

Exploring the Attitudes Towards Entrepreneurship in a Transforming Society. The Case of Poland
Exploration des attitudes envers l'entrepreneuriat dans les sociétés en transformation. Cas Pologne
Explorando las actitudes hacia el emprendimiento en una sociedad transformadora. El caso de Polonia

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Volume 23, numéro 5, 2019

Entre logiques individuelles et collectives, aux fondements de la société entrepreneuriale
Between Individual and Collective Logics, Toward the Foundations of the Entrepreneurial Society
Entre las lógicas individuales y colectivas, hacia los fundamentos de la sociedad emprendedora

URI : <https://id.erudit.org/iderudit/1066709ar>
DOI : <https://doi.org/10.7202/1066709ar>

[Aller au sommaire du numéro](#)

Éditeur(s)

HEC Montréal
Université Paris Dauphine

ISSN

1206-1697 (imprimé)
1918-9222 (numérique)

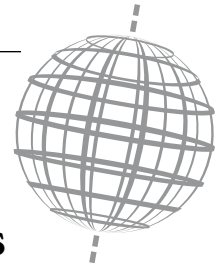
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Osowska, R. (2019). Exploring the Attitudes Towards Entrepreneurship in a Transforming Society. The Case of Poland. *Management international / International Management / Gestión Internacional*, 23(5), 26–35.
<https://doi.org/10.7202/1066709ar>

Résumé de l'article

Cette étude est une analyse de la perception de l'entrepreneuriat dans la société polonaise qui couvre deux décennies, commençant de 1990, l'année qui a marqué la fin de l'ère communiste. 129 articles ont été analysés dans le but d'identifier la valeur sociale de l'entrepreneuriat et ultérieurement comparés au sondage d'opinion sur les croyances envers l'entrepreneuriat. Les résultats montrent que même si les valeurs liées à l'entrepreneuriat ont connu un changement considérable, l'ambiguïté des croyances envers l'entrepreneur a créé des attitudes ambivalentes envers l'entrepreneuriat. L'inclusion de la période de transition améliore la compréhension théorique du développement de l'entrepreneuriat et fournit un soutien efficace à des sociétés entrepreneuriales en développement.



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ABSTRACT

This study is an analysis of the perception of entrepreneurship in Polish society across two decades, starting from 1990, which marked the end of communism. 129 articles have been analysed to identify the social value of entrepreneurship and later compared to public opinion surveys related to the beliefs about entrepreneurship. Findings reveal that although there was a substantial positive change in the value of entrepreneurship, the ambiguous beliefs about entrepreneurs created mixed attitudes towards entrepreneurship. The inclusion of the transitional period offers the opportunity to expand on the theoretical understanding of entrepreneurial development and to deliver effective support in developing the entrepreneurial society.

Keywords: Entrepreneurial society; social transformation; attitude change, culture

RÉSUMÉ

Cette étude est une analyse de la perception de l'entrepreneuriat dans la société polonaise qui couvre deux décennies, commençant de 1990, l'année qui a marqué la fin de l'ère communiste. 129 articles ont été analysés dans le but d'identifier la valeur sociale de l'entrepreneuriat et ultérieurement comparés au sondage d'opinion sur les croyances envers l'entrepreneuriat. Les résultats montrent que même si les valeurs liées à l'entrepreneuriat ont connu un changement considérable, l'ambiguïté des croyances envers l'entrepreneur a créé des attitudes ambivalentes envers l'entrepreneuriat. L'inclusion de la période de transition améliore la compréhension théorique du développement de l'entrepreneuriat et fournit un soutien efficace à des sociétés entrepreneuriales en développement.

Mots-Clés : Société entrepreneuriale; transformation sociale; changement d'attitude, culture

RESUMEN

Este estudio es un análisis de la percepción del emprendimiento en la sociedad polaca a lo largo de dos décadas a partir del año 1990, que marcó el final del comunismo. Se analizaron 129 artículos para identificar el valor social del emprendimiento y estos se compararon con encuestas públicas relacionadas con las opiniones sobre emprendedores y el emprendimiento. Los resultados revelan que, si bien hubo un cambio sustancial positivo en la valoración del emprendimiento, las opiniones ambiguas en relación a los empresarios crearon actitudes mixtas hacia el emprendimiento. El análisis del período de transición ofrece la oportunidad de ampliar la comprensión teórica del desarrollo empresarial y la oportunidad de aportar medidas eficaces para el desarrollo de la sociedad empresarial.

Palabras Clave: Sociedad emprendedora; transformación social; cambio de actitud, cultura

What we consider culture and how we study it builds our understanding of this elusive phenomenon and its impact on society. So far, it has been acknowledged that culture is shared and transmitted and therefore governs the behaviour of its group members (Dubina, Ramos and Ramos, 2016). It is also recognised that culture consists of different layers (e.g. Trompenaars and Hampden-Turner, 1998; Ulijn and Fayole, 2004) and can exist on different levels (from national to professional cultures, cf. Ulijn *et al.*, 2001). Most research also uses comparative settings to investigate cultural differences (cf. Hayton and Cacciotti, 2013 overview). The study presented here argues that the influence of a particular context should also be taken into consideration in order to advance research on entrepreneurship (Zahra, Wright and Abdelgawad, 2014). Following the issues with understanding entrepreneurship in a transforming society (Osowska, 2015), the space-time perspec-

tive can add to existing knowledge on enterprise development at the societal level.

Entrepreneurial society is a concept developed to expose the social mindset characterised by a more supportive framework for entrepreneurship (Audretsch, 2007). In that society, it is assumed that entrepreneurship has a profound impact on prosperity and national performance. This paper focuses on capturing and presenting the shifts and changes in attitude towards entrepreneurship in a transforming society where there has been an abrupt cultural change due to systemic transformation. It is suggested that culture can support or hinder the development of an entrepreneurial society by shaping social attitudes towards entrepreneurial behaviour.

This notion largely overlaps with the concept of institutionalisation—that is, the integration of a new and not widely accepted practice into a self-reproducing social system that impacts regular behaviour (Colyvas and Maroulis, 2015). Equally,

Baumol (1990) suggested that what made a society entrepreneurial was not the proportion of entrepreneurial people but whether the rules of that society encouraged those people to apply entrepreneurship productively. Using a historical approach, he showed that individuals tend to respond to social influence much more than individual inclination. Furthermore, Etzioni (1986) introduced the concept of social legitimation that proposed similar recognition of social influence on entrepreneurial behaviour.

However, in order to capture a perspective over time, the investigation in this study will focus on two key elements of culture: values and beliefs. It is assumed that both values and beliefs (considered as the expression of cultural attitude of society) can hinder or support entrepreneurial behaviour over time, affecting the development of entrepreneurship. Values can be described as 'more abstract and global psychological evaluations that are relatively distal to specific behaviours, whereas beliefs are more concrete perceptions of attributes of objects or other phenomena' (Davidsson and Wiklund, 1997: 180). In this sense, it is presumed that cultural perception can influence entrepreneurial behaviour by creating its meaning in society. The social attitude change towards entrepreneurship will be investigated in Poland (an example of a transforming society) where the research will focus on two decades of the transformation beginning from the end of communism in 1989/90 until 2010.

The investigation is built on a theoretical framework originating from media and cultural studies (such as theories on cultural change, cultural cognition and the impact of mass media on attitude development) as the existing approach to entrepreneurial culture (e.g. Hofstede's cultural dimensions) is not relevant to the main objectives. The first purpose is to explore the shifts in the value of entrepreneurs and entrepreneurship in media exposure during the period 1990 to 2010 drawing from the agenda-setting function theory (McCombs and Shaw, 1972). In this context, it is possible to see newspapers as a communication medium that assists in constructing and defining the world (Nicholson and Anderson, 2005). The second purpose is to assess the beliefs associated with entrepreneurship and entrepreneurs. Since the entrepreneurial phenomenon is widely understood as a social construct, the set of beliefs about entrepreneurship play an important role. Beliefs are analysed separately through public opinion surveys because it is assumed that even though they are directly related to entrepreneurship or entrepreneurs, they might be influenced by different values. Finally, the last objective is to examine the prospective evolution of both values and beliefs, to assess the attitudes towards entrepreneurship in Poland during and after systemic transformation to trace the development of the entrepreneurial society.

The paper is structured as follows: First, the literature on the role of culture and context is discussed, which leads to research operationalisation. Thereafter, the methodology used to collect and analyse data is presented and findings are set out according to research objectives. Finally, the key findings are discussed and then summarised in the conclusion together with limitations and areas for further study.

Literature Review

Culture can be defined in many different ways; however, since Weber's (1904) investigation of protestant ethics, its importance in determining human behaviour is unquestioned. North (1990) argued that culture underpins the rules of the game providing informal constraints on human interaction in any society. Thurik and Dejardin (2013) discussed four schools of thought related to culture, such as aggregate psychological trait or dissatisfaction perspective and its impact on push-versus-pull factors as influences on entrepreneurship. This suggests that research on culture permits the prediction of behaviour and explanation of the mechanisms of social interaction, which could be linked to the development of an entrepreneurial society. Most definitions apply a core set of attitudes, i.e. mostly values or norms (Hayton and Cacciotti, 2013) that are shared by members of a collective and govern how people interact within social and physical settings (Hofstede, 1980, 2001).

Culture is also linked to a set of behavioural standards that are shared and socially transmitted, which adds a learning element to its characteristics (Hull, 2003). While it is argued that people belong to many different groups that can have a specific culture which would influence their behaviour, the research presented here focuses on a national level, i.e. Poland, and will look at a specific set of social attitudes relating to entrepreneurship. If entrepreneurial culture is considered to be a set of values and beliefs that guide entrepreneurial behaviour (Davidsson and Wiklund, 1997), an appropriate and viable method has to be chosen to investigate this relationship.

In practice, the most common approach to research entrepreneurial culture suggests applying different sets of predominantly statistical variables. However, two of the main approaches, Hofstede's (1980) Model of Cultural Dimensions and GLOBE study, were developed with different purposes in mind. Although they can identify national differences, the robustness of each approach has been questioned due to the variances in the outcomes. Hayton and Cacciotti (2013) also mentioned a logical fallacy in entrepreneurial culture research, which suggests a lack of evidence to explain how culture influences entrepreneurial intentions, even though it is assumed that beliefs concerning social and personal desirability are influenced by the cultural environment. It appears that research to date has been largely focussed on comparative studies between countries and/or regions (Hayton and Cacciotti, 2013), and has substantially overlooked the contextual influences.

Zahra *et al.* (2014) argue that context places entrepreneurship in natural settings, which helps to better understand the mechanisms of social interaction. This also enables longitudinal research that can document possible change. Nevertheless, in most contextual studies the focus is on institutional forces, which largely overlook cultural and historical foundations. Moreover, the study of time and its implication on the entrepreneurial phenomena remains fragmented and lacks a coherent framework (Welter, 2011). The recommendation to connect temporal dimension with other dimensions of context, such as spatial, can also provide greater depth to the study of phenomena, generating alternative explanations and enriching the theory (Zahra *et al.*, 2014). This study intends to address this aspect in detail.

For many studies, cultural change (especially in terms of values) is assumed to be gradual. However, sociologists admit that certain circumstances would result in rapid variation/change in cultural values. An example of such an event is the collapse of communism in Central and Eastern Europe (CEE) in 1989. This change was strongly connected to systemic and economic transformation, and therefore provides evidence from both cultural and economic perspectives. The changes in the political and economic systems in CEE required the establishment of new institutions. Much of the theoretical literature on the issue of culture in the context of transition countries refers to the importance of interconnection between new institutional arrangements in CEE and existing prevailing values (Pejovich, 2003). Furthermore, the differences in economic development among the transition countries are sometimes attributed to interactions between capitalist institutions and old values (Pejovich, 2003).

A very interesting argument that may help assess cultural change under these settings, was raised by Feichtinger and Fink (1998), which suggested that CEE countries underwent a collective cultural shock attributed to their 'communist heritage'. This shock could be similar to an individual one, however, since it was caused by influences bearing down on an existing social and cultural system, it may take far more time than the process of an individual's acculturation in a foreign country. The cultural changes in CEE countries could be described as an ongoing systemic change from communism (communist/socialist values) to capitalism (western values). According to Feichtinger and Fink (1998), political and economic changes influenced the development of society and culture, signifying five phases of cultural shock:

- 1st phase: euphoria, 'honeymoon', characterised by idealisation, illusion and unrealistic expectations;
- 2nd phase: collective culture shock with symptoms such as a lack of orientation, mental and psychosomatic problems; a general lack of trust and self-confidence; apathy, passivity, lack of initiative; defensive mechanisms, withdrawal and (re-) appraisal of the past;
- 3rd phase: mastering the collective culture shock and adaptation; approaching the EU; Eastern enlargement and enforced economic cooperation;
- 4th and 5th phases: stabilization; membership of the EU; normalisation and catching up with European standards.

A closer look at the situation in Poland, which will be used as an example in this research, may offer proof to this theory.

While cultural values are hard to change, it is not impossible to do so. D'Anjou and Van Male (1998) suggest two main strategies that can be applied to create change in cultural values. The first strategy is implemented by linking controversial topics with generally accepted and valued notions (such as basic rights). The second strategy is to associate the interpretive package of a new value with an existing theme, which as an alternative cultural context may legitimate this package. In this perspective, culture looks like 'mosaics of images, concepts, metaphors, themes, counter themes, world views, collective definitions, and frames of reference' (d'Anjou and Van Male, 1998: 7) and is developed by the society's historical production.

However, history may also allow some cultural themes to gradually gain a more dominant position in society, especially during rapid cultural changes by altering their meaning. Packages that refer to such themes thereby become more credible and, thus, one of the presented strategies becomes more effective. In their article, d'Anjou and Van Male (1998) also contended that cultural processes within social movements could differ from cultural processes in wider society, and these differences are large enough to merit a different approach to the internal (e.g. entrepreneurs) and the external side of social movements. Thus, this study will only focus on the societal level.

Cultural orientations are also associated with certain (personal) cognitive styles, leading scholars to consider cultures as 'systems of thought' (Nisbett *et al.*, 2001; Peng *et al.*, 2001). According to Kahan (2012), cultural cognition mainly refers to the tendency of individuals to form beliefs about societal dangers that reflect and reinforce their commitments to particular visions of the ideal society. This approach has been developed for the purpose of empirical testing of the 'cultural theory of risk' associated with Douglas and Wildavsky (1982). In this research, it will be further applied with regard to entrepreneurship by investigating the social beliefs that are relevant to entrepreneurship, entrepreneurs and entrepreneurial behaviour.

Since 1989 Poland underwent an extensive social transformation. Together with the systemic change, new capitalistic values were introduced into the national culture. This resulted in the recognition of new types of economic behaviour, such as private entrepreneurship. At present, the importance of entrepreneurship in Poland matches the EU average in many cases (European Commission, 2013). The question is how did Polish society manage to change its attitude over such a short period of time and was the process as successful as it has been suggested.

Furthermore, until now, no research has yet analysed the influence of both systemic transformation and EU accession on attitudes towards entrepreneurship in society. This will be investigated by conceptualising entrepreneurial culture as a set of commonly shared values, beliefs and expected behaviours, and entrepreneurship as the expected behaviour (Davidsson and Wiklund, 1997; Burns, 2001; Della-Giusta and King, 2006).

To Mueller and Thomas (2001: 58), entrepreneurship 'varies across countries due to differences in cultural values and beliefs, thus, some cultures may value and support this type of behaviour more than others'. The analysis on changes in attitudes towards entrepreneurship, which is assumed as an expected behaviour, provides important proof of mechanisms of entrepreneurial society development and facilitates an examination of cultural perceptions of entrepreneurship over time. This assumption will be investigated with a novel methodological strategy.

Research Methods

In contrast to the approaches widely used in research on entrepreneurial culture, this study will focus on the qualitative methodology that permits more in-depth investigation of the phenomena in the context chosen. Based on the research focus, it was essential to identify appropriate sources that could provide data for longitudinal analysis. In order to achieve that, a pragmatic approach has been selected.

For the methodological consideration, two types of data have been chosen and operationalised as follows. For values (which can be described as ‘more abstract and global psychological evaluations that are relatively distal to specific behaviours’ (Davidsson and Wiklund, 1997: 180)), thematic content analysis of newspapers has been applied, exploring the social value of entrepreneurship in the media coverage; whereas beliefs, which are ‘more concrete perceptions of attributes of objects or other phenomena’ (Davidsson and Wiklund, 1997: 180), have been analysed using reports from panel survey data, relevant to entrepreneurial behaviour, entrepreneurs and entrepreneurship.

Furthermore, to assess the time correlation between environmental change and change in attitudes during transformation, the following years have been selected for the investigation of newspapers: one year of the systemic change (1990), one related to the effect of transformation (2000) and one associated with the effects of the EU accession (2010). This twenty-year time frame overlaps exactly with the two decades under analysis, and this provides sufficient data to reflect upon a transforming society’s perception in selected settings.

In order to explore shifts in the value of entrepreneurship in media exposure between 1990–2010, the methodological technique applied was the content analysis of text published in “Gazeta Wyborcza” newspaper. Newspapers were chosen as a target media in this study as they provide a written daily record of potential entrepreneurial value. In addition, they were more easily sampled and analysed than other media during the chosen time frame. In this context, it is possible to see newspapers as a communication mode that assists in constructing and defining the world (Nicholson and Anderson 2005) that would affect the antecedents of entrepreneurial activity (Levie *et al.*, 2011).

In the field of mass communications, existing literature contains many theories that may be useful to support the study of the impact of mass media on entrepreneurship from the value perspective. It is, for example, assumed that the media ordinarily reinforce opinions, ideas and values that audience members already hold whereas agenda-setting function theory recognises media power in shaping general attitudes and values. In this

sense, media ‘cannot tell you what to think, but it has a big role in being able to tell you what you could think about’ (Hindle and Klyver, 2007). Consequently, the media are seen as gatekeepers, who circulate certain amounts of information, on certain topics and occasions. Through this selection and omission character, the media are able to focus/motivate audience attention in certain directions. Since this might permit observation on cultural adaptation processes, newspapers were selected for this study.

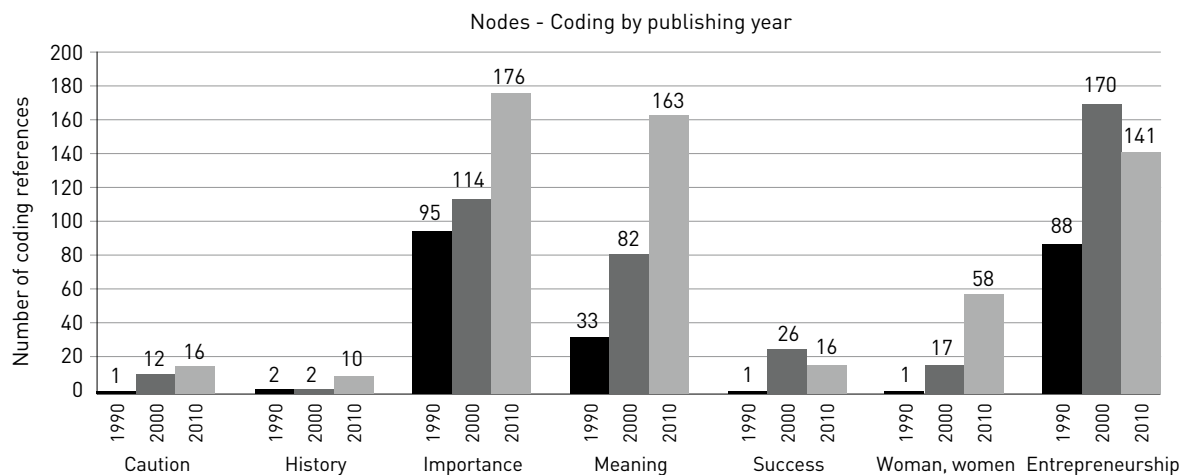
However, this raises the concern on how cultural values are produced and reproduced within the media. Ljunggren and Alsos (2001) noted the media’s dual mirror/manipulator role in relation to entrepreneurship, suggesting an important impact regarding the creation of attitudes as well as making potential role models visible. At the same time, newspapers’ presentations of entrepreneurship can be comprehended as an expression of general attitudes and understandings in society about this phenomenon.

For the research purpose, all text featuring the phrase ‘przedsiębiorca’ (entrepreneur) in the major daily national newspaper “Gazeta Wyborcza” throughout the years 1990, 2000 and 2010 were sampled from the online archive, resulting in a total of 129 articles: 30 from 1990, 47 from 2000 and 52 from 2010. The newspaper articles were examined based on a text analysis, which allowed for description in a systematic and rigorous fashion.

Directed qualitative content analysis (Hsieh and Shannon, 2005) was chosen to ensure a rigorous means of analysing various newspaper text (such as articles, interviews, reportages, columns to press release, news, letters to the editor). Thematic coding is one of the most common forms of qualitative data analysis. The identification of themes and categories has been performed with the help of NVivo software. Chart 1 provides an overview of nodes and their representation between 1990 and 2010. For example, the importance of entrepreneurship in data coding stage resulted in 5 categories: education, obstacles, propaganda, role and support (see abbreviate table with text examples in Appendix).

In the later stage, the framework applied the overtime analysis to main themes, similar to Nicholson and Anderson’s (2005) approach and was based on:

CHART 1
NVivo coding nodes distribution by publishing year



1. The characteristics of the entrepreneur's activity and agency.
2. The extent to which entrepreneurial personality and/or process impacted on the social/political/economic environment.
3. The portrayal of an outcome from an entrepreneurial action or process.
4. Whether terminology used to describe entrepreneurship was positive, neutral or negative in terms of value.

It is acknowledged that selecting only one newspaper could provide biased results. However, considering the timeframe of this research, this was the most rational choice as it was the only newspaper with data covering the whole research timeline. The fluctuation in nodes occurrence across the years has also been considered. Since the papers have been replaced by the internet over time, the increase in occurrences identified could not be associated with increased popularity of this paper. To improve the credibility of the findings, the newspaper's online archive has been searched for national issues (discarding regional publications). For 1990, some papers were not available through the online archive; in such instances, the initial search identified the title and abstract of an article and then the article was retrieved from the university library in Wrocław and reprinted manually. All 129 articles were downloaded (or copied) without any pre-selection of article topics or type, as all of them were assumed to be noteworthy for further analysis.

The second purpose of this paper is to assess the beliefs associated with entrepreneurship and entrepreneurs. As mentioned before, beliefs are analysed separately because it is assumed that even though they are directly related to entrepreneurship or entrepreneurs, they might be influenced by different values. For that reason, content analysis of public opinion surveys has been applied. Due to the secondary nature of reports, some data was unavailable for each year selected for the newspapers. Even though the focus on particular years had to be abandoned due to lack of data (especially from the year 1990), when selecting public opinion surveys' reports, a longitudinal approach has been maintained as the main methodology to provide triangulation. In this way, the information gathered from surveys complimented and sometimes balanced out the information gathered from newspaper articles. This will be presented in the findings section.

It is also worth emphasising that any study that is carried out using a questionnaire is declaratory at most. Therefore, the answers may not fully reflect the beliefs or behaviour of respondents. The context makes some people provide answers that are not guided by their actual attitude but rather fall within given standards. Assuming this type of error, still, a set of generally accepted principles of what the Poles believed about entrepreneurs and aspects associated with entrepreneurship, could be revealed. Public Opinion Research Centre (CBOS) in Poland was selected as the main data supplier of the reports. In total, eight reports were sampled. In addition, to trace the EU effect of accession, some data has also been used from the EU surveys such as the Eurobarometer.

Finally, the last objective is to examine the prospective evolution of both values and beliefs, in order to assess the development of attitudes to entrepreneurship during and after the systemic transformation. This will be achieved by comparing the results of both methods applied by using time correlation.

Even though former research already looked at the role of values and beliefs as the elements of culture affecting entrepreneurial behaviour (Hayton et. al, 2002, 2013), no study so far has focussed on the society undergoing transformation. This gap will be addressed in order to observe the mechanisms of cultural change with the use of framework chosen and applying newspaper articles and public opinion surveys as the main source of data.

Key Findings

VALUES

Based on the newspaper data, two main strands related to entrepreneurship can be identified by tracing the temporal fluctuations in newspaper text topic sampled (see Chart 1). The first strand could be associated with its social meaning, and the second with its impact on society (see coding examples in the appendix). A closer analysis showed that, in general, both have gained importance over time, affecting the value of entrepreneurship.

In relation to meaning, it is necessary to underline the general description of entrepreneurship in articles from 1990, emphasised by its 'new', 'young' or 'private' character, which might have been used in an attempt to dissociate this concept from unfavourable socialist treatment. However, the NVivo Word Tree function showed that whereas entrepreneurship was mostly connected with the private business, the enterprise was still predominantly related to the large, state companies. Furthermore, the association of other values, such as wangling (1990), resourcefulness (2000) and diligence (2010) might indicate the positive value of entrepreneurship.

In relation to impact, the content analysis of newspaper data suggests that at the beginning of Poland's transformation, entrepreneurship was used to help those who lost jobs either in a state company or a state farm, to fight the rise in unemployment. Over time, entrepreneurship has been recognised as a profession, and entrepreneurs have been treated as a new social class. Furthermore, although the fight with unemployment was the most visible role of entrepreneurship exposed in articles, the external support was intended for different social groups. In 2000, the major target in newspapers became young people, and education reform introducing entrepreneurship as a subject into the high school curriculum became a priority for the attitude change. In contrast, in 2010, entrepreneurship became an opportunity for groups socially excluded or discriminated in the work environment, such as women and people aged 50+.

The freedom of choice ascribed to entrepreneurship seemed to have a great impact on political propaganda, widely praising and supporting free enterprise in all years. Nevertheless, the role of the state as the main caretaker overlooking entrepreneurship has also been acknowledged by arguments of caution and the predominance of public value (especially in 2000). Furthermore, state institutions were portrayed as the main obstacle for the development of entrepreneurship in all years. For example, the lack of trust for the state's ability to introduce necessary support for unemployed was exposed accurately in one of the newspaper articles from 2000, describing the intention to create an office for fighting anti-entrepreneurial regulations: "The unemployed will be happy about it, indeed; two new jobs will be created – for the spokesperson and his secretary."

The support for entrepreneurship also changed its scope. Firstly, initiated by state (1989 law change) later involved the assistance of different organisations and societies in 2000; and in 2010 the most successful entrepreneurs who were willing to share their knowledge and created special programs for this purpose (e.g. “Entrepreneurship- Leszek Czarnecki’s Initiative”). However, even though the examples of successful entrepreneurs appeared in newspaper text, they still could not be regarded as role models popularising entrepreneurship but more as ‘the business stars’, who could be admired rather than followed.

BELIEFS

In analysing the change in beliefs about entrepreneurship in public opinion surveys, the significant positive change was visible, in particular, after the EU accession. The occupational ranking provided by CBOS (2009) showed that the esteem of the owner of a small shop, understood as the profession, has changed in favour. Although the ambiguity of definition applied is obvious, it could be noticed that high esteem doubled over time (see table 1) but also that the biggest change in esteem appeared in 2008.

In comparison to the EU influence, beliefs about transformation were not so positive. When we consider the consequence of privatisation as the effect of systemic transformation, most Poles at the end of the first decade of capitalism often mentioned entrepreneurs as those losing on privatisation (CBOS, 2000). Furthermore, in terms of beliefs about entrepreneurs’ profit, the role of EU accession (and foremost the European funding) could be seen as extremely influential. In 2010, only politicians were higher in the ranking (CBOS, 2010a). The change over a span of six years was quite remarkable considering that in 2004 (when accession happened) entrepreneurs were below the perceived level of educated people, students, young people and farmers. Together with funding came legal framework and competitiveness, but also the belief that entrepreneurs were gaining more from the EU accession than other social groups, which was mostly associated with to EU funding.

SOCIAL ATTITUDES TOWARDS ENTREPRENEURSHIP AND ENTREPRENEURS

The analysis of beliefs about the role of entrepreneurs revealed a conflict between individual reasoning and work expectations, and in general collective value system, originating from the communist legacy. Although the value of entrepreneurship

was positive, the portrayal of individual success was rather incoherent with family and other collective values (e.g. egalitarianism). This might be related to the belief that success or fame became less important in the value structure. The results of the 2010 report (CBOS, 2010b) show that between 2005 and 2010 success had lost importance (from 47% to 27%). In 2010, the most indicated reason for opening a business was the need for independence, in second place respondents placed material motivation e.g. the desire to gain wealth, and in third was the necessity of life. In addition, every fifth respondent indicated their motivation as the desire to test themselves in business (CBOS, 2010c). The survey data also suggested that the majority believed that opening a business was rather an opportunity than a necessity. Still, nearly half the respondents did not consider opening a business, even though one-third of them admitted their confidence in running one (CBOS, 2010c).

It also seems that being an entrepreneur was admired and valued more as a lifestyle rather than a working behaviour (see the reasoning for opening a business presented above). Similarly, to the results from the newspaper data, the accompanying beliefs suggest that entrepreneurs have not been considered as role models, which shows the lack of cultural creditability and transmission of behaviour. The report from 2010 (CBOS, 2010c) also indicated that stereotypes prevalent in society about the difficulties faced by entrepreneurs did not exactly coincide with real problems. For example, the public opinion put stronger meaning to foreign competition whereas the cost of labour, payment of arrears from contractors, difficulties in obtaining credit and too many credit costs, and corruption were problems mostly unnoticed by the majority of the society. This might be relevant to the agenda-setting function of media that misguided public opinion. This wrong belief could be also responsible for the high business failure rate in 2007 (European Commission, 2007) in Poland.

Discussion on the Evolution of Values and Beliefs

During the data analysis stage, the most visible difference in evolution has been observed in regard to the value of entrepreneurship and the perception of entrepreneurs. The explanation to that might be the change in the structure of values, which occurred at the time of systemic transformation. In the communist period, the value of family was at the top of the value hierarchy whereas after the systemic change, being employed was the most significant in Polish society. For that

	Esteem															
	High				Middle				Small				Difficult to say			
	II	VI	I	XI	II	VI	I	XI	II	VI	I	XI	II	VI	I	XI
Occupation	'95	'96	'99	'08	'95	'96	'99	'08	'95	'96	'99	'08	'95	'96	'99	'08
	In %															
Owner of a small shop	23	28	26	48	56	56	57	44	17	15	15	5	3	2	2	3

Source: CBOS (2009), p.6

reason, entrepreneurship was mostly valued as a form of employment. This connection enabled the society to accept incoming change and overcame so-called collective cultural shock syndrome (Feichtinger and Fink, 1998). Some newspaper data also suggested that existing entrepreneurial value might be a mixture of a communist legacy combined with the modern, capitalist approach. This could also imply that before the systemic change, entrepreneurship was not connected with working or earning money but treated as a human attribute. The following quote accurately summarises this:

In the 80s a completely fresh blood rushed to a limited private sector of the PRL¹. Young, educated people, who did not want to function in the state structures were removed from them. Revolutionaries and conspirators with a sense for business, but also apolitical people, who choked with the bureaucratic structure, which limited the initiative, had enough of being poor. They were not just "crocheting intellectuals," as Jadwiga Staniszkis called them, but also natural economic talents. They introduced to the frigid "non-socialised sector" computers, new technology, modern equipment, and most of all a new spirit. (...) From the former exporters, ambitious young craftsmen and those young, educated and enterprising arose the peak of the capitalist pyramid, the object of jealousy, envy, and, still, class resentment.

(Nowa Klasa (*The New Class*) Danuta Zagrodzka Gazeta Wyborcza no 468, published on 29/12/1990, page 6)

Moreover, entrepreneurs could be considered as a new class replacing these professions which diminished due to their unprofitability under the new economic conditions (Jasicki, 2004). In the period 1988-1991, the number of private companies increased by 162% (from 572 451 at the end of 1988 to 1 496 797 at the end of 1991) (PARP, 2001). In this sense, entrepreneurs might be regarded as a new segment of the social structure symbolising change, but also indicating the general attitude of society towards the systemic transformation, which became rather negative over time. This might also explain the negative perception of entrepreneurs and the differences in understanding their role in society. Thus, although entrepreneurship has been valued, entrepreneurs were perceived differently, as a separate entity.

The report from 2006 (CBOS, 2006) stated that entrepreneurs, not only in Poland but also elsewhere, were portrayed in the context of corruption and other irregularities, and not as a factor of economic development. When looking at the illustration of entrepreneurs, Flash Eurobarometer European Commission (2009) revealed that although entrepreneurs were recognised as job creators and by creating new products and services were of benefit to everyone, in the majority of responses from Poland, they were also seen as exploiting other people's work and only thinking about their own wallet, probably due to their overall image in society still being mostly negative.

Furthermore, the egalitarian values were very strong in the society. CBOS surveys from 2003 reported that it was commonly believed in Poland that the differences between the rich and the poor, and the differences in earnings were too big. About 90% of the respondents shared this opinion. At the same time, three quarters believed that income and wealth should be more

evenly distributed among the working people. In consequence, a definite majority of the Poles opted for state intervention aimed at reducing the differences between those who earn considerably more compared to those who earn much less. What is more, this egalitarian approach had increased over the years of transition (CBOS, 2003a) and probably influenced the attitude towards entrepreneurs. This suggests that the portrayal of individual success of entrepreneurs was in conflict with collective values and required to be changed and replaced by more appropriate role models in order to find them useful for further attitude change.

In this sense, the answer to the question of whether the change of attitudes has been successful in entrepreneurial society development requires clarification. Although entrepreneurship has gained in value, the entrepreneurs were still isolated and this lack of recognition might be the missing perspective to increase both entrepreneurs' value and entrepreneurial best practice development.

With regard to the cultural adaptation processes, the social movement strategy suggested by d'Anjou and Van Male (1998) could be applied to the Polish settings. The first strategy (linking controversial topics with generally accepted and valued notions) could be observed in examples from the beginning of systemic transformation, where entrepreneurship (as a controversial topic) was strongly linked with work values and widely praised for its fight against unemployment. Moreover, this connection has been maintained over time by EU frameworks focussed on the second strategy based on the association of the interpretive package with an existing theme (providing an alternative cultural context) in order to legitimate the package. One such theme could be the influence of EU frameworks (which were supported by European funding) on entrepreneurship.

There is no doubt that both strategies have been of importance in the prospective legitimisation of entrepreneurship in Poland, with regard to the value perspective. However, without a constant positive change in the commonly held beliefs about entrepreneurs, this could also disrupt the process of cultural adaptation in society over time.

To summarise, the new social order in Poland brought an alternative to the former perception of entrepreneurship, including often contradictory set of values (Wnuk-Lipiński, 1991). This conflict of two systems of cultural values: traditional and the so-called Western might be worth researching further, showing the consequences of their interaction. The changes resulted in hopes and fears, which have become apparent through the whole process of transformation. Although there had been a significant positive change in values, the beliefs related to entrepreneurs appeared to be more uncertain. The results also demonstrated the time correlation between the attitude towards entrepreneurship and the abrupt change in external environment related to the systemic change and EU accession. This is an interesting evidence of the importance of contextualisation and its effect on the advancement of entrepreneurship research, involving social movement strategies.

So far, this research indicated that there was a difference between the social value of entrepreneurship (widely praised for its fight with unemployment) and entrepreneurs in Poland.

This is associated with the beliefs about entrepreneurs, which could be assigned to a negative stereotype. The image of Polish entrepreneurs as part of social legitimacy / delegitimization of the new order was relatively visible. Moreover, its negative impact might explain the lack of entrepreneurial role models. However, the positive influence of entrepreneurial behaviour in its ability to increase the level of trust within society and especially business partners has been also acknowledged, suggesting the incoming change in Polish society (CBOS, 2012).

The evidence in differences between both values and beliefs may have implications for how societies could better encourage entrepreneurship. It also proves that more attention should be given to the investigation of the interaction between elements of culture that has been largely overlooked in comparative studies. Furthermore, this approach can help to investigate the development of the entrepreneurial society. The variance in evolution between values and beliefs could be used to introduce appropriate support policies for entrepreneurial society development. As for Poland, more focus on changing the negative stereotype, which constitutes unfavourable beliefs of entrepreneurs, is recommended.

Overall, based on the findings it could be argued that particular elements of culture could shape entrepreneurial attitudes in society over time, affecting the development of entrepreneurial society and this should be acknowledged by adding this investigation into future research focus.

Conclusion

This study is the first attempt to estimate the elements of culture, using both text analysis and reports from panel survey data, to assess the effect of cultural change on entrepreneurship from both the values and beliefs perspective, understood as the key elements of culture.

By focusing on the society in transformation, this investigation was able to catch the process of value and belief change. The data drawn from the "Gazeta Wyborcza" suggested the sense-making role of media as an important factor for entrepreneurship development. This media guidance function was especially important during the systemic transformation due to the lack of satisfactory definitions describing entrepreneurship. However, media also might be lost in the constantly changing reality, and this needs to be acknowledged.

The main limitations of this research were the nature of secondary resources and limited access to data from 1990. It might also be possible that different journals portrayed entrepreneurship in different ways, depending on their political or social orientation. Nevertheless, "Gazeta Wyborcza" was the only journal available for comparison throughout the whole research timeframe. Thus, it might be interesting to incorporate other media resources in the future research to assess the relevance of current findings in the broader context of media influence.

By observing the society in transformation, it was possible to detect the process of cultural change, which gives the potential to expand the general understanding of the development of entrepreneurship by explaining the prospective reaction of the existing culture and capture the adaptation processes. This should be considered with any new policy introduction

aimed at entrepreneurs. This inclusion of transition economies into the mainstream theoretical reasoning offers the potential to expand the theoretical understanding of entrepreneurial society development.

Although the change in social attitude has been recognised, further research needs to be performed in order to assess its scope and direction. This could be done by: focusing on the perceptions of individual entrepreneurs who opened their companies in the years chosen for the investigation; comparing results from other countries affected by similar environmental change or conducting research after another decade.

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APPENDIX			
Examples of data coding for newspaper articles (translated from Polish)			
Importance of entrepreneurship	Example		
	1990	2000	2010
Education	Rich, because a thief? This shortcut is reminiscent of communist education.	It is also important to introduce entrepreneurship - because our children will not learn it from us, we were raised in another system.	After the training and exam, I obtained a certificate and applied for a grant. I have founded a company; I provide electrical services.
Obstacles	Apart from the already mentioned lack of investment incentives, the economic law is still unclear; we do not know what belongs to who, the bureaucracy did not diminish; officials remained the same; the state (customs, banks) operates inefficiently. (...) Andrzej Arendarski (...) on behalf of the entrepreneurs (...) accuses the authorities that (...) no one helps the new class that forms the basis for a transformed economy.	An entrepreneur invests and modernises the production from profit after tax - but taxes in Poland are high, as are labour costs, so he keeps very little. No wonder he is not innovative. In addition to the money, you need a sufficient level of education, culture of work and culture in general.	Polish entrepreneurship tosses in the kind of Bermuda triangle set by the media eagerly publicising every case of damage suffered by the customer from the dishonest or incompetent entrepreneurs; legislators eager to catch the calls for greater legal and administrative control over economic activity and trade corporations claiming almost without exception the need to curb unfair (or uncontrolled) competition by restricting the access to economic activities in the industry. Inside this triangle roam the officers of various administrative departments ruthlessly using the tools given to them to suppress economic activity and harassing those who show it.
Propaganda	The market economy based on private ownership was the only solution that provided prosperity and development of the society. (...) The market is not only the institutions, but most of all the people, their entrepreneurship, initiative and risk. (...) Everyone must have the opportunity for a career in business. In our country, there is no place for nineteenth-century capitalism, with its extremes of poverty and wealth. The chance of getting rich must be open to all who are able and active, regardless of what they own today.	Our own entrepreneurship can be an impulse for development in many regions, if only we remove the accumulating bureaucratic obstacles on its path. As the president, I will support all legal and financial solutions that facilitate the business of private family companies, which form the basis of any modern market economy.	Small and medium-sized enterprises are the future of capitalism. You have to let them grow; find new ways to stimulate human enterprise and resourcefulness. We cannot go back to monopolistic capitalism, or the nationalization of the economy.
Role	In our conditions, small entrepreneurship in rural communities is of particular importance. It can support peasant agriculture and create employment opportunities for the owners of small farms which will be slowly eliminated under the new market conditions	By limiting taxes, we can develop entrepreneurship and increase the number of jobs. After all, the two million unemployed could pay taxes.	Opening a company is a great opportunity for women. - women saw and used entrepreneurship as the most effective form to overcome the glass ceiling phenomenon. (...) Unfortunately, this is largely due to the fact that they have problems finding a job.
Support	The programme predicts a very active role for the state in the creation of private business, from organising a mass media campaign to encouraging entrepreneurship, by submitting governmental orders to the private sector and creating agencies to facilitate the cooperation between small businesses and large industry.	First Tuesday - (...) - based on the British idea these are meetings of investors, entrepreneurs seeking capital and representatives of consulting firms (...) After the official presentation on e-business, unofficial, informal talks provide an opportunity to network.	The "Enterprise" - an initiative of Leszek Czarnecki - consists of two pillars. The first is competition, "I study, I work, I manage", the second is a series of meetings for students in economics with managers.