an enemy aligned with the West. This strategy not only redirected attention away from internal problems but also fuelled nationalist sentiments, promoting the image of Russia as a powerful state capable of resisting external threats (Zaplatynskyi, 2022).

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Thus, the constructivist perspective frames the war as a socially constructed challenge to American hegemony and an expression of competing identities. The annexation of Crimea and the loyalty of Eastern Ukraine are understood in terms of identity and cultural belonging rather than material factors. Nostalgia among ethnic Russians in Ukraine demonstrates how diaspora identity shapes political preferences. Western sanctions, while materially significant, are also seen as products of an identity-driven confrontation between Russia and the West. Russia's self-conception as a "fortress" separating itself from the West, its assertion of a rightful great-power role, and its pursuit of multipolarity all reflect identity politics shaping international outcomes (Tarawneh, 2024).

Ultimately, the Russo-Ukrainian War exemplifies a central tenet of constructivism, highlighting that international politics is shaped by socially constructed realities rather than objective structures, with competing identities, cultural narratives, and historical memories framing perceptions of threat, legitimacy, and status. The conflict is therefore best understood not only as a contest of material power, but also as a confrontation of constructed identities and strategic cultures, underscoring constructivism's explanatory power in contemporary international relations (Hayat, 2022; Tarawneh, 2024).

4. Conclusion

The Russo-Ukrainian War underscores the continuing relevance of core International Relations theories, demonstrating that no single approach can fully explain complex conflicts. A comprehensive analysis requires integrating realism, liberalism, and constructivism to capture the interplay of power, institutions, identities, norms, historical legacies, and domestic politics in shaping state behaviour.

From a realist perspective, the Russo-Ukrainian War exemplifies the enduring centrality of power, security, and strategic interests in international relations. Russia's actions, including the annexation of Crimea, control of Sevastopol, and efforts to secure Ukraine as a buffer against NATO and EU expansion, reflect long-standing imperatives for territorial depth, access to warm-water ports, and resource security. Realism also illuminates the role of structural pressures, domestic politics, and leadership psychology, with Putin's personal ambitions and miscalculations amplifying systemic risks. The conflict underscores the persistence of the security dilemma, demonstrating that Western expansion and perceived encroachment on Russia's sphere of influence intensified tensions. At the same time, the war highlights realism's limitations, as factors such as morale, international support, and values also shaped outcomes. Ultimately, the war confirms realism's relevance while illustrating the value of integrating structural, classical, and neoclassical insights to understand the interplay of systemic constraints, domestic politics, and individual decision-making in shaping state behaviour.

From a liberal perspective, the Russo-Ukrainian War underscores the importance of international institutions, norms, and democratic governance in shaping state behaviour. Ukraine's alignment with NATO, the EU, and global institutions demonstrates how multilateral engagement, economic interdependence, and appeals to international law can mobilise support and reinforce sovereignty. At the same time, the conflict highlights the limitations of liberal mechanisms: Russia prioritised domestic authoritarian objectives, regime survival, and identity concerns over the deterrent effects of institutions or economic ties. The war also illustrates the influence of regime type, with authoritarian Russia perceiving democratic Ukraine as a threat, while liberal frameworks emphasise Ukraine's agency in leveraging global norms and diplomatic tools. Ultimately, the conflict reveals both the explanatory power and constraints of liberalism, showing that institutions and cooperation matter but cannot fully prevent aggression when political, security, and identity imperatives dominate state behaviour.

From a constructivist perspective, the Russo-Ukrainian War highlights how identities, norms, historical narratives, and perceptions shape state behaviour. Russia's actions are driven not only by material and strategic considerations but also by ideational factors, including the construction of Ukraine as part of

the "Russian world", the use of propaganda to legitimise aggression, and the pursuit of great-power status and historical recognition. Ukrainian national identity and European integration, by contrast, have reinforced sovereignty, resilience, and resistance to Russian dominance. The conflict illustrates that threats, alliances, and interests are socially constructed rather than objectively fixed, with state actions influenced by elite beliefs, cultural narratives, and historical memory. Constructivism thus explains the war as a contest of identities and legitimacy, showing that material power alone cannot account for state behaviour and highlighting the critical role of norms, culture, and strategic narratives in shaping international outcomes.

Taken together, the Russo-Ukrainian War highlights that understanding contemporary conflicts requires a multidimensional approach: realism explains the imperatives of power and security, liberalism accounts for the role and limitations of institutions and norms, and constructivism reveals how identities, culture, and historical narratives shape state behaviour. Integrating these perspectives ultimately offers the most nuanced and comprehensive framework for analysing the dynamics of modern international relations.

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IRINA ANA DROBOT[1]

INNER REALITY IN LITERARY WORKS: SHORT STORIES BY VLADIMIR NABOKOV, OSAMU DAZAI AND NATSUKO IMAMURA

Abstract

The purpose of this paper is to explore how fantasy and reality make up the inner world of characters in short stories. The paper has in view the philosophical short stories by Nabokov, Terror, Gods, and A Visit to the Museum, which create a blurred border between fantasy and reality, the three strange short stories by Imamura from the volume Asa: The Girl Who Turned into a Pair of Chopsticks, where reality slips into fantasy unexpectedly, and the short story Cherry Leaves and the Whistler by Osamu Dazai, where the main characters retreat into a world of the imagination for their own comfort. The psychology of the human beings paves the ground for a slip into a fantasy world, which is proved by all the short stories mentioned here. We have wishes and fears that can be expressed through sliding from reality into fantasy. This explains the popularity of the fantasy and science fiction genres throughout time. Freud's theories of daydreaming and neurosis make up the theoretical framework, together with literary studies, and especially reader-response criticism. We notice how our inner psychological reality can have the power to change the world around us. Our subjective perception should be given attention, as these short stories seem to tell us.

Keywords: Daydreaming, wish fulfillment, neurosis, fantasy

JEL Codes: Z10, Z11, Z13

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1. Introduction

Psychological reality matters, in our everyday lives, as much as our real, common, everyday life reality. We have both a personal perception of reality and a shared one, based on conventions, rules, norms, and common beliefs, values, and principles. For this matter, the discovery of psychoanalysis and its development by its father, Sigmund Freud, in the early 1890s is a landmark in our understanding of the human inner world.

Freud's (2016) method focuses on exploring the unconscious mind, or of what we are not immediately aware about ourselves, based on free association and dream analysis. Free associations (Freud, 2016) are used both by allowing the patient to talk freely about anything coming to their mind, and by taking each and every element appearing in a dream, which suggests making free associations starting from a given image, scene, or idea. Free associations can be considered a means of the patient being very honest and open, which is why we may claim that their use in fictional works can have as a result a confession to the readers.

Inner reality can occupy a larger or smaller extent of a fictional work and, what is more, it can create an entirely different external world. We can see this happening in a series of short stories, namely *Terror*, *Gods*, and *A Visit to the Museum* by Vladimir Nabokov (1899-1977) from the short story volume

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Collected Stories (2011), *Asa: The Girl Who Turned into a Pair of Chopsticks*, *Nami, Who Wanted to Get Hit (and Eventually Succeeded)*, and *A Night to Remember* from the short story volume titled *Asa: The Girl Who Turned into a Pair of Chopsticks* (2024) by Natsuko Imamura (born in 1980), and *Cherry Leaves and the Whistler*, from the short story volume *No One Knows* (2025) by Osamu Dazai (1909-1948). These short stories were selected for analysis in the present paper since they all have in common the inner reality and the way in which it enters and shapes the external reality, creating a world which looks like a strange mixture of inner, fantasy world and an external, hard to understand world, whose laws the characters need to understand or, at least, adapt to. We may consider that the selected short stories lend a concrete, external, visual form to the otherwise abstract, interior world, made up of emotions and ideas. There is a blurred border in-between the two worlds, but, more that that, there is a bridge connecting the two worlds, based on the way in which the external world is changed by the inner world. Inner perception literally creates the external world in the cases of the fictional worlds in the selected short stories.

How is this communication and link in-between worlds created? How does fantasy, belonging to the inner world, slide, gradually or suddenly, into the external world? What is the real world, and can it be a mixture between inner and external realities, at least as far as fictional works are concerned?

2. Materials and Methods

The two worlds, or two realities, since they are both equally valid, can be brought together by Freud's (2016) unconscious. The unconscious contents can change our entire perception of the external world and of reality. We live in a world of our own at all times, even if we are, at least to some extent, aware of what is external and what is going on in our own mind. We may retreat in a world of our own as a need for compensation for what we believe is missing for us in the external, real world. We can draw a different between external and real world, since they do not always coincide. We cannot tell for sure what is objective and what is the absolute truth about the world we all live in. We may create a wrong version of the world since we all have our own way of seeing reality, based on our own values, beliefs, and interests. Our inner world and our external world can thus be contaminated by our personal vision of the world, based on our mindset. At the same time, there is also the collective mindset, the mindset of the political leaders and ideology of the society of our times, which can be imposed on the way we view reality. We can also consider alternative explanations for phenomena we observe in our external world, and we can also create alternate universes where different laws are at work, similarly to the way in which different cultures create different visions of reality.

This discussion while drawing a distinction between external world and real world can lead to the way in which the fictional worlds are presented for us readers in the short stories selected for analysis in this paper. We may rely on a mystical or scientific vision of the world, yet these visions are only a matter of perspective, after all. Throughout history we have seen different lifestyles, beliefs, and values, which have all shaped the environment of those living back then the same way they do shape the environment of those of us who are living now.

Based on these discussions, we start doubting how we can establish what is right and what is wrong, which can be the equivalent of what is real and what is not real, or imagined, respectively.

Freud explains the way in which fantasy, daydreams and imagination enter our everyday life reality and interfere with it as part of our emotional needs. We start daydreaming in order to feel more secure in our inner world, as a means of comfort and defense from what we feel is missing in the everyday life reality, e.g. emotional security, excitement, adventure, etc. We all daydream, as we all have wishes, readers of Freud's works can imply. When we dream at night, we are told that every dream is about fulfilling a wish, yet the fulfillment is often presented in the dream under a disguised form. This is because it is

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difficult for ourselves to admit we have certain wishes, as we are conflicted, caught in-between having the respective wish come true and what comes with its fulfillment, which can be an immoral thought or gesture, or a gesture which we believe is immoral and wrong. For instance, we may wish to eat a cake, but we know we are on a diet and it would be wrong to do so. In the dream, this wish may be fulfilled by having someone force us to have the cake, so that the wrong action belongs to someone else, not to ourselves. In addition, the emotions may be negative, as we feel anxious and we feel no pleasure at all in the dream, while, on a closer look, we can see that the emotions are presented in their opposite form as a means of defense from our inner conflict.

We can understand, based on Freud's (1983) work, that daydreaming is part of human nature and that it is at all times part of our everyday life. We all daydream just like we all dream, and, by analogy, just as we all have needs and wishes. Dreams, daydreams, needs and wishes can be those elements which can bring together the inner and external worlds.

We can look into the short stories selected for analysis in this paper and understand how the fantasy element unites inner and external, or real world. We can understand the inner world as a world of the unconscious, as a world of needs, wishes, but also as a world of anxieties and fears, which can be more or less intense. The external world can be more tied in with reason and a realistic, down-to-earth approach to reality and to life. At the same time, these distinctions are not always at work.

The reader-response approach (Mart, 2019) provides the most suitable framework of analysis of the selected literary works, since they all require an active reader, who starts wandering about the meaning of these stories, next to the readers having emotional reactions to these texts and relying on their background knowledge in order to understand and interpret them. These selected short stories set the reader off on a process of deep reflection, starting from the way in which meaning is presented in a visual, concrete, literal way and which needs to be decoded in a figurative way.

2.1. The Selected Short Stories by Vladimir Nabokov: *Terror*, *Gods*, and *A Visit to the Museum*. Dream-Like States and Free Associations

We can identify in the selected short stories by Nabokov the way in which the high emotional intensity of the characters can in fact alter not only their own perception, but the entire depiction of the external world, to the point where readers feel thrown into, at least partially, unfamiliar realms.

2.1.1. *Terror:* Existential Questions (Loss of Meaning, Awareness of Mortality, Meaning of Life), Grief, Emotional Shock, Psychosis, Dissociation

The short story *Terror* introduces us readers in a world where psychological reality creates the external world. The narrator begins by claiming that he works at his desk, then when he looks in the mirror he feels he does not recognize himself, as if he is seeing an old friend after a long while. Here knowledgeable readers in psychology may recognize a state of dissociation from oneself. Gradually, the state of dissociation is from the entire external world. The dissociation from the world leads the narrator to a sense of loss of meaning of the world. We can identify existential questions regarding to the sense of meaning of the world and, by extension, of the sense of meaning of life.

The narrator mentions he was once happy and he was in love with a girl, with whom he was in a romantic relationship. As we find out with respect to details about his relationship that she was an innocent young girl and that he was a poet, in a way the strange inner and external world can be attributed to his use of imagination and figurative meaning. Throughout the story we readers feel a highly intense feeling of anxiety, reaching the level of terror, in the case of the narrator, which can be further on explained by the episode of his finding out that his mistress was dying. This can also explain his reflections on mortality:

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he suddenly starts thinking he is mortal, tries to rationalize death, and to reduce his anxiety thinking that death is still far away.

Readers can identify the moment of finding out the news of his girlfriend dying as a moment of shock, which may have set off all his strange emotional states. The narrator presents himself as himself and as his double, which he mentions dies together with the girl he loves. We readers can understand the double as his self with psychological issues and himself as his usual self. The fact that he did not recognize himself in the mirror can suggest that something was going on with him which made him realize that he was, as we say it figuratively, no longer himself. The inner reality, with his emotions, changed and in this short story the change is turned from abstract into concrete reality, through the element which is the mirror and which suggests a visual reality through the visual images it gives us. At the same time, we know that when we are depressed – which we infer that the narrator is – we can also find visual signs, such as a sad face, or the fact that we no longer care about hygiene or about our appearance. The depression in the short story *Terror* is identified as coming from the grief work having to do with the loss and death of the narrator's lover. We readers are tempted into believing that the states of anxiety building up and growing more and more intense until reaching the level of terror have to do with an anticipated depression before actually losing the girl he loves. He does mention separation from her, which he lives through intensely. The separation may be due to her illness. The narrator may have thought that she did not care about him or did no longer want to see him, when in fact her absence is later on explained by the letter he received and which sends him into a state of strong emotional shock. Previously, he may have been a poet depressed about being alone and no longer close to his girlfriend, maybe abandoned by her, as we readers are familiar with such poems where the poetic persona goes through depressive moods as he is waiting in vain for the lady he loves to show up for their meeting. Afterwards, we readers notice how he manages to find an explanation for her behaviour, and, once he has a sense of closure and of explanation regarding his being abandoned by her, he can manage to start on his healing process. The fact that he mentions that, with the death of the girl he loved, his double also died, can mean that those emotional states of depression can heal and that he has moved away from the respective psychological state. Grief work, as we all know, is a natural process, and only requires treatment if it reaches its pathological form, that of melancholia, as we are familiar from the works of Freud (1917). In melancholia (Freud, 1917), the depressive person reaches the state where he or she identifies with the lost object of affection, meaning with the loved person, and he or she moves from neurosis, a state where the person experiencing it is aware that he or she is sick, to psychosis, a state where the person is lo longer aware that he or she is sick, and where they are removed from the external real world completely. In the state of the psychotic state of melancholia, the person no longer feels any connection with the real world and with any other person. Readers understand that the narrator had experienced a state close to melancholia before due to his suffering in love caused by the unexplained and sudden absence of the girl he was in love with. Then we readers see that there is hope for the narrator to get better in time, at least to the extent where he is not completely alienated from the everyday life reality.

Ułanek (2018) sees in the short story *Terror* how the dream about the girl the narrator loves "denotes the protagonist’s attempt to escape from the surrounding world and a shift into the sphere of the unconscious (mysterious anaesthesia)." The dream mentioned by Ułanek (2018) refers to a dream the narrator has of the girl he loves after they part as he leaves after they spend time at a show, about which she told him that she felt it had been wrong, as they had spent their last time together before he would leave among strangers. Readers understand she would have preferred an intimate evening, spent just between them too as a couple. The narrator has a dream where the girl he loves is sitting "on the bed wearing only a lacy nightgown" while "sunlight flooded her room" (Nabokov, 2001). In the dream, she is laughing and happy. Readers can consider this dream a compensation for the reality, where the poet is depicted spending time with his girlfriend in intimacy, suggesting he would have preferred this too. At the same time, the narrator mentions that, as he remembers this dream, as he passes by a lingerie

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store, whose image thus triggers free associations, he finds his lover's laughter in his dream frightening, in his waking state. This may be interpreted by readers as a feeling of remorse and regret, since we find out later on in the story that the last time they saw each other before he left was literally the last time, as she was sick and died afterwards. Ułanek (2018) mentions the issue of "compatibility/ incompatibility of the two worlds: the real and the oneiric one." Readers can consider, however, that the two worlds are compatible once we understand needs and desires to be part of the characters' inner reality.

According to Zhgun (2023), *Terror* is a short story about emotions and the way in which they are "difficult to cognize" since "they are perceived somewhat differently by different people and, as a result, are diversely represented in the language." Zhgun (2023) draws our attention to the nucleus of emotion, terror, and to "its synonyms from the fear cluster", and to how "multiple emotional and evaluative overtones have been discovered, including terror-disgust, terror-rage, terror-surprise, and terror-grief." Indeed, we can see all the other emotions as different sides of terror.

Samaniego (2010) draws connection between the context of the period after World War I, when "the first signs of psychosis" were the main interest of clinical psychopathologists, e.g. "Bleuler (the split of the intrapsychic process in schizophrenia), Jaspers (delusional mood) or Clerambault (the initial microphenomena of Mental Automatism Syndrome)" and the contents of the short story *Terror* by Nabokov. *Terror*, as Samaniego (2010) mentions, was written in 1926, which is seen as a story about "reveals a series of strange terrifying experiences" which "allow us to approach an unpenetrable psychotic world through a literary perspective."

2.1.2. *Gods*: Grief, Denial Phase, Phenomenological Perception, Compensatory Imagination

The process of grief work is also present in the short story *Gods*. A couple has lost their young child. The narrator is the husband, who is trying to comfort his wife, or at least so readers think at first. While he also does this, he also shares his own feelings and his own way of dealing with the process of grief work, namely by trying to find comfort in the beauty and fantasy-like aspects he notices in the surrounding world. He sees the world from an unexpected perspective, for example: "All trees are pilgrims. […] Today some lindens are passing through town. There was an attempt to restrain them. Circular fencing was erected around their trunks. But they move all the same…" (Nabokov, 2001). The new type of perception can be tied by knowledgeable readers with phenomenology, and direct perception of the world (Tostenson, 2010). Based on this philosophical theory, we see the world as we come into contact with it, leaving behind known notions about the way in which it works and about the way in which we have been taught that reality works. While the husband tries to soothe his wife's suffering with these images of beauty in which he finds comfort, we can also consider that he starts seeing an entirely different world since he himself is suffering and since the entire world changes, as he loses, at least to some extent, touch with reality. This is a defense mechanism allowing him to cope with grief. He tries to look strong and comfort his wife, and we see her expressing in a direct way her suffering, as she is crying or looking sad, and as the husband understand she is thinking of their dead young son.

We witness in this short story a scene where a young boy draws with chalk on the asphalt a little god with a cigar in his mouth. This image triggers through free associations the memory of the couple's lost son, and also the reactions of both husband and wife. The husband tries to comfort both himself and his wife with the new perception on the world where its beauty can be seen underlined. We readers notice how the husband avoids to get into the cemetery and visit their son's grave, as if to suggest that he is in the phase of denial of his loss from the process of grief work (Freud, 1917). In the meantime, the wife goes to visit the grave. Here we notice that it may be the other way around, that the wife is trying to support emotionally her husband who is in denial of the loss. In fact, the emotional support goes on both sides, as each of them has their own, individual reaction, to loss.

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It is the experience of grief work which becomes the linking element to the creation of an entirely different surrounding reality, based on phenomenological perception but also on daydreaming and to the process of the work of a true artist.

The drawing made by the young child with chalk on asphalt suggests the ephemerality of everything. This drawing can be washed out any time by rain. The fact that the drawn god is little, and that he has round eyes, suggests his innocence. He also looks up towards the sky. All these elements, his being little, having innocent round eyes, and looking towards the sky, suggest the precise image of the lost young son of the couple, who, as he looks towards the sky, may suggest a longing for spirituality and for watching over his parents. Readers may consider that the drawing suggests that the dead young son is a little god, or angel, in the sense that his parents cannot forget him. In addition, the drawing appearing there by pure change can also suggest the intense emotional reality of the inability to accept their young son's loss.

The husband creates this external reality based on his imagination, as well as his direct perception for both himself and for his wife, in an attempt, as readers infer, not to move around in a dark world, as we all knows as readers of this story that depressive moods can make the entire external world look dark and bleak.

2.1.2. *A Visit to the Museum*: Cultural identity, Personal History, Memory, Culture Shock

The short story *A Visit to the Museum* is about a young Russian immigrant in France who is asked by a friend to go to the curator of a museum and ask him to buy for him a portrait that belongs to the friend's family. The portrait depicts the friend's grandfather, painted by Leroy. The friend has written several times to the museum and has received no answer, so he does not know if the portrait is actually there. The friend asks the narrator to travel to the provincial town of Montisert, where the museum is. The grandfather, according to the friend's story, "died in their St Petersburg house back at the time of the Russo-Japanese War" (Nabokov, 2001). After his death, "the contents of his apartment in Paris were sold at auction," while "The portrait, after some obscure peregrinations, was acquired by the museum of Leroy's native town" (Nabokov, 2001). The narrator mentions he doubts the reality of his friend's story, since part of it may be just fantasy. The narrator faces some difficulties as well at first, since the curator tells him that there is no such portrait in their museum, even if the narrator asks the curator to sell him the portrait after he had shown it to him. Eventually, the curator agrees to sell him the portrait, yet at this point the narrator gets lost in the museum and, for this matter, in history and in his own memories and sense of identity. The trip through the museum changes, from a concrete reality, to an abstract one, full of reflections about history and its connection to personal identity. The narrator finds himself while he believes he is lost in the museum on a street in Leningrad. His memories are, therefore, literally brought to life. From the favour for his friend, the narrator likely visits the museum and starts reflecting on his own history and sense of identity. His psychological dilemmas are brought to life, regarding his past from when he lived in Russia. He is arrested in Russia, goes through many sufferings, then escapes by returning to the reality of his being in France during the present moment.

The slide into the fantasy world comes up the moment the curator claims that in order to be able to sell the portrait to the narrator, they also need the acceptance of the mayor. However, the mayor "has just died and has not yet been elected" (Nabokov), a claim which can be a sign that we are all about to enter an absurd, fantasy-like world, especially since the curator tells the narrator that he would like to show him other treasures in the museum. Then, the narrator is thrown into the fantasy world which is that of history and memories, and of his personal struggles being brought to life, those of his status as a Russian immigrant to France.

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The slide into the fantasy realm in which the narrator is lost is gradual. As he does not agree that he would like some other treasures from the museum instead of the portrait he wants to take for his friend, and as he desperately insists to persuade the curator to sell it to him, he loses sight of the curator and gets lost in the museum. We readers may think of the way in which we use language in our everyday life, when we say something like: *You lost me here*, meaning *I do not understand and I do not agree with you*, or *I feel lost*, meaning I do not understand, with reference to the narrator's interaction with the curator. All of these figurative meanings change into their literal meaning, as we see the narrator literally lost in a different reality in the museum. We can claim that memories become reality in the museum.

The dream of finding the portrait his friend had asked him for is someone else's dream, as the narrator mentions. We readers can understand that now, the part where the narrator is lost in the museum, refers to his own dream or, at least, to his own psychological dilemmas.

From the ending of the story, we readers infer that the narrator has somehow escaped from the world he had got lost in the museum by leaving Russia for Paris. He also adds that he will never again answer the requests of others, which start from their "insanity" (Nabokov, 2001), such as we readers understand that the request of the friend with the portrait had been.

The narrator may be understood by readers as having experienced culture shock, as he had left Russia for Paris. He may have felt alone and this is why he had tried to get close to his friend and help him with the portrait. At the same time, readers may interpret the story as if the narrator, while seeing in the museum things which remind him of the harsh realities of his escape from Russia, these objects in the museum trigger for him a depressive, psychotic state. He may hold his friend accountable, as he has triggered this episode with the story of his own Russian family and portrait.

2.2. The Selected Short Stories by Natsuko Imamura: *Asa: The Girl Who Turned into a Pair of Chopsticks*, *Nami, Who Wanted to Get Hit (and Eventually Succeeded)*, and *A Night to Remember*

In the selected short stories of Japanese author Natsuko Imamura, we notice how psychological issues are not only brought to life, but they create strange worlds in which readers are immersed.

2.2.1. *Asa: The Girl Who Turned into a Pair of Chopsticks*. Internalized Rejection, Nurturing, Symbolic Meaning of Food

Asa: The Girl Who Turned into a Pair of Chopsticks is a short story about Asa, who, ever since she is a child, notices how everyone to whom she offers food, either made by herself or by someone else, refuses her. The refusal is accompanied by a refusal to care about her, as Asa feels. From a psychological perspective, food is associated with nurturing and affection. In this short story, we notice how the psychological symbolism of food leads to it driving the action and becoming part of the external world of the characters. Everything starts off as Asa's mother offers her cooked sunflower seeds. Asa enjoys them and her mother advises her to share this snack she enjoys with her friends. However, nobody is willing to have the seeds she offers to them. Asa learns to cook and the food she makes herself is also refused. Readers also see Asa being isolated from the others. As Asa dies, in her afterlife she becomes a pair of disposable chopsticks. She is used by a young man who continues to keep her and use her. He has other objects to which he is attached and who become Asa's friends. The young man quarrels with his girlfriend, sending her away, when she tries to clean up his house and throw, among other objects that are meaningful to him, Asa. The story slides gradually into the realm of the fantastic as Asa is repeatedly refused when she offers food to anyone, to the point where she reaches her afterlife, and then as we witness how there is no mention of the passage of time in the young man's home. Readers are given clues to understand that he grows old, and lives in his own reality, as some celebrities come to clean his house which is full of objects and how he sends them away, not wanting their help, which is,

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in fact an intrusion in his home. The story makes use of a high degree of suspension of disbelief, as it slides more and more into fantasy, and as we see inanimate objects being animate. Asa's friends end up burning the house, so that nobody changes anything in their lives. We witness how there is a strong contrast between a negative world, where Asa is rejected together with the food she offers, or at least treated coldly, and a positive world, where Asa and other like her are not only accepted, but also cared for by the young man who grows attached to them as objects. Knowledgeable readers can identify here an allusion to the psychoanalytic concept of object meaning object of affection, or loved person. Asa, turned into an object, a pair of disposable chopsticks, is an object to which the young man grows attached. In this way, in a fantasy, dream-like way, she is not refused when she gives someone food.

The young man eats gladly using her and also keeps her.

The strangeness of the repeated rejections Asa goes through can be understood based on the psychological concept of internalized rejection (Burks et al, 1995). We see how rejection becomes a reflection of Asa's own self-worth. Readers understand she starts having negative beliefs about herself. Readers can interpret her behaviour as self-sabotage as well. As she fears rejection, she can start resorting to behaviours leading the others to reject her, thus reinforcing her belief that she cannot avoid being rejected. Her repeated offers of food or her offering food when it is not the right moment may lead to rejection. However, these can only be assumptions made by the reader, as the fictional World does not make these matters truly visible.

2.2.2. *Nami, Who Wanted to Get Hit (and Eventually Succeeded)*: Rejection, Desire for Connection, Vulnerability

Another short story about a lonely young girl and, later on, old woman is *Nami, Who Wanted to Get Hit (and Eventually Succeeded)*. Nami strikes our attention as readers as she is missed by anyone throwing some objects at her and at other children, while all the other children are hit. She is never hit, but she also hears the other children, who are together inside a hospital, tell her not to give up. She believes these voices tell her to run away to escape. However, these scenes and situation repeat and she grows tired of running and being alone, while the other children, who are hurt, are cared for in a hospital and given sweets. Nami grows as a teenager with psychological problems, who hurts herself. She is sent to a mental hospital where she starts a romantic love relationship with a doctor there, who behaves in a very caring way towards her. However, he is married and, while he promises her to leave his wife and marry her instead, he does not keep his promise. As Nami becomes pregnant, and as her child is difficult and keeps crying very often, the doctor grows distant from them, visiting them more rarely and then only sending them the basic items they need. After some time, he does not even send anything. Nami later finds out that he had been arrested since he had started other romantic relationships with underage girls in the hospital. Nami grows distant from her son, does not work, and becomes a homeless person. She refuses the help of social workers. She feels conflicted about her son, at first not wanting him then regretting she had rejected him. She does not realize when she is getting old and, as she is homeless, she can only hope to run into her son by chance. She believes some biscuits the doctor was sending to them would help him recognize her if they met by chance. She believes she recognizes him and she sees that he has a girlfriend. In the end, she realizes that the voices telling her not to give up did not mean her running away from being hit, but actually letting herself be hit, in order to be like the others and not to be rejected. She believes her son hits her at a fair as part of a game where he wins something else if he does not miss the target. She is happy and readers believe she may be hallucinating and dying of old age as a homeless woman.

The very fact that she is homeless can be associated with the idea that she is all alone, both literally and emotionally, and that she does not belong to a home and, therefore, to a family. Therefore, from beginning to end, she does not belong anywhere – she is left aside.

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Getting hit means, as readers infer, to get hurt, not only physically but especially in an emotional, psychological way. Once she gets to courage to let herself be hit, or hurt emotionally, she can get close to someone and not be alone, while there is a risk for her to be hurt. Readers understand that she had left herself be hurt by the young doctor, while getting close to him. We notice how the strange realm we are immersed in as readers changes a psychological reality of getting hurt into a concrete, external reality. This is why we see Nami literally running away from being hit by someone or by an object. She is, figuratively, running away from being emotionally vulnerable and in danger of being hurt. This, however, causes her to be left alone. When she allows her son to hurt her in her fantasy, she allows her to feel an emotional connection with him.

2.2.3. *A Night to Remember*: Self-Discovery, Personal Growth, Independence

The short story *A Night to Remember* starts from a realistic situation, even if it is unusual and if the main character seems to have a psychological problem. The young woman who narrates the story begins by confessing to us readers that she had been unemployed for fifteen years, she had been lazying around the house, and that she had been hearing her father tell her to go out looking for a job or leave his house, when a strange incident happened which led to her radical change. At some point, after those fifteen years of unemployment, the young woman is sent out by her father to go look for a job. She is literally sent out of the house, and she literally stars walking outside on the streets, just like in a fairy-tale, where the hero goes on a literal journey as he comes of age and start off living on his own. While the irony to this reference is visible here, as the young woman look far from being a hero, what she experiences next changes the course of her life. She walks until she reaches a house where a family of homeless leave. One of the young man asks her to marry him and he makes a wedding ring from a tin can for her. She had arrived to their place by following a trail of popcorn and eating it. As she continued to eat leftovers, she was found by one of the members of the family of the homeless, namely by the young man who was living with his mother. It was him who brought her to his home. He also has a little brother. The young woman wants to go back home to her father to tell him the news, that she is getting married, and then return to the young man whom she had just met and who had asked her to marry him. The young man seems scared that she would not return. Indeed, she is hit by the rubbish truck, she is injured, and needs three months to recover. She tries finding the home of the young man who had asked her to marry him but she realizes she cannot. She understands, however, that she had not gone too far away from her father's home, judging by the place where the rubbish track was. The young woman mentions how nobody believed her story about the homeless family, and here readers also begin to wander if it was indeed true or if the young woman did not imagine it all, while she had been unconscious. However, they may be inclined to believe her, since the narrator manages to suggest that she is being honest and is convinced about the reality of it all herself. Her life course changes completely after this incident: she gets a job, she becomes hardworking, she marries, has a family, and also takes care of them. There are ten years between the episode of the young woman in the homeless family, her accident, and her radically changed self.

Due to the passage of time, readers can understand that we may indeed radically change and move on to a different stage in our lives, so the change can be entirely plausible. The episode with the homeless family and the accident with the rubbish truck can suggest the idea of chance. In some cases, everything radically changes unexpectedly, all of a sudden, by pure chance.

In the case of this short story as well, we notice how figurative language is replaced by its literal illustration. The young woman is literally hit by something – by a rubbish truck. Readers can think of the phrase: It suddenly hit me, meaning *I suddenly realized* or *I suddenly understood something*. Further on, readers can interpret the story as follows: the young woman is suddenly hit by a revelation: it is time she got married, and started to live on her own, independently from her father, who may be right about her also needing to find a job in the first place. The truck hits her literally, but also symbolically. In

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addition, the young woman goes through an extreme experience as she loses her consciousness after being hit by the truck, then needs three months to recover, which makes readers remember extreme health issues which make us become aware that we may have taken many aspects of our lives for granted.

2.3. The Selected Short Story by Osamu Dazai: *Cherry Leaves and the Whistler*. Compassion, Emotional Comfort, Unfulfilled Love, Emotional Escapism

The short story *Cherry Leaves and the Whistler* by Japanese author Osamu Dazai leaves readers down to earth, not immersing them in a strange realm. The psychological issues in this story do not change the external setting. We see a realistic story of two sisters. The narrator, the older sister, remembers how her younger sister way dying and longing to continue to receive love letters from a young man she had been corresponding with. After finding out about her illness and about her imminent death, the young man stops writing to her. Her older sister feels sorry for her, and continues to write letters to her pretending to be the young man she had been exchanging love letters to. The older sister brings them to her younger sister and reads them to her. After a while, the young sister confesses that she had written all that exchange of letter by herself. There had been no young man sending her letters – she had also written those herself. We readers are given to understand that the young sister had allowed herself to daydream for some time before telling her older sister the truth. Why did she write letters to herself? The young sister says that she had never lived a romantic love story and that she did not want to die without having had the experience of loving someone and be loved in return in a romantic love relationship.

This, however, is just one possibility, and one version of the story. The older sister doubts that this is the truth. The older sister feels inclined to believe that her younger sister had indeed had real correspondence with a real young man, who had indeed left her as he had learnt that she was sick and about to die soon.

Readers can understand that, in this second version of the story, the young sister wanted not to make her older sister feel sad for her. We realize that what both version of the story of the exchange of love letters has in common is the strong emotional bond between the two sisters.

This short story illustrates how daydreaming (Freud, 1983) can be present in our everyday lives, in order to comfort us emotionally and to make our wishes become reality. The very fact that the younger sister could write lover letters to herself shows that she needed to be loved and dreamed of being loved and to love in return. The older sister understands her needs, once she starts continuing the letters written by the young man who was writing to her and who was in love with her.

Wish fulfillment can be identified and achieved through the letters, regardless of whether the young sister has truly met the young man or not. She satisfies her own fantasy of living a romantic love story through them, while her older sister satisfies her wish to see her sister happy and fulfilled in her romantic longings.

Results

By dealing with their psychological dilemmas, the characters in the selected short stories analysed in this paper manage to completely change the appearance of their external world. This shows the intensity of their emotional conflicts and also the way in which their confessions can impress readers as interlocutors, who come to picture the external world the way these characters view it. This is what happens when readers have empathy for the characters in the works of fiction they read: they start seeing the world with their eyes, as if they were in their shoes. The inner and afterwards external world of the characters becomes the inner and external world of the readers.

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Discussion and Conclusions

What sets the selected short stories apart is the way in which they do not rely on the usual interpretation and decoding of figurative meaning into literal meaning, from abstract meaning to concrete meaning, from theoretical understanding to practical understanding and application, from abstract reasoning to concrete action. Instead, these selected short stories start from a literal, concrete meaning into which figurative and abstract meanings have been includes through an apparent distorsion. The distorsion is visible in the strange, fantasy realms into which readers suddenly find themselves.

To answer the question: 'How are the fantasy world created in these selected short stories?' we can consider that part of the inner world becomes the outside world. This is possible due to the characters having some degree of neurosis, which distorts their sense of perception, and which leads them to see the world in a certain way and to build the external world in a specific way. Among neuroses we can include depressions, use of daydreaming to a large extent, anxieties, phobias, etc. The readers are very close to the characters due to the confessional mode of the stories, and also due to the way in which the external surroundings are built based on the way in which the characters perceive them.

Neuroses are not necessarily pathological and in need of treatment through psychoanalytic psychotherapy. We are all, to some extent, neurotic, since we all dream at night and here we can find mechanisms which can also be found in states of neuroses, such as wishes fulfilled in a disguised manner and defense mechanisms. Daydreaming also involves some degree of neurosis. What is more, retreating into daydreams and fantasies can be a means to cope with psychological dilemmas and find inner comfort.

In the selected short stories analysed in this paper, readers are introduced into fantasy realms which have both an unfamilair and a familiar component. Their familiar component lies in the fact that the characters deal with well-known and common issues, which are specific to human nature: grief, loss, emotional shock, dissociation, alienation, existential questions, cultural identity, personal history, memories, culture shock, etc.

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SERKAN BENK[1] AND TAMER BUDAK[2]

USING ARTIFICIAL INTELLIGENCE IN PUBLIC SERVICES: TAX ADMINISTRATION

Abstract

Artificial intelligence in tax administrations has grown in recent years, although this growth is not exponential, unlike other fields. There is potential with these technologies to boost tax compliance, including discouraging tax evasion, thus promoting a spirit of trust between taxpayers and the concerned tax authority. Other areas where artificial intelligence can be useful include in the procedures of a tax administration. However, artificial intelligence also adds new dangers, including dangers of discrimination, data protection, and ethics. This paper will try to look into the risks and possibilities of artificial intelligence in the concerned tax administrations. Results of this review show that artificial intelligence applications hold immense possibilities for aiding in the management of taxes and decision-making in a tax administration. Nevertheless, this tool is accompanied by risks and challenges that must be addressed cautiously and diligently. In conclusion, the utilization of AI in tax administrations must incorporate transparency and ethical values to an extent at least equal to that of efficiency.

Keywords: Artificial intelligence (AI), risks, tax administration, taxpayer rights, transparency

JEL Codes: H20, H23, H26, O30, O33, O39

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1. Introduction

Economic, social, and political reasons have in recent decades caused an expansion of public spaces, which consequently has increased the number of public services offered to society. This is increasing the need for public administrations, under budgetary constraints, to look for ways of providing services in a more economical and effective manner. In public institutions, too, efficiency and effectiveness are a priority during service delivery, just like in the private sector. Moreover, with the invention of the internet and message transmission via the internet in the 1970s, the basis for a global electrical transformation was laid. This transformation has accelerated in the last 50 years, and today, we live in a time when discussions and the use of artificial intelligence technologies, big data, robots, the metaverse, and crypto assets are all happening. This digital transformation has a number of positive and negative aspects. Digital transformation is a phenomenon that involves both individuals and institutions. Public institutions in particular are seeking to provide public services more cost-effectively and more effectively. At this stage, digital tools, and especially artificial intelligence, are among the most frequently used or desired tools by public administrations. Starting from the civil registry and land registry administrations to healthcare and judicial services, many institutions are working for improving their digital infrastructure. When looking at the public administrations where digitalization is most widespread, tax administrations, which are quite essential for financing the public services, come to the fore. From the available literature, regarding tax administrations, AI applications mainly relate to tax audits, tax compliance, auditing tax returns, and monitoring the informal economy. These applications have been developed to enhance the cost-efficiency of public services. Enhancing this with the possibility for tax administrations to use artificial intelligence for monitoring and supervising both their

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own employees and the taxpayers has the potential to increase the trust of taxpayers in the government, more specifically in the tax administration, and to increase tax compliance.

Despite the positive sides of AI technologies, one should discuss that AI technologies implemented strictly on the basis of their cost-effectiveness also have the potential to raise a wide array of issues, especially ethical ones. Indeed, AI applications do have a set of downsides like information security, ethical issues, bias, unemployment, manipulation, and social isolation. Based on this usage of AI by public administrations, this research paper seeks to analyze and assess the key benefits and risks posed by such usage of AI within tax administrations. The structure of this paper is introduced within this introduction section and shall proceed to: The second part shall discuss the nature and stages of usage of AI within tax administration. The third part shall discuss how such usage of AI can actually prove to be very useful within tax administration (with respect to tax compliance, tax services, and anti-corruption measures within tax administration). The fourth part shall discuss how such usage can pose certain risks (discriminatory effects on taxpayers, invasion of taxpayer privacy, technological fallibility, and displacement of human employees within tax administration). The concluding part shall make recommendations upon these aspects.

2. The Use of AI in Tax Administration

AI is the common term used to describe computer systems that can think, learn in certain situations, perceive their surroundings, and act in response to what they perceive and their objectives (PWC, 2018). This mechanism also refers to systems or machines that can perform tasks by mimicking human intelligence and continuously improve themselves based on the information they collect (OECD, 2021). In other words, it can also be described as the study of how computers can perform various cognitive tasks that humans currently do better, and the attempt to build an intelligent structure (Ginsberg, 1993). Research on AI generally focuses on creating systems that exhibit characteristics associated with intelligence in human behavior (understanding language, learning, making judgments, solving problems, etc.) and developing similar artificial commands (Barr & Feigenbaum, 1981). Current types of AI can be classified into five groups (Bhengu, 2023, pp. 19-20):

Functional AI is a type of AI that scans data and searches for patterns and related dependencies, triggering an alert for relevant personnel to intervene in the event of an anomaly or abnormality in a system.

Analytic AI is currently the most advanced type of AI. It is an advanced deep learning technique that uses machine learning and, like functional AI, scans data to search for patterns and related dependencies. Interactive AIs allow businesses to create and send automated and interactive communications to their consumers or users, with chatbots being a prime example of an Interactive AI. Text AIs include text recognition, speech-to-text functionality, machine translation, and content creation. Visual AIs include the concept of ranking objects with machine learning algorithms to categorize items within a wide array of categories, with videos and images being converted into valuable insights.

The use of AI in tax administration is a structured process with a series of steps and methods comprising its complexity. For a clearer understanding of the use of this technology in the area of taxation, one needs to identify the concept of AI-a technology used as an autonomous tool for adapting and making decisions in a wide range of situations without being directed to do so by specific instructions.

Though it has actually started being used in the area of tax administration in the 1970s, with some restrictions being related to specific roles in a restricted series of nations, the use of AI started spreading globally with the emergence of electronic invoicing and electronic filing of taxes in the 1980s; however, the use of sophisticated AI technology by administrations started spreading in the 2010s (OECD, 2019).

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The use of AI in managing taxes is a complex process comprising a series of levels and methods in its execution, structured according to the five phases defined by Pires in 2024, described below:

- Data Gathering: The government obtains a large dataset containing details related to taxpayers, transactions, returns, and a variety of other tax forms.

- Data Preprocessing: Data collected needs processing for standardization, making it ready for analysis. This stage is essential because it helps eliminate errors and constraints in data, which may hamper the use of artificial intelligence.

- Data Analysis: Artificial intelligence makes use of machine learning and data mining algorithms in order to identify hidden patterns within the collected information. The functionalities included within this stage include anomaly detection within returns, predictive analysis for potential evasion cases, and predictive analysis of future behaviors among taxpayers.

- Decision Making: Based on the analysis outcomes, it is likely that AI would propose suggestions related to taxes and auditing optimization, or make independent decisions in the field, including who among the taxpayers would be audited and which legal and procedural aspects need a change.

- Evaluation and Feedback: This is the last stage where the AI evaluates itself and offers room for improvement of the algorithm with new information and changing factors of decision-making.

3. Advantages of AI in Tax Administration

The application of artificial intelligence in the management of taxes has become widespread and diverse. The various tools of artificial intelligence applied in the management of taxes across the world can, however, be categorised into three different types, and these include risk management tools, real-time technology, and tax compliance tools. These specific tools of artificial intelligence in the management of taxes provide valuable services, and the following are the detailed benefits.

AI has the primary ability to process and make sense out of large sets of complex data. The work of AI in the tax authority occurs in analysing data provided by the taxpayers and other stakeholders, and results in better insights into the taxpayers' activities (Bhengu, 2023). The advantage derives from making better use of the available data assets.

AI provides significant added value in the prevention of tax evasion. The added value provided by AI in this respect is derived from the increased levels of automation and access and use of third-party data, hence enabling better risk analyses and referrals in relation to cases requiring audits and investigations (Owens & Schlenter, 2022).

An important advantage also pertains to the monitoring of MNEs. AI assists in comparing the taxes filed by the MNEs. Inconsistencies and discrepancies in the tax filing process can be detected. Thus, the authorities can compare the tax information on the businesses in a real-time setting and act accordingly in reducing illegal cases of tax evasion (Huang, 2018).

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AI increases the efficacy of services provided to taxpayers. E-filing systems, in conjunction with AI, assist in recognising the needs of taxpayers and provide better services. In addition, AI helps in developing educational tools according to the needs of each taxpayer (Roshanaei et al., 2023). By using machine learning, AI can identify in which area the taxpayer has a knowledge gap and offer educational information accordingly (Maghsudi et al., 2021).

AI chatbots and virtual assistants rely on natural language processing in communicating with taxpayers, engaging with their queries, and providing them with instant advice on all related issues of taxes (Post & Cipollini, 2023). The technology provides an interactive platform through which taxpayers can be educated.

Another strength of AI technology includes increased transparency. AI systems increase transparency when it comes to taxes, and they play an important role in improving transparency in the tax system because they make it easier for people to access information, and they ensure that the process of taxes becomes clearer (MDDP, 2024). The French tax authority has introduced an AI technology system, where they make use of publicly available information on the internet to detect tax evasion and ensure that there is increased transparency in the sense that taxpayers recognise the importance of transparency when submitting their taxes.

AI has also positively impacted the area of improved tax collection activities. The application of AI enhances the administrative aspects concerning the collection of taxes, such as interest, penalties, and refunds (Owens & Schlenter, 2022). Finally, AI provides an added advantage in that it can help in curbing and reducing corruption since it can minimise the need for direct contact between taxpayers and the tax authority (Owens & Schlenter, 2022).

4. Risks of AI in Tax Administration

An emerging body of studies deals with issues related to AI governance and the demarcation of its limitations, focusing on its application in public institutions (Ranchordas, 2021). The governance of AI faces challenges, which are attributed to the rapid pace of technological change and the significant scope of impact it may have in the future (Smuha, 2021). The application of AI has raised concerns. The risks linked with AI and their effect on tax administrations are discussed in the next section.

The first type of risk has commonly been associated with the risk of inequality and possible discrimination, which AI systems could potentially perpetrate. There have been studies showing that some AI systems use biased design in their algorithm programming (Kelly-Lyth, 2021). These systems could discriminate against some people, such as women and minorities (Perez, 2019). The algorithm uses codes designed by developers in AI. This means that AI may be prone to reinforcing and implementing the biases of its creators (Gravett, 2020). For example, the algorithmic fraud detection system used by the Dutch tax office resulted in a number of individuals receiving tax invoices for suspected childcare benefit fraud (Heikkilä, 2022).

The second group of risks focuses primarily on privacy violations and the management of big data. Some AI tools are highly intrusive. AI is trained by accessing large volumes of data that it is taught to analyze to reach specific conclusions (Gravett, 2020). This means that AI must have unhindered access to data that may include private information. As a tool, AI cannot distinguish between sensitive and protected private data and easily accessible public data. Therefore, it often finds itself on the wrong side of the law regarding data privacy. In fact, the biggest problem with the use of AI and the right to data privacy stems from the fact that users of AI programs lack knowledge of how and to what extent their personal data is being used by AI, or for what purposes. By gathering information from various sources, including the internet and tracking private communications, it raises concerns about respecting privacy.

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Furthermore, the lack of fairness and appeals for decisions made by AI, and the increased reluctance of people to challenge these decisions, further exacerbates the risks associated with AI in this group (Citron, 2007).

The risks in the third group are that AI may lead to dehumanizing effects for the elderly who are not prone to technology and for those who do not have sufficient income or language skills to access digital services (Ranchordás & Scarcella, 2021).

In addition to the well-documented risks mentioned above, the fourth group of risks mostly concerns what AI can and cannot do. The extraordinary advances in the use of AI over the past decade have led to the development of a new technology fallacy: the illusion of unlimited success or that AI is a magic solution (Marx, 2003). In taxation, this fallacy manifests itself in the growing belief that tax administrations can solely solve tax non-compliance problems through the application of AI and that they can somehow compensate for the limitations of tax policy and legislation. In the United States, the use of automated legal guidance by tax authorities has been referred to as the "simplicity" approach: complex laws are presented as if they were simple without actually simplifying the underlying laws (Blank & Osofsky, 2020). In some African countries, efforts to combat tax evasion have largely focused on the implementation of AI-based administrative measures, while legislative reforms have been limited or nonexistent (De la Feria & Schoeman, 2019).

Lost jobs due to AI is the fifth set of risks the company faces. The problem of job losses remains unless all staff whose tasks have been automated by AI and have been given different activities in other departments of the organisation. Retraining the tax administration's workforce along with the automation process may decrease job losses; however, it usually needs more money and does not solve the problem of staff being laid off completely (Bhengu, 2023).

5. Conclusion

AI application in tax administration holds a significant place within the evolutionary sequence of management, collection, and audit systems. AI has been an invaluable instrument for tax administrations in optimising decision-making processes at the levels of data collection, data processing, and analysis. On the other hand, the integration of AI into tax administrations also involves some risks in terms of transparency and protection of taxpayer rights. Complex AI algorithms may reduce transparency and have negative effects on the due process rights of taxpayers. Accordingly, ex-ante measures are needed to guarantee equity, precision, and responsibility of AI-assisted tax decisions, such as external audits of algorithms or post-certification processes. It is especially relevant with regard to the balance of efficiency and the protection of individual rights, coupled with sound governance of data and the use of technology in an ethical manner.

There is significant potential offered by artificial intelligence, which aims to drastically change the landscape of tax administrations and make them efficient, seamless, and transparent. However, for such potential to be attained fully, it is important for these administrations to protect the rights of taxpayers and retain the support of the general public with regard to the use of artificial intelligence.

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HAMZA KURTKAPAN[1]

BEST PRACTICES FROM LOCAL GOVERNMENTS IN PROMOTING SOCIAL INCLUSION OF PEOPLE WITH DISABILITIES: THE CASE OF ISTANBUL

Abstract

While health sciences in the field of disability often focus on the medical and physical characteristics of individuals, the social sciences examine issues such as participation in social life, social exclusion, accessibility, and social justice. The primary objective of this study is to analyse the practices of Istanbul's district municipalities to support the participation of people with disabilities in social life and to present good examples.

The research problem area concerns institutional transformation and changes in social inclusion policies in the services provided to people with disabilities by 39 district municipalities between 2019 and 2024. In this regard, the study relies on a document analysis approach, a qualitative research method. The municipalities' 2019 and 2024 Official Activity Reports were compared, and the scope of services, changes in content, and differences in strategic vision were analysed longitudinally. In the study, services are categorised under four conceptual categories: Disabled, Individuals with Special Needs, Elderly, and Accessible/Accessible City.

Preliminary findings indicate that municipalities are undergoing a comprehensive transformation across social support, transportation, education programs, daily living services, and social activities for disadvantaged groups. While a more general and limited approach to assistance prevailed in 2019, by 2024, services had evolved into a digitalised, centralised, and specialised framework tailored to individuals with disabilities. Furthermore, accessibility has become a core vision element of strategic plans for many municipalities in the 2024 reports. While service density varies across districts based on their spatial and socio-demographic characteristics, the overall trend points to the strengthening of a local government model focused on social justice, inclusiveness, and social welfare.

This study provides an essential assessment of social policies by identifying good practices implemented by Istanbul's local governments that support the participation of individuals with disabilities in social life.

Keywords: Disability, social participation, local governments, social services, accessibility, Istanbul

JEL Codes: H76, I38, Z13

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1. Introduction

While studies on disability in the field of health have a long history, studies in the social sciences emerged only in the early 1960s in the United Kingdom and the United States. The cultural and social environment of that period influenced the social sciences' focus on this topic. The social adaptation and post-traumatic adjustment efforts of Vietnam War veterans were particularly influential. The political and social events of the 1960s, along with the identity and social movements of people with disabilities during this period, contributed to the development of disability studies in social science. Furthermore, the work of academics with disabilities helped shape the field. After 1980, disability studies in the social sciences evolved into a field where diverse disciplines collaborated.

It is difficult to say that these studies, which have a history of over half a century worldwide, are widespread in Turkey. Although few in number, social science-based academic studies on disability in Türkiye have focused on architecture and urban planning within the framework of accessibility (Bezmez et al., 2011, pp. 17-18). Studies in the literature evaluate local government services for individuals with disabilities. Studies evaluating disability issues in Turkey contribute to the development of the field (Babaoğlu, 2018; Emini and Ayaz, 2019; Kalaycı and Aziz, 2019; Ay, 2018; Uzunoğlu, 2019). While studies evaluating the activities of metropolitan and district municipalities for individuals with disabilities in Istanbul (Urhan and Aslankoç, 2021; Tınar, 2020; Tınar, 2019; Fırat, 2008; Bulut, 2020; Güleç, 2019) are limited to metropolitan or district municipalities, this study includes all district municipalities in Istanbul. There is a strong relationship between municipal services for individuals with disabilities and the elderly and public perception. While the medical model dominated, there has been a shift toward the social model, which emphasises the need to consider social factors.

The transition from the "Medical Model," which is predominantly an economic and medical-based perspective on individuals with disabilities, to a social model is promising for societies. From a medical standpoint, the primary goal has been to rescue the biologically deficient individual from their pathological state. Disability has been approached through the lens of deficiency, impairment, and disability (Şişman, 2012). In the social model, the holistic achievement of individuals with disabilities is evaluated.

Local services for people with disabilities are one of the most critical indicators of a city's level of social inclusion. Today, municipalities are not only institutions responsible for infrastructure and spatial arrangements; they are also seen as social policy actors ensuring the participation of every individual living in the city in social life (Küçükkelepçe, 2025). In this respect, services for people with disabilities reflect a city's vision of social justice, governance capacity, and understanding of public space. In metropolitan areas like Istanbul, with high population density and spatial diversity, the quality of these services becomes a significant indicator of local governments' vision of social inclusion. The 2019–2024 period stands out as a period of transformation in disability policies in local governments in Turkey. During this period, both the start of a new local government era and the COVID-19 pandemic's impact on social life led to a significant restructuring of service priorities. The pandemic heightened the importance of solidarity networks, remote services, and digital access, prompting local governments to take innovative steps to improve both physical and digital accessibility (Söylemez, 2021). In this context, the participation of individuals with disabilities in public life is no longer solely linked to physical environmental arrangements but also to access to online services, cultural events, and employment opportunities (Erten, 2020). While social inclusion has emerged as a redefined value in urban policies, the concept of the "accessible city" has evolved into a policy framework that strengthens social participation at the local level. As Uyaroğlu (2023) emphasises, inclusive public life is possible not only through the removal of physical barriers but also through the establishment of an urban culture that enables diverse individuals to participate in social interactions. For this reason, municipalities'

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disability policies have gone beyond infrastructure investments in recent years and diversified into programs focused on social awareness, cultural access and employment.

2. Methodology

2.1. Research Scope

Official Activity Reports for 2019 and 2024 were reviewed. A total of 39 district municipalities were analysed. 2019 was taken as the starting point, and 2024 as the current status.

2.2. Analytical Framework

The data source was entirely based on document analysis, generated from the municipalities' official outputs. Services were categorised around four conceptual categories: Elderly: Social, medical, cultural, and participation-oriented services for those over 65. Disabled: Medical, financial, or psychosocial support practices, equipment provision, rehabilitation, and direct support. Individuals with Special Needs: Special support centres, education, and care models for children and adults. CentresCentres and services for individuals who require developmental, cognitive, or behavioural support. Barrier-Free/Accessible City: Urban infrastructure, transportation, mobility, and accessibility policies. Vision and practices regarding the physical, social, and digital accessibility of the urban environment.

2.3. Research Design

This study used a longitudinal comparative content analysis (LCA) approach. While the 2019 reports revealed that services were mainly provided at a legally mandated level and of a general nature, the 2024 reports revealed that services were more concrete, specialised, differentiated by target groups, and monitored using quantitative indicators. Thus, the difference in structural approaches between the two periods was systematically compared.

3. Findings

3.1. Transformation in the Field of Ageing (2019 → 2024)

In the 2019 reports, ageing is primarily addressed within the framework of basic care, home support, and medical services. In contrast, the 2024 reports demonstrate a shift in approach toward quality of life, social participation, and active ageing.

Notable practices:

Beyoğlu Municipality: The opening of the Kasımpaşa Retirement Home provided a social gathering space for older people.

Maltepe Municipality: The Altınyıllar Living Centre strengthened social ties among older people.

Ataşehir Municipality: Home Health + Social Support services for older adults requiring intensive care continued.

Küçükçekmece Municipality: Safe transportation to their homes was provided to individuals aged 65 and over in accordance with municipal procedures.

Şişli Municipality: Regular hot meals were provided to the elderly, the sick, and the disabled.

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These findings reveal that ageing policy has evolved from a care-centred social assistance approach to a holistic social participation model that promotes active ageing by 2024. Making older people more visible and active in urban life has become a key goal of municipalities.

3.2. Specialisation and Service Diversity in Disability Services

While services for individuals with disabilities were mainly defined under the heading "in need" in 2019, the 2024 reports appear to address this group as a separate policy area.

Services have increased in quantity and been institutionalised through specialised centres.

Examples:

Büyükçekmece Municipality: Support for 72,680 diapers, 41 patient beds, and 54 wheelchairs for 1,817 people.

Beykoz Municipality: Provision of 90 wheelchairs.

Çatalca Municipality: Support for 3,625 medical supplies to 199 households.

Çekmeköy and Küçükçekmece Municipalities: The "Bi' Mola Barrier-Free Living Centre" provided both a safe social space for children with disabilities and a care break for parents.

These developments demonstrate that disability policies have evolved from a general assistance-focused approach to a more specialised approach that prioritises individual needs and supports social inclusion.

3.3. Strengthening the Barrier-Free City and Accessibility Vision

In 2024 reports, "accessibility" has become a fundamental principle, included not only in municipalities' service delivery but also in their strategic planning and corporate vision documents.

Prominent examples:

Bakırköy Municipality: Developed an inclusive and accessible urban policy.
Üsküdar Municipality: Accessibility was identified as a key theme in its 2050 vision.
Şişli Municipality: Received the Golden Ant Award for its "Sidewalks Are Ours" project.
Silivri Municipality: Regular maintenance of disabled battery charging stations is carried out.
Maltepe Municipality: Stakeholder participation was achieved through the Accessibility Workshop.

This structural change demonstrates that the focus on accessibility has moved beyond a legal requirement to become a fundamental principle of urban management.

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3.4. Paradigm Shift Between 2019 and 2024

The following trend line reveals the general trend of the period:

Table 1. Paradigm Shift Between 2019 and 2024

Criteria	2019	2024
Approach	General social services	Target group-focused, specialised models
Old Ageing	Basic care, home support	Social inclusion, active ageing
Disability Policies	Limited education and social support	Medical, financial, social, and spatial support network
Accessibility	Rarely emphasised, legislation-based	Strategic vision, integrated into urban planning

Source: Prepared by author.

2019–The 2019–2024 period marks a significant transformation in Istanbul's district municipalities' service approach towards disadvantaged groups. An active-ageing model has emerged in the elderly sector, while a specialised, institutionalised service approach has emerged in the disability sector. The integration of accessibility into strategic plans demonstrates that municipalities have adopted a more holistic, progressive perspective on social justice and inclusiveness. These findings reveal that local governments are moving away from the traditional aid-based approach to social services and towards developing people-centred, participatory, and inclusive policies.

4. Conclusion

Istanbul's district municipalities have undergone a significant transformation in their services for older people and individuals with disabilities during the 2019–2024 period. Diversity and socialisation have been supported in elderly services. New policy models centred on social and cultural participation for the elderly are prominent, while specialised centres, medical support, and an accessibility vision are prominent for individuals with disabilities. Support for individuals with disabilities has become specialised, accessibility has become central to the urban vision, and services for individuals with special needs have become institutionalised.

These results demonstrate that local governments are moving away from traditional social support approaches and developing inclusive, people-centred policies tailored to disadvantaged groups. They demonstrate that local governments are no longer institutions that merely meet needs but are actively engaged in creating social justice and inclusion.

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HAMZA KURTKAPAN[1] AND SEYMA COSKUN[2]

SCHOOL EXPERIENCES OF STUDENTS AND THEIR FAMILIES IN THE CONTEXT OF SCHOOLING OF INDIVIDUALS WITH SPECIAL NEEDS

Abstract

Individuals with special needs are disadvantaged in access to education compared to their peers. Supporting their schooling process is therefore crucial. This research examines the experiences of families of students with special needs and seeks to understand how families overcome various obstacles. The research employed a qualitative case study design. Semi-structured interviews were conducted with 10 family members of students with special needs, aged 10–18, who were studying in inclusive classes of the Ministry of National Education. Participants were reached using snowball sampling. Findings reveal that families and their children encounter challenges, including communication difficulties with teachers, experiences of social exclusion, and a lack of professional support. A recurring theme is the need for shadow educator who can act as a bridge between students, families, and teachers. Families also emphasized that support is required not only during the school year but also after, noting that they are often left to navigate this process alone. The results underscore the need for institutionalized support mechanisms, inclusive educational practices, and sustainable collaboration among families, teachers, and local authorities. By addressing these issues, schooling for students with special needs can be made more equitable and effective.

Keywords: Sociology of education, special education, individuals with special needs, inclusive class

JEL Codes: I21, I28, Z13

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Introduction

Individuals with special needs are at a disadvantage in accessing educational opportunities compared to their peers. Therefore, it is essential to facilitate the schooling process of individuals with special needs. The purpose of this research is to understand the structural, social and psychological problems that students with special needs studying in inclusive classes and their families encounter during the school process and to reveal the coping strategies they have developed to address these problems.

It is reported in the literature that families face difficulties such as inadequate support services, communication problems with teachers and lack of social acceptance, problems with access to technology, inefficient use of digital tools, and lack of attention to their children (Uysal, Karakul ve Düzkaya, 2024; İçyüz ve Doğan, 2023; Yarımkaya ve Töman, 2021). It is also stated that parents experience uncertainty throughout the process and struggle with social isolation and lack of support as sources of stress (Kancınar, Özok, and Tayiz, 2021). It is seen that the studies conducted are generally teacher- or policy-focused across different diagnostic groups (Yazıcıoğlu ve Dodur, 2023). This research focuses on "solution strategies for the problems of families of students in inclusive classes."

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Methodology

A qualitative method was used in the research. The participants consisted of parents of students with special needs who study in inclusive classes. Participants were selected using purposive sampling. Interviews were conducted with the approval of the Ethics Committee and with official permission from the Sultangazi Guidance Research Centre. Participants were contacted through the Sultangazi Guidance Research Centre. The interviews were held at Sultangazi Guidance and Research Centre. Participants signed the participation form voluntarily. Some interviews were audio-recorded. Interview questions were prepared to elicit information on the difficulties families encountered during the school process, their emotional and social experiences, their relationships with teachers and school administration, their solution strategies, and their expectations. Interviews lasted 25 minutes on average. The data obtained were analyzed using descriptive and thematic analysis methods. Direct quotes were included in the research findings to clarify the interviewees' experiences and statements.

All participants were female and mothers. The individuals generally involved in the education process of children with special needs are their mothers. The average age of the participating mothers was 28-45. Because the sample was located in Sultangazi, the education level and economic status were below average. The children's special needs included “Learning Disabilities, Autism, Down Syndrome, Attention Deficit and Hyperactivity Disorder”.

The demographic characteristics of the participants are presented in Table 1.

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Table 1. Participants' Characteristics

Participant No	Gender	Age	Education Level	Occupation	Children's Special Needs Condition
P1	Female	36	No literacy (reading/writing)	Unemployed / Housewife	**Epilepsy diagnosis**
P2	Female	45	High School Graduate	Housewife	**Learning Disability diagnosis**
P3	Female	28	Primary School Graduate	Freelancer / Extra work from home	**Learning Disability diagnosis**
P4	Female	36	University Student	Unemployed	**Autism**, **Specific Learning Disability**,
P5	Female	39	High School Graduate	Unemployed	**Learning Disability diagnosis in 2 daughters**
P6	Female	39	Primary School Graduate	Cleaning Staff / Irregularly employed	**Speech-Language support**
P7	Female	43	University Graduate	Housewife	**Down Syndrome diagnosis**
P8	Female	39	Primary School Graduate	Irregularly employed (Freelancer)	**Learning Disability diagnoses in 2 children**
P9	Female	37	Primary School Graduate	Housewife	**Attention Deficit Hyperactivity Disorder (ADHD) diagnosis**
P10	Female	34	Primary School Graduate	Employed	**Autism diagnosis**

Source: Prepared by authors.

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Findings

The main findings of the research were determined as difficulties experienced in the school process, teacher attitudes and the relationship established with the teacher, educational content and inadequacies, the need for a shadow educator as a support mechanism in the classroom, peer bullying and exclusion, the emotional process of the family and social support networks.

Difficulties encountered during the schooling process were addressed primarily through teacher attitudes and relationships. Teacher attitudes were examined along two dimensions: negative and positive. Negative teacher attitudes include: Teachers humiliating the inclusion student within the class despite knowing their special condition, teachers not wanting the student with special needs in their class, the student's exceptional condition being disclosed by the teacher and leading to exclusion, and the classroom teacher ignoring the student with special needs or punishing them for not completing homework.

Direct quotes from the interviews are as follows;

> *We recently changed schools, and he's moved to middle school. He's been hating school for a month. I told the teacher, "Look, my child doesn't have to know. He's a special child because kids exclude him." (P2)*

> *Our problem is teachers. Teachers are the biggest factor in peer bullying. Because there's a difference between primary and secondary schools, the bullying he experienced in primary school has decreased now; teachers are very effective. (P4)*

Positive experiences related to teachers' positive attitudes during the schooling process include:

The teacher who tries to manage the situation using their own methods to prevent the student with special needs from being excluded by peers and, for example, conceals the special condition of a student with Attention Deficit Hyperactivity Disorder (ADHD); the teacher who beautifully explains to the entire class that all students have differences, thereby ensuring the student with special needs adapts to the inclusion class; the teacher who behaves understandingly and patiently towards the family and the child with special needs; and the teacher who values the participation of the student with special needs in the lesson and does not ignore them.

Direct quotes from the interviews are as follows;

> *The teacher knew he couldn't sit still, so he'd take him out to the hallways every 10 or 15 minutes to keep students from hitting him. After that, all the students knew Toprak had heart disease. Our teacher was excellent. He didn't want Toprak to be ostracised, because his parents might ostracise him. (P2)*

> *They were very interested in participating in the lesson. They called the teacher a math monster and told him they'd do it even if they didn't know. (P3)*

Another finding concerns the content and inadequacies of education in inclusive classes. Examples of insufficiencies related to the content of education include: the homework being too demanding for students with special needs, teachers being unable to adequately attend to the student with special needs due to large class sizes, and the insufficient special education support received by inclusion students (such as once a week, four times a month, for 40 minutes).

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Direct quotes from the interviews are as follows;

> *Last year, she was doing something like, "Mom, I go, and the teacher knows they're special needs students, but even if they don't do homework, they ignore them. In other words, these children are treated as if they don't exist." (P5)*
>
> *"Teacher, I can't handle it anymore. I told them not to give so much homework, and the teacher told Rüzgar to be like them." (P10)*

Another finding of the study is the need for a teaching assistant (shadow educator) to address classroom difficulties. The mother participants specifically advocate for the presence of a shadow teacher or shadow educator in inclusive classrooms. It is believed that the teacher alone is not sufficient in an inclusion classroom. Parents state that obtaining shadow teacher support specifically for their children with special needs is not possible due to financial constraints. In this context, parents express their need for a mechanism to support the teacher within the classroom. Direct quotes from the interviews are as follows;

> *For example, you can't spend even 5 minutes one-on-one with my child. There are 40 other children there. For example, he's eating his lunch, but someone needs to help. If there were a shadow teacher, why couldn't Poyraz stay there? (P7)*
>
> *In the past, class mothers would stay in the classroom. But it would be nice if that didn't happen anymore. (P5)*
>
> *The teacher is right; who would teach someone else? He can't go and work privately with my child. (P8)*

Conclusion

Inclusive classrooms are classrooms where students with special needs and students with regular needs are educated together. This research highlights the challenges faced by students with special needs and their families in inclusive classrooms. The main problems families face are the struggle against peer bullying, difficulty establishing healthy communication with teachers, and the inadequacy of teachers alone in the classroom. While education together has a positive impact on social participation in terms of development, one reason children with special needs have difficulty in peer relationships is that the teacher alone is insufficient. Therefore, this study demonstrates the need for support teachers not only for children with special needs but also for parents and, especially, teachers. This research is expected to contribute to the existing literature and provide valuable guidance for educational policies, teachers, and school administrators.

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MARIA LIASHENKO[1]

USING COMMON EUROPEAN FRAMEWORK OF REFERENCE FOR LANGUAGE (CEFR) IN EDUCATIONAL RESEARCH

Abstract

The paper addresses the issues of using the Common European Framework of Reference for Languages (CEFR) for educational research in the field of foreign language teaching and learning. The paper briefly informs about the development of the framework, its usage for designing language policy and the limitations. The author pays special attention to the theoretical foundations that are proposed in the CEFR for educational research. The research can be focused around production, reception, interaction, and mediation activities. The framework describes conceptually language activities using illustrative descriptors in four domains: public, personal, educational, and professional. From a methodological stance, the CEFR is reported to be an effective conceptual tool for conducting action research in the field of language learning. The study is focused on Technology Enhanced learning field (TEL) to present some cases how the CEFR could inform TEL pedagogy and research. In conclusion, the core principles that can underpin educational research are presented in the paper. The study contributes to the theoretical knowledge by extending the use the CEFR to inform and guide educational research in the field of language teaching.

Keywords: English teaching and learning, modes of communication., the CEFR, educational research, language learning and teaching

JEL Codes: Z00, Z10

Liashenko, M. (2025). Using Common European Framework of Reference for Language (CEFR) in Educational Research. In Conference Proceedings: Full Paper Series of MIRDEC 25th – Barcelona 2025 International Academic Conference on Economics, Business and Contemporary Discussions in Social Science, pp. (81-87). 25-26 November 2025. Barcelona, Spain. https://www.mirdec.com/barca2025proceedings.

Introduction

The Common European Framework (CEFR) is known as an international standard to describe language ability on six-point scale from A1 (a beginner level) to C2 (a proficiency level). It was launched in 2001 and has been used so far to evaluate language abilities. It is used to describe language achievements in foreign language acquisition not only in Europe, but in other countries too. The CEFR has had a profound impact on language learning and teaching. Since the publication of the CEFR, it has been used as an international standard to show learners' progress or a reference level in language learning. Learners' skills are assessed using the levels that measure language proficiency. The CEFR describes levels from A1 to C2 using descriptors for each skill. Since the language learning process is oriented at achieving a certain level of language proficiency, the required level is viewed as a learning outcome for the programme or course in language training. The level set as an entry requirement at university can vary, depending on the specifics of the programme and the level of education. The level framework allows textbooks and materials for learning and assessment to be chosen according to the expected learning outcomes.

Despite its wide usage in the field of teaching and learning foreign languages, its conceptual and methodological potential seems to be underestimated. The question about using the CEFR in research

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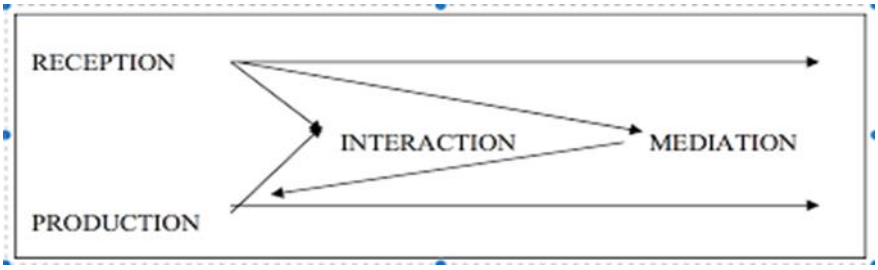
as a conceptual one seems to be controversial because there is no single view of what a conceptual framework is (Hammond & Wellington, 2013). There are three ways to view a conceptual framework (Antonenko, 2015). First, it can be understood as a concept map summarising the information from the literature review. Second, there is a belief that there is no difference between theoretical and conceptual frameworks and they are viewed as the same phenomenon (ibid., p.55). From another perspective, it is a system of beliefs, assumptions, theories, and concepts that supports and informs research (Maxwell, 2013, p. 39). In this study, the CEFR is proposed to be viewed as a conceptual foundation for educational research in different domains: public, personal, educational, and professional.

The Cefr as a Theoretical Foundation for Educational Research in the Field of Language Acquisition

The framework can provide the main concepts of the research, key descriptors of the language skills, and options for the design and implementation of language activities. According to the CEFR, language activities (or modes of communication) include: reception, production, interaction, and mediation activities. Reception activities include listening and reading skills. Production activities focus on spoken and written production (mainly speaking activities and writing skills). Mediation activities comprise mediating text, concepts and communication. The interaction among language activities can be presented by Figure 1. According to the schema, mediation appears to be entwined with the other three modes of communication and incorporates them in language activities.

Figure 1. Modes of Communication



Source: Council of Europe, 2018, p. 34.

The CEFR calls for an action-oriented approach which represents "a shift away from syllabuses based on a linear progression through language structures, or a predetermined set of notions and functions, towards syllabuses based on needs analysis, oriented towards real-life tasks and constructed around purposefully selected notions and functions" (Council of Europe, 2018, p.25). The CEFR plays an important role in the study as "an overarching argument why and how the work should be done" (Ravitch & Riggan, 2016, p.8). The CEFR is reported to be an effective conceptual tool for conducting action research in the field of language learning (Schmidt & Bower, 2024). According to the CEFR, action research "implies purposeful collaborative tasks in the classroom. Whose primary focus is not a language. The methodological message of the CEFR is that language should be directed towards enabling learners to act in real-life situations, expressing themselves and accomplishing tasks of different natures" (Council of Europe, 2018, p.29). In addition, CEFR-related studies stress the value of using more empirical research involving learners and their perceptions (Deygers, 2021). Despite its methodological message, there is the need to conduct research into the way how a CEFR-informed, action-oriented approach can be implemented in different dimensions and to identify learners' perspectives of CEFR-mediated learning (Arnott et al., 2017).

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The Cefr in Designing Language Policy and Its Limitations

Initially, the CEFR was written with three main purposes: to establish a metalanguage to talk about language level, to agree on common reference points, and to motivate practitioners to reflect on teaching practices to improve them. The overall aim was "to provide a mental framework that values and encourages diversity" (ibid., p. 22). Cambridge exams, which are used by many universities in formal assessment of learners' language proficiency, are closely aligned with the CEFR (Hawkey, 2009). Generally speaking, the CEFR is widely used as "an instrument of language policy within Europe" and considered to be "uniquely influential in a European context, as well as beyond Europe" (Jones, 2011, p. 42). The CEFR can be viewed as a set of reference levels for language proficiency and as a conceptual framework. Conceptually, the CEFR presents a discussion of a variety of ways in which learning can happen. It has an "open and unfinished" nature to help practitioners deal with complex and different learning environments (ibid.). The CEFR does not give prescriptions: rather, it opens new possibilities for language learning and teaching (Council of Europe, 2018, p. 26).

Since its introduction, the CEFR has been used not only across Europe but also worldwide at different levels—from national policies to individual case studies showing the way it can be embedded in language teaching. Many countries refer to it when planning educational policies regarding foreign language education (Piccardo, 2020). A lot of countries have adopted CEFR-aligned educational programs for English learning and teaching: Canada, the Netherlands, Sweden, Japan, Thailand, China, Malaysia and many more (Arnott et al., 2017; Piccardo, 2020). The CEFR was used to implement the European Language Portfolio to document plurilingual background and intercultural experiences of its user (Broeder & Martyniuk, 2008). Despite the positive changes described in the CV, there still remains much criticism of its methodology and conceptual underpinnings. Researchers point to the challenges in the framework related to changes of terminology and proposing mediation and plurilingualism as key concepts of the CEFR Companion Volume. Deygers (2021), for example, states that these terms should be more conceptually defined to score and operationalise them in assessment. Additionally, there is the necessity to "consider learners' performances and views when mapping and validating descriptors and their scales" (ibid, p.189).

Although it has brought positive changes into the system of language teaching and learning, there has been much criticism since its introduction in 2001 (Alderson, 2007; Hulstijn, 2011). There have been requests to improve it by paying more attention to the descriptors, strategies, individual contexts, and local learning needs (Alderson, 2007; North, 2007). During its development, the CEFR underwent a series of revisions (1996, 1998, 2001), with the descriptors being more clearly defined and the strategies and concepts being specified and broadened (Piccardo, 2020). In 2018 the new volume was published where profound changes were presented, with the focus on mediation, pluricultural education and online interaction (Council of Europe, 2018). The new companion volume (CV) refined the general pedagogical vision of the framework and made it more understandable, clear and flexibly applicable for teachers to use in everyday class practices. On the other hand, it broadened and deepened the interpretation of mediation and online interaction (Piccardo, 2020): the necessity to extend the scope of the framework to other dimensions and educational contexts had been discussed in the research before the launch of the new volume (Jones, 2011).

The CEFR and Technology Enhanced Learning (TEL) Research

Regarding the TEL dimension, there are some studies relating to the way the CEFR can be combined with TEL research in different countries. For example, Taylor (2015) explored the ways the CEFR could inform IT-enhanced pluricultural pedagogy in Canada. Cinganotto (2019) investigated the ways the CEFR descriptors could enhance online interaction in teaching and learning a foreign language in Italy. Some research has been devoted to the use of the CEFR in automatic essay scoring systems (Gaillat et

al., 2022) and online digital assessment (Cervini & Masperi, 2021). Others are more attracted to investigating how ICT can be combined with the CEFR-aligned curriculum (Kok & Aziz, 2019; Lopes, 2011). The CEFR underpinned many European technology-enhanced projects in the field of language education: English profile, eTwinning, INDIRE, etc. (North et al., 2022). Many of the case studies describing the implementation of the CEFR along with technology are well described in the literature (North et al., 2022). Overall, the CEFR has "many references to new media and technology", as noted by Murphy-Judy and Youngs (2006, p. 46), and encourages instructors to think about using it to inform technology-enhanced language teaching and learning (Jager, 2009).

Despite this potential extension of the CEFR, its general use centres around curriculum design, classroom teaching and assessment using reference descriptions of proficiency levels (Piccardo, 2020). Only a few studies have so far explored the use of the CEFR as a conceptual model for conducting TEL research. For example, Jager (2009) proposed a framework for ICT-integrated language learning which employed the CEFR as one of its conceptual underpinnings. Lafleur (2023) used the CEFR as a founding document to describe a digital pedagogical model in language teaching and learning. Recent research in the way the CEFR can be used as a conceptual and reference tool is in line with action research and proposes the CAMR model (the CEFR-focused Action research model), which could guide theoretical investigation and empirical practices in future. However, cases describing practical implementation of the model do not cover TEL practices, with the exception of the E-portfolio (Birch, 2024).

Conclusion

The CEFR proposes the principles that can underpin educational research in different domains. Theoreticallyy, it introduces and explains the concepts of production, reception, interaction, and mediation with language activities and illustrative descriptors. It views the learner as a "social agent acting in the social world and exerting agency in the learning process". This means engaging learners in the process, using "the descriptors as a means of communication". It also signifies the social nature of the learning process, which is based on "the interaction between the social and the individual" (Council of Europe, 2018, pp. 26-27). The framework puts "the process of co-construction of meaning through interaction at the centre of the learning and teaching process". The interaction can take many forms: between teachers and the classroom or between peers (ibid. p. 27). In addition, it advocates an action-oriented approach which requires needs analysis, orientation towards real-life tasks and can be used as a key aspect of CEFR-focused action research (Birch, 2024). From the methodological perspective, it gives freedom in choosing the methods that practitioners can employ. It is positioned as an "open, dynamic and non-dogmatic" framework which is aligned with a pluralist attitude to teaching and learning processes so "it cannot take up a position on one side or another of current theoretical disputes on the nature of language acquisition and its relation to language learning, nor should it embody any one particular approach to language teaching to the exclusion of all others" (CEFR, 2001, p.18). Summarizing the information, **Hata! Başvuru kaynağı bulunamadı.** presents conceptual ideas from the CEFR which can underpin educational research in the field of learning and teaching foreign languages.

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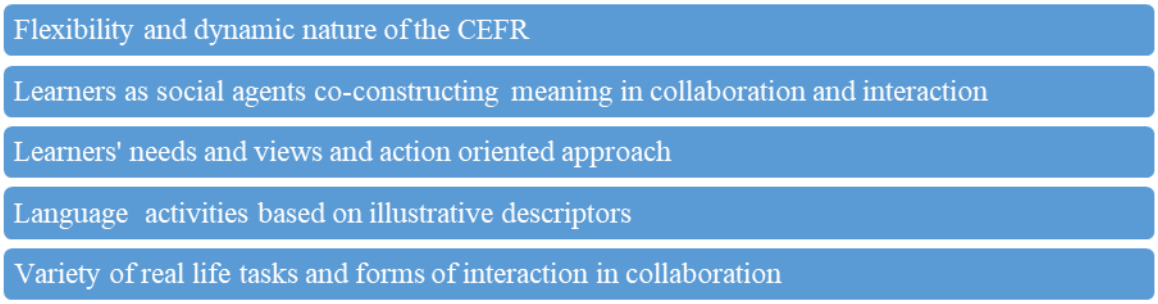
Figure 2. The Conceptual Use of CEFR for Educational Research



Source: Prepared by author.

Conclusion

The CEFR can be applied as a theoretical framework to guide the research design. The study shows the way how the CEFR theoretical and educational principles can be put into practice. Due to its flexible and open nature, it offers methodological freedom in choosing methods to apply actio oriented approach. The framework is viewed as "dynamic" and "non-dogmatic", allowing the use of other theoretical models and practices at different stages of the research design. The CEFR is multi-purpose, which means it can be used for a variety of research purposes – not only for teaching, learning and assessment.

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TOURISM AND VIRTUAL REALITY: THE CASE OF THE VIRTUAL TOUR OF CULTURES MUSEUM OF OAXACA, MEXICO

Abstract

The recovery of international travel for leisure purposes in the post-pandemic period has shown sustained growth. The number of people who traveled internationally during 2025 for tourism totaled one billion four hundred and sixty-eight million. Tourism represents a significant contribution to GDP for many countries and is important for job creation. However, besides being an economically important activity, it also poses challenges for both traditional and trendy destinations. One challenge, among others, is mass tourism, which requires alternatives to access unmissable sites during their trips; another challenge is the change in the lifestyle of many travelers who are interested in sustainable cultural experiences. During the pandemic lockdown, the use of virtual tour expanded, allowing people interested in visiting museums to explore real spaces through images, videos, or 3D graphics. So far, museums such as the Louvre in Paris, the British Museum in London, the Prado Museum in Madrid, and the National Museum of Anthropology in Mexico City offer virtual tours. However, for smaller museums, virtual tour become a challenge due to the technology and connectivity requirements. One such case is observed in the Museum of Cultures of Oaxaca, Mexico, which implemented a virtual tour through an application, but they did not have the results of the experience expressed by the users, so in this study we reviewed from the perception of the users, the advantages and disadvantages of the virtual tour for which we structured a questionnaire and applied to one hundred visitors. The results showed that users prefer the real visit because the virtual tour does not replace the experience of the in-person tour; however, they stated that the application is an alternative for those who cannot attend physically.

Keywords: Virtual tourism, virtual reality, virtual tour

JEL Codes: Z30, Z31, Z32, Z38

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Introduction

An alternative way to travel is virtually. This new form of tourism was geared towards the cultural market, specifically museums, which were the hardest hit, with at least 85.3% closing their doors worldwide during the pandemic. (ICOM, 2020). In Mexico, several museums adopted this tool, but in Oaxaca only three were identified that integrated virtual tours, with the Museum of Cultures of Oaxaca standing out for having started this initiative before the pandemic and for offering more complete content. This institution implemented augmented reality (AR) technology in a virtual tour of its facilities, offering visitors a way to explore its contents.

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After the 48 months estimated by the UNWTO for the recovery to pre-pandemic levels had passed (UNWTO, 2021), It was relevant to analyze this tool to understand its effects, mainly because there were no management plans before and after its implementation. The research addresses the advantages and disadvantages of the virtual tour of the Museum of Cultures of Oaxaca. A quantitative study was conducted based on the application of a survey to 100 tourists during the months of December 2024 to January 2025. This study aimed to understand how virtual tours can enrich the dissemination of cultural content, ensuring that institutions not only adapt to a constantly changing context, such as tourism, but also use virtual reality tools to strengthen their presence and connection with visitors.

The virtual tourism alternative for visiting natural or cultural attractions through virtual tours allows users to experience things without having to physically travel, but for Haz, Lídice and Sánchez (2016), The design of virtual tours mainly requires technologies such as virtual reality (VR) and augmented reality (AR), so access to updated technologies is a challenge for venturing into this type of tourism alternative. It is true that virtual tourism, as Hernández mentions (2019) This refers to the trend of exploring destinations through virtual worlds, providing an approximation of what would be seen in reality; however, it is important to understand the experience of users who visit museums or sites of interest through virtual reality.

It is important to consider that the design and proposal of virtual tour should distinguish between dynamism and the ability to offer an experience of temporal and spatial flexibility so that users can interact with the environment at any time, without the limitations of the physical world, as recommended by Arruda and Branco. (2012). In this regard, virtual reality (VR) and augmented reality (AR) elements are key to virtual tour proposals. Virtual reality allows the user to fully immerse themselves in a simulated world and can isolate them from their physical environment to create a sense of presence in the place, as mentioned Villegas (2020), VR offers a more immersive experience compared to augmented reality (AR).

Regarding virtual tours, augmented reality is characterized by superimposing virtual elements onto the physical world, without the need to completely disconnect the user from their real environment, according to Agüero and González (2014). In other words, while augmented reality allows interaction between the user and the digital environment, it does not completely isolate the user from reality (2020), Virtual reality creates a completely digital environment, while augmented reality integrates virtual elements into physical space. The difference between the two technologies lies in the degree of user immersion, which represents a balance for the appropriate use of either one or a combination of both.

One of the most common applications of virtual reality in cultural tourism is the use of virtual tours in museums; these tours allow users to explore exhibitions without being physically present (Amani Choquehuanca, 2016). Thanks to technological advancements, virtual tour are being used by various museums around the world, offering an accessible and affordable alternative for users to experience the collections. In addition, the 360º tours, a technology applied in most of the tours, allow the user to observe and move through panoramic images (Vargas Jiménez & Otero Foliaco, 2015), Among the museums are the Louvre, Paris, the British Museum, London, the Prado National Museum, Madrid, and the National Museum of Anthropology, Mexico City.

In this context, the Museum of Cultures of Oaxaca, currently located in the former convent of Santo Domingo de Guzmán, is a venue for the conservation and exhibition of the cultural heritage of the state of Oaxaca (Mesinas Nicolás, 2020). The building, which dates from 1608, was restored to house the museum, whose origins date back to 1831 (Klein, 1997), When it was founded as the Oaxacan Museum, over the years the building has undergone various transformations, including changes in name and location: it became the Regional Museum of Archaeology and History in 1933 and later, the Regional Museum of Oaxaca in 1972. After a process of restoration and reorganization, it acquired its current

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name “Museum of the Cultures of Oaxaca” in 1998 (Klein, 1997).

The Museum of Cultures of Oaxaca has 14 permanent exhibition halls, 9 fixed thematic halls and 4 temporary ones. Its exhibits include objects of great historical value, such as the jewels from Tomb 7 of the Montalbán archaeological zone and various collections on colonial life, the conquest and indigenous communal life (Sistema de Información Cultural, 2022). It is located at Macedonio Alcalá s/n, corner of Adolfo C. Gurrión, Centro, Oaxaca de Juárez, Oaxaca. It is administered by the National Institute of Anthropology and History (INAH). It offers two virtual tour models of the museum, the first one developed in 2016, which is part of the media library of the National Institute of Anthropology and History (INAH). The second model is from 2022, available on the museum's official website, and covers 32 scenes from the museum, including most of the permanent exhibition rooms and excluding the temporary ones.

Image 1. Location of the Museum

Source: Google maps (2024).

Literature Review

The investigations carried out were of Resta, et al. (2021) en The Impact of Virtual Tours on Museum Exhibitions After the Onset of Covid-19 Restrictions: Visitor Engagement and Long-Term Perspectives, Gutowski y Kłos-Adamkiewicz (2020), Development of E-Service Virtual Museum Tours in Poland During the Sars-Cov-2 Pandemic y Hernández (2019) in Virtual Tourism and Tourist Experience: The Case of the Teotihuacan Archaeological Monument Zone.

The studies that comprise the state of the art of this research, and from which the methodological experiences were reviewed, allowed us to conclude that implementing augmented reality and virtual reality technologies in tourist spaces, and specifically in museums, represent an innovative tool with great potential for improving the visitor experience. The authors Agüero & González (2014) Their research anticipated that integrating these technologies could be an effective strategy for increasing the competitiveness of the tourism sector, highlighting differentiation of offerings and improved user experience as key advantages. However, their analysis remained theoretical; they did not obtain direct user feedback or explore quantitative data to validate their proposals.

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In contrast, Haz, Cruz & Sánchez (2016) y Colacchio (2018) Yes, they conducted field studies to analyze tourists' perceptions of virtual reality tools. The first authors confirm that there is a high acceptance of the virtual tour as a promotional strategy, while Colacchio (2018) He observed that the impact of virtual reality on travel decisions will depend on the characteristics and preferences of each individual and the technological context of the tool, coinciding with what Hernández stated. (2019), who was also able to identify that virtual applications like Teotihuacan 3D are seen by tourists as a complementary resource, useful but not a substitute for the physical experience.

In addition to that Hernández (2019), He warned about the risk of generating disinterest by implementing poor technology, which could affect the sustainability of these spaces, especially if they depend on income from physical visits. On the other hand, research such as Marino's (2020) y Gutowski & Kłos-Adamkiewicz (2020) They highlight how museums have adopted these tools in the context of the pandemic, pointing out weaknesses such as lack of maintenance and the need for constant evaluation of these resources. According to it, Resta et al. (2021) They demonstrated that, although virtual tours can be a valuable alternative, their long-term success will depend on factors such as usability, visual quality, and ease of access.

In Mexico City, Méndez-Segundo, Pescador-Rojas, & Araujo-Díaz, (2024), They presented the development of a mobile application prototype to improve the experience of visiting the Soumaya Museum, using augmented reality to optimize interaction with the most representative works in each exhibition room. The prototype demonstrated that the works were more impressive and fun for users who tried the virtual tour. The objective of the application developed by Méndez-Segundo, Pescador-Rojas, & Araujo-Díaz, is to promote culture and visits to said museum with the alternative of using a mobile device to interact with augmented reality in a simpler and more practical way.

Another example of virtual tour models is the one created by López Ramos & Jaramillo Castillo (2024), with the objective of implementing an interactive virtual guide, but using Artificial Intelligence for the tour of the Guano Canton Museum in Ecuador. They applied a specific technology for video games and evaluated students on the usability of the application. They found that 92% of the students who used it reported an interactive experience and validated the effectiveness of the application based on a positive user experience.

Recently, Gámez Naranjo (2025), They analyzed virtual reality as a digital tool at the Fernando del Paso University Museum of the University of Colima with the aim of proposing a way to optimize the visitor experience through accessibility to the cultural heritage housed in said museum. 355 students evaluated the feasibility of the components they considered key: digitization of exhibitions through photogrammetry, virtual tour, and an interactive online platform. The results show that 85% of the participants in the study valued the digital experiences positively, but they face barriers to maintaining them, such as a lack of technological resources and accessibility. They concluded that the integration of virtual reality responds to the current challenges of museums and has the potential to boost visits, but requires updating and availability of emerging technologies.

Methodology

The research was exploratory and descriptive, relying on primary and secondary sources. First, a SWOT analysis was conducted to identify areas of opportunity for improving the virtual tour experience. To collect the information, an interview with open questions was designed to find out the stance of museum visitors regarding the use of technologies to carry out virtual tourism (virtual tours using augmented reality). Subsequently, a questionnaire was structured and applied to a sample of 100 users of the virtual tour to find out their position on the use of augmented reality in tourism. The exhibition consisted of 50 women and 50 men who were visitors to the museum, and combined a virtual and in-person experience.

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Results and Conclusions

The SWOT matrix resulting from the diagnosis with the information shown in table 1 with the order according to strengths (favorable aspects of the virtual tour), opportunities (programs, initiatives or external aspects that could favor it), weaknesses (unfavorable aspects of the tool) and threats (external aspects that would negatively influence the technology and its objectives).

Table 1. SWOT Matrix of the Virtual Tour of the Museum of Cultures of the City of Oaxaca, Mexico

Strengths of the Virtual Tour	Weaknesses of the Virtual Tour
It is a heritage preservation tool. Easy access (people only need a device and internet) and no time limit. Global accessibility. The only museum in Oaxaca that uses this technology. The museum's image is favorably represented; 66% of respondents considered it positive to very positive. 52% of respondents considered the comparison between the real and virtual content positive to very positive. The virtual tour improved the experience for 47% of respondents. 51% of respondents were in the positive range regarding the fact that the use of this type of tool makes the visit more attractive and dynamic. 74% of those surveyed do not believe that the virtual tour is a better resource for learning about the museum, so it can be used as a tool to encourage visits to the physical museum and is unlikely to affect physical visits. 86% of those surveyed agree or strongly agree that this technology should complement the physical visit..	Lack of emotional connection. Lack of additional information (history, size of the artworks). Risk of eye strain. Limited promotion of the tour (84% of respondents were unaware of the tool). Its retention rate beyond 30 minutes is minimal; only 27% of respondents spent more than that amount of time. Its instructions for use are deficient; 40% of respondents considered them negative to very negative. By only showing the permanent galleries, the visit is monotonous and could be done only once. 80% of respondents agree that the tour does not offer more information than the museum itself. This could become a problem by not providing an incentive to take the virtual tour after having already visited the physical museum. Threats to the Virtual Tour:
Virtual Tour Opportunities	Lack of additional information (history, size of the artworks).
Advancing technology. Increased access to the internet and technological devices. People are more familiar with their devices. Investment in digital infrastructure. Cultural awareness campaigns. Promotion of Mexican culture. Initiatives for cultural preservation. indígena.	Economic or social crises that lead people to neglect recreation. Cybersecurity risks. Older adults with a lower percentage of interest in technology. Government regulations that hinder dissemination.

Source: Prepared by the author, using information from the research.

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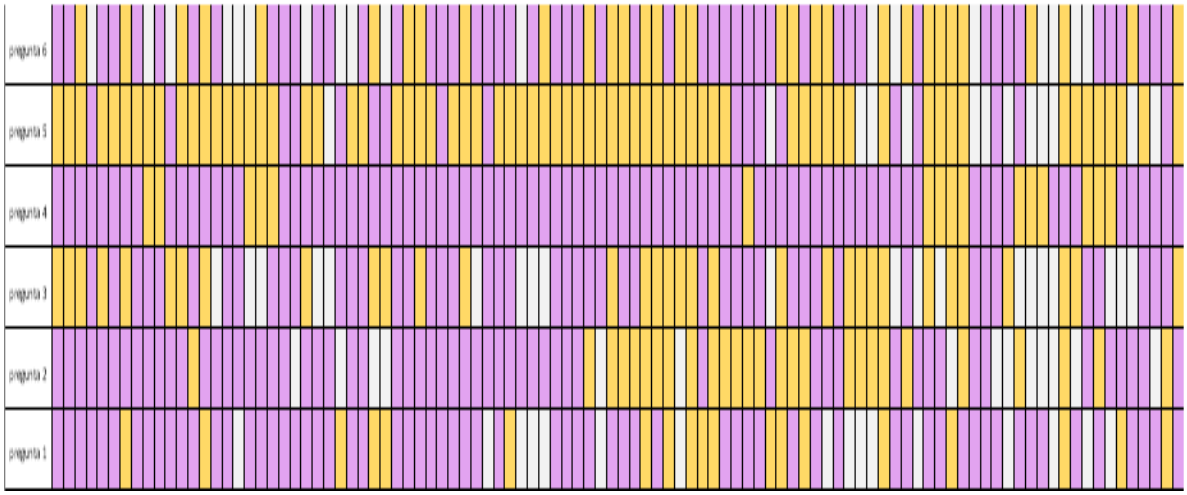
As can be seen in Table 1. The diagnosis revealed more strengths than weaknesses, as well as more opportunities than threats, therefore the virtual tour shows viability as an alternative to improve visitor flow to the Museum and can be an advantage for the museum to stand out locally and internationally as a virtual tourism destination. However, it is important to analyze the feasibility of the virtual tour in light of the competitiveness challenges posed by the accelerated development of technological changes and the development of new tour options to other tourist attractions.

To understand perceptions about virtual tourism and its potential impact on in-person visits, using data from 100 interviews, the type of stance of the visitors with respect to the questions was first identified, and a table was constructed with the assessment of the stance of the participants in the study.

As a result of the analysis of the open questions using the response map proposed by Resta, et al. (2021), and shown in image 2, they concentrated it into three positions identified by color according to the responses: purple the negative position, orange the positive one, and gray the intermediate or undefined one. The results showed that 65% of those interviewed considered that the virtual tour with Augmented Reality does not replace the real experience of the physical tour. 59% of the responses showed that visitors do not agree with the everyday use of this tool for the museum tour and prefer that it only be in operation when the museum cannot be physically accessed. 47% of those interviewed believe that the benefits of an in-person visit outweigh those of a virtual visit in terms of experience.

Image 2. Response of the Interviewees to the Questions



Source: Prepared by the author based on the interview results.

It is important to note that at the time of the study, 84% of those interviewed were unaware that the Museum of Cultures of Oaxaca had a virtual tour. After learning about this option and using it, 69% stated that the virtual visit could motivate them to visit the museum in person. However, 51% felt that the virtual tour would not be more entertaining or longer lasting than the in-person tour, agreeing with the results on whether they had more benefits than in-person visits.

To confirm the structure of the instrument, principal component analysis was performed on the data. Principal component analysis with Varimax rotation revealed a two-dimensional structure. The first component groups items related to the overall visitor experience and the perceived value of the virtual visit. The second component could be linked to the technical evaluation of elements such as the route, instructions, and visual quality. see Table 1.

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Table 2. Component Matrix

Rotated component matrix

	Component 1	Component 2
How long did your virtual visit to the Museum of Cultures of Oaxaca last?	,561	,158
What is your opinion about the digitization of the Museum of Cultures of Oaxaca and its characteristics? (image)	,574	,598
What is your opinion about the digitization of the Museum of Cultures of Oaxaca and its characteristics? (tour)	,317	,876
What is your opinion about the digitization of the Museum of Cultures of Oaxaca and its characteristics? (instructions)		,894
What is your stance on the museum's physical exhibition spaces compared to those offered virtually?	,662	,451
Did the virtual tour improve your experience?	,857	,298
Do you think that new technologies (the virtual visit) make the exhibition more attractive?	,864	,224
Do you feel that the virtual tour makes your visit to the museum more dynamic (do you know where to go to see the things that interest you most)?	,846	,288
He believes that the virtual visit is a technology that complements the museum and allows visitors to learn about aspects that are not observed in person.	,727	

Extraction method: principal component analysis.

Rotation method: Varimax with Kaiser normalization.

Source: Prepared by authors.

For the purpose of testing the instrument used to collect the data, an analysis of the instrument's psychometric properties was carried out, mainly reliability, which is understood as the consistency of the measurements over time. (Prieto & Delgado, 2010, pág. 67). For this purpose, SPSS software was used to estimate Cronbach's Alpha, initially obtaining 0.79 for 12 items, and three questions with negative or mixed correlations were identified: What is your opinion about the digitization (audio guide) of the Museum of Cultures of Oaxaca and its characteristics?, Virtual tours offer more information about the museum, and virtualizing the museum visit is a better way to learn about the museum. After the questionnaire was refined, Cronbach's Alpha was 0.90, indicating that the instrument improved its internal cohesion and proved reliable for measuring the advantages and disadvantages of the virtual tour from the users' perspective, as shown in Table 2.

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Table 3. Reliability Statistics: Cronbach's Alpha

Reliability statistics

Cronbach's alpha.	Cronbach's alpha based on standardized elements	Number of elements
,900	,902	9

Source: Results generated by the SPSS program based on the survey information.

Because the survey was applied to one hundred participants selected through non-probability convenience sampling, it could be said that an exploratory view was obtained on the perception of the virtual tour of the Museum of Cultures of Oaxaca. It is noteworthy that the majority of those interviewed identified as women (54%), men made up 40%, and there was a participation of non-binary people with 6%. The most frequent age range was 21 to 30 years (40%). Efforts were made to include both national and international visitors (50% each), with those from North America predominating among the latter (70%). Furthermore, 87% of those surveyed had visited the museum between one and three times, counting both in-person and virtual visits, indicating a considerable level of familiarity with the museum. When asked about the time people spent on the virtual tour, the majority (73%) explored it for less than 30 minutes, 22% for between 30 minutes and one hour, and only 5% spent more than one hour. The gender that spent the most time exploring the route was male, with three out of the forty people included in the survey. The majority of women (almost 71% of the total) and non-binary people (83% of the total) spent less than half an hour exploring it. This shows that, although the tour attracts the user's attention, it fails to maintain interest for very long, reflecting an opportunity to improve the content to make it more attractive and keep the visitor's attention for longer.

Regarding the technical characteristics of the route, the image of the route was well received, being considered 43% positive and 33% moderately positive. The scenes that make up the tour, understood as its content, also showed a positive to very positive opinion with 50%, the remaining percentage being divided from negative to very negative with 22% and 28% as medium positive. Conversely, the audio guide was the worst-rated aspect, with 71% rating it as very negative and 29% as negative. The instructions generated divided opinions: 34% of the total considered them within the very positive to positive range, and 41% of the total showed a negative to very negative opinion. This indicates that there are problems with how the navigation is designed and that it needs to be made clearer and easier to use to make the experience more enriching.

When evaluating the overall experience, 43% of respondents considered it very positive and 45% said their visit was improved to some extent thanks to the virtual tour. Furthermore, 89% believe that this tool complements the in-person visit, and 51% think that it allows you to see things that you don't notice when you physically go to the museum. However, only 2% believe it offers more information than an actual visit, which indicates that, although useful, it is still seen as a support rather than an alternative to the physical visit, so it could be inferred that it is unlikely to replace it.

When asked if virtual tours are a better way to experience the museum, 39% said they somewhat disagreed and 35% disagreed. Nevertheless, 44% believe that the virtual tour makes the visit more dynamic, and 45% think that new technologies make the exhibition more attractive. Overall, the results

show a positive stance, but with some reservations: the tool has great potential, but needs improvement in its content, functionality, and how it maintains user interest; with this, it could be used as a complementary tool or as a strategy to motivate museum visits.

The analysis of the virtual tour of the Museum of Cultures of Oaxaca revealed a context similar to that of the results shown in the studies that served as the state of the art for this research. It was found that most visitors consider the tool to be a complement to, and not a substitute for, the physical visit. In addition, key elements were identified that could improve the experience, such as better promotion of the resource, clearer instructions, integration of additional tools such as audio guides, and improved interactivity to try to retain users' attention longer. These findings may confirm the arguments of Resta et al. (2021), but they also reaffirm that it is necessary for institutions to strategically manage their virtual tours, integrating them as part of a constantly evolving technological proposal instead of leaving them aside.

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MARCELA GÖTTLICHOVÁ[1]

CURRENT TRAJECTORY OF NON-GOVERNMENTAL NON-PROFIT ORGANIZATIONS IN THE WAKE OF THE COVID-19 PANDEMIC IN THE CZECH REPUBLIC: PROGRESS OR STAGNATION

Abstract

The profound impact of the COVID-19 pandemic on the Czech non-profit sector not only significantly disrupted its activities, but also unequivocally exposed persistent systemic issues faced by non-governmental non-profit organizations (NGOs). Despite their indispensable role in society, these organizations continue to be associated with an insufficient level of professionalization - particularly in areas such as securing financial resources, building awareness of their services and activities among key target groups, and, increasingly, addressing a critical shortage of human capital. This deficit is especially visible in the lack of marketing professionals as well as the declining engagement of young volunteers. This study, drawing on both secondary data in connection with an analysis of the current Czech non-profit sector and primary data obtained through quantitative research, compares the results of regional non-governmental organizations with responses from university students of marketing communications. The analysis offers insight into the persistent challenges exacerbated by the pandemic while also identifying potential strategies to address this still unsatisfactory situation through enhanced cooperation between non-governmental organizations and the academic sector.

Keywords: Civil society, non-profit sector, non-governmental organizations, pandemic crisis, strategic marketing, higher education

JEL Codes: L31, M31, J24, I18

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1. Introduction

The non-profit sector became established in the Czech context as a new phenomenon of civil society after 1989 and today ranks among the three fundamental pillars of the democratic system. The stability of society depends on the sustainable position of non-governmental non-profit organisations (NGOs) and, simultaneously, on guaranteeing their specific status in continuity with the given legislation. All of this, however, requires specific solutions in the areas of management, human resource work, financial governance (particularly regarding the methods of securing financial resources), as well as in the inevitable work with the public. It is essential to ensure the specific status of NGOs through professionalisation, which cannot be achieved without a system of continuous education (Burketová et al., 2013).

As confirmed by research focusing on the public perception of the non-governmental sector, distrust of NGO activities still prevails. Even today, we encounter the persisting reality that "most citizens did not understand the unfortunately constructed term non-profit in the 1990s and associate non-profit status with voluntary activities, i.e., without remuneration and without the possibility of covering operational

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costs from public sources", which many do not perceive positively – reflected in the aforementioned distrust (Berdychová, 2021).

As current developments illustrate, NGOs must be able to transform their mission into projects and activities with tangible results – ones that will be unequivocally accepted by society. This requires not only well-designed projects and leadership by qualified individuals but also effective communication. It is therefore essential that NGOs present their values, vision, and mission to other stakeholders, whether project actors, the broader community, current and potential donors or partners, or the general public. Without effective communication, NGOs will not achieve understanding, support, or the much-needed yet increasingly diminishing trust (Binder-Aviles, 2015, p. 22/11). Only the education and development of the younger generation, in continuity with fostering orientation toward and interest in non-profit activities based on a professional foundation, can bring change.

2. Theoretical Considerations

2.1. Specifics of the Czech Context

Civil Society (CS)

Civil society represents a sphere of human activity situated between the family, the market, and the state, formed by citizens who voluntarily participate in managing public affairs under appropriate conditions created by the state. In addition to formal and organised, i.e., institutionalised, citizen activity, it also encompasses various informal civic initiatives, movements, networks, or assemblies (Skovajsa et al., 2010, p. 63). However, civil society should not be perceived as a static concept or immutable idea, but as a transforming field reflecting changes in societal values, incorporating various actors (such as non-profit organisations, associations, and initiatives) and defining its "opponents" or challenges in different historical and social contexts (according to Kumar, 1993). It denotes a space of voluntary human association and, simultaneously, a set of relational networks filled by motivations such as family, faith, interests, or ideology. The existence of civil society is based on a democratic political system built on the potential of citizens to influence public affairs through direct participation (Rakušanová, 2007, p. 30). In the Czech context, various terms appear – civil sector, third sector, *non-profit sector*, volunteer sector, or organised civil society. These terms refer to the same or similar segments of reality, differing in their precise delimitation and in the emphasis placed on particular aspects. Since civic organisations grow from the foundations of civil society and draw from it their human, material, cultural, and value resources, the term *organised civil society* is also used (Skovajsa et al., 2010, p. 19).

Non-profit Sector (NPS) – Non-Governmental Non-profit Organisations (NGOs)

The importance and role of the non-profit sector (the umbrella designation for non-profit organisations) can be perceived within Czech society on many levels. The non-profit sector encompasses the formal sphere between the state and the market as an area of private organisations focused on objectives other than profit generation. It plays a significant role in the national economy, operating alongside the for-profit sector, with both sectors complementing and supporting each other and forming a system of mixed economy (Hommerová et al., 2018/10). The non-profit sector has become one of the key components of a functioning democratic system, bringing diversity into society and contributing to the development of differing viewpoints (Klečková, 2020). It is gaining significance and becoming more dynamic. The aim of its activities is not merely the promotion of its own values and interests (as is the case with citizen associations) but an active approach to a range of socially necessary services (Hyánek, 2011). A persisting issue, however, remains the instability of terminology within the continuity of the non-profit sector and NGOs (civil society organisations, non-profit organisations, non-governmental non-profit organisations, non-governmental organisations, charitable organisations,

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and others), as noted by Bačuvčík (2005, 2011), because persistent ambiguity may contribute to misconceptions associated with NGOs, reflected in declining public trust.

NGOs, as a more organised segment of civil society, are capable of facilitating participation, activating citizens, and involving them in activities. They perform a range of functions in society depending on the need, context, and organisational type. They are significant not only in the economic context but especially in social, political, and cultural terms. In the economy, they play an irreplaceable role, as they operate particularly in areas that are unattractive for for-profit entities. Their attention is directed towards sectors that serve the development of society as a whole, making them an important indicator of societal progress. They embody civic initiative and the willingness to engage, self-organise from the grassroots, and contribute to the development of the collective. They provide a counterbalance to a society primarily favouring individual interests. Their activities aim to protect the weak, defenceless, or marginalised who are unable to stand up for their own rights. Their focus may also include animal protection, environmental protection, or support for oncology patients. They likewise safeguard the foundations of solidarity and sustainable living in continuity with the ideas and values on which Czechoslovakia, and later the renewed democracy in the Czech Republic, were built (Klečková, 2020, p. 1).

Typology of NGOs

"A non-profit institution represents a unit created for the purpose of producing goods and providing services, while its status does not allow such production to serve as a source of income, profit, or financial gains for the units that founded, govern, or finance it."

In the 1990s, responding to the need to define specific and realistic characteristics of NGOs applicable internationally regardless of national or local specificities and enabling international comparison, the structural–operational definition was established by American sociologist Lester M. Salamon and German sociologist Helmut K. Anheier (1996). This definition delineates the specific features of NGOs: *organised character (organised), non-profit distribution (non-profit-distributing), institutional separation from governmental institutions (private), self-governance (self-governing), and the voluntary element in the functioning of the organisation (voluntary)*, which distinguish NGOs from state (governmental) organisations responsible for performing public administration (Skovajsa et al., 2010, p. 39). In the Czech context, the term refers to organisations that: a) are not established by the state nor dependent on the state; b) are founded for public-benefit activities (for the benefit of the public) or non-profit activities for the private benefit of their members (interest-based activities); c) are a natural part of a society built on the freedom and solidarity of citizens – on civil society with the right to associate; d) fill the space between the market, the state, and the family (Strategy, 2021).

Among the most common NGOs in the Czech Republic are: *Registered Association (+ branch association) – z. s.,* until 2014 Civic Associations (legal regulation: §214–§302 Act No. 89/2012 Coll., Civil Code; A/126,099 × B/121,737/83% of all NGOs); *Institute* (legal regulation: §402–§418 Act No. 89/2012 Coll., Civil Code; A/1,196 × B/1,620/1.1%); *Public Benefit Corporation – o. p. s.,* no longer possible to establish but still valid (§3050 Act No. 89/2012 Coll., Civil Code; A/2,630 × B/2,424/1.7%); *Foundations and Endowment Funds* (legal regulation: §306–§401 Act No. 89/2012 Coll., Civil Code; A/2,608 × B/3,277/2.2%); and *Church Legal Entities* established by registered churches and religious societies (Act No. 3/2002 Coll., on Freedom of Religious Belief and the Status of Churches and Religious Societies; A/4,042 × B/3,976/2.7%). The legal form of an NGO depends on its purpose. Interest-based organisations are usually registered associations. Foundations and endowment funds, as already noted, are philanthropic organisations. Public benefit corporations and institutes are generally service-oriented organisations (Mazák et al., STEM/Endowment Fund OFS, 2025).

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Volunteering in NGOs

Although various definitions of volunteering can be found, their common feature is freely chosen activity carried out in one's free time for the benefit of others without remuneration. It may also be understood as an expression of freedom, responsibility, and solidarity. The Czech Republic has a strong foundation in this area, drawing on a long historical tradition of volunteer activities within civic associations. A developed volunteering sector exists, encompassing diverse organisations in terms of their volunteer activities, including strong organisations with extensive tradition and experience. Just as the history of civic activity in the Czech Republic reaches back to the 19th century in various forms shaped by societal developments, so too does the volunteering sector represent a well-developed field with diverse organisations in continuity with strong actors holding long-standing tradition and expertise. The issue of volunteering in the Czech Republic is comprehensively addressed in the Concept for the Development of Volunteering in the Czech Republic until 2030, adopted by the government in January 2025. This document, the first of its kind in the Czech Republic, includes systemic support for the cross-cutting theme of volunteering across Czech society (Strategy for NGOs 2021–2030, 2021).

Volunteering among young people may be considered particularly significant, as volunteer activities can offer them opportunities to help those in need, engage in addressing societal issues, and contribute to creating a more inclusive society. At the same time, the emerging young generation is given the opportunity to acquire new skills and work experience, which may improve their position on the labour market. The support of volunteering is part of the Education Strategy 2030+ and the Long-term Plan for Education and the Development of the Education System of the Czech Republic for the period 2023–2027 (Volunteering, 2025).

3. Problem Formulation

The strong impact of the pandemic crisis on the Czech non-profit sector significantly paralysed its activities and, despite the considerable efforts of NGOs to cope with the situation as much as possible, once again unequivocally demonstrated the persistent problem of NGOs relating to their insufficient level of professionalisation in achieving their objectives, reflected in: a) a lack of financial resources, and b) **the building of awareness** of their services and activities among key target groups in continuity with the **loss of trust**; c) **the intensifying shortage of human capital**, particularly in terms of **marketing professionals** as well as **volunteers** from among the younger generation, reflected in the necessity to focus attention on making communication more effective.

As demonstrated by the results of research conducted among a representative sample of Czech residents aged over 18 (14–25 November 2024), selected through quota sampling and involving 2,009 respondents from the Czech National Panel (data collection mode CAWI), it may be considered a paradox that although the responses clearly show that people highly value the principles of solidarity and mutual assistance, the most pronounced aspect is the very low level of trust. Although 74% of the public agreed with the statement that "people should help each other even if they do not receive a direct benefit", and 70% confirmed that "the level of a society is recognised by how it is able to care for the weakest", only 20% of respondents expressed trust towards the majority of individuals. The consequence of this contradiction may significantly manifest itself (and is already manifesting itself) in a decreasing willingness of the public to engage actively in volunteering or donating, particularly due to the fear that their assistance will not be used appropriately or may even be misused. It is thus this gradually increasing distrust that represents a structural barrier preventing the full development of the solidarity potential which, on the other hand, the resulting values confirmed within Czech society (Mazák, STEM/Donio Endowment Fund, 2025/11; Červenka, 2024).

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The subsequent values of the quota-representative online survey conducted via the Czech National Panel (CAWI) among 1,005 respondents in June 2025 also showed (in a comparison of 2021 and 2019) a recurring division of respondents into three approximately equally sized groups – positive, ambivalent, and negative (whether referring to sympathy towards NGOs, integrity, the significance of their activities, etc.).

Table 1. NGO Trust and Perception Index, N = 1,005 (2025/6)
1.a Sympathy vs. Antipathy

	1	2	3	4	5	6
6/2025	10	22	32	14	16	8
11/2021	9	18	33	15	12	13
10/2019	12	29	36	11	8	5

1 = highest … 5 = lowest; 6 = cannot assess; values in %.

Source: CSO, 2025/6.

In comparison with the measurement from October 2019, a noticeable deterioration in public attitudes towards NGOs was recorded. When compared with November 2021, the current results did not change significantly (the trust index decreased from 51 to 49), although a decline can be observed among individuals without a clear opinion (Table 1.a).

Table 1. NGO Trust and Perception Index, N = 1,005 (2025/6)
1.b Fulfilment of Mission

	1	2	3	4	5	6
6/2025	7	22	31	14	11	15
11/2021	10	22	32	11	7	18
10/2019	7	28	35	10	5	15

1 = highest … 5 = lowest; 6 = cannot assess; values in %.

Source: CSO, 2025/6.

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As presented in Table 1.b, the evaluation of the outcomes of NGO work worsened compared with 2021. A decrease can be seen in unequivocally positive perceptions (from 10% to 7%), while, at the same time, an increase appeared among respondents who do not identify at all with the statement concerning the good results of NGOs (from 7% to 11%).

From the perspective of assessing trust in NGOs and the perception of their importance for society, the values are strongly correlated. Among respondents who consider their contribution to society to be significant (1/12%, 2/22%), the average trust index reaches 83 points. Conversely, among those convinced that NGOs have practically no importance for society (4/11%, 5/17%), the average index value is only 13 points (Mazák, STEM/OSF Endowment Fund, 2025/6).

As already mentioned, the declining level of trust is gradually accompanied by a decreasing willingness of the public to engage in voluntary activities. Returning once again to the values from the previous research, this time from the perspective of volunteering, it is evident that a downward trend is also present here (Table 2). Czechs perceive charitable, humanitarian, and educational non-profit organisations as the most beneficial.

Table 2. Selected Indicators of the Satellite Account of Non-Profit Institutions

	2018	2019	2020	2021	2022	2023
Number of non-profit registered organisations	142,917	150,362	147,448	150,418	148,546	146,653
Number of non-profit active organisations	–	–	–	–	115,327	115,591
Number of hours worked by volunteers	49,661,412	47,832,434	37,673,810	32,419,517	39,152,579	36,962,496
Valuation of volunteer work (CZK million)	8,141	8,328	6,856	6,269	8,122	8,196

Source: CSO, 2025/6.

The latest published data showed that the number of active NGOs in the Czech Republic in 2023 recorded a slight increase compared with the previous year by 0.2% to 115,591, and the number of their employees also increased year-on-year by 4.7% (81,256). In contrast, however, the number of volunteers recorded a decline of 6%, and the number of hours worked by them also decreased year-on-year by 5.6% to approximately 37 million. The value of volunteer work reached approximately CZK 8.2 billion, with a year-on-year increase of 1% (Table 2). It is therefore evident that the number of hours worked by volunteers in NGOs has still not reached the pre-Covid level (Statistics and Us, 2025/10).

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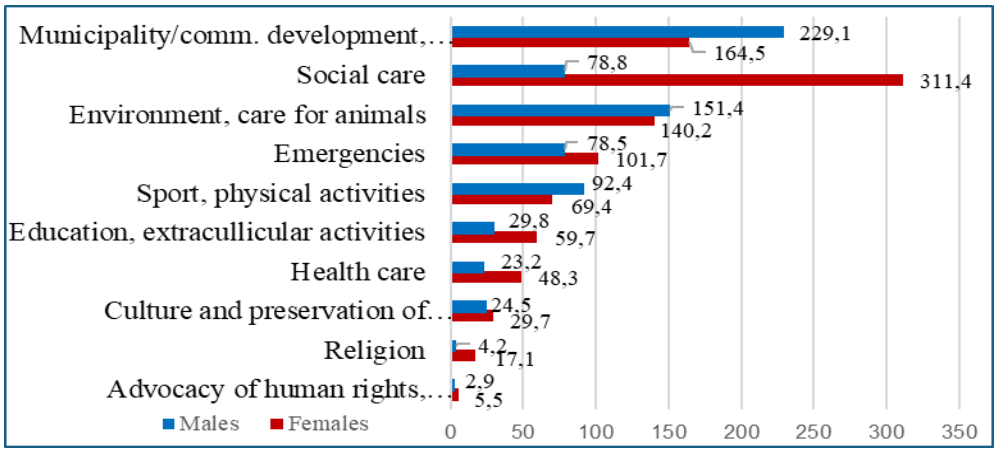
The Czech Statistical Office further focused on identifying the extent of volunteering. Respondents aged over 15 years from all Czech districts were approached (2023), with volunteering confirmed by 19.2% (N = 1,662.3 thousand) of respondents, consisting of 947.5 thousand women and 714.8 thousand men. A second voluntary activity was reported by 189.0 thousand volunteers (11.4% of all volunteers). (Fořtová, 2025).

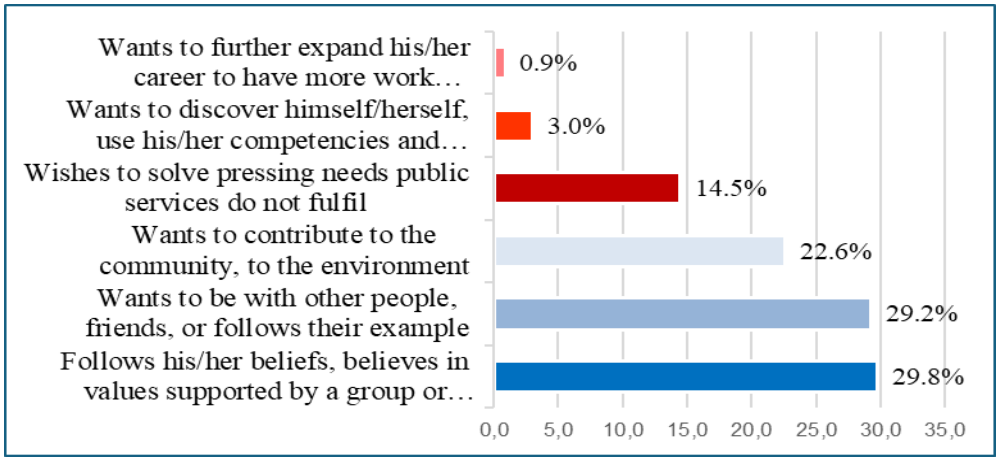
Table 3. Areas of Volunteering Activity (thousands)



Source: Czech Statistical Office, 2025.

However, the preferences of areas of voluntary activity also characterise the specifics of Czech volunteering. As presented in Table 3, the leading areas are activities oriented towards community development, local communities, and neighbourly assistance (393.6 thousand, 23.7%), with a preference among men; the field of social care (390.3 thousand, 23.5%), strongly preferred by women; and environmental issues (291.5 thousand, 17.5%).

Table 4. Main Reason for Volunteering (%)



Source: Czech Statistical Office, 2025.

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The Present and NGOs?

Although analyses focusing on attitudes towards NGOs revealed a shift in the field of marketing communication during the pandemic, the question still arises as to whether, with the increasing time distance from the post-Covid period (2021 vs. 2025), one can speak of progress or stagnation in the current trajectory of NGOs. As shown by the preceding data, persistent problems remain in the area of public trust in continuity with the much-needed voluntary activities (Figure 1).

Figure 1. Communication Policy of NGOs

Source: Göttlichová, prepared by author.

4. Problem Solution

4.1. Government

It is primarily the Strategy for Cooperation Between Public Administration and NGOs (2021–2030) – Strategic Objective A: *Improving the societal climate for NGO activities by strengthening public understanding of the role of the non-profit sector*, which established key steps leading to improving the current unsatisfactory situation in continuity with addressing the growing problem. Attention is directed particularly towards the necessary support of: a) awareness-raising activities focused on the social role and thematic areas of NGOs; b) education of the general public, professionals, and public administration about the contribution of NGOs and other civic activities; c) promotion of activities carried out by the civic/non-profit sector; d) systemic changes supporting the connection between formal and non-formal education and the active involvement of NGOs in educational processes; e) linking formal and non-formal education with lifelong learning to develop key competencies for sustainable development and to strengthen democratic values; f) systemic support for integrating NGOs into educational processes at all levels (Strategie, 2021).

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4.2. Academic Sphere + NGOs

It is essential to note that at the beginning of the joint path stood the project *Cooperation of Higher Education, Public Administration, the Business Sector and the Non-profit Sector for the Socio-economic Development of the Region* (Göttlichová, 2012), which not only connected representatives of the academic sphere (Tomas Bata University/UTB) and the non-profit sector (Association of Non-Governmental Non-Profit Organisations/ANNO), but also representatives of other entities – the Zlín Region (ZK), the City of Zlín, the Chamber of Commerce, and the Labour Office. It simultaneously set the foundation for a long series of regular research activities, with the first of them, oriented towards the activities of NGOs in the Zlín Region, revealing the absence of professionalism in the non-profit sector in continuity with the lack of marketing professionals. The resulting indicators contributed to the creation of the curriculum of the Faculty of Multimedia Communications at UTB (FMK UTB), corresponding to the so-called curricular reform, with the aim of fulfilling the transformation of the existing education system. The priority became not only the acquisition of knowledge, attitudes, and values, but also practical skills, habits, and experience gained in a real environment of both commercial and intentionally also non-commercial character – reflecting the need to increase the quality of higher education in continuity with scientific research as well as economic practice. The integration of theory (higher education) and practice (commercial and non-commercial entities) thus became essential for making the educational process more effective.

5. Objectives and Methodology

5.1. Non-Governmental Non-Profit Organizations in the Zlín Region + Marketing Activities

Another in the series of research projects following the line of the Cooperation project, in continuity with possible changes in the pre-Covid, Covid, and post-Covid periods, and oriented towards the current state of public trust in NGO activities reflected in volunteer activities that came strongly to the forefront already in 2020 (OSF Foundation) and continued to appear in secondary data from previous research (Table 1.a, 1.b, 3, 4), once again confirmed that despite active efforts of NGOs during the Covid period, a lack of professionalism in marketing communication still persists. The research was conducted in June 2024/A through an online questionnaire (15 closed and open questions), with 159 responses from NGOs in the Zlín Region meeting the research criteria; registered associations (z. s.) and public benefit organisations (o. p. s.) were predominant among the respondents. However, when looking at the comparison with the research conducted in autumn 2022/B in a similar format, although the values of the current research/A show that the issue has not yet been resolved, certain improvement can be found. From the perspective of the monitored themes, research A vs. B showed that most NGOs in the Zlín Region still applied intuitive implementation in continuity with other activities beyond promotion (A/48.3% × B/53.6%). Exclusive focus on promotion was confirmed by A/27.3% × B/22.6% of respondents, no marketing activities were reported by A/11.7% × B/12.2%, and full implementation of marketing activities was reported by A/12.6% × B/11.6% of NGOs in the Zlín Region. Considering who performs promotional activities, attention is directed towards those who currently have time available (A/54.2% × B/56.6%), whether we speak of external collaborators, managers, full-time managers, all employees, students, or volunteers. A qualified person is used by A/26.6% × B/24.7%, and only A/5.2% × B/3.8% of NGOs in the Zlín Region reported a dedicated marketing specialist (Göttlichová, 2024, 2022).

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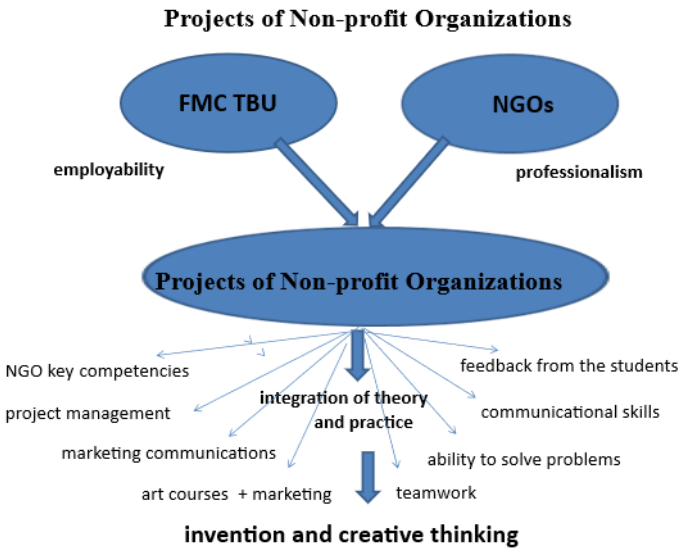
5.2. Form of Solution

A path leading to the resolution of the situation lies in focusing attention on developing key competencies in accordance with the requirements of employers in the non-commercial (and commercial) sector, linking the activities of UTB and NGOs in the Zlín Region through the direct participation of students in real projects with full application of project management methods, professional orientation towards the non-commercial sector, which represents significant potential for the employment of university graduates, and simultaneously supporting regional development. The priority of the educational approach is no longer merely the mechanical acquisition of as much information as possible, but above all the ability to orient oneself in practical life situations, negotiate independently, take responsibility, manage and overcome potential risks. All of this is fulfilled by the course ***Projects of Non-Profit Organizations*** (PRON,) which enables students to become acquainted with the work activities of regional non-profit organisations, their structure, and their communication strategy directly in practice, allows them to apply acquired theoretical knowledge in the real environment of NGOs, and to propose and implement their own projects aimed at supporting the non-profit sector (Figure 2).

Figure 2. Projects of Non-Profit Organizations



Source: Göttlichová, prepared by author.

It is therefore precisely the PRON course that is reflected in the responses of NGOs in the Zlín Region (2024), which again expressed interest in cooperating with the university (76%), not only in continuity with students' final theses aimed at designing communication strategies, but also in assistance with promotion during the preparation and implementation of projects submitted by the organisations, as well as projects initiated by the students themselves. This was subsequently reflected in the increasing number of such projects in continuity with the growing volume of activities carried out within the non-profit sector as part of teaching at the Faculty of Multimedia Communications at UTB, whether referring, for example, to charitable events aimed at supporting senior citizens, children in children's homes, oncology patients, people with disabilities, or abandoned four-legged companions in animal shelters.

However, despite this, a lack of interest among some NGOs in the Zlín Region in cooperation and in the use of marketing professionals (24%) can still be observed. The most frequently cited reasons include statements such as "we have no reason or need", "we are a small organisation", or "we have our own people for promotion", yet it is evident that the effort toward professionalisation is increasingly entering the awareness of NGOs.

6. Conclusion

If, on the basis of the presented study, we were to determine in conclusion whether the current trajectory of non-governmental non-profit organisations in the aftermath of the coronavirus pandemic in the Czech Republic has embarked on a path of progress or stagnation, the answer would not be entirely unequivocal for all NGOs. Although the pandemic demonstrated that it has become absolutely essential for NGOs to focus their attention on seeking new approaches and methods leading to increased competitiveness of their products and services, reflected subsequently in strengthening their competitive position on the market, the situation remains complex. It is the development of the non-profit sector in continuity with the impact of new legislative changes significantly affecting NGOs that increasingly compels NGO leaders to fully acknowledge the mission and role of their organisation, reaffirm their values and beliefs, and, above all, strive to introduce new ways of providing services and develop further possibilities within their activities to ensure sustained success. The majority of NGOs perceive the fundamental problem to lie in the lack of financial resources and human potential, which subsequently manifests itself in insufficient transparency of their activities, directly reflected in the loss of trust and the increasingly weakened role of volunteers. A positive tendency, however, can be found in the growing interest of NGOs in cooperation with the academic sphere, as well as in the preference for established forms of collaboration. A concrete example of a "path of progress" may be perceived in the cooperation within higher education in the Zlín Region, which provides NGOs in the region with significant potential in the areas of volunteering, employing graduates, and engaging interns who contribute their acquired knowledge to the preparation and implementation of projects for which NGOs often lack both financial resources and human capacity. It is therefore cooperation with the academic sphere that represents a significant benefit, both in continuity with the professional knowledge that future marketing specialists already bring into NGO promotion and marketing, and in continuity with the necessary inventiveness and creative thinking required for essential innovation. NGOs must fully recognise the inevitability of professionalisation in today's competitive environment, for without such professionalisation, they cannot succeed in this competition.

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