

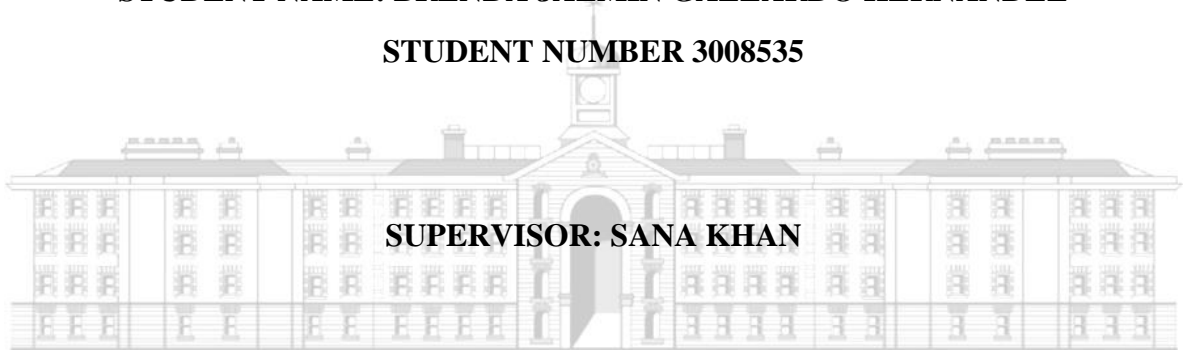
**DATA PROTECTION AN INTERNATIONAL AND LOCAL APPLICATION IN
THE SME SECTOR SINCE GDPR.**

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DECLARATION

I declare that this dissertation that I have submitted to the Graduate Business School for the award of Master of Science in International Business and Law is the result of my own investigations, except where otherwise stated, where it is clearly acknowledged by references. Furthermore, this work has not been submitted for any other degree.



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Firstly I want to express my gratitude to God, who has been always by my side during times that I feel I couldn't continue and my two guardian angels, especially my Grandma Leonor Hernandez who left this world leaving an important mark on my life, the space that is in my heart never will be full, but with this dissertation, I want to show her that all her hard work helping my mom raising me has done good results, and from now on every day of my life I will continue working very hard on myself to make her proud.

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ABSTRACT

Data is the core of digital transformation, therefore Data Protection regulations are taking a crucial relevance in business models and their development, in countries like Ireland for instance where community awareness is well established, and Small and Medium Business are an important economic factor, complying with Data Protection Regulations, particularly GDPR, is an aspect that has caused an impact in their business performance, same wise in Colombia, a Latin American country who is awakening from traditional methods to realizing the importance of digitalization, with the existence of complex Data Protection Regulations It has been a challenge for Small and Medium enterprises from that particular country to start considering compliance. Hence, this paper was conducted among two Irish and two Colombian SME owners, along with two legal experts from each country respectively aiming to identify how small and medium enterprises had accepted and implemented GDPR compliance standards. Using a qualitative method to explore, understand, and illustrate through a constructivist paradigm in order to deduct the participants' response throughout a semi-structured interview which results were analyzed to reach the main objectives. Obtaining general positive results, proving that even though there is still work to do, small and medium businesses are aware of the existence and implications of Data Protection Regulations compliance standards.

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DATA PROTECTION, AN INTERNATIONAL AND LOCAL APPLICATION IN THE SME'S SECTOR SINCE GDPR

1. INTRODUCTORY CHAPTER

1.1 Introduction

Europeans countries had raised awareness about personal data, especially in locations such as Ireland (Garza, 2019) this has brought the attention of significant international tech companies such as Google, Facebook, Microsoft among others, those enterprises are already aware and facing the change and relevance of compliance (Ježová, 2020, p.4) with the General Data Protection Regulation, also known as GDPR (European Parliament and of the Council, 2016) the question turns in how medium and small enterprises (SMEs) are been facing the protection and handling of personal information (McAllister, 2017) along with evaluating what kind of relevance those enterprises face to achieve compliance in their country. Besides, the process which involves the collection of data through online platforms as Ryan (2018) set out, information is being transfer to a baste quantity of companies on a daily basis and as business models setting their strategies into a customized advertisement, it is highly questionable how the enterprise sector will be facing their adequate controls being the transition period of GDPR completed (Ryan, 2018, pp.3–4).

1.1.1 Researchable Topic

Besides, there have been 2 years since the GDPR implementation and enforceable compliance (Team, 2020) some achievements had been done along with other new challenges to evaluate (Heiman, 2019), especially when merging to social media or any other electronic network that has become a crucial tool for business to grow rapidly. Our current conditions where it is easy to spot clothes, food, or any other goods through social media instead of going physically to a local store and additionally, the arrival of a global pandemic brought by the virus known as COVID- 19 has changed the strategy on how people interact, socialize and even do their day to day activities increasing a business digitalization which represents more handling of personal data (*Addressing Key GDPR Issues During COVID-19*, 2020).

Highlighting one of the main objectives of GDPR which is the protection of personal data from a global perspective (Cooper *et al.*, 2017; Laybats and Davies, 2018; Ježová, 2020; Team, 2020) the regulation creates a window where countries outside Europe must be aware that handling personal information represents a legal and business impact for those who are not compliant under the scope of GDPR. Here is where countries like Colombia which is considered a Latin-American developing country, raised a personal and professional concern regarding its international business status and its performance to develop national legislation that is similar or could be comparable with the GDPR (Castillo *et al.*, 2017) but also with an important phenomenon that generates an impact in how SMEs operate in this country which is the “informality” a factor that affects not only the economic flow of the country but also represents a problem in order of regulatory compliance (Cárdenas S and Rozo V, 2009).

1.1.3 Justification and Issues

The importance of addressing issues related to regulatory compliance in business had always taken a relevant role not only for legal or compliance bodies but also in the enterprise sector regarding that along with new and innovative technologies a regulation will always try to play catch up with the single purpose of protecting the right of individuals, in that order, understanding GDPR standards from a SMEs perspective in countries such as Ireland and Colombia involve the necessity of studying, analyzing and applying those regulations to assure data protection from an international and comparative point of view but also could help regulatory bodies, business advisors and solicitors to understand how is the perspective that SMEs owners perceive data protection regulations and the importance that involves this aspect from a business perspective. Therefore, to assess those issues it is imperative to develop a master's degree dissertation embedded in SMART objectives, based on a purpose lead to achieving an aim focused on the application of an international data protection regulation in the SMEs sector based on a compliance comparison of two different countries such as Ireland and Colombia.

1.2 Aims and Objectives

By considering the researchable problem shown above, this following section is conducted to outline the research purpose along with the objectives that are intended to be carried out but mostly providing a proper detail about the importance and relevance of this researchable

topic, regarding the conditions that our society is currently changing and the factors those changes will represent, in this particular case, to obtain an answer to the following research question:

How Small and Medium Enterprises (SMEs) had accepted and implemented GDPR compliance standards in countries such as Ireland and Colombia?

Which is established under the following aim:

To examine, understand and illustrate how GDPR standards had been accepted and implemented in SMEs in Ireland but also exploring and comparing the application of this regulation in the same business sector from a developing country perspective such as Colombia.

Thus, that aim will be achieved by assessing the subsequent objectives:

1. *To Examine what challenges and benefits GDPR standards are creating in both international and local SMEs since the regulation implementation and enforcement:*

GDPR compliance has become one of the main factors that organisations had been focused on since its enforcement in 2018 (Cooper *et al.*, 2017), companies across Europe had raised their concern in protecting their individual's data to avoid scandals such as Cambridge Analytica (*How Cambridge Analytica Exploited the Facebook Data of Millions* | NYT, 2018) among other crucial episodes (Kokott and Sobotta, 2013) to appraise where personal information is leaked to organisations which their purpose, in essence, might be innovate and provide easy technology access to society but later on their intentions reflect a data protection breach. Henceforth, by taking into consideration this objective, the research will be geared to assess the relevance that a proper GDPR compliance will represent for an enterprise regardless its size by developing primary research focused on understanding the SMEs owners' perspective to this matter but mixing it with secondary research where theorist and previous experts in data protection and GDPR compliance stand for by surrounding their perspective into a local and international approach.

2. *To Understand the importance that personal data protection represents in Ireland and Colombia:*

Data Protection is not a topic that is being talked about just recently (López Torres, 2014) this right has been considered with the same importance and sometimes connected with the

right of privacy by the Court of Justice of the European Union and the European Court of Human Rights (Kokott and Sobotta, 2013) which represents the concern and awareness in the European continent regarding personal information protection. By focusing the data protection interpretation in Ireland it is expected to understand a European perspective this right represents by carrying out literature based on experts related to this area but also case studies where the Irish Data Protection Commissioner is being involved, in other words, a legal and conceptual framework in relation with this matter could be refined. Likewise, it is expected to obtain from the legal approach focused on the current Colombian data protection legislation interpreted by theorist and experts along with case-studies performed in that country, by finally providing a regulatory comparison focused on highlighting the influence that GDPR has created in the compliance sector in a developing country such as Colombia.

3. To Illustrate the effectiveness, the legal framework has had on the protection of personal data after two years of enforcement of the GDPR, based on the SMEs sector in Ireland and Colombia:

This last objective intends to mix, focus and establish the two objectives mentioned above to achieve an accurate perspective in how personal information is being handled, protected, and interpreted in the Small and Medium Enterprise sector from a local and international perspective but also to highlight the challenges that a regulation such as GDPR might have concerning the unstoppable increase of technology innovation which nowadays is particularly seen due to the COVID-19 pandemic outbreak by establishing a more digital and technological society.

The previous objectives are carried out in 4 months period where the research is officially developed but certain aspects such as the secondary research were performed since the beginning of the Master's degree especially in modules where the topic has relevance such as Research Methods Workshop, Research Methods, International Privacy and Data Protection Law, International Strategy, Corporate Governance, and Professional Service Management. Relevant theories and frameworks accessed through local physical libraries (Griffith College Library) along with academic databases like Google Scholar, EBSCO, SAGEJournals, HeinOnline, among others, and finally, the General Data Protection Regulation along with the Colombian Data Protection legislation up to date as regulatory statues which are going to be examined, understood and illustrated, the primary research took

place in two scenarios (Colombia and Ireland) focusing its application in legal experts in related to the topic along with SME business owners and/or managers in different sectors to obtain a variable perspective regarding the influence that has had regulations concerning Data Protection in their business development and legal practice. This research is performed in order to mix the legal and business approach to provide an additional and valuable academic proposal that could be taken into consideration in a professional aspect where complying with regulation is essential for any business strategy regardless of the size of a company and the location of it.

2. BACKGROUND AND LITERATURE CHAPTER

2.1 Literature Review

This section provides a critical inside on the researchable topic assessed in the Introduction Chapter, to create a connection between the aim, objectives, and research question, by focusing on some of the literature explored already which is mostly based on academic articles, e-books, books, handbooks, reports, among other electronic and academic sources; first of all, a context will be enhanced to illustrate how data protection is becoming in one of the fundamental rights that not only governmental but also private parties must be aware if we are continuing in this technological era where certain interpretation and standardization issues might be needed to guarantee trust, safety and transparency to data subjects regarding their handling of data by observing how is the current situation in Ireland and Colombia. Secondly, a conceptual approach will be assessed by answering the following questions: What is data protection according to Irish and Colombian legislation? What GDPR stands for from a business perspective? Which are the compliance principles companies should be aware of? How are SMEs identified in Ireland and Colombia? Finally, an empirical approach will be intended to provide accurate information or data regarding the context but also the concept previously questioned to give a full critical perspective about how a regulation like GDPR has been applied and interpreted from a local and international perspective.

2.1.1 Contextual Approach

2.1.1.1 *Data Protection's Right Conception*

The words personal data have not been a subject of discussion since the internet arrival, but before talking about it is essential to mention that those words in most of the scenarios are

connected with the right of privacy which its sense and urge had existed at least since 1890 based on one of the first pieces of literature about the matter in the USA known as "The Right to Privacy" by Samuel Warren and Louis Brandeis (López Torres, 2014), therefore, a worldwide concern of privacy was developed especially by international bodies such as the UN (Resolution 45/95 of 14/22/1990) and OECD (1980 Directive) setting ground principles regarding the issue where the transfer of personal data is involved by planning strategies that guarantee the handling of personal information with a strong approach to human rights characteristics (López Torres, 2014) which involves a significant difference between the right of privacy and data protection. Nevertheless, when talking about the right of data protection as (López Torres, 2014) stands for, this means referring to several doubts and questionings due to the lack of uniformity in the interpretation of certain concepts, this affirmation is supported by other authors such as Paul Lambert (2013) who appoints when referring to personal information has become in the biggest concern in how the increasing of this information through the years have got and also the legitimate and not legitimate ways to collect this information without the proper knowledge of individuals who give away their data in hands of third party organizations (Lambert, 2013, p.3) even by assessing the European jurisprudence it can be seen there are considerable overlaps in the scope of both rights but also some areas where their substantive scope diverge (Kokott and Sobotta, 2013, p.228). Those affirmations could be added with the technology outbreak, a phenomenon that according to the Oxford Law, Regulation and Technology handbook (Brownsword *et al.*, 2017) it extends beyond the legal order causing an endless disruption of regulatory forms, frameworks, and capacities (Brownsword *et al.*, 2017, p.8).

2.1.1.2 General Data Protection Regulation (GDPR) As a Global Standard of Data Protection

By agreeing with (Maqueo Ramirez *et al.*, 2017) there are certain aspects in the regulatory system unavoidable to protect rights as essential as data protection where issues such as privacy and private life are involved, in that order, the construction to common and global standards became essential to go along with the rapid technology evolution, the economic globalization and the digitalization of human relationships. The General Data Protection Regulation, also known as GDPR (European Parliament and of the Council, 2016), is considered by (Hoofnagle *et al.*, 2019, p.3) as the most consequential regulatory development

in information policy in a generation, the statement that is also supported across diverse academic perspectives (Loftis, 2018; Denley *et al.*, 2019; Ježová, 2020), in other words, this policy is going to be focused in how is and will be affecting business models dimensions in relation with a specific user and consumer service (Lindgren, 2016).

It has been just 2 years since its mandatory compliance and enforcement across Europe and regardless of its short period of implementation, companies are already aware of the importance of complying with GDPR standards that one may start taking privacy seriously but also attempt more careful thinking regarding the use of personal data (Hoofnagle *et al.*, 2019, p.35). However, regardless of the regulation efforts, most of the literature related to the comprehension and interpretation of GDPR set as its disadvantages the complexity of its interpretation (Hoofnagle *et al.*, 2019), transnational personal data transfers to enter into a competitive global market (McAllister, 2017, p.210), and even seen as a protectionist economic tool (Heiman, 2019, p.953).

2.1.1.3 *GDPR Standards from a Business Perspective – Focusing on Small and Medium Enterprises (SME's)*

Driving this approach into the business sector there are several factors that different authors like (Loftis, 2018; Lee, 2019) agree with the fact companies will start structuring their handling of data to avoid an enforcement risk and end up in a breach of privacy and consequently assuming the highly valued fines defined by the regulation. But a special concern is raised by authors like (McAllister, 2017, p.210) who stated that even though the high fines seem to be more focused on large companies, small and medium enterprises face a challenging road ahead, due to the limitations these enterprises might have regarding their lack of resources and information management system (Brodin, 2019, p.244) and also considering the existence of tools which could improve their management and business decisions based in data collection and analysis as Vaddepalli (2020) purposes “well-equipped data management systems, businesses quickly gain insights at the enterprise as well as at the micro-level, with which the management takes better decisions for the long-term success of an organization” (Vaddepalli, 2020, p.1). Henceforth, with the arrival of GDPR, these kinds of enterprises are not only facing challenges related with assuring compliance under the regulation parameters but also they should also be questioning if their business model it is

suitable for the requirements that handling data imply, taking into consideration the importance data represents in decision-making processes (Vaddepalli, 2020) along with the customization of service regarding behavioral targeting (Ryan, 2018).

In countries such as Ireland, where the Small and Medium Enterprise sector in words of (Lawless *et al.*, 2014) is seen as an important contributor to sustainable economic and employment recovery especially after a crisis like the 2008 (*Crisis! Ireland Calls the IMF (Long Version)*, 2018) or the current pandemic due to the virus COVID-19 (*Addressing Key GDPR Issues During COVID-19*, 2020), personal data protection parameters need to be assessed, particularly in this sector where even though a social awareness about protecting and handling information is existent in this country, there are research suggestions that imply the importance of knowing about the perception of this matter (Garza, 2019, p.57) in the SMEs. Principles such as *Transparency*¹ and *Accountability*² are encouraged by the Irish data protection regulatory body³, being those principles the core essence to start out compliance with according to GDPR requirements for any kind of business, even microenterprises (DPC Ireland, 2019a, p.2), setting out the crucial role the regulation will take place for the future of data handling in the enterprise sector.

On the other hand, outside Europe as a consequence of the implementation of GDPR, some countries like the US (Wray, 2020) have started to assume the importance of data protection which could represent the protection of the rights of their individuals, also reflecting an improvement in their corporate governance regarding the accomplishment of a proper data privacy compliance looking after obtaining recognition and favorable business performance perception for shareholders and future business investors as (Pike, 2019) establishes “our activities are going to continue to be analyzed by big tech companies and will represent an important asset for business”, therefore, regardless the complexity of interpretation that Data Protection legislation may involve they are the result of unstoppable socio-economic globalization (Ježová, 2020); the question is if countries, in this case, developing countries are performing adequate compliance according to GDPR guidelines. Henceforth, from a Latin-American perspective, in Colombia, data protection rights are covered by a

¹ Article 12 GDPR

² Article 5 GDPR

³ Data Protection Commission <https://www.dataprotection.ie/en>

constitutional figure known as *habeas data* providing an autonomous and fundamental right character along with the implementation of *the Legislation 1581/2012*, from a general perspective It could be seen this country might accomplish the international standards regarding personal data protection (Rojas Bejarano, 2014, p.110) but the reality is that regardless the national law, there are some factors like the lack of active enforcement and accurate extraterritorial reach that generates several concerns about the application of this regulation regarding the European standards set by the GDPR (Castillo *et al.*, 2017) essentially in a country where informality in SMEs is a day to day activity (Cárdenas S and Rozo V, 2009); the informality phenomenon it is as complex as significant for the lack of economic development of the country, with respect of involving several factors such as gender, location, education, the lack of government participation and even corruption (Cárdenas and Mejía, 2007, p.3), nevertheless this kind of activities represent a high percentage of the economy, for instance by 2011, in Latin-American countries it was considered as 50% and specially in Colombia which by 2008 it was determined by a 58% according to the National Department of Statistics⁴ (Cruz, 2011) those authors agreed in the lack of governmental participation and enforcement in order to regulate those kind of businesses but also raise an hypothesis considering the studies were for several years prior this paper, therefore, it is important to determine by the primary data gathering and further research in the topic if the *informality* phenomenon has been affected or benefited the SME's business sector by the e-commerce arrival and social media platforms which facilitates the exchange of services and goods and how the Colombian-regulatory bodies are taking participation in controlling not only the commercial activities but also being aware of the amounts of data those businesses may be collecting by using platforms such as *Facebook Groups, Instagram, Facebook Market Place and even WhatsApp*.

⁴ Which stands in Spanish as Departamento Nacional de Estadística (DANE)

2.1.2 Conceptual Approach

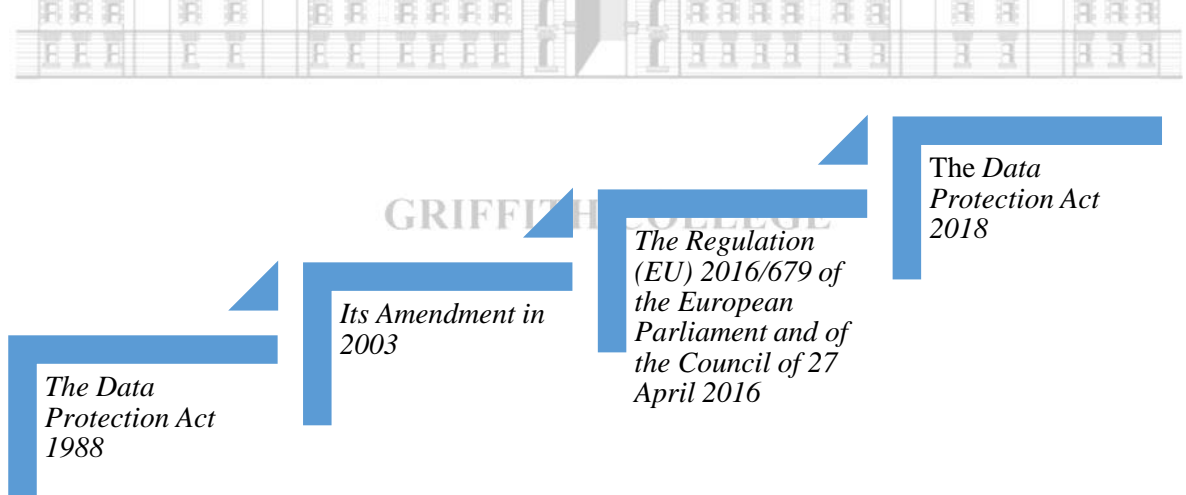
2.1.2.1 *Data Protection as Fundamental Right an Irish and Colombian Legislative Perspective*

To navigate this scenario from a conceptual perspective, it is necessary to set as a starting premise the definition of data protection as a *fundamental right* following the statement made by Stefano Rodotà:

“The fundamental right of personal data should be considered a promise just like the one made by the king to his knights in 1215... This promise should be renewed and shifted from the physical body to the electronic body” quoted by (Hoofnagle *et al.*, 2019, p.66)

The importance of data protection has risen a concern in the European continent over time, thus the right of data protection has always taken determining role starting from 1970 with the first Data Protection Law of the world in Hessen, Germany (Wilhem, n.d.). Consequently, from an Irish perspective data protection has been developed along with the European guidelines setting point into combining or assuring national legislation in that order following or giving further effect to the European regulations related with data protection as there are for instance summarized in the following illustration:

Figure 1 Irish Data Protection Regulation (author)



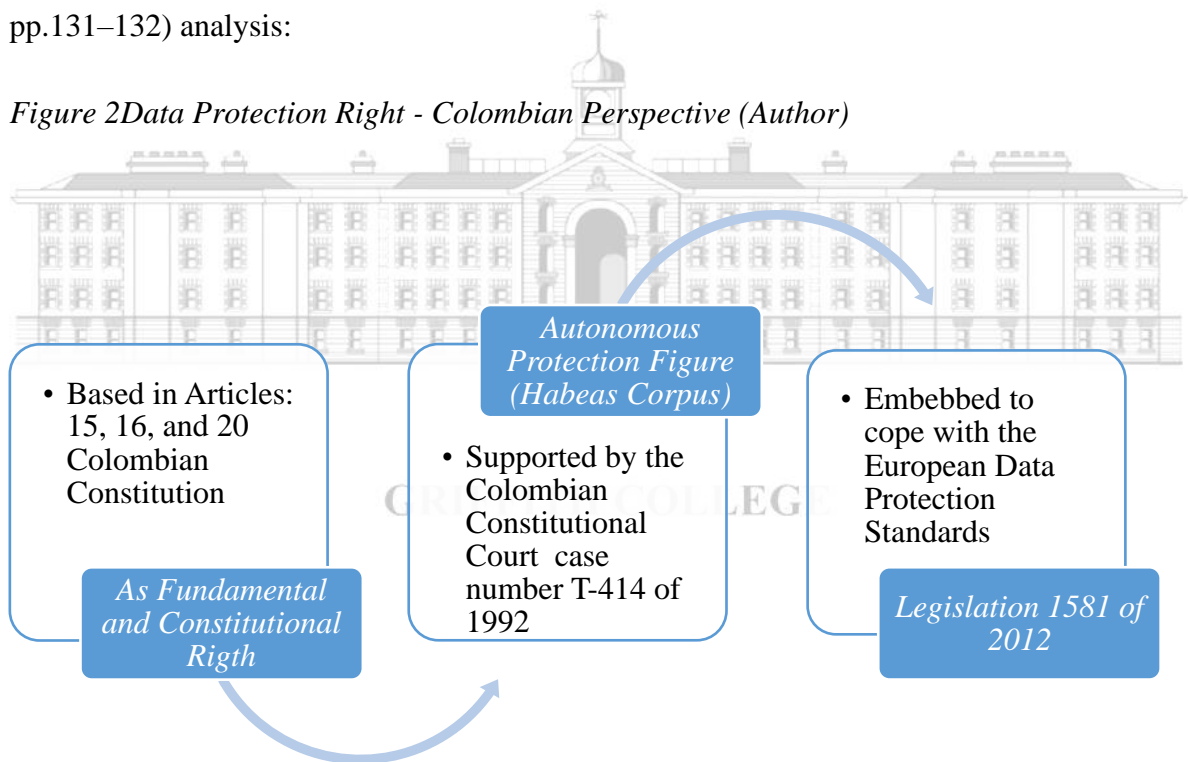
Source (Lambert, 2013)

1

Nevertheless, its fundamental right interpretation should be evaluated depending on the context on how the right is being assessed, as mentioned in the contextual section authors like (Kokott and Sobotta, 2013) set out the importance of differentiating fundamental rights such as data protection and the right of privacy, being both contemplated in the Charter of Fundamental Rights of the European Union which becomes legally binding since 2009 (European Data Protection Supervisor, n.d.) those rights should not be considered as identical regardless the judgment given by the European Court of Human Rights and the European Court of Justice (Kokott and Sobotta, 2013, p.228).

The European Data protection legal framework has also had an influence and application in Latin-American countries which is the case of Colombia, subject of analysis in this research, where its legal framework could be resumed as follows based in (Rojas Bejarano, 2014, pp.131–132) analysis:

Figure 2 Data Protection Right - Colombian Perspective (Author)



Source (Rojas Bejarano, 2014)

2

Nevertheless, from a most recent perspective the legal framework or regime in how data protection is governed has been set out by the Colombian Data Protection Authority known

as *Industry and Commerce Superintendence* (Robledo del Castillo *et al.*, 2020), in the following manner:

- Legislation 1581 of 2012
- Decree 1377 of 2013
- Constitutional Court Case Ruling C-748/2011

Being the last two legal instruments as further enforcing, implementing, and interpretation parameters to provide adequate and broad protection to the right of data protection regarding the constitutional fundamentals of this matter under the Colombian legislation, by concluding the Colombian General Data Protection Regime (Robledo del Castillo *et al.*, 2020, p.27).

Concerning comprehending the application of those regulations (Irish and Colombian with regards to data protection), it is crucial to analyze how the regulatory bodies in the position of assuring and protecting personal data are operating since the implementation of GDPR thus to answer the question of how from a legal perspective the regulation is being interpreted, therefore, further detail regarding both Irish and Colombian regulatory bodies, in this case, known as *Data Protection Officers*⁵ based on their cases that had been developed under this legislation will provide achievement concerning the understanding of the importance that represents data protection in such countries.

2.1.2.2 *General Data Protection Regulation – Compliance Principles*

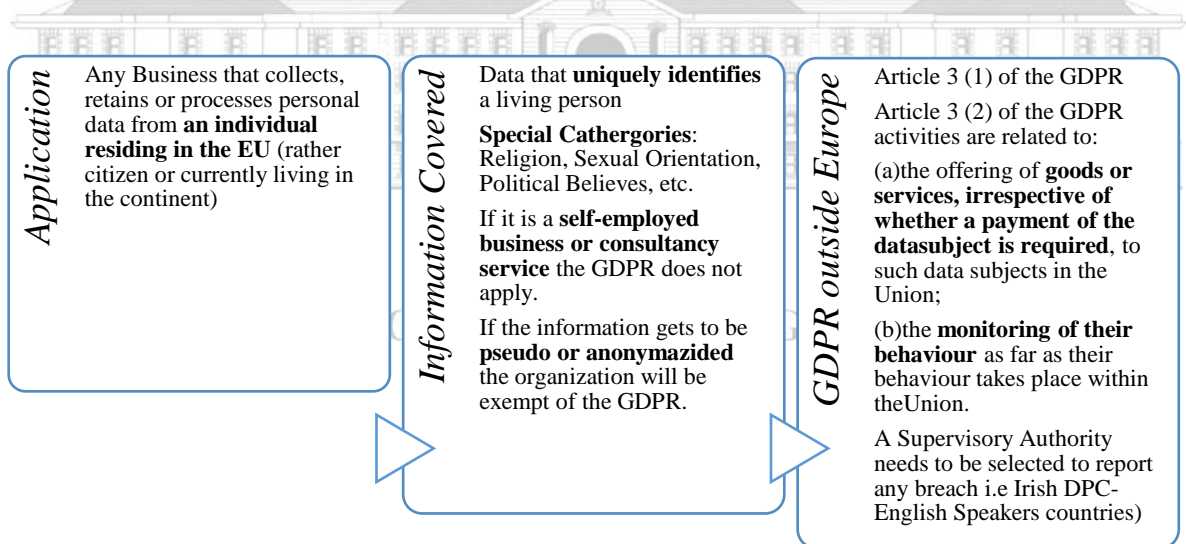
Therefore, considering that the right of data protection has had a variable but subsequent legal landscape in the European continent (López Torres, 2014) this research is focused on interpreting the principles of data protection set up in previous regulations and currently reviewed and renewed (Boardman *et al.*, 2020, p.8) in the legal standard regulation subject of understanding, the General Data Protection Regulation (GDPR), this guidance has been defined as a data governance framework (Hoofnagle *et al.*, 2019, p.67) which primary purpose is to “give individuals greater control over their information to enhance a broader protection and transparency about their managing of data” (Heiman, 2019, p.947) considering that anyone collecting personal data from subjects physically located in the EU falls into the scope of application of GDPR (Heiman, 2019, p.947) but also adding the

⁵ *Data Protection Commissioner* in Ireland and “*Superintendencia de Industria y Comercio*”, in Colombia.

material scope that depends also on the activities that establishments perform inside the EU and outside concerning personal data i.e. offering goods or services or behavior monitoring within the EU (Boardman *et al.*, 2020, p.2)

Henceforth taking into consideration the existence of different guidance and interpretations (Loftis, 2018; Laybats and Davies, 2018; Denley *et al.*, 2019; Team, 2020) made under the GDPR application, an overview of the main aspects and compliance general principles are going to be presented in the following chart taking into consideration the interpretation made by (Denley *et al.*, 2019) which was considered as the most explicative and clear between the above guidance interpretations assessed during these sections. By developing the main aspects in how the GDPR is focused regarding its application it is intended to assess and understand the issue related to the material and territorial scope of the regulation (Boardman *et al.*, 2020, p.6) under these new parameters the Data Protection Law in the EU has been extended in comparison with its previous legislation⁶

Figure 3 GDPR Overview (Author)



Source (Denley *et al.*, 2019)

3

The compliance principles of data protection had been developed since the structuration of its regime in Europe, for instance the OECD (Bengt-Åke Lundvall and Borrás, Susana, 2005) was the international organization who pointed out the relevance of having general standards

⁶ Directive 95/46/EC "The Data Protection Directive"

in how data protection should be handled and regulated considering the fact of the increase of circumstances where personal information is being handled by the constant and unstoppable increase of innovation, technology and the development of a more globalized economy but also assuring a fair and competitive market within European Countries (Bengt-Åke Lundvall and Borrás, Susana, 2005, p.2), consequently talking about personal information has become in the biggest concern in how the increasing of this information through the years have got, and also the legitimate and not legitimate ways to collect this information without the proper knowledge of the individuals who give away their personal data in hands of third party organizations (Lambert, 2013, p.3).

Therefore, and as pointed out in previous paragraphs across this review, the General Data Protection Regulation has not developed per se the new and legitimate compliance principles regarding the protection of personal data, as stated in (Boardman *et al.*, 2020, p.13) there are no major changes concerning the interpretation of the principles covered by this right, but they have set a difference related with the *accountability principle* which under the GDPR seeks more responsibility for controllers to demonstrate compliance by following the parameters of this governance, therefore to accomplish this responsibility the main obligation for a controller, also, a company that holds personal information is reviewing their 'data protection policies, codes of conduct and training to ensure these are consistent with the revised principles' (Boardman *et al.*, 2020, p.13; supported by Team, 2020, p.82).

For an illustrative point of view, the following are the principles and their general interpretation with the significant changes and comments under the European General Data Protection Regulation, bearing in mind and as highlighted in italic and bold, the last two principles (Integrity and Confidentiality, and Accountability) take a crucial relevance under this research as are the aspects where companies should be reviewing and questioning their compliance standards in order to assure if their existing data protection guidelines are similar or take into consideration the amendments established by the GDPR, for instance, companies like IBM, mention the responsibilities that companies should be looking after when complying and ensuring data protection (*IBM Data Responsibility and the GDPR*, 2018) supporting this aspect are several authors mentioned across this paper but in addition, the relevance and impact is a concern of study for (Krivokapić *et al.*, 2018) who based its study

to controllers who do not reside in the EU, scenario that again put into evidence the global impact that personal data protection has represented lately across the globe.

Figure 4 GDPR Compliance Principles (Author)

Lawfulness, fairness, and transparency

- The process of data should be transparent in relation to the data subject

Purpose limitation

- The data collection should be specified and explicit according with the legitimate purpose

Data Minimisation

- When collecting data it should be adequate and necessary in relation to its collection purposes

Accuracy

- Every reasonable step must be taken to assure that personal data that is inaccurate is erased or rectified with out delay

Storage Limitation

- Personal data that allows the identification of data subjects must not be kept for no longer than necessary - Applicable for longer periods solely archiving, historical, scientific, and statistical purposes

Integrity and confidentiality

- The protection of personal data relates to unauthorised or unlawful processing and against accidental loss, destruction or damage, **by assuring technical or organizational measures**

Accountability

- A controller is responsible for and **must be able to demonstrate** compliance with these principles

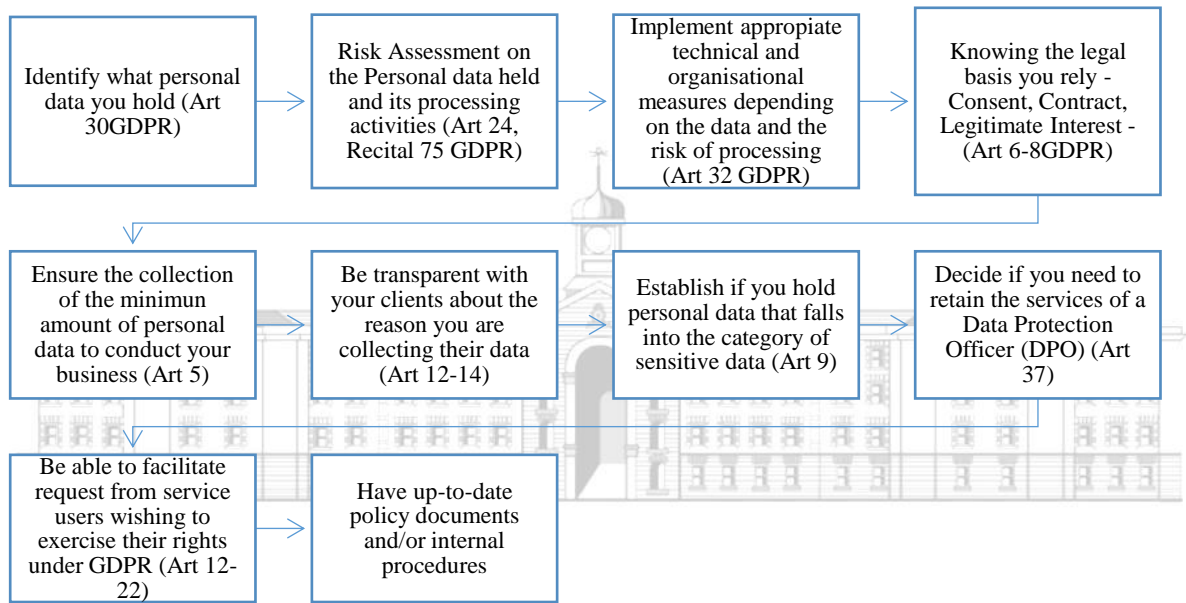
Source: (Boardman *et al.*, 2020, p.14)

4

To translate the general principle compliance guidelines related to data protection, the local (the Irish Data Protection Commissioner) and the international (the Colombian Industry and Commerce Superintendence) which are the location focus of this research had pointed out in their own guidelines documents, how companies depending on their size should look after assuring those principles follow an adequate application, hence, to point out both scenarios two additional figures are going to be presented and also considering one of the objectives of this research which is the illustration of the effectiveness in a local (Ireland) and International (Colombia) perspective with regards of the legal framework involving personal data protection into the Small and Medium Enterprise sector.

It is important to point out that according to the data protection regime developed in the Colombian legislation⁷ and especially its core data protection legislation which is the Legislation 1581 of 2012 its ruling compliance principles are not different from those defined under the GDPR, so for this research, they are not going to be represented graphically here, nevertheless, they can be accessed by the Data Protection Guidance developed by the Industry and Commerce Superintendence of Colombia (Robledo del Castillo *et al.*, 2020, pp.8–9).

Figure 5DPC Checklist for SME's (Author)



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Source: (DPC Ireland, 2019b, p.4)

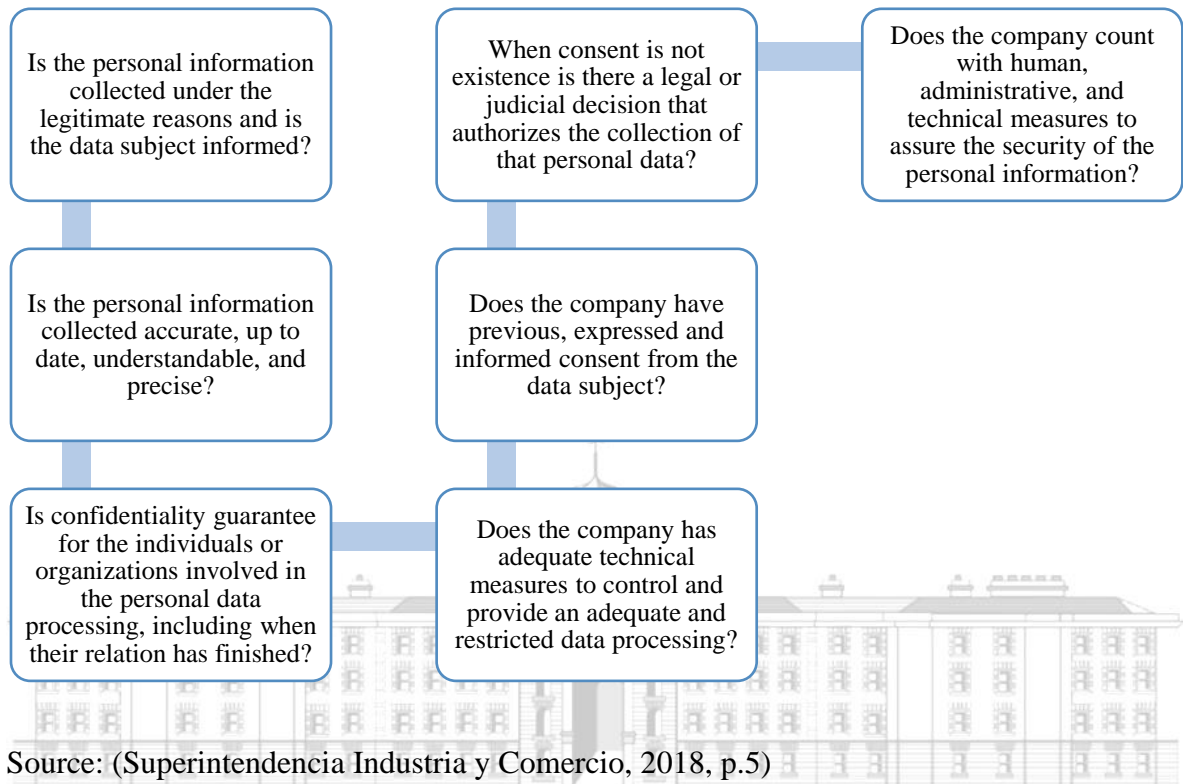
5

On the other hand, the Colombian Data Protection Supervisory Authority has developed as well guidance with regards to some of the important aspects SME's should be questioning regarding their personal data processing, according to its national legislation, hence, by following the illustrative perspective given by the Irish Data Protection Commissioner (DPC Ireland, 2019b), the subsequent figure represents a summary of the general questions

⁷ See 2.1.2.1 Data Protection as Fundamental Right an Irish and Colombian Legislative Perspective

companies of this size must be aware to assure data protection about the compliance principles.

Figure 6 Data Protection Compliance Questionnaire to SME's in Colombia



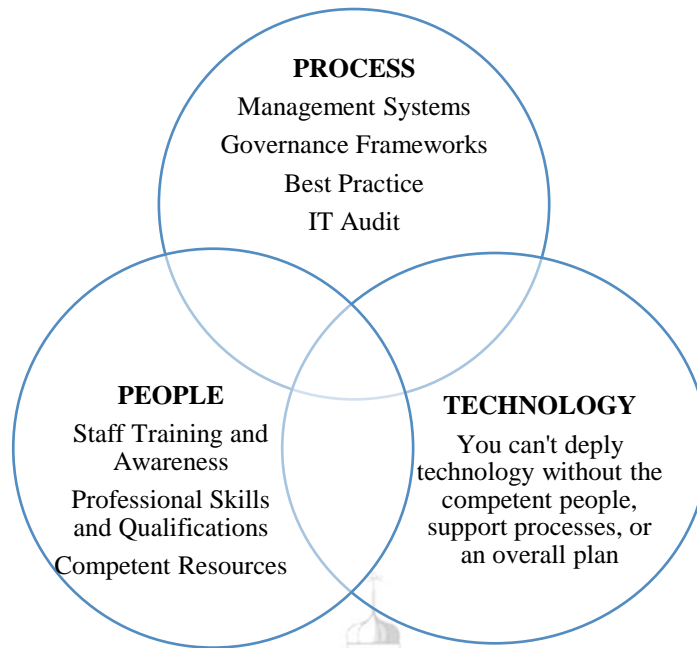
Source: (Superintendencia Industria y Comercio, 2018, p.5)

Both guidance (Figure 5; Figure 6) will take a further role across this research with regards to the conducting of the primary research and the development of findings and recommendations along with reaching to conclusions related with the illustration of the effect those kinds of guidance has had across these years, especially after the 2 years of enforcement period the GDPR has had.

2.1.2.3 Framework Theories of GDPR Application

For instance, as a core theorist concerning assuring data protection compliance, the analysis done by (Team, 2020) points out virtually, the main aspects any company should assure in their policies based on the data protection legislation, the following figure, illustrates how a policy framework is expected to assure proper compliance in a business

Figure 7 Privacy Compliance Frameworks (Team, 2020)



Source: (Team, 2020, p.82)

7

Based on the above figure, and also pointed out by the author (Team, 2020, p.84), the three areas that a company should contemplate with regards when developing a privacy framework to assure data protection, are surrounded in the areas of *Governance, risk management, and compliance objectives; The data processing principles; and the policies, procedures, controls, and records.*

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It is also adequate to considerate the existence of practical tools already developed by certain Data Protection Authorities (Information Commissioner's Office, 2021) in the UK, along with further research (Jasmontaite-Zaniewicz *et al.*, 2021) developed to provide a proper understanding for SME's and creating a pathway of GDPR compliance and proving the importance this regulation is starting to have in this particular sector.

This research is taking into consideration some of the strategic implications (Hoofnagle *et al.*, 2019, p.67) but also the significant septs (Loftis, 2018, p.43) and detailed compliance process (Denley *et al.*, 2019) that companies should be aware to fulfil the GDPR requirements that assure transparent processing (Boardman *et al.*, 2020, p.2) to evaluate and examine if that compliance carries out into a workload increase for business departments (Lindgren,

2016, p.251) and by applying the existing framework developed for SMEs (DPC Ireland, 2019b; Brodin, 2019) in countries such as Ireland (Lawless et al., 2014) and Colombia (Franco Pinzon, 2013; Superintendencia Industria y Comercio, 2018) and theories where the term of Data governance (Pike, 2019) is starting to be applied to battle against the conflict between law and technology (Gasser, 2016).

The term of Data Governance should be studied in deep detail regarding the issue stated before but also keeping in mind that companies without considering their size they should always comply or assure a proper corporate governance structure in their business (Team, 2020, p.87), therefore to approach that statement and taking into consideration the overall objective of this research, the Small and Medium Enterprise sector shouldn't be left behind, however, as Data Governance is not the focal point of research this variable takes a role with regards of the interpretation and understanding of the existent legal framework and guidance of Data Protection. Therefore, this research is going to contemplate what could be the best approach to comprehend and apply Data Governance in the SME's sector by doing so, two theories are going to be analyzed, the approach made by Pike (2019) where he explains the concept from an ethical perspective and also it would be considered a more structural and organizational approach made by (Cheong and Chang, 2007) by conducting a further investigation through primary research it would be possible to state which theory could be applicable for the SME's and also if the territory where it is implemented (either Colombia or Ireland) may affect the effectivity of this approach.

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2.1.3 Empirical Approach

By considering the data collected by (Garza, 2019) where it is proven the existence of awareness of the Irish community since the GDPR implementation but also the concern regarding the lack of trust and information of Irish citizens about how their data is handled, additionally in countries like Colombia wherein 2019 around 8000 cases of breach of privacy and personal data violation were registered (Charla Seguridad Digital y Privacidad En La Red, 2020) raises a question about the application of data protection regulations by finally analyzing that even evaluating a regulation like GDPR into different business models (Lindgren, 2016) represents a workload along with a high risk of performance if companies

do not have the adequate guidance and structuration to accomplish data protection compliance.

Further information where personal data has been taken a matter of questioning in countries such Ireland are explored in the SME's framework purposed by (Brodin, 2019) where:

“A report from the Irish SME Association shows that, although most SMEs are aware of and concerned about GDPR, only 30% of businesses have identified the steps needed to be GDPR compliant (ISMEs 2018). With just 2 months to the regulation coming into force, a major study revealed that 63% of all organisations in the study estimated that they will not be ready in time, and 26% believe it will take at least 4 years for them to get fully compliant with GDPR (Schulze 2018)” (Brodin, 2019, p.244)

The statement below showed the necessity of proper information and guidance that this particular sector was needing when the enforcement entering of the GDPR was taking place, besides when translating that situation into most recent times, a concern in the general community has also increased with regards to their personal information (Wilson, 2020) due to these recent times, a clear example is represented by the Irish Data Commissioner itself in its 2020 annual report, where they mention the rapidly evolving of data protection (DPC Ireland, 2020, p.6) in these couple of years and stating in their executive summary that between the period of January 1st and December 31st of 2020 1000 phone calls, 23200 emails and 2000 posts were received with regards of GDPR queries (DPC Ireland, 2020, p.8). As it for Colombia, the data is also concerning, as pointed before by Ruiz (*Charla Seguridad Digital y Privacidad En La Red*, 2020) the cyber security risks are constantly increasing but also the awareness and applicability of the legal framework in this matter is questioned by the speaker Sebastian Rueda (*Sensibilización Protección de Datos Personales*, 2019) when exemplifying how companies such as Netflix, are mapping the data subjects information in order to provide a personalized service, additionally an interesting fact that works as a comparison of the concerns in the business sector is an study made by (World Bank Group, 2020), within the main topics of analysis in the report, aspects such as *Starting the Business*, *Getting Credits*, and *Protecting Minority Investors* (World Bank Group, 2020, p.4) fall into the scope of analysis when developing a business in Colombia, leaving behind the Data Protection Compliance issue that raise a high concern for this research in relation of knowing the perspective Colombian business owners may have in relation of the protection of personal data that come across their organization.

2.2 Literature Review Commentary

Personal data does not seem to lose importance over the years, on the contrary, it is acquiring more value daily rather for the development of our day-to-day activities or for becoming a one and essential asset for companies across the globe (Skerrett, 2018) to the point of consideration that even Apple's CEO quotes the following issue:

“Platforms and algorithms that promise to improve our lives can magnify our worst human tendencies... This crisis is real it is not imagined, or exaggerated, or crazy. And those of us who believe in technology's power for good must not shrink from this moment” (Pike, 2019, p.689)

By assessing the contextual approach of personal data, it is observed the existence of regulation and an awareness of the protection of data, nevertheless, this approach needs to be understood from a global standard perspective, as (Maqueo Ramirez *et al.*, 2017) quotes, regarding that data is being handled and process globally and with the arrival of GDPR, the European Continent has set forth to assure that data subject's personal information remains handled under certain parameters, consequently, authors like Lindgren, Hoofnagle, McAllister, and Heiman purpose the different approaches that interpreting a European but with a global regulatory landscape as the General Data Protection Regulation has been involved, especially for the business sector. Therefore, the need to recite each aspect of the European data protection regulation is not going to be the aim of this project, but approaching some of its interpretation from a business and global perspective, considering two locations that are very different from each other such as Colombia and Ireland; both countries are aware of the existence of the European Data Protection Legislation and had developed legal instruments such as the Data Protection Act 2018 in the case of Ireland and the Legislation 1581/2012 in Colombia respectively; thus, the conception and acceptance of data protection is still questionable, especially in Colombia (Remolina-Angarita, 2010) and in Ireland, the acceptance of the regulation has been seen from a social perspective, but further research regarding the perspective on how business had implemented the legislation is still needed (Garza, 2019 Conclusion Chapter)

By focusing the handling and protection of personal data in the Small Medium Enterprise Sector, frameworks (Cheong and Chang, 2007; Superintendencia Industria y Comercio, 2018; Pike, 2019; DPC Ireland, 2019b; DPC Ireland, 2019a; Brodin, 2019; Team, 2020) of

interpretation (Lambert, 2013; Franco Pinzon, 2013; Gorry, 2013; Botero and Martín, 2016; McAllister, 2017; *GDPR in Ireland-New Data Protection Law from May 2018*, 2017; Castillo *et al.*, 2017; Garza, 2019; Jasmontaite-Zaniewicz *et al.*, 2021) and support are founded, but the question or hypothesis raises in the relation of the application of this existing tools and if Regulatory Bodies such as the Data Protection Commissioner and the “Superintendence of Industry and Commerce”, respectively are looking after this sector effectively. Besides, the new concept of Data Governance which has been implemented to assure a correlation between information and technology creates a framework of transparency, accountability, and fairness in relation to other principles, could assure a conception of data protection from an ethical (Pike, 2019) or organizational perspective (Cheong and Chang, 2007), but as stated before, and regarding the business sector that is the object to study, the application of those frameworks is still questionable and primary research needs to be developed to set if Small and Mediums Enterprise are applying or considering this issue in relation not only with their data subjects but also to assure corporate governance principles.

The nature of the literature found is a mixture of legislation, research, academic perspective, and theory which provides deep insight and proper construction of debates regarding the compliance of the GDPR in the Small and Medium Enterprise sector, it also helped to recognize certain factors such as the lack of resources and socio-economic issues like "informality" that could be involved in certain risks of compliance in this environment.

Finally, the literature reviewed has provided general insight into how the concept of personal data and data privacy is understood from a local and international perspective, it has also highlighted the issues that interpreting this specific right might involve, and also it has determinate certain aspects where compliance should get compromised when applying a global regulation such as the GDPR in a particular sector like the SME's and also, therefore, the first and second objectives of this project are being assessed in a secondary research perspective by acquiring the main aspects where the primary research will be a focus on.

2.3 Conceptual Framework

Technology and innovation (Bengt-Åke Lundvall and Borrás, Susana, 2005) has been changing our lifestyles in every single angle, hence the importance of a protection of the rights involved in the development of a digitalized and globalized world are needed (Ježová, 2020), therefore a regulation like the General Data Protection Regulation is expected to be the legal framework (*IBM Data Responsibility and the GDPR*, 2018; Loftis, 2018; Laybats and Davies, 2018; Denley *et al.*, 2019; Hoofnagle *et al.*, 2019; Team, 2020) where the rights of privacy and data protection are going to be protected concerning particularly with the personal information that day to day is being handled, transferred, and processed among companies: despite the acceptance of this regulation being seen and approached particularly in big companies and tech companies, regarding handling of personal data is considerable managed under a high risk (Heiman, 2019), the concern raised by authors like Loftis, Laybats and Davies, Denley, Hoofnagle, already quoted across the literature review, is looking after the changes this regulation might have with regards of the current business models dimensions in relation with a specific user and consumer service, particularly the Small and Medium Enterprise Sector (Gorry, 2013; McAllister, 2017; Vaddepalli, 2020); putting the words of the vast research related with the General Data Protection Regulation there is no doubt about its relevance and future impact that might have in the business sector, subsequently, the following research question has come across after that above researchable topic *How Small and Medium Enterprises (SMEs) had accepted and implemented GDPR compliance standards in countries such as Ireland and Colombia?* By answering that question, a dissertation research process is going to be carry out starting for instance by delimitating the research aim: *To examine, understand and illustrate how GDPR compliance standards had been accepted and implemented in SMEs in Ireland but also exploring and comparing the application of this regulation in the same business sector from a developing country perspective such as Colombia.* In order to give further detail about how the project is developed, it is crucial to determine based on the above literature review the variables present in the research based on a cause-and-effect research problem:

Independent variable: Small & Medium Enterprises **Dependent variable:** GDPR Compliance; **Moderator Variables:** Legal & Practical Approach under the Colombian and

Irish Perspective; **Mediator Variables:** Risks & Limitations Compliance Issues – Data Governance Applicable Framework; **Control Variable:** Informality Phenomenon

Those variables are being selected based on the literature review analysis which could evidence that as an independent variable the Small and Medium Enterprise being the cause and focus of research and as the dependent variable, the GDPR Compliance, taking into consideration the fact when regulation is implemented and enforceable the sector or aspects embedded to assess needs to adapt and evaluate to assure compliance.

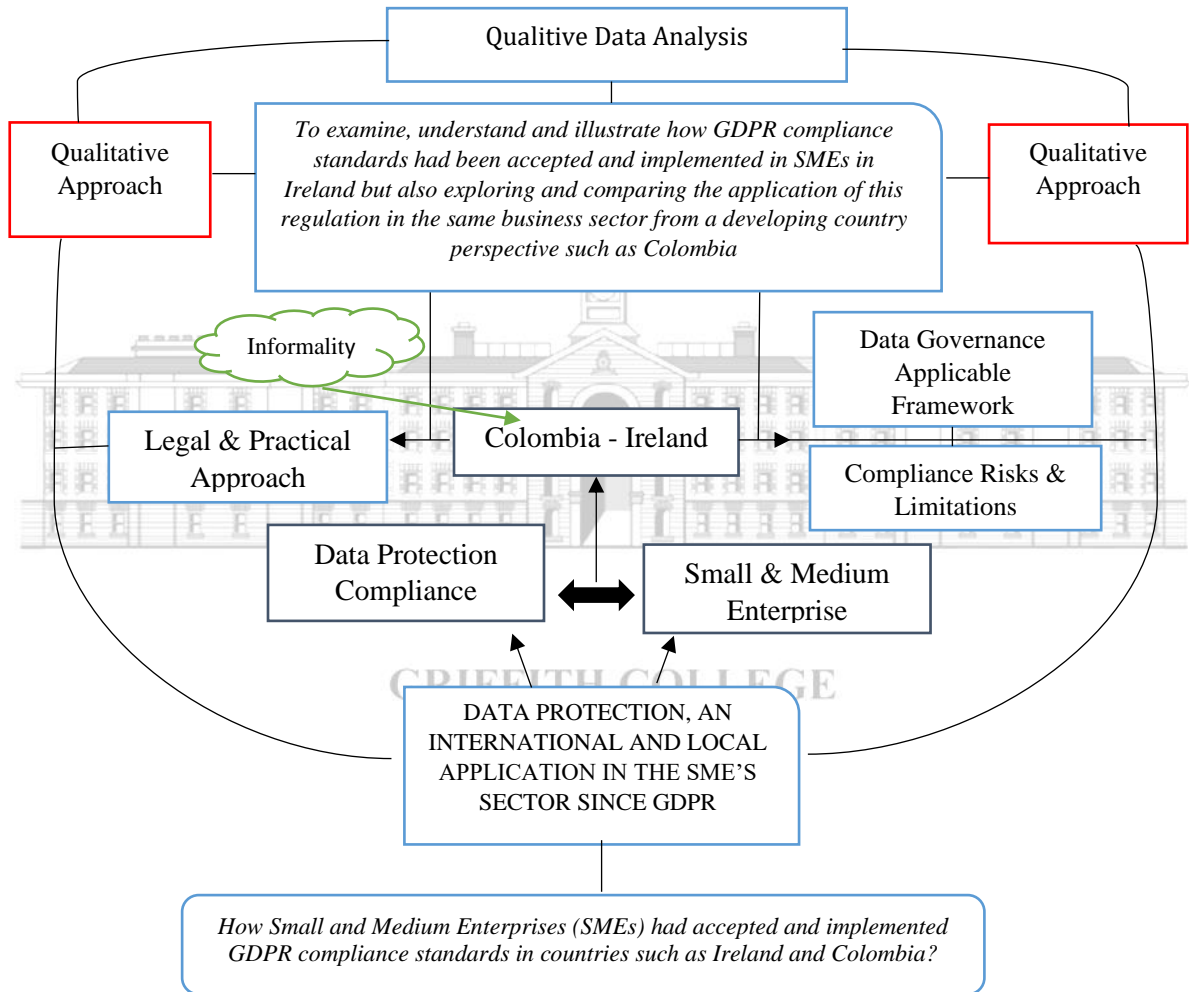
As moderator variable the legal and practical approach in countries such as Ireland and Colombia had had since the implementation of GDPR, represents an alteration of the effect complying with that regulation may cause to the Small & Medium Enterprise sector in both countries, also, a control variable was presented in Colombia which is the informality phenomenon, an aspect that creates a hypothesis that could carry out additional research focused in that matter but it doesn't involve specifically the aim of this current project.

Finally, the risks & limitation compliance issues and the Data Governance Applicable Framework are stated as mediator variables because they are a consequence of the dependent variable which is the implementation of the GDPR from a compliance perspective, and based on the literature reviewed those two factors were highlighted.

Consequently, the variables presented above are going to be interpreted under a qualitative research approach, focusing in a constructivism paradigm, taking into consideration the fact that the application of a Regulation generates certain effects in the subjects to who is intended to apply, setting this research into a methodology where qualitative approach is applicable, basing its strategy in a case study phenomenon (The application of GDPR standards in the SME's sector) Finally the strategy determined in order of obtaining through the data gathering and analysis is as well based on qualitative tools such as interviews developed by semi-structured questionnaires that intent to give further approach and perspective of the implications that data protection regulations have had in the last two years in a particular business sector by comparing the perception of an European country such as Ireland, being one of the focus point of major tech companies in Europe, and Colombia, as a Latin-American country with an existing legal framework of Data Protection, but with questionable practices with regards its applicability (Franco Pinzon, 2013), therefore the outcomes of the

research are intended to be based on the perception of Irish and Colombian Data Protection Legal Experts, along with a number of SME's owners from different sectors in order to understand and explore how the rights of individuals with regards of their personal data has been approached in these recent years, taking into consideration the end of transition period and the 2 years of enforcement that has had the General Data Protection Regulation. From an illustration point of view, the following figure represents the process this dissertation carried out.

Figure 8 Conceptual Framework (Author)



Source: (Anon, 2015; *Conceptual Frameworks in a Masters or Doctoral Thesis*, 2018; *Designing the Conceptual Framework~GM Lectures*, 2020)

3. RESEARCH METHODOLOGY AND METHODS CHAPTER

3.1 Introduction

Setting the grounds of this research is what this chapter is about, based on the first two stages where a research problem, context, objectives, and questions were developed with regards to the data protection regulation among small and medium enterprises in an international and local context by focusing this issue in Ireland and Colombia respectively, an analysis of the reality, philosophy, and paradigms this researchable issue carries out are setting out in this section, where consequently are conducting to the appropriate research method approach along with the methodology that is intended to be performed to achieve the objectives already set out in Chapter 1, throughout the methods and methodology construction, the data analysis and research challenges, ethics, and risks are going to be assessed providing an overall assessment and also a connection with the scenarios involving the topic through the secondary research and the process ahead while performing the primary research. The reasoning and outcomes in this chapter are based on previous Research Methods and Methodology academic background along with an observation of previous academic papers where matters of law and business were assessed to match and print out a project based on the main authors that were explored during the literature review chapter.

3.1.1 *What is Research*

Developing a Master's dissertation is all about planning, hence the importance of setting the parameters and concepts about how the project is going to be conducted is crucial in order to have a clear goal, but also providing the reader an understandable path through the research. Therefore, authors like (Booth *et al.*, 2003, p.3) established the importance of defining as a researcher a rough plan or idea of the project i.e. knowing what is needed, how to find it, and what it should look like when is founded, and essentially being aware that even though the strategy cannot succeed exactly as planned the essence of performing a dissertation is to be aware of the problems, risks, and changes that during the stage of research might appear and never forgetting that when performing this kind of work the idea is to understand the process that is involved and learn from the experience how getting or developing new knowledge would conduct a result throughout the researcher academic and professional life (Booth *et al.*, 2003, p.4). Therefore, research is not only embedded to provide information about a particular issue or scenario, but it should also be based on providing to the reader a structure

based on “*who, when, where, and why*” giving the reader clear and unambiguous information aiming that the reader will use what has been presented in future studies (Biggam, 2008, p.79). In that order of ideas, as (Collis and Hussey, 2014) proposed, regardless of the complexity of defining *what research* is, It should be understood as a “systematic and methodological process of inquiry and investigation to increase knowledge” (Collis and Hussey, 2014, p.3), consequently, to support this statement the definition brought by (Frances K. Stage and Kathleen Manning, 2016, p.5) set out the conceptual understanding of performing research; those authors also advised that the researcher should be aware on setting an adequate and reachable purpose because developing an assessment of this magnitude would carry out elements such as exploration, explanation, description, and prediction (Frances K. Stage and Kathleen Manning, 2016, p.7), but it is essential to acknowledge as well that reaching those four scenarios is quite ambitions for a new researcher. Therefore, this dissertation project and as mentioned in Chapter 1 it is a *master's dissertation* that looks or focuses according to those four factors in *exploring, illustrating (describing) and understanding* an academic and professional issue regarding data protection by assessing the following research question: How Small and Medium Enterprises (SMEs) had accepted and implemented GDPR compliance standards in countries such as Ireland and Colombia?

3.1.2 *Research Paradigms*

Choosing a paradigm provides a proper understanding and connection with the aim of this research: *To exanimat, understand and illustrate how a specific regulation (The GDPR) has influenced a particular business sector (The SME's) by comparing that scenario in a local (Ireland) and international (Colombia) perspective*, hence, when setting that aim it is encouraged to approach the project considering and differentiating the adequate parameters suitable to translate the researchable issue into the real context. Therefore, comprehending the theories, that involved the interpretation of a researchable problem is crucial to link what has been done and found during the Literature Review and what is expected to discover when assessing the primary data.

The chart below summarizes the major paradigms and perspectives to be considered while performing particular research:

Table 1 Major Paradigms and Perspectives (Author)

Major Paradigms and Perspectives		
The Positivist Legacy: Epistemology, Ontology, Methodology	Constructivist and Critical Theory	Interpretive Perspectives
<p>Conception: Social science applicable under four criteria (<i>Internal validity</i> – the findings correctly match the phenomenon in question; <i>External validity</i>- Findings can be generalized to other settings similar to the one in which the study occurred; <i>Reliability</i>- The extend where findings can be replicated and reproduced by another inquirer; <i>Objectivity</i>- Findings are free from bias.</p>	<p>Conception: Adopts a relativist ontology, a transactional epistemology, and a hermeneutic dialectical methodology. This paradigm is oriented to the reconstruction of understandings by using the terms <i>authenticity and trustworthiness</i>. The interpretation is comprehended <i>when considering the world from the point of view of the interacting individual</i>.</p>	<p>Conception: This perspective is developed under a post-positivist tradition deploying a critical and post-structural epistemology and methodology that continually explores the connections between texts and relations of ruling.</p>
<p>General Aspects to Consider: Positivists and Post positivist paradigms are currently under attack, considering that these approaches are unable to deal adequately with the issues surrounding the etic (generalizing), emic (local),</p>	<p>General Aspects to Consider: Besides its many forms, this paradigm articulates an ontology-based on historical realism, a transactional epistemology, and a methodology that is dialogic and dialectical.</p>	<p>General Aspects to Consider: There are two approaches to consider: <i>empiric feminism</i> which is more aligned with the <u>post-positivist</u> language of validity, reliability, and credibility, through this perspective what is intended</p>

<p>and idiographic (case-based) dimensions of the issue.</p>	<p>Transforming the theory into a postmodern and post-structural theory. Critical theorists seek to produce transformation in the social order by developing knowledge, praxis, or action.</p>	<p>is to apply the full range of qualitative methodologies to feminist issues⁸. Therefore, <i>Postmodern</i> studies leading to a critical and constructivist paradigm mixed with cultural studies feminist work as a supplement and at the same time challenges a more explicit standpoint in epistemology projects. As an additional fact, it is important to set out that <i>Theory is interpreted as it is also criticism and critique.</i></p>
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Source: (Booth *et al.*, 2003; Denzin and Lincoln, 2005; Frances K. Stage and Kathleen Manning, 2016)

1

Those major paradigms and perspectives are presented as a general overview as to how a researcher should start considering its path based on the perspective that is keen to achieve while performing the project, therefore and as mentioned throughout different stages this research is a mixture of business and legal academic and primary data, in that order providing an overview in how projects involving that background looking after what has been or should be performed is essential to set the grounds of this paper, considering the major Paradigms and Perspectives presented above, the following table set out the main characteristics needed in relation with business and legal projects for post-graduate students.

⁸ Feminist Methodology; to be considered as a qualitative research example stated by the authors.

Table 2 Main Characteristics for Business and Legal Research (Author)

Characteristics for Business and Legal Research	
Business Research	Legal Research
<ul style="list-style-type: none"> • Philosophical disagreements are an intrinsic part. • Existence of mixture disciplines (social sciences, natural sciences, applied sciences, humanities, and the domain of organizational practices) • Pluralism- <i>Taking the diversity of the field as a helpful tool where each research paradigm and philosophy contributes something valuable</i> and Unificationism – <i>Business as fragmented which advocates in one strong research philosophy, paradigm, and methodology</i>; perspectives • Ontology⁹: Organisations, Management, Individual's working lives, and organizational events and artifacts. • Epistemology¹⁰: Multidisciplinary contexts in business research means a variety of knowledge i.e textual, visual data, facts, etc. • Axiology¹¹: Awareness of dealing with my values and the people involved in my research. • Objectivism¹²: Management as an objective entity resulting in research that discovers the laws that govern its behavior and predict the results in the future. • Subjectivism¹³: A less extreme version is social constructionism where reality is <i>constructed</i> through social interactions being the actors 	<ul style="list-style-type: none"> • Legal research can be classified as a practical discipline, like humanities, and as social science, each term helps to set a path in how the project will be conducted and also the context in how is going to be developed. • Law as a practical discipline understood as research valuable for legal practitioners when drafting contracts, advising clients, and/or mediating conflict. In that order, legal research is a value-free analysis of legal rules with the effect that legislation has in an applied discipline. This kind of research is not comparable with legal doctrine, which is mainly hermeneutic, argumentative, empirical, and logical elements whereas practical discipline seeks a more <i>critical, explanatory, and corrective</i> approach. • Law as Humanities Discipline: It is closely related to interpretative disciplines like history, philosophy, and theology having an important relation with humanities as A. Bartlett Giamitti (1982) claims: "Law is a humanistic study, both as a body of material wrought of words and a set of analytic skills and procedural claims involving linguistic mastery" In this scenario the approach is purely to <i>understand</i>

⁹ Should be understood in how the research objects are seen and study (Saunders, 2019, p.133).

¹⁰ Considered as assumptions about knowledge (Saunders, 2019, p.133)

¹¹ It refers to the role of value and ethics (Saunders, 2019, p.134)

¹² Embraces reality which means that social and physical phenomena exists independently from Individual's point of view, tending to be universal (Saunders, 2019, p.135)

¹³ Reality is made from perceptions and consequent actions of social actors (Saunders, 2019, p.137)

the creators of a partial reality connected with similar meanings.

- **Paradigms in Business Research**

As additional methodology points, business research should be interpreted under these two parameters **regulation perspective** where it is “assumed an underlying unity and cohesiveness of societal systems and structures”, but if the road of the project is to question “how the things are done in an organization” and by performing the research it is expected to provide “insights that would change the organizational and social worlds” the perspective to be chosen should be the **radical change perspective**.

- *Social Paradigms*

- Organisational Analysis:*

Theory developed by Burrell and Morgan (2016)¹⁴; the authors explore a 2x2 matrix of where the perspectives showed above are attached to the objectivist and subjectivist approach.

- *Major Philosophies in Business and Management:*

Positivism, applicable if the research is being done in an observable environment, is a strictly scientific empirical method where organizations are seen as real in the same way as physical objects; **Critical Realism**, focus on explaining what we see and experience which in this case is done by looking for underlying causes and mechanisms through social structures shaped in the organizational life, setting as

in comparison with the practical discipline that seeks *application*.

- **Law as a social science:** offers the opportunity to challenge courts' decisions or pieces of legislation from an external and often empirical perspective. When applying that empirical testing may transform the research into the methods and methodology of natural science research but in respect of a social phenomenon.
- The structure of the University related to how legal research should be conducted is essential, for instance, some faculties are divided and apply single-discipline schools or departments or they implement an intermediate structure.

¹⁴ See (Saunders, 2019, p.140)

well that knowledge is historically situated; the **interpretive** philosophy bases the research in multiple meanings and investigations throughout evaluating the culture and language where the particular manner is involved, handling small samples and qualitative research methods being the researcher interpretation key to the contribution; while a **postmodernism** evaluates reality that is silenced or nominated by others handling typically deconstructive texts and realities against themselves; lastly the **pragmatism** where reality is understood as a practical consequence of ideas and processes leading to a problem and question research emphasizing on practical solutions and outcomes.

Source: (Siems and Mac Sithigh, 2012; Saunders, 2019)

2

After conducting the above table, it pointed out how important and also difficult might be mapping research depending on the scenario or area where it is being developed. Hence, being this dissertation a mix between the exploration and understanding of Data Protection Regulation in the Small and Medium Business Sector, the need of exploring how both research scenarios should be managed is essential. From the legal perspective, it was only focused to set in which way the regulation object of study is going to be interpreted, therefore from now on the Data Protection Regulation in both Ireland and Colombia, are going to be seen as a humanities discipline, by landing the concepts and principles obtained in those regulations into a particular sector such as the SMEs in order to *understand* the parameters set for that scenario. Nevertheless, a mixture with the practical discipline is also considered given the fact that to understand a regulation it is also important to explore how is being applied or comprehended to highlight the falls or positives aspects of it. The complexity of

mapping research is also presented from a business perspective, as stated previously in a multidisciplinary context it involves different scenarios where the researcher might focus, consequently in this particular case choosing a single approach is also highly impossible especially if handling data in a business involves several factors such as salary, religion, sexual orientation, address, email, and further personal information that managers must be aware where it is and how it should be stored (Data Protection Commission, 2019), in that order having a *pluralist* paradigm not only proves the difficulty and multi factors existing in the business sector but also backs up strongly the research as contemplating more aspects of interpretation.

The purpose of this project is to evaluate the reality of the issue presented under an interpretative and hermeneutic approach, which means that reality is seen as a multiple and socially constructed phenomenon (Frances K. Stage and Kathleen Manning, 2016, p.22) leading the path of the research into a constructivist paradigm by choosing this philosophy and paradigm, the project is embedded to expose multiple perspectives within the phenomenon of study and setting as a goal as Guba & Lincoln (2005) state a “more informed and sophisticated reconstructions”, quoted by Stage & Manning (2016) to understand or make meaning (Frances K. Stage and Kathleen Manning, 2016, p.23) of the issue established as research problem.

Based on the above, it is withdrawn the positivists and post positivists approach, essentially by being unable of interpreting reality as it is required under this research, as stated in the previous paragraph the scenario where the research problem is involved establishes an environment where the exploration and understanding of the dimension of the sector (Small and Medium Enterprises) determinates the unavailability of this approach in order to assess the issue not only by agreeing with Guba & Lincoln (2005), authors like (Frances K. Stage and Kathleen Manning, 2016) set as the general definition of positivist and post-positivist approach by identifying knowledge to be the best understanding of what has been able to produce during the conducting of the research and does not take into consideration what is ultimately real (Frances K. Stage and Kathleen Manning, 2016, p.6), regarding the *critical paradigm*, even though it is an interesting perspective that could be implemented on this

research especially by the aim of conducting economic and social changes (Frances K. Stage and Kathleen Manning, 2016, p.6),

Consequently, by choosing a constructivist paradigm, and as it was evidenced by conducting the conceptual framework based on the literature review, there are more than one variables object to exanimate, understand and illustrate, conducting into multiple causes that might lead to an effect, in that order, ethical and logistic values are crucial to achieving a proper data gathering but also assuring that there is no bias and misleading when evaluating the perception of the sample population selected and the consequences of answering compliance questions may imply and without leaving out of consideration, the amount of time and sources are given to accomplish the research objectives.

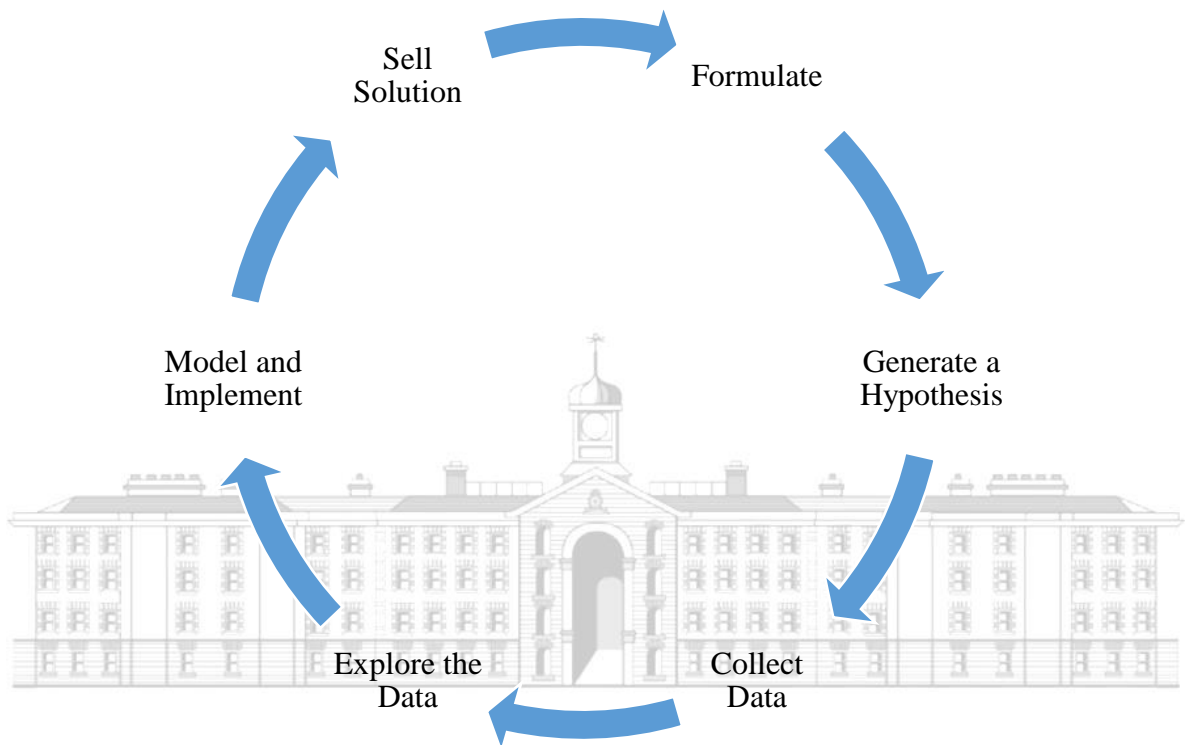
Nevertheless, certain concerns (Frances K. Stage and Kathleen Manning, 2016, p.24) that involve choosing a constructivist paradigm are crucial to bear in mind to avoid making mistakes regarding the length of the research process and also to accomplish properly the purpose and outcomes obtained after conducting the dissertation; the first element to consider is keeping separate my research values from what is seen in a research context, which means that gathering data shouldn't bias or influence on what my personal considerations of the topic or industry are, as being close to the legal environment but also acquiring business background knowledge through the master's degree As the second scenario to evaluate is the lack of generalizability of constructivist studies, being both variables (the independent and dependent) quite broad considering the multiple factors that are related between them it is crucial to set what specific areas of application and interpretation of the regulation are needed to comprehend, therefore as by structure in the conceptual framework (See Figure 8) some principal scenarios had been highlighted, but future variables might rise by researching deeply into the topic and also when conducting the primary data research.

3.2 Research Method

Performing a Master's degree dissertation requires a lot of planning and conscience that the time is limited and the resources might not be always available, henceforth, assuring 100% results should not be the goal as a researcher but to gaining skills and knowledge regarding the particular topic, the reality of the issue researched and also the methodological skills acquired during the process. Consequently, the following project is developed keeping in

mind the internal and external factors that might arise during its construction, therefore, a structure is needed to assure planning and organization which is the case of the application of the term developed by Karl Popper and stated by (Adams et al., 2007, p.41) “The research cycle”, which consists in the following process:

Figure 9 The Research Cycle (Author)



Source: (Adams et al., 2007)

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3.2.1 Research Question and Objective Revisited

Being this research based on a constructivist paradigm and deductive reasoning it is embedded to go from a general issue into a particular or specific scenario where both aspects are confronted and through adequate primary and secondary research an outcome or several outcomes might arise. Therefore, based on the research question and the literature review conducted:

How Small and Medium Enterprises (SMEs) had accepted and implemented GDPR compliance standards in countries such as Ireland and Colombia?

The following hypotheses were determinate:

H1: The GDPR Compliance standards seek to assure Data Protection in Local and International approach.

H2: Small and Medium Enterprises should assure and comply with Data Protection Regulations.

Research Question: How Small and Medium Enterprises (SMEs) had accepted and implemented GDPR compliance standards in countries such as Ireland and Colombia?

And lastly, the subsequent research objectives were established:

1. *To Examine what challenges and benefits GDPR standards are creating in both international and local SMEs since the regulation implementation and enforcement.*
2. *To Understand the importance that personal data protection represents in Ireland and Colombia.*
3. *To Illustrate the effectiveness that the legal framework has had on the protection of personal data after two years of enforcement of the GDPR, based on the SMEs sector in Ireland and Colombia*

Being both the research question and objectives simplify in the following aim:

To examine, understand and illustrate how GDPR standards had been accepted and implemented in SMEs in Ireland but also exploring and comparing the application of this regulation in the same business sector from a developing country perspective such as Colombia

3.2.2 Research Context Revisited

As observed in the Background and Literature Chapter, several authors have worked in the concerns regarding the interpretation but also application of a complex regulation which is the GDPR, henceforth, from a plagiarism perspective, it is important to point out that this research is not conducted to develop a new framework or theory, on the contrary, the aim is to obtain knowledge from experts that already had worked in the field and also knowing how the particular sectors involved in the research had accepted the issue of implementing regulations related to data protection.

Even though one research question has been highlighted, other important questions had arisen before and while conducting the Literature Review, submitted as the Research Methods Assignment 1, and during the proper dissertation process; some of them have been pointed out in previous sections, but to provide proper detail and recognition they are described as follows:

- What is data protection according to Irish and Colombian legislation?
- What GDPR stands for from a business perspective?
- Which are the compliance principles companies should be aware of?

In other words, by taking into consideration the research question and the additional questions aligned to it, it creates an easier path to determine how the variables are related one to another and also to look after the data collection (or primary research) performance to answer those questions.

3.2.3 Stakeholders

The first stakeholder is the Graduate Law and Business School of Griffith College who are going to be participating when evaluating this research.

Secondly, the current and future law and business students from Griffith College are going to have direct and quick access to this dissertation but also additional students who are interested in an academic approach regarding the General Data Protection Regulation in the business sector, especially in Ireland and Colombia.

Thirdly, the sample population that is been selected when collecting data, which in this case, is divided between two countries (Colombia and Ireland).

As a fourth stakeholder are the legal and business academics who are seeking to obtain or analyze knowledge regarding the implementation of the General Data Protection Regulation in a particular sector.

And finally, as a fifth stakeholder, the professionals in the area (lawyers, business consultants, data analyst, and business owners) who are seeking to obtain an empirical and academic approach of the reality that implies complying with the GDPR in countries such as Ireland and the repercussions that this regulation may have for the same sector in Colombia.

After developing the literature review and finishing with the main subjects in the Master's degree involved in the conception of the research topic, like Data Protection, Corporate Governance, International Strategy, Research Methods, and Professional Service Management; the variables selected object of study are described in detail in the *conceptual framework* section.

3.2.3 *Research Method Selection*

Following up with the previous hypotheses and Research Question, and as mentioned in the paradigm and approach section, the primary data that is intended to be collected is mostly *qualitative* setting this decision in what has been discussed by (Adams, 2007; *Fundamentals of Qualitative Research Methods: Data Analysis (Module 5)*, 2015; *Why Go Qualitative?*, 2016) in relation of performing a research which is intended of analysis a social science and along with the parameters pointed out in the legal (Siems and Mac Sithigh, 2012) and business research (Saunders, 2019) methods parameters, considering the fact the *documents and policy* to be understood are essentially regulatory bodies' approaches based on the enforcement of the General Data Protection Regulation and the Colombian Data Protection Legislation which will provide insight from a regulatory perspective regarding what Data Protection Officers are expecting to be accomplished by the business sector about complying with the Data Protection Regulations, especially since the implementation of the GDPR; to determinate what approach is being taken to comprehend the compliance standards of the regulation. In that order of ideas applying a *quantitative* methodology in this research will not obtain a proper result regarding that most of the information is not going to be obtained by number and additionally as being aware of the time given to develop this project a massive or large sample is not needed in this case, lastly when conducting the dissertation it is not mainly expecting only to test a hypothesis but to obtain further hypothesis (*Quantitative vs Qualitative Research: The Differences Explained | Scribbr* 🎓, 2019) .

Subsequently, to back up the previous statement it is imperative to consider the selection made is done by considering the fact the different existence of methods in qualitative research such as *survey, case study, experimental, historical, action research, grounded theory, ethnographic research* (Biggam, 2008, p.81) In that order, the instrument selected to collect data is based in a *case study*, by leading the project into an 'empirical inquiry that investigates

phenomenon and context that are not evident' (Blumberg *et al.*, 2011, p.375) analyzed using *regulatory bodies compliance standards comparison* and performing an *interview* following the guidance and considerations those instruments require (Blumberg *et al.*, 2011; *Fundamentals of Qualitative Research Methods: Data Analysis (Module 5)*, 2015; Frances K. Stage and Kathleen Manning, 2016; Saunders, 2019).

3.3 Data Analysis

3.3.1 Data Analysis Process

By assessing the commentaries and information provided by the Irish and Colombian Data Protection Authorities, a general approach to GDPR compliance has been achieved. Nevertheless, as an understanding and interpretation of the implications of the regulation were aimed, after performing further literature review backing up the parameters obtained by exploring and collecting the regulatory bodies approach it was necessary to attach those interpretations of Data Protection Regulation into a real context in order to explore what are the main aspects regarding the compliance standards of the data protection regulation in both countries particularly in the SME's sector.

Considering the limited time where the dissertation was performed, the analysis of the regulatory bodies documents was only focused on obtaining an understanding of the regulation along with highlighting the compliance standards object of study which are summarized in Figures 5 and 6. Henceforth, after conducting the full Literature Review, the next step was the collection of this information, those compliance standards obtained through the second method selected in this project.

The second and more complex method selected for this research is the qualitative semi-structured interview. As the intentions of this research is to obtain a specific approach of a particular situation, this data collection method provides richer data focused on the perception of several fields regarding the protection of personal data in the business sector, in other words, the goal of a qualitative semi-structured interview is to obtain various perspectives of the research problem along with the understanding of the participant with the topic under study (Frances K. Stage and Kathleen Manning, 2016, p.47), one of the factors to consider when conducting interviews is firstly setting the tone, respect and accuracy of the question regarding the participant and his/her expertise in the topic, secondly the timeline where this

research was conducted played a crucial factor both in order to obtain both positive and negative outcomes when executing this method but also setting a specific time where the interview is going to be assessed, keeping in mind factors such as time difference (with Colombia and Ireland) and the availability participants might have, in consequence as the research is based in two different areas (legal and business) and also two countries (Ireland and Colombia) factors such as language, culture and socio-economic and educational status of the interviewee were crucial in order to set the interview process.

First of all, the general population has already been chosen, *the Small & Medium Enterprises*, nevertheless, regarding the resources and timeline for this research it is not intended to interview all those kind of businesses in those countries giving the fact those particular businesses represent a high volume in both economies, on the other hand, a selection per availability and willingness of the interviewee was done because the time frame where this process was done was during the first two weeks of May, for example, focusing in this aspect in Ireland, the cities willing to participate were Galway and Dublin, which represent a positive aspect as being two cities where different kinds of businesses are held, and cities like Bucaramanga and Cúcuta, both as well with a high commercial environment but also with many different cultural aspects that might influence the business performance in those territories. Some of the aspects that facilitates performing this data collection method was having personal and professional network in those cities along with exploring Facebook groups, particularly in Ireland as not being present in the country, the kind of business was not essential in this research as the objective is exploring a general approach of Data Protection Regulation application on the contrary getting access into a different kind of businesses provided a broad insight along with the interest these enterprises might have with this particular Regulation. One factor was essential when selecting the person to approach for this process which in this case were the managers or person in charge of the business as a matter of comprehending how a business owner comprehends complying with regulation in his or her business. Also, it is intended to obtain an interview with some experts in the field both in legal and business by selecting lawyers' experts in both fields to get a deep and professional understanding of the implications that complying with the General Data Protection Regulation might involve in that particular business sector in countries such as Colombia and Ireland.

As developing semi-structured questions, it is important to be aware that are going to be focused on obtaining a hypothesis approach, some questions examples focused on business owners were:

- What is personal data and try to provide an example?
- Which of the following figures do you think your company is (based on the information your company collects and processes)? **Data Controller – Data Processor – Both – I am not familiar with those terms.**

Some of the questions designated to legal and business experts are:

- Tell me a little about your professional experience regarding Data Protection in your country
- What have been some of the challenges to the Irish legal system to adapt its regime into a more GDPR related legislation?

The length of each interview was set to be no more than 30 minutes and the number of questions did not exceed the number 12.

3.3.2 Using *Qualitative Data Analysis*

The exploration of the first data collection method, concerning the compliance standards developed by the Irish and Colombian Data Protection Regulatory Body as mentioned before, was collected and presented through Figures 5 and 6 which provides a dynamic insight on how those regulatory bodies are operating with regards to data protection as general and guided as well for the SME's sector.

In relation with the second method, as specific business sectors were not selected, a snowball sampling method was applied, this to obtain a broad perspective on how different business comprehend and handle data but also obtaining experts understanding and interpretation of the regulation from a practical and professional point of view.

As both of the methods are based on qualitative research the exploring and analysis of the data collected were assessed by considering the codes found in the information, which will help to categorize the data to finally obtain a code structure leading into an analysis of the information obtained. Even though the approach is intended to be deductive, depending on

the data results a modification might be presented and a mixture of methods may evolve configuring an integrated approach which is also beneficial for qualitative researches, finally, by selecting a data software analysis the research is assuring not only organized processing of data but also transparency and safety of the information received (*Fundamentals of Qualitative Research Methods: Data Analysis (Module 5)*, 2015) also backing up the information in cloud systems such as Griffith College Microsoft drive keeps the data secure.

3.4 Research Challenges and Ethics

Performing a Master's dissertation is not only being aware of the methodology and steps that the research should accomplish while developing this project, hence the existence of challenges that might arise during the research performance are highly important. For instance, the first and more important challenge of all is *time*, being acknowledged that there are only four months approximately to conduct a project of this impact it is then essential to set out a timetable that helps to map out how the dissertation process is going to be.

Secondly, by selecting two different *population* in two different *countries* aspects such as language are highly important to consider, especially when the translation of information is needed, therefore, when conducting the interviews and then analyzing that data in the Colombian SME's this activity will implicate additional time regarding all the information provided by the SME's owners and also the legal expert will be provided in Spanish, therefore, the proper translation of that data is required implying as well an ethics issue with regards of assuring to the dissertation's tutor and examiners that the information collected has not been affected or modified when conducting its translation.

Lastly, as a final challenge, is the *willingness* of the population selected to participate in the semi-structured interview, aspects such as privacy of that information, the lack of interest in the topic, or the lack of time, are aspects that are needed to be aware and assessed with time to achieve a proper outcome at the end of this research.

Other circumstances may arise while conducting the last stage of the dissertation and they will be explored in the final chapter.

3.4.1 *Graduate Business School Research Ethics*

Regarding our current situation, it is going to be highly impossible to perform in-person interviews and also because the second niche interviewed is in another country as well, in consequence, the data collection method is going to be implemented by using technological platforms such as Zoom, Skype, Teams or Meets, this depending on the participant choice and also its knowledge handling any of those platforms and also experience obtained by authors how had used this method as well such as (Archibald *et al.*, 2019), by conducting interviews using technological platforms the option of recording is used keeping informed the participant about the ethical and data privacy rights which sent prior the interview section through email (plain language statement and informed consent form¹⁵) once received those forms the interview is performed.

Besides, the information obtained through the interview is kept until the dissertation process is completed, after that, the recordings or any sort of data stored will be deleted, this aspect was also informed to the participants in their consent and plain language form.

Following up the ethics standards of the Griffith College Graduate Business School, imply aspects stated above but also provide to the examiners and the participants involved in this research a guarantee of the proper handling and storage of the information collected in this project has been done, as an example of proper handling of information is the use of Zotero as citation platform and also secondary data storage, additionally that information has been saved in folders uploaded in the Griffith College Microsoft drive, and with regards of the primary research the same process will be performing with the primary data, avoiding the USB storage use, as being an object easy to misplace or lose.

3.5 Summary

After exploring the parameters in how post-graduate research should contain and taking into consideration the grounds given by authors like (Booth *et al.*, 2003; Adams, 2007; Collis and Hussey, 2014; Frances K. Stage and Kathleen Manning, 2016; Saunders, 2019) along with the construction of this chapter It is imperative to highlight the importance that implies knowing the facts and issues involving the research methods and methodology when

¹⁵ See Appendix 1 and 2.

conducting a topic that is based in business and legal matters. In essence and as stated in the paradigms section the world in this project is seen as a *construction based on the point of view obtained by interacting with the individual* (See Table 1, Constructivist and Critical Perspective) however, this researcher found while exploring the different paradigms, philosophies, and perceptions when conducting a dissertation based on the legal and business field, particularly highlighting the differentiation existing when considering legal research due to the construction of academic papers where the law is seen as a *practical discipline* but also as *social science* or as a *humanities discipline* (Siems and Mac Sithigh, 2012). Besides, the business sector implies *multiple disciplines* leading into a complicated path concerning deciding what is the best approach when constructing the ground of particular research. Therefore by applying the Research Cycle developed by Karl Popper (Adams, 2007, p.41) leads to structuring how this particular project is performed considering the scenarios visited when evaluating aspects such as the *stakeholders*, revisiting *the objectives and research question*, pointing out *the variables* discovered when conducting the secondary research it conducts to the decision of mapping the research to *the constructivist* approach based on the characteristics this paradigm involves (Frances K. Stage and Kathleen Manning, 2016; Saunders, 2019) especially by considering applicable the scenario where the research topic is involved which implies the consideration of seen the sector under a *social constructionism* perspective focused as well in a Critical but also Interpretative philosophy. Therefore, by selecting those research grounds and matching them with the research problem based on the following research question: How Small and Medium Enterprises had accepted and implemented GDPR compliance standards in countries such as Ireland and Colombia? The research methodology is embedded into a *qualitative* project to collect appropriate information with regards to the perspective that a particular sector has had during the implementation of a Regulation with such an impact as GDPR having as a particular aim exploring but also understanding the application of this legislation and the impact that has had in developed countries like Ireland, and developing countries like Colombia, being aware as well of the implications and challenges present while researching and the proper administration of factors such as time and primary data handling.

CHAPTER 4 DATA FINDINGS AND DISCUSSION

4.1 Introduction

The following chapter is a combination of how the secondary research and the methods and methodology are mixed and applied looking after the aim and research question approach and assessment by conducting the following primary research. It is imperative to highlight that the methods chosen were the comparison of compliance standards made by the Irish and Colombian Data Protection Regulatory Bodies, as a document analysis that leads into the construction of the second method which is the execution of semi-structured interviews to a particular group selected with regards of obtaining an in-depth understanding and exploration of how a regulation concerning Data Protection is seeing under a small group of participants the above considering the fact this dissertation is aimed to have a qualitative approach following a social constructionist perspective. Therefore, the findings and discussion chapter are divided into four main scenarios: what was researched? Data Gathering, Data Analysis, and Categorization those considering the discussion obtained through the interview's performance and the data collection process that involves which has been done by using the coding system and tools given by MAXQDA2020 software. Consequently, the following structure is set: Participants' Profiles, Personal Data Context, and Data Protection in Businesses. Lastly, the discussion centers on the main aspects explored and assessed thought the dissertation process with regards to Demographics, GDPR Standards in the SME's sector, Applying a Data Protection Legal Framework, Compliance Risks and Limitations in the SME's, Data Governance Applicable Framework in SME's

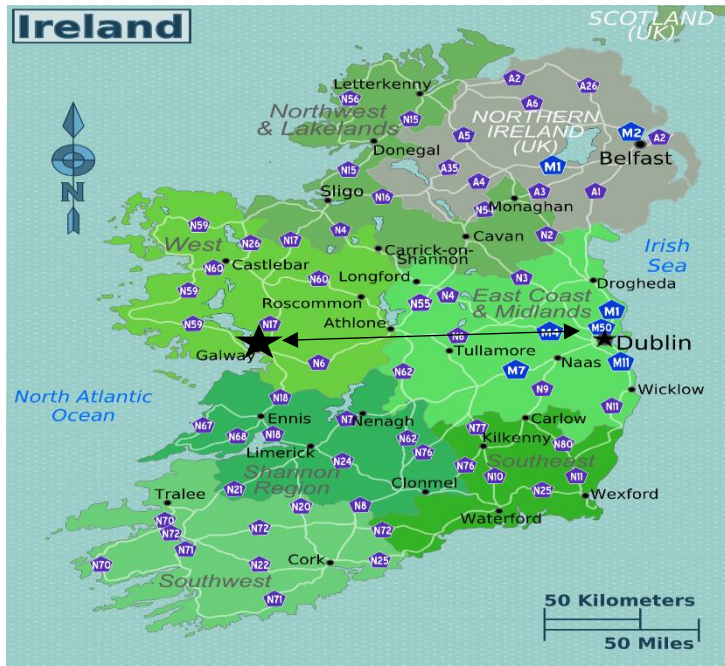
4.2 Findings

4.2.1 Participants' Profiles

The first aspect when selecting the interview participants was deciding who, when, and how this process was going to be conducted, therefore, I started to look on Facebook groups if there was a SME's network in order to get in touch with people and find someone that might be able to jump in and participate, especially in Ireland as not being present in the country face to face contact or request was not possible it was surprising when I was looking for Irish participants I got around 4 responses willing to collaborate, but regarding time and the amount of data that will be obtained through this process, I decided to choose two small

enterprises, one located in Galway and the other located in Dublin, both cities with great business impact.

Figure 10 Ireland Map (Unknown Author)



This picture is from an Unknown Author and is under license [CC BY-SA](https://creativecommons.org/licenses/by-sa/4.0/)

Now when selecting participants from Colombia, it was more simple as people that I used to work for or friends that are SME's owners was willing to participate, in this aspect I needed to be careful as avoiding any sort of bias or circumstances where the information was compromised, hence from 5 enterprises willing to collaborate, I decided for two businesses one located in Bucaramanga, Santander and the other one located in Cúcuta, North of Santander, both cities play an important personal and professional aspect in this process as being not only in the same region but also being affected strongly by the immigration phenomenon and the informality, therefore knowing their perspective with regards of Data Protection issues was necessary to observe what sort of impact has had in their day to day business development.

Figure 11 Colombia's Map (Unknown Author)



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The consequent chart summarizes the general aspects of the participants selected, as their business sector, location, and role in the company:

Table 3 SME's Owners Interview Participants (Author)

BUSINESS SECTOR	LOCATION	BUSINESS ROLE	BUSINESS SIZE
BUSINESS COACHING	Ireland (Galway)	Owner	Small
WEB DESIGN	Ireland (Dublin)	Owner	Small
LANGUAGE TEACHING	Colombia (Bucaramanga)	Owner	Small
CAR RETAIL	Colombia (Cúcuta)	Manager	Small

Source: Interview's records

3

By having a variety of businesses it was experienced from way different perspectives how Data Protection Regulations has had an impact in their day to day activities, as well as their business development, further exploration about how each case study had assess this matter is going to be approached in other section, one of the factors to highlight in this scenario was

the lack of participants of medium enterprises, essentially contacting those kind of businesses it couldn't be possible considering the lack of time business owners or managers in this particular sector have as well as the participation, in the Colombian case for instance needed the Board approbation, situation that did not play in favor regarding the specific period were the interviews were conducted (See Figure 12), therefore their approach or insight particularly it couldn't be explore by this method, nevertheless, by the legal experts' participation a professional insight was achieved, and additionally the research is focused in the sector in general, as seen during the Literature review.

Lastly, the selection of legal experts in Colombia and Ireland, respectively, was done taking into consideration their experience and knowledge in the area, and also some of their work was considered when conducting the Literature Review.

The following charts summarize how the Interviewee profiling was done with regards of the legal experts chosen and some of the SME's owners interviewed from Ireland and Colombia:

Table 4 Legal Experts Col and Ireland (Author)

	GMT20210514-141219_Recording_LEGAL EXPERT IRISH (N=1)	GMT20210511-151609_Recording_COL LEGAL EXPERT (N=1)
Interviewee Profile Experience	I am a solicitor, I am a lawyer and I advise employees and employers especially in employment law, and obviously, that touches upon Data Protection and the Use of Data, and the Collection of Data in the employment context. It might be used for security reasons or it might be used for health and safety reasons and so on the question then of the use of data how is gathered is important and that is being done lawfully. GMT20210514-141219_Recording_LEGAL EXPERT IRISH: 5 - 5 (0)	I started researching about Data Protection since then it wasn't ruling at the moment the current Colombian Data Protection Legislation (1581/2012) it was only in effect the Legislation 1266 known as the Financial Data Legislation GMT20210511-151609_Recording_COL LEGAL EXPERT: 14 - 14 (0) I have been lucky working with this kind of companies such as real state, building sector, some financial enterprises as well, in

they are looking for their protection and they are looking for advice of what they can and cannot do what their obligations are and how they respond to a particular complaint perhaps for either a consumer or a costumer or an employee how expensive it could get, what can happen if they go to the office to the Data Protection Commissioner and what are the remedies if they will be ending up in court so they are concern about the cost and the financial cost essentially of breaches

those particular sectors you can find small and medium enterprises generally, the educational sector as well, small schools

GMT20210511-151609_Recording_COL
LEGAL EXPERT: 36 - 36 (0)

GMT20210514-141219_Recording_LEGAL EXPERT
IRISH: 23 - 23 (0)

Source: MAXQDA (2020), Interactive Segment Matrix

3

Table 5 Small Business Owners Profiling (Author)

	GMT20210520-232718_Recording_SME OWNER COL-RETAIL CAR (N=1)	GMT20210513-110422_Recording_SME OWNER IRELAND - BUS COACH (N=1)
Topic Knowledge	<p>Our Lawyer is the one who handles all our Data Protection matters</p> <p>GMT20210520-232718_Recording_SME OWNER COL-RETAIL CAR: 31 - 31 (0)</p>	<p>I am actually polish so anytime I go home I would even go to the hairdresser I would go to the medical clinic and the first thing they do is pull out a form which is GDPR and they make you to sign it to know that you are agree with the way of how your information is going to be stored so it is actually very interesting to see how different countries are actually respecting the regulation, now in Poland they are very strict with procedures so if there is something implemented you have to follow it, because if you don't, they are going to be consequences, but everybody here in Ireland they are more chilled and relax and people do not worry about things like that so much because like nobody is going to report you nobody is going to do anything</p>

GMT20210513-110422_Recording_SME
OWNER IRELAND - BUS COACH: 31 - 31 (0)

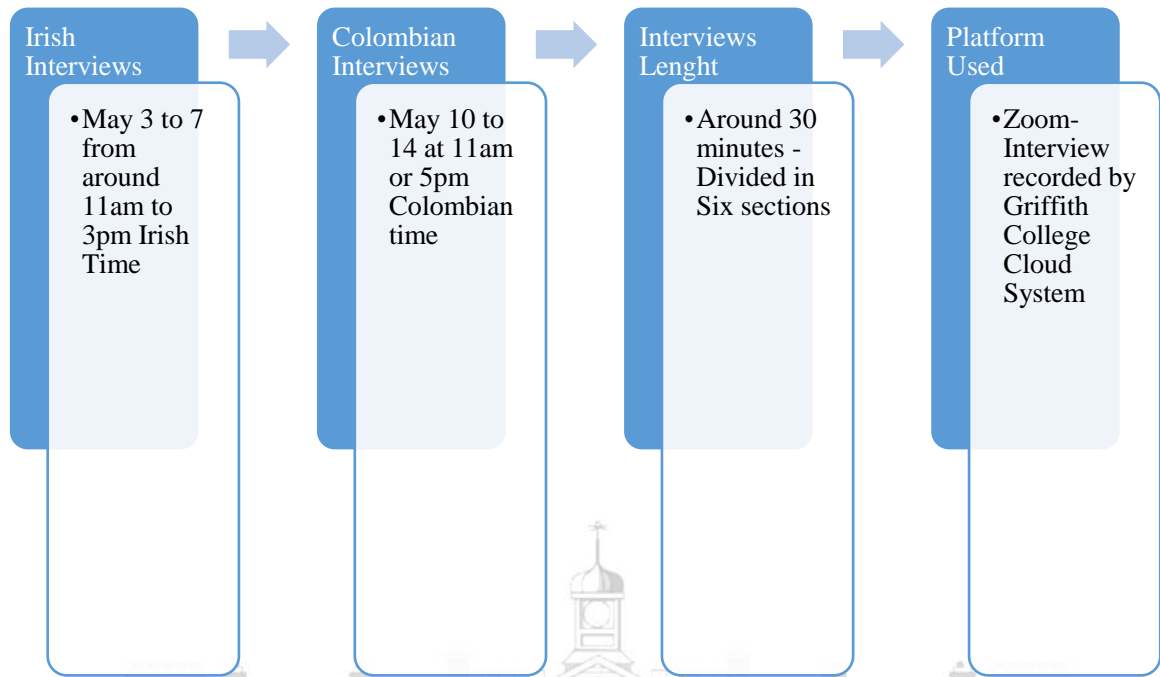
Kind of Business	Car Retail GMT20210520-232718_Recording_SME OWNER COL-RETAIL CAR: 14 - 14 (0)	Business coach GMT20210513-110422_Recording_SME OWNER IRELAND - BUS COACH: 4 - 4 (0)
	Small Company GMT20210520-232718_Recording_SME OWNER COL-RETAIL CAR: 69 - 69 (0)	I have a Small limited company GMT20210513-110422_Recording_SME OWNER IRELAND - BUS COACH: 25 - 25 (0)
Role	Commercial Manager GMT20210520-232718_Recording_SME OWNER COL-RETAIL CAR: 17 - 17 (0)	I am one person running the whole show GMT20210513-110422_Recording_SME OWNER IRELAND - BUS COACH: 23 - 23 (0)

Source: MAXQDA (2020), Interactive Segment Matrix 4

When conducting the interview some factors were taking into consideration such as time difference, interviewee availability, and length of the interview. The process was performed as follows:

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Figure 12 Interview Process (Author)

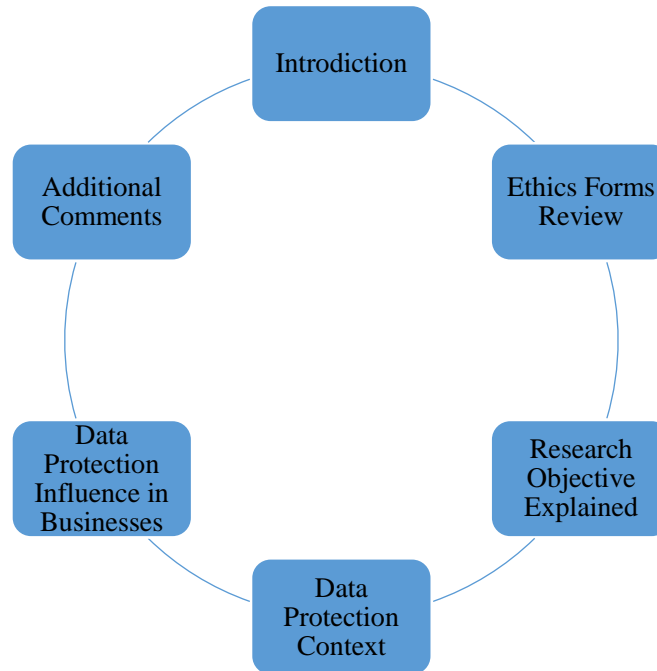


Source: No source used

11

The last aspect to explore related to the interview profiling and process, was the interview itself, as it was a Semi-Structured interview a Script (See Appendix 3 and 4) was needed in order to keep track and facilitates coding when analyzing the data, the questions were designed to assure an understanding and proper exploration of Data Protection for a person that has no idea about the topic and from someone that works in the field and is an expert in the matter. Consequently, the interview length as mentioned above it was not longer than 30 minutes, but in that frame, the following aspects were evacuated:

Figure 13 Interview Process (Author)



Source: No source needed

12

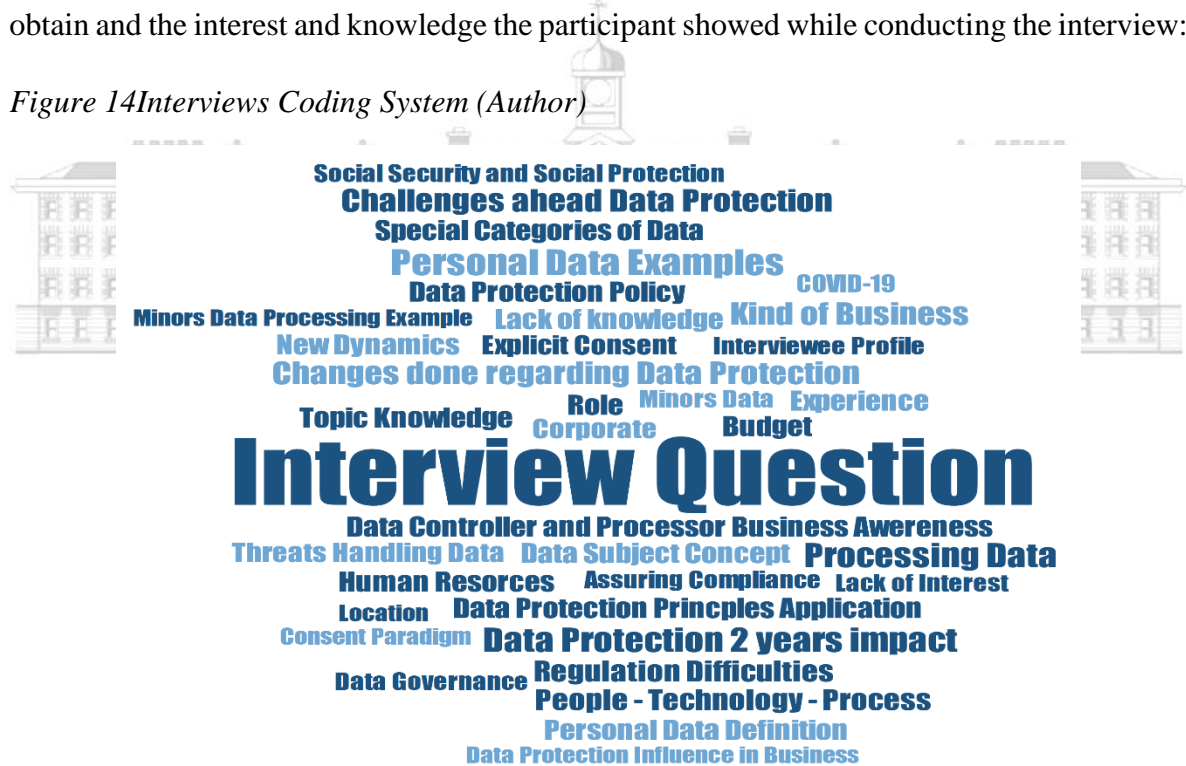
Questioning in a semi-structured interview might be challenging depending on the interviewee willingness to collaborate, in that order, it was essential to develop each question in an engaging way, making sure the participant understood every aspect and also aiming to obtain as much information as possible, as an illustration in Appendix 5, a summary of some of the questions done is presented, by observing that aspect it is imperative to highlight how important is to establish a proper relation between the participant and the interviewer, as well as being aware the differentiation between languages and culture. For example, Latin-American people, particularly Colombians like to express themselves a lot, and when needed giving as much information as possible, that was a positive aspect regarding obtaining information, because both the legal experts and business owners participants, were very open and comfortable with each question, but as a negative or time-consuming factor, two of those interviews were conducted in Spanish, which implicates a translation process when transcribing the interview in the selected software, when translating a document, sometimes the information or the answer engagement gets lost, fortunately, that issue did not occur while translating the interviews because as a researcher I needed to be very familiar with the

vocabulary and technical words implemented in this process, therefore, when translating was time-consuming, but it was manageable.

On the other hand, when interviewing Irish participants, the information goes right to the point, the answers were short and simple, and it was necessary to ask for additional comments and explore further aspects with the idea of obtaining more detailed information as well as considering the time implemented, interviewing Colombians the length of the interview was a little longer than 30 minutes, while with Irish, it never exceeded that time frame.

The bellow codification was done, in order of classifying the information given by the participants, an aspect that facilitates understanding and remembering how the information was given so it was sorted easily afterward below is given an illustrative insight of how the codes were generated taking into consideration, the main topics approached, the insights obtain and the interest and knowledge the participant showed while conducting the interview:

Figure 14 Interviews Coding System (Author)



Source: MAXQDA (2020) Coding Cloud

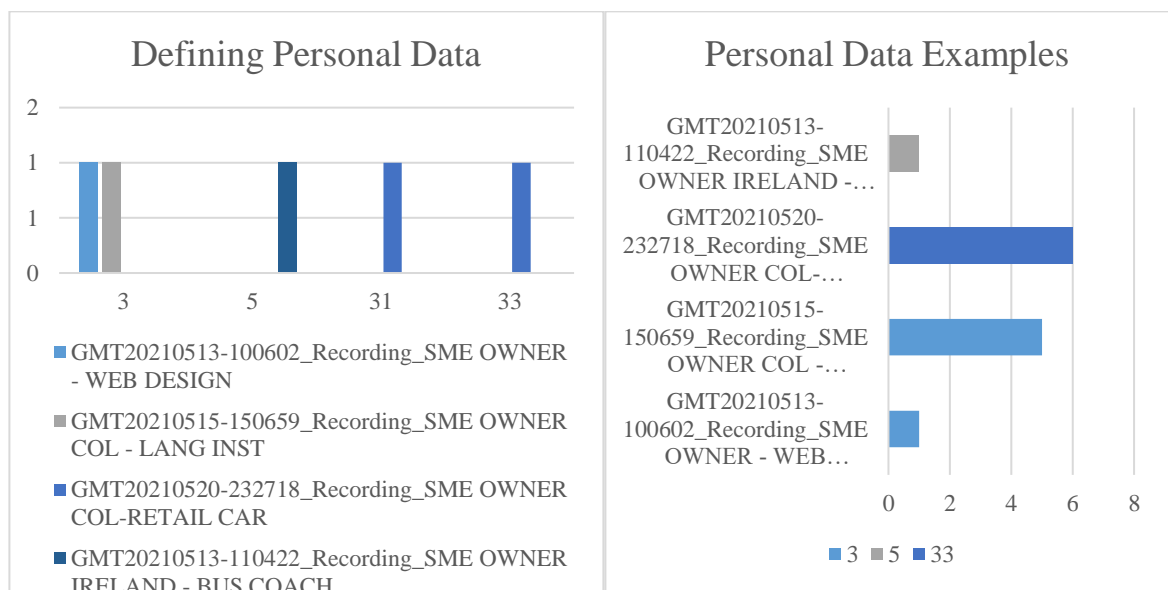
4.2.2 Personal Data Context

To explore how business owners understand or see a regulation related to Data Protection in their day to day, and especially the implications or impact this issue has had in the last two years, it was essential to start the interview process by conducting a contextualization exploration, for instance, as the Appendix 5 shows more precisely the questions asked, the aspects explore were based on the GDPR Compliance Standards such as *defining what is personal data, how is a data subject, what role does the company have (Data Controller, Data Processor or Both), awareness about special categories of data, awareness about data processing, and lastly, GDPR principles categorization with regards of their importance for their particular business.*

- *Defining what is personal data:*

When defining personal data, this question was mainly directed to business owners with regards to starting the exploration about their insights with Data Protection Regulations, the first aspect to highlight, was that for SME's business owners defining what is Personal data becomes easy when exemplifying the concept, focusing this definition in the information each particular business gathers, for instance, the following tables exemplifies how all the SME's participants explored and assessed that question:

Table 6 Defining Personal Data (Author)



Source: MAXQDA (2020)

Definitions such as “personal data is like the private information” where the common answer obtained while asking this question, and as the next table shows when putting examples of personal data, the Colombian Business owners highlighted providing a more quantity of examples, but when combining all participants constant examples were obtained: *name, phone number, and email*, being, therefore, the main information small businesses are currently interested in.

- *Data Subject Concept*

One of the definitions that took some time for participants to answer was defining who is the data subject in their business, a pair of lack of knowledge responses along with quite accurate definitions was founded, in this case, it is necessary to illustrate the following with an Interactive Matrix Segment which helps to observe who the participants assessed the question.

Table 7 Data Subject Definition (Author)

	GMT20210513-100602_Recording_SME OWNER - WEB DESIGN (N=1)	GMT20210515-150659_Recording_SME OWNER COL - LANG INST (N=1)	GMT20210520-232718_Recording_SME OWNER COL- RETAIL CAR (N=1)	GMT20210513-110422_Recording_SME OWNER IRELAND - BUS COACH (N=1)
D	Data subject as in the	about that concept, I	Data subject is the	I am not sure
a	person	am not very sure, like	person that is	
S	GMT20210513-	the full insight and	providing me his	GMT20210513-
u	100602_Recording_S	definition of the term,	information.	110422_Recording_SME OWNER IRELAND -
bj	ME OWNER - WEB	as far I can understand		BUS COACH: 7 - 7 (0)
ec	DESIGN: 5 - 5 (0)	it means that the	GMT20210520-	
t		company has some	232718_Recording_S	
C	the user of the	responsibility to	ME OWNER COL-	
o	website for example	manage this	RETAIL CAR: 35 - 35	
n	would be a data	information, very	(0)	
ce	subject so depending	responsibly.		
pt	on the type of person	GMT20210515-		
	or the type of website	150659_Recording_S		
	that you have it really	ME OWNER COL -		
	depends on the	LANG INST: 5 - 5 (0)		
	subject if you are			
	looking for certain			
	information or if you			
	look for further data			
	than someone you			
	just need the name for			
	sing in for example.			

Source: MAXQDA(2020)

- Data Controller – Processor Definition

The same situation occurred when defining who is the Data Controller and Data Processor in their business, a mixture of responses was obtained where a lack of knowledge was present as well as a concern for the participants, those answers are being summarized as well in the following Interactive Matrix Segment:

Table 8 Data Controller and Processor Definition (Author)

	GMT20210513-100602_Recording_SME OWNER - WEB DESIGN (N=1)	GMT20210515-150659_Recording_SME OWNER COL - LANG INST (N=1)	GMT20210520-232718_Recording_SME OWNER COL- RETAIL CAR (N=1)	GMT20210513-110422_Recording_SME OWNER IRELAND - BUS COACH (N=1)
Data Controller and Processor Businessess	I think we will fall more as a way of Data Processor we don't really control anyone data I think we only take the name and email, and just process that in terms of contacting but there is no, we don't sale any data, we don't gather data for any marketing purposes	I will imply that the controller is the one that keeps the information and use it for specific purposes GMT20210515-150659_Recording_SME OWNER COL - LANG INST: 13 - 13 (0) in my case, I am more like a Data Processor, because such information I do not keep it for my company I just collected, gathered and submitted	In our company we might be both GMT20210520-232718_Recording_SME OWNER COL- RETAIL CAR: 47 - 47 (0)	I will say Data processor because I am actually the one that is collecting data GMT20210513-110422_Recording_SME OWNER IRELAND - BUS COACH: 15 - 15 (0)

Source: MAXQDA(2020)

- Processing Data

The next factor explored with businesses was checking what are the main processing activities with regards to the parameters provided by the Data Protection Regulations of each country, one of the main point observation was that Colombian Small Businesses even though their processing does not involve frequently big amounts of data collected, they are

highly concern and worried into obtaining legal support and/or third parties back up to assure their process is done correctly, and from both the manager and owner complying with Colombian Data Protection Regulations is currently seen for them as an *obligation* imposed by the government through this regulation. Hence from the Irish point of view, there is a mix of results obtained, as being both businesses interviewed from two opposite sides both seen processing information quite different, and their awareness of assuring compliance by processing information is keeping it “as simple and minimum as possible”. Lastly, a variety of methods of handling and processing information was obtained while interviewing the small business participants, as seen in the following table.

Table 9 Data Processing Categories used in SME's (Author)

Explicit Consent	Employment, Social Security, and Social Protection
Protect Vital Interest	Processor a non-for-profit body
Data made public by de Data Subject	Legal Claims & Judicial Acts
Public Health	Health or Social care
Reasons Substantial for Public Interest	Archiving, Research, and Statistics

Source: MAXQDA(2020) Coding – Interview Records

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Each color and intensity symbolizes the frequency each participant mentions each Data Processing Category and if they applied in their business, in both countries in all situations explicit consent was mentioned as a mechanism of obtaining and handling information, consequently, the additional factors highlighted in all companies when considering processing data were rather collecting the information through forms that are compliant with Data Protection Regulations as well as developing a Privacy Policy, and lastly, a company that continues handling on paper, this particular factor was mentioned as well for a Colombian company highlighting the evolution its processing of information has had with regards of evolving from storing all its information in spaces and having exclusive personal to assure this processing, and now all is being kept online through a third-party processing service.

Now from a legal perspective, processing information plays another perspective, as the legal experts' participants could give a full insight of how all categories, in essence, should be considered as important, but as the small business owners, they assess as well exclusively the categories most common in this particular sector.

Table 10 Data Processing Categories Legal Perspective (Author)

Explicit Consent	Employment, Social Security, and Social Protection
Protect Vital Interest	Processor a non-for-profit body
Data made public by de Data Subject	Legal Claims & Judicial Acts
Public Health	Health or Social care
Reasons Substantial for Public Interest	Archiving, Research, and Statistics

Source: MAXQDA(2020) Coding – Interview Records 10

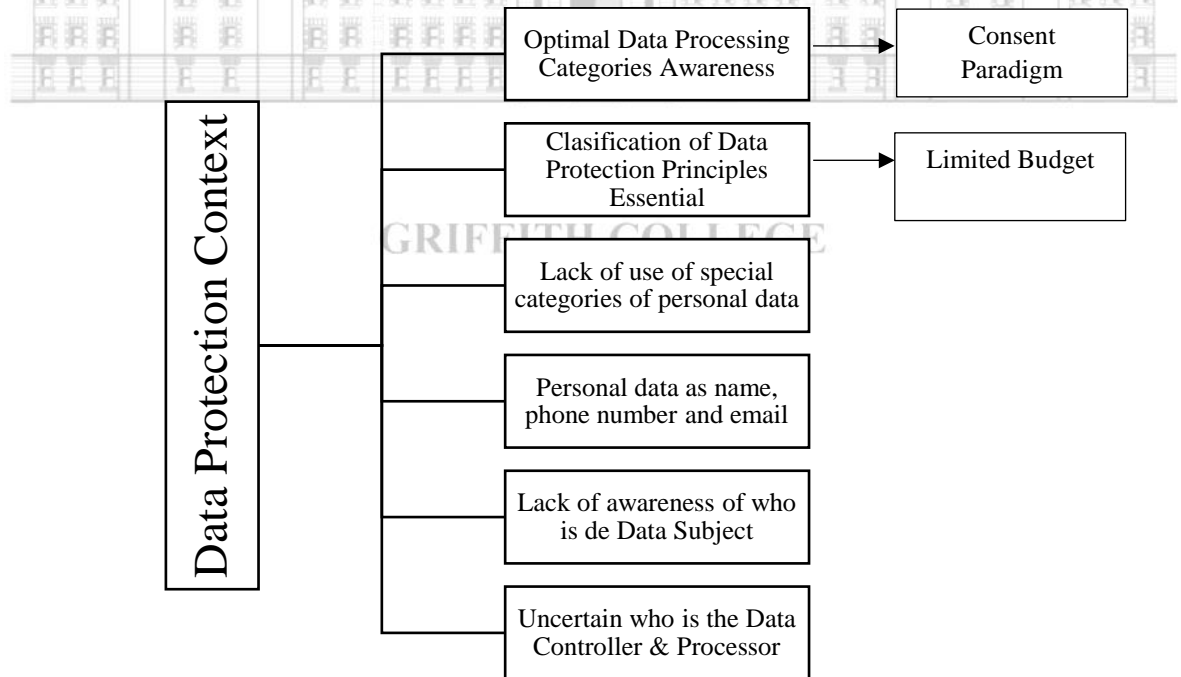
As observed in Table 10, both legal experts (see Appendix 6 and 7) centered their attention exclusively on **Explicit Consent**, and **Employment, Social Security, and Social Protection** Processing Categories, from scenarios, two important factors came out by the analysis provided by the Data Protection Legal experts interviewed, firstly the *Consent Paradigm*, from the Colombian Data Protection expert's insight (Appendix 6), who points out that even though Small and Medium Companies are starting to implement Privacy Policies which it is "the first step", nevertheless, the country does not understand still how obtaining *explicit consent* works, as the Legal expert called the "*Consent Paradigm*"; on the other hand, from an Irish legal perspective (Appendix 7) businesses of this sector are indeed transitioning into the digital sector, but this implies developing for instance *staff handbooks* that establish for example how the business is going to handle and process information, aspect that a lot of businesses are lacking of, additionally highlights that transitioning to online or digital platforms results into concerning for privacy, and/or cookie policies.

- *Data Protection Principles Application*

Lastly, small businesses are aware of the importance of complying with Data Protection regulations, for instance, when asking if they should categorize or prioritize the compliance principles established in those regulations a collective answer was obtained with regards to the importance of all of them, nevertheless, some businesses highlighted the relevance of assuring trust, confidentiality, integrity, and lawfulness with clients, users, and even suppliers.

On the other hand, the same question was asked to both Colombian and Irish legal experts who came out with a similar answer that does not involve the principles precisely, both agreed on complying with all principles should be essential, but an issue arises with the SMEs sector as being enterprises with *limited budget* considering this factor as a difficulty for that particular sector in order to achieve full compliance with Data Protection Principles, therefore both legal experts suggest not seeking full achievement of that factor but understanding and maintaining a clear path on why are they gathering data.

Figure 15 Data Protection Context Summary (Author)



Source: No source

The above figure points out the main aspects explored when assessing the findings obtained in this data collection first part, presenting separately the phenomenons obtained from the interviews that might imply into the real-life situation where regulations regarding Data Protection in Ireland and Colombia are being involved.

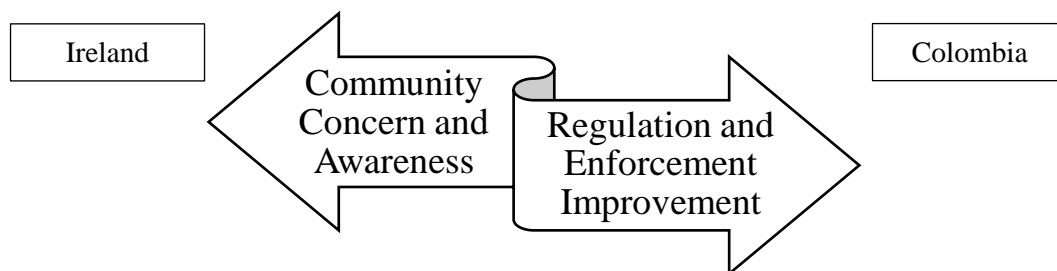
4.2.3 Data Protection in Businesses

In this section, the interview was landed to understand how the small business participants are implementing the Data Protection Regulations in their country, as well as considering the legal expert insight in this matter, therefore after conducting questions like What has been the impact of Data Protection in your business? Have you made changes in your company to comply with Data Protection regulations? and What of the three aspects: technology, processes or people should be improved in your business? For example, the following issues were obtained:

- *New Dynamics:*

As mentioned, a legal expert insight in this matter was necessary with regards to looking firstly what new approaches had done each country concerning Data Protection manners, both legal experts provided a general insight, but remarkably different, observing that from an Irish legal perspective the new dynamics are focused in the general community awareness, as the increased of concern about the Rights of Data Protection and Privacy, contrary with the Irish country, Colombia as improved on regulating and enforcing matters, as the participation increase of the Superintendency of Industry and Commerce, as the Data Protection Authority, an aspect that was criticized in past years in the country, issue explain by the Colombian Legal Expert while assessing this circumstance, the above is illustrated as follows:

Figure 16 New Dynamics about Data Protection (Author)



- *Data Protection Difficulties*

Along with new dynamics, difficulties might arise when implementing a legal framework of this magnitude, therefore, it was imperative to explore what particular aspects are representing nowadays a difficulty for the SMEs sector when complying or even understanding Data Protection Regulations, in this scenario it is more practical to observe the implications of this matter in each country being summarized as follows:

Figure 17 Regulation Difficulties in Ireland (Author)

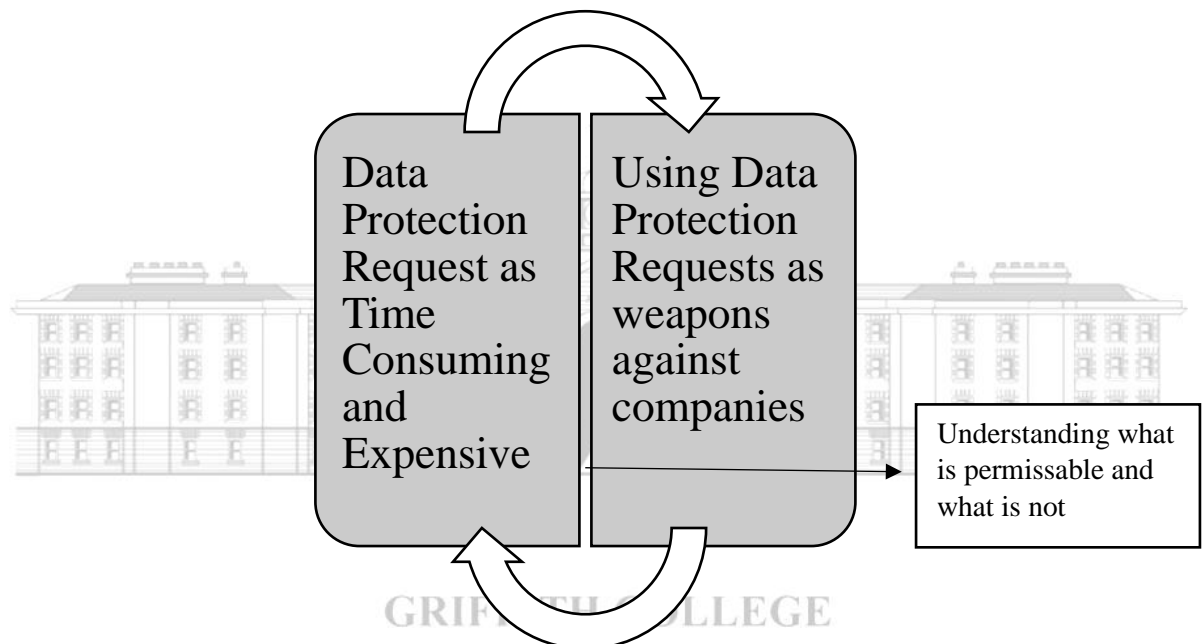
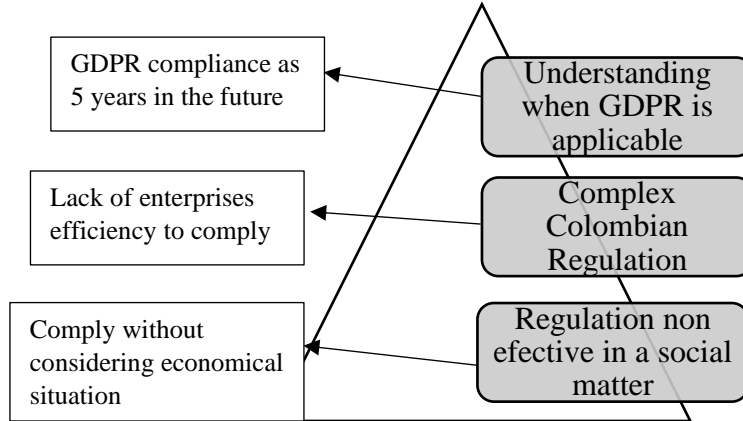


Figure 18 Regulation Difficulties in Colombia (Author)



Source: MAXQDA (2020) Interview Records

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Both figures represent how both legal experts' participants explained the difficulties with regards to Data Protection Regulations, for instance, in Ireland a cycling phenomenon is seen under an employment law perspective for Enterprises complying with a Data Protection Request involves a time consuming as well as an expensive process which results in a weapon for employees, and a challenge to employers with regards of understanding what is permissible and what is not.

Now the Colombian legal approach regarding the current difficulties with Data Protection Regulations, especially after the arrival of GDPR it is explained by the interviewee as a pyramidal example, where first a business must understand what is applicable when complying with GDPR, secondly bearing in mind that complying with the Colombian Data Protection Regulation is already complex, and lastly the economical factor that involves a lack of effectiveness for enterprises like the Small and Medium with regards of assuring effective compliance.

- *Data Protection Two Years Impact*

Complying with Data Protection regulations had represented for business owners and managers that were participant in this data collection process a variety of implications that cannot be comparable with each other as each company has decided to do what they can do best to improve their company with regards of the regulation that is in place and the

challenges ahead of the digitalization era, therefore each aspect depending on the business is pointed out as follows:

Table 11 Data Protection 2 Year-Impact on SMEs (Author)

Web Design	Language Institute	Car Retail	Business Coach
Making sure their data and their clients are GDPR compliant – Assuring the accurate privacy policy	Easy and faster to store information – Awareness about protecting suppliers information not only clients – Acquiring Third-Parties D.P Services	Moving from face to face retail to online selling – Acquiring Data Protection Legal Services – Data Protection Form	Using email address for the purposes to create newsletters – GDPR modules in international business coaching sessions

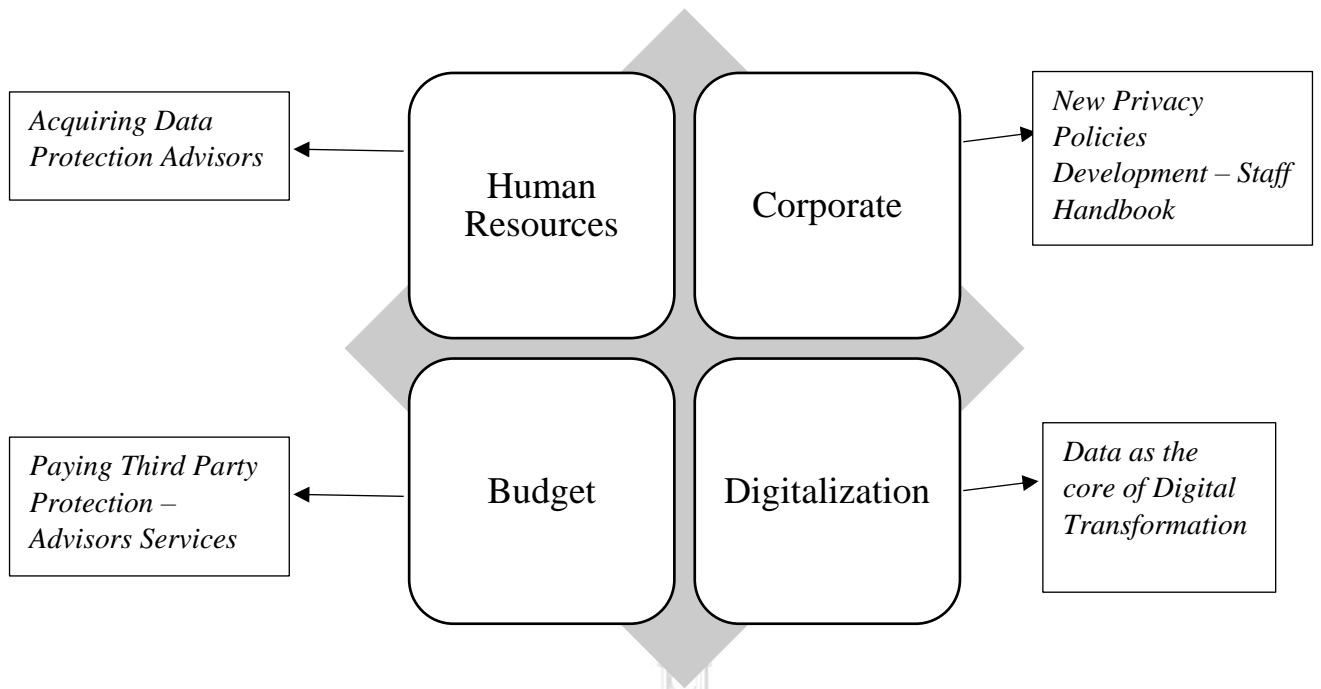
Source: MAXQDA(2020) Interview Records

11

- *Changes made regarding Data Protection Regulations:*

Continuing with the effects of Data Protection Regulations in Small and Medium enterprises, after observing the different approaches, made by the participants as well as the Legal experts who took part in this process, some common factors were founded while examining this aspect because as observed before, each business is starting to take action depending on their needs with regards of not only assuring Data Protection but being lawfully compliant, an expression like “we have to make sure we are compliant”, “we started from zero”, and “we were storing information only by good faith but now as we do as an obligation”, and “an international interest in GDPR”, along with the aspects assessed by the Irish and Legal Experts, represents the main changes done regarding Data Protection and the factors involved when conducting SMEs to comply with this particular regulations.

Figure 19 Changes done in the SMEs with regards of Data Protection (Author)



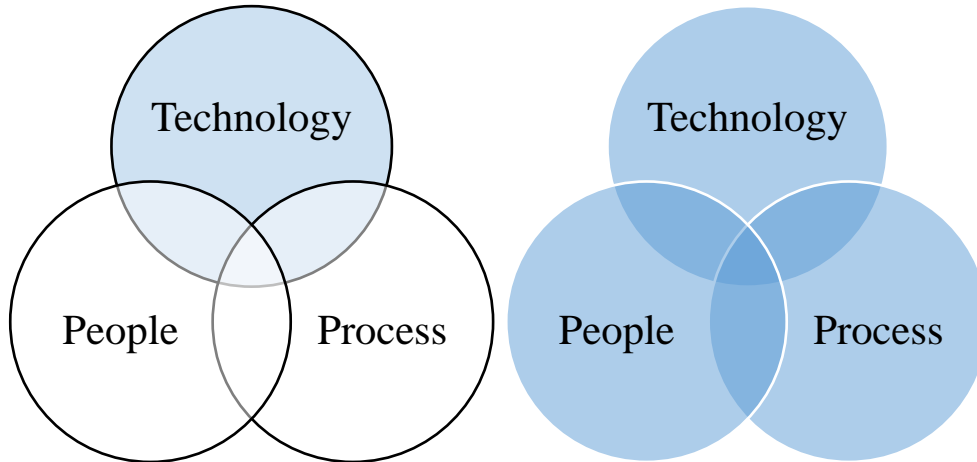
Source: MAXQDA (2020) Interview's Records

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- *Data Governance in the SMEs sector: People, Process, and Technology*

The last aspect explored with the participants was the influence of these three main elements that are involved in assuring proper Data Governance, according to (Team, 2020, p.82), therefore a mix of answers was found, but all related to the importance of improving the three as a whole, nevertheless in Ireland particularly, small business owners are more interested in assuring their technology is put in place, therefore, assuring the other two elements, but in Colombia, business owners are looking for prioritizing and improve the three of them as being considered as highly important.

Figure 20 Data Governance SMEs Perspective in Ireland vs Colombia (Author)



Source: MAXQDA (2020) Interview records

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Similar answers as the importance of those three elements when developing a Data Governance framework were obtained from both legal experts, nevertheless, additional factors in order to institute a structure for Small and Medium Businesses that assures not only compliance but as well look after the data protection and privacy rights of the people involved in their business are the need of *Digitalization Transformation and Benefits and risks of People Awareness*.

4.3 Discussion

4.3.1 Demographic

As a consideration for this research the local (as Ireland) and International (as Colombian) factor played a crucial role with regards of not only constructing the questions and setting the mood for the interviews, but as well as the interview itself and the information obtained from it, as pointed out in previous sections, it is being aware that getting information from two businesses from each country does not provided a full insight of the territory panorama, it should contributes to analysis process based in a case study approach which as seen across the Findings section, an exploration about the information obtained is done aiming to comprehend the insights and experience that had to share the SMEs participants, hence as lack of territory assessment, a variety of businesses from retail to coaching were study this resulting in a mix of responses attached not only to their Data Protection Regulation knowledge, but as the influence and impact this matter has had during the last years and so

on, another factor that compensates this issue was obtaining the participation of two legal experts that with their previous experience in the field provided further insight of how the particular sector (Small and Medium Enterprises) have been assessing Data Protection Regulations. In addition, language, emotions, and culture played an important factor when conducting the interview process and obtaining results, as explained in the Participant's profiling section, particularly language involved a challenge as well as a privilege because it could help to conduct this research process in those particular countries, but as well involved a time consuming exercise of interpreting and translating what the participants had said; seeing the participant through video also helped to observe and experience the sensation each questions produces on them if it was engaging, or not, confusing, or if it was clear; and lastly the culture factor represented a role in order of understanding how two different countries seen complying with a regulation which in this case is related with Data Protection, aspect that contributed with the research paradigm and approach as it is seen reality from a constructivist perspective, therefore applying a legal matter into a particular sector, in this case businesses indeed involves multi-disciplinary factors.

4.3.2 *GDPR Standards in the SME's sector*

The literature review assessed in this research implies the existence of an awareness in the SME's sector, and the community in general about GDPR considering countries like Ireland (Gorry, 2013; *GDPR in Ireland-New Data Protection Law from May, 2018*, 2017; Garza, 2019), and a discussion about the impact how new Regulations like GDPR might have (Franco Pinzon, 2013; Rojas Bejarano, 2014; Botero and Martín, 2016; Castillo *et al.*, 2017) in the Colombian Data Protection Regulations, setting as well as compliance issues aspects such as the understanding of Personal Data, the role of the Data Controller and Processor, assuring who is the Data Subject in their processing, being aware of scenarios were special categories of data is handled, the existence of different Data Processing Categories, and comprehending the main Principles that involves processing and handling personal data (Laybats and Davies, 2018; Denley *et al.*, 2019; Team, 2020; Jasmontaite-Zaniewicz *et al.*, 2021) when conducting the interviews, as pointed out in the Findings section, as a comparison between Ireland and Colombia; from a legal expert perspective, complying with GDPR has come along with the local awareness the irish community has starting to implement, therefore as seen while asking small business owners they rather prefer to keep

things as “simple and minimum” as possible, along as seeing the regulation as an obligation to accomplish both aspects to avoid breach of privacy risks. On another note, in a country like Colombia, assuring GDPR standards precisely is not on the picture at the moment, this is a factor companies regardless of their size should start to look into as the Colombian legal expert in their participation exposed as a “5 years mirror”, consequently when asking to the small businesses about this particular matter it was taken into considerations the standards that both Colombian Data Protection Regulation and GDPR focus on, in this scenario, both Colombian small business participants pointed out their knowledge in the Colombian Regulation as well as the necessity to comply with it to avoid penalties, or just to “make sure they are doing things right”.

Eventually, when asking the participants about the main Data Protection Standards, besides the differences given a common factor was founded with regards to defining personal data as pointed out different examples, the lack of uncertainty when defining who is a Data Subject, and what role do they play in their business if rather Data Controller, Data Processor or both and a common awareness about their kind of processing of information, which is leaned to obtaining explicit consent and developing their privacy policies, and forms, same wise with the Data Protection Principles, this particular sector is interested of assuring confidentiality, trust, integrity, and lawfulness when handling or processing information.

4.3.3 Applying a Data Protection Legal Framework

By observing and taking into consideration the Data Protection aspects of the Irish and Colombian Data Protection (See figure 5 and 6) similar questions were conducted to the interview participants, to explore how they have achieved, implemented, or planning to apply a Legal Framework related to Data Protection. In this particular scenario, both legal experts pointed out the complexity for a Small and Medium enterprise when seeking compliance with this regulation, a statement that is not far from what other authors like (McAllister, 2017; Heiman, 2019; Boardman *et al.*, 2020) as well as the necessity for those particular enterprises to look after understanding for instance “what is permissible and what is not”, along with a “compliance efficiency”.

4.3.4 *Compliance Risks and Limitations in the SME's*

One of the main risks and limitations SME's have with regards of complying with Data Protection Regulations as (McAllister, 2017; Brodin, 2019) are the lack of resources and information managing systems, both aspects were confirmed for all the participants who pointed out as the first challenge the economic implication that involves complying with Data Protection Regulations, regardless the country, because as stated for the Irish Legal expert, it "is a time consuming and expensive labor" and if in countries like Colombia as Small and Medium companies are not efficient enough to comply and have many other regulations to worry about it could evolve as well as acquiring external advisement or third parties experts in handling information, resulting in additional costs for the company, and in this country in particular where those enterprises face a day to day break-even point struggle adding the resources implications that involve complying with Data Protection, could represent a subsequent factor to consider if the "digitalization transition" of businesses is inevitable.

4.3.5 *Data Governance Applicable Framework in SME's*

If the risks and limitations involve aspects such as lack of resources and information managing systems, as mentioned above, throughout the interview process it was seen that the small business owners are interested in adjusting their Corporate Governance to make things right and avoiding penalties or data protection requests for clients, particularly, hence, as assessing with them the Data Governance structured proposed by (Team, 2020) the three elements (Process, People, and Technology) are being considered for the business participants especially when approaching questions of the changes done with regards of Data Protection in their business model, the Colombian example, for instance, is moving from traditional processing of information to a digital, and the Irish are trying as much as possible keep their processing as simple as possible, and assuring lawfulness and policies implementations when processing information, along with prioritizing their improvement of technology.

Lastly from a legal perspective interviewee; Colombian small and medium enterprises for instance should indeed worry and prioritize working on those three elements, but firstly *understanding* when doing so implies working towards digital transformation, and the *core* of this transformation is *data*. Similar in Ireland, *understanding* places a crucial factor

considering the complexity this regulation has, not only for the business but the legal sector as well.

CHAPTER 5 CONCLUSIONS AND RECOMMENDATIONS

5.1 Conclusions

The endeavors of this research were aimed to examine, understand and illustrate how GDPR standards had been accepted and implemented in SMEs in Ireland but also exploring and comparing the application of this regulation in the same business sector from a developing country perspective such as Colombia underpinned by different objectives such as examining the benefits and challenges this kind of regulation has had in the business of a particular sector in a country like Ireland, considering as well the implications Data Protection regulations have had in developing countries like Colombia through the literature review examined and the data collection methods implemented, it was intended to answer the research question.

In that order, GDPR standards, are as complex as the vast academic background that is currently looking after comprehending this matter, therefore the need to translate a regulation with such an impact and that involves aspects as crucial as Data Protection nowadays countries like Ireland, and Colombia, are working along with the Data Protection Authorities providing tools, checklists, and further resources to achieve comprehension, nevertheless, when a regulation of this matter is transported to Small and Medium enterprises certain challenges that involve budgeting, corporate changes, represent a strong concern for business owners and managers, by exploring what has been their experience a proper insight that is not far from what has been researched is being illustrated after conducting this dissertation. However, complying with a regulation with such an international and local impact has brought benefits as well for those particular enterprises, because it has made them restructure positively their processing of information, along with acquiring proper and more technological information management tools.

When comparing both countries they are indeed strong regulatory, and enforcement differences that were not explored in this research but the main standards of Data Protection are after understanding and illustrating the Colombian legal expert and small business owners' perspectives results that this particular country is in a good path to improve their

Data Protection Standards, nevertheless, particular aspects such as *explicit consent understanding, current economic situation, and digitalization transformation* are factors that might slow down achieving compliance with GDPR standards. On the other hand, Ireland has shown a strong impact in their community with regards of awareness of GDPR standards, however, small and medium businesses seem to still struggling to understand what is permissible and what is not, particularly small enterprises are aimed to keep handling and processing of information as simple as possible, but maintaining aspects such as lawfulness and integrity when doing so.

It is considered by this researcher after conducting this dissertation a good contribution to the complexity that involves understanding and applying a regulation in a particular sector has been done, taking into consideration the assessment of the objectives and research question presented.

5.2 Recommendations

After developing a semi-structured interview with a small group of participants and observing their willingness and interest in participating in this kind of exercises Data Protection Authorities or the Academic sector such as Universities or Colleges must continue their focus in approaching the Small and Medium Enterprise Sector, aiming to expand their understanding at least in the basics matters of Data Protection Regulations.

In countries like Colombia for instance further Data Protection encounters or meetings with academics and legal experts should be arranged as businesses starting to comprehend the importance of digital transformation and the use of technological tools, along with continuing researching Data Protection Regulations across European countries particularly, as they represent a global focal point.

The economical factor is an important aspect to consider when advising or counseling small and medium enterprises with regards to assuring Data Protection compliance, especially after this particular time, where this sector is struggling with our global situation and moving to a forced and somehow digital transformation.

5.3 Study Limitations

- Time Limit: even though the research was completed within the time frame given, in this particular project, where semi-structured interviews were held, time played a crucial factor as each aspect of the project needed to be thought precisely.
- Language: Conducting a dissertation in two languages was a complete challenge as a time-consuming aspect along with acquiring proper information suitable for both countries.
- Interviewees' willingness: Due to the lack of time and resources to contact or approach more participants, medium enterprise owners couldn't be interviewed limiting the case study method to the small business owners' perspective.
- Qualitative Analysis Software exploration: as a consequence of the lack of time, comprehending the MAXQDA software had to be done quickly and using its tools in a general manner.

Despite the above limitations, the dissertation could be completed within the time frame, as well as exploring all the aspects expected when performing the data collection process, leaving a positive response to the objectives, and setting a path for future research.

5.4 Future Research

Researching about Data Protection has always resulted in more hypothesis and aspects to assess in future academic projects, for instance, focusing exclusively in Colombia, it could be lucrative to explore further awareness and understanding of Data Protection Regulations outside the business sector, such as academics, legal experts, and people in general, as being this country facing a digital transformation which implies more access to data.

As a result of the data collection process, a phenomenon was obtained when exploring the Colombian perspective, which is the *Consent Paradigm* hence, performing again a project that might be guided into a qualitative approach as well to understand the legal perspective along with the business comprehending of this aspect.

Lastly, Ireland is a great example of technology improvement in businesses, hence conducting a qualitative constructivist method, in the next years to have a better understanding of how small and medium enterprises are implementing Data Protection

DATA PROTECTION, AN INTERNATIONAL AND LOCAL APPLICATION IN THE SME'S
SECTOR SINCE GDPR | Brenda Jazmin Gallardo Hernandez

Regulations applying a focus group method with regards to obtaining more participants and perspectives.



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GRIFFITH COLLEGE

APPENDIX

APPENDIX 1

PLAIN LANGUAGE STATEMENT

Introduction to the Research Study

Research Study Title: "Data protection, an International and Local application in the SMEs Sector since GDPR"

University: Griffith College, Graduate Business School.

Principal Investigator: Eilis O'Leary.

Researcher Name: Brenda Jazmin Gallardo Hernandez

Email: Brendajazmin.gallardofernandez@student.griffith.ie

II. Details of what involvement in the Research Study will require

This project involves taking part in (completion of a semi structured interview The interview responses will be recorded, and seek to gather information on your experience and knowledge of Data Protection. Questions are directed towards your thoughts on (Your Perception and Understanding of Data Protection Regulations). I estimate the interview will take no longer than 30 minutes to complete.

III. Potential risks to participants from involvement in the Research Study (if greater than that encountered in everyday life) I do not anticipate any risk to participants as a result of participation in this Research Study.

IV. Benefits (direct or indirect) to participants from involvement in the Research Study

The objective of this Research Study is to gain new knowledge that will enable(Understand the importance that personal data protection represents for the SMEs sector) This study may, therefore, be of benefit to you by providing you with the opportunity to contribute to body of knowledge on (Data Protection Standards) so that you and or society may benefit.

V. Advice as to arrangements to be made to protect the confidentiality of data, including that confidentiality of information provided is subject to legal limitations

Every effort is made to ensure the confidentiality of the participant. Participant names will not be recorded, as all participants will be assigned a code. Where used, recorded interviews data will be downloaded to a password-controlled computer, typed transcripts/ results are held within password-controlled documents. Participant biographical details and or mention of other persons will be omitted in the final report. Confidentiality of information provided is subject to legal limitations.

VI. Advice as to whether or not data is to be destroyed after a minimum period

Audio tapes data will be destroyed on the successful completion of this master's degree in full compliance with GDPR regulations.

VII. Statement that involvement in the Research Study is voluntary

DATA PROTECTION, AN INTERNATIONAL AND LOCAL APPLICATION IN THE SME'S
SECTOR SINCE GDPR | Brenda Jazmin Gallardo Hernandez

Involvement in this Research Study is voluntary. Participants who decide to take part may withdraw from the Research Study at any point. There will be no penalty for withdrawing before all stages of the Research Study are complete..

If participants have concerns about this study and wish to contact an independent person, please contact:

Eilis O'Leary

MSCIB Programme director
Graduate Business School
Office: A109

Griffith College
South Circular Road, Dublin 8, Ireland

Email: eilis.oleary@griffith.ie

Website: www.griffith.ie

APPENDIX 2

INFORMED CONSENT FORM

I. Research Study Title: "Data protection, an International and Local application in the SMEs Sector since GDPR"

University: Griffith College, Graduate Business School.

Principal Investigator: Dr Eilis O'Leary.

Researcher Name: Brenda Jazmín Gallardo Hernández

Email: brendajazmin.gallardoherandez@student.griffith.ie

II. Clarification of the purpose of the research

The aim of this research is to obtain a Master of Science Degree in International Business and Law. Furthermore, through a combination your participation and the latest research into Data Protection, this research will add to body of academic understanding of Data Protection.

III. Confirmation of particular requirements as highlighted in the Plain Language Statement

This project involves taking part in completion of a semi-structured interview. The interview responses will be recorded, and seek to gather information on your experience of Data Protection. Questions are directed towards your thoughts on Your Perception and Understanding of Data Protection Regulations. I estimate the interview will take no longer than 30 minutes to complete.

DATA PROTECTION, AN INTERNATIONAL AND LOCAL APPLICATION IN THE SME'S
SECTOR SINCE GDPR | Brenda Jazmin Gallardo Hernandez

Every attempt will be made not to interfere with normal business operations, as such interviews and or surveys will not be conducted at month or quarter end.

Participant – please complete the following (Circle Yes or No for each question)

Have you read or had read to you the Plain Language Statement	Yes/No
Do you understand the information provided?	Yes/No
Have you had an opportunity to ask questions and discuss this study?	Yes/No
Have you received satisfactory answers to all your questions?	Yes/No
Are you aware that interviews will be audiotaped?	Yes/No

IV. Confirmation that involvement in the Research Study is voluntary

Involvement in this Research Study is voluntary. Participants who decide to take part may withdraw from the Research Study at any point. There will be no penalty for withdrawing before all stages of the Research Study are complete..

V. Advice as to arrangements to be made to protect confidentiality of data, including that confidentiality of information provided is subject to legal limitations

Audio tapes/Survey data will be destroyed on the successful completion of this master's degree in full compliance with GDPR regulations.

VI. Participant Signature:

I have read and understood the information in this form. My questions and concerns have been answered by the researcher, and I have a copy of this consent form. Therefore, I consent to take part in this research project

Participants Signature: _____



Name in Block Capitals: _____

AARON COWAN

Witness: _____

Date: _____

13-05-2021

APPENDIX 3

**DATA PROTECTION, AN INTERNATIONAL AND LOCAL APPLICATION IN
THE SME'S SINCE GDPR**

INTERVIEW SCRIPT

Interviewee name: _____ Country: _____ City: _____

Company sector: _____ Role in the Company: _____

Company's size: Small _____ Medium _____

Plain language Statement signed: _____ Informed Consent form signed: _____

Consent to record the interview: _____ Consent to do the interview with camera: _____

Researcher Introduction:

Brenda Jazmin Gallardo Hernandez, Colombian, currently finishing a Master's of science degree in International Business and Law by developing her Master's dissertation. She has lived in Dublin while her classes period and now She is living in Colombia working in the Colombian Judicial System as Clerk.

1. RESEARCH OBJECTIVE:

To Examine what challenges and benefits GDPR standards are creating in both international and local SMEs since the regulation implementation and enforcement

To Illustrate the effectiveness, the legal framework has had on the protection of personal data after two years of enforcement of the GDPR, based on the SMEs sector in Ireland and Colombia.

2. INTERVIEW PURPOSE:

The following is a semi-structured interview where as presented in the research objectives is aimed to obtain an insight perspective from a person responsible or in a managing position in an organization about the relevance a Data Protection Regulation might have specially since the implementation and international impact a regulation like the GDPR has had in these 2 years.

3. PERSONAL DATA CONTEXT:

The first aspects to examine in this interview are the participants knowledge or awareness of the following concepts:

- a) What is personal data and try to provide an example?

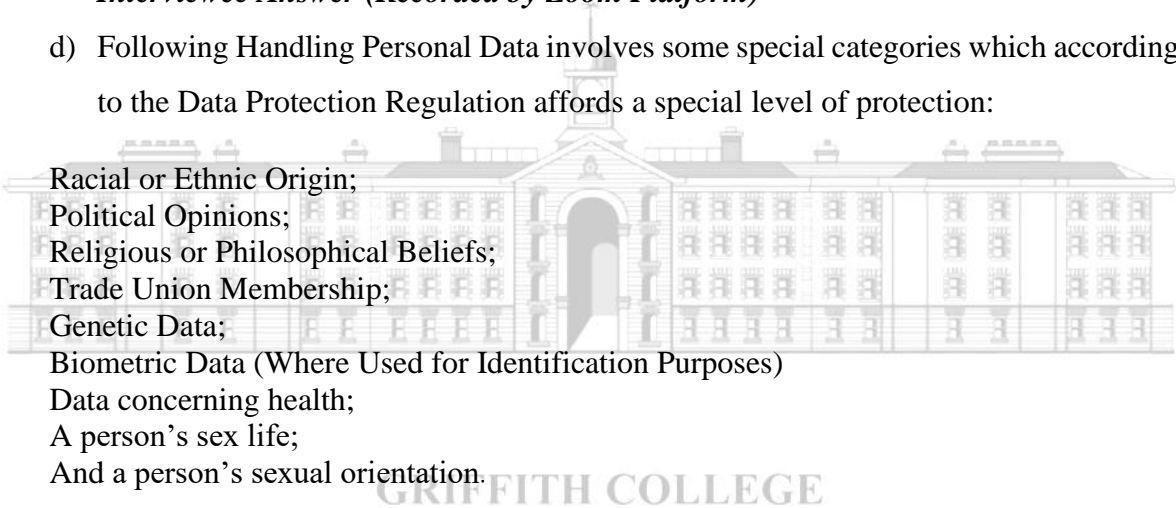
Interviewee Answer (Recorded by Zoom Platform)

- b) Are you aware of the Data Subject concept? Please give some examples of DS in your company

- c) According to your personal data definition and the examples you provided what should involve its processing?

Interviewee Answer (Recorded by Zoom Platform)

- d) Following Handling Personal Data involves some special categories which according to the Data Protection Regulation affords a special level of protection:



Racial or Ethnic Origin;
Political Opinions;
Religious or Philosophical Beliefs;
Trade Union Membership;
Genetic Data;
Biometric Data (Where Used for Identification Purposes)
Data concerning health;
A person's sex life;
And a person's sexual orientation.

Please mention the **level of awareness or knowledge** you have regarding if your company handles (*Yes, I handle that information and I'm aware its purposes– No, I never Collect any of the above – Yes, I collect that information but I'm not aware of its purposes – I have zero knowledge and awareness about the use and meaning of that information*)

- e) There are certain categories of processing a company must follow when handling any of the special information above, please mention if you are using, have used or have no knowledge about the following
- They **have explicit consent** of a concerned data subject;
 - The **processing is necessary for employment, social security and social protection** (if authorized by law);
 - The **processing is necessary to protect the vital interests of data subject or others;**

- The **processor is a not-for-profit body** processing such data about its members;
- The **personal data has been made public by the data subject**;
- The processing is **necessary for legal claims or judicial acts**;
- **Reasons of substantial public interest** (with a basis in law);
- The processing is necessary for **health or social care** (with a basis in law);
- The processing is necessary for **public health** (with a basis in law);
- The processing is necessary for **archiving, research and statistics** (with a basis in law).

f) Which of the following figures do you think your company is (based on the information your company collects and process)? **Data Controller – Data Processor – Both – I am not familiar with those terms.**

g) There are 6 principles that Data Protection Regulations establish in order to assure proper processing: *Lawfulness, fairness and transparency; Purpose Limitation; Data Minimization; Accuracy; Storage Limitation; Integrity and Confidentiality*. Please categorize according to your knowledge what principle has more importance or is more applicable in your business.

Do you think it is essential to comply with those 6 principles?

4. PERSONAL DATA IN YOUR BUSINESS

- h) From these past two years how handling data has been important in your business?
- i) What changes corporate/budget/human resources have you implemented after the GDPR transition period?
- j) What challenges do you consider have been arriving for your company regarding complying with GDPR standards?
- k) Have you identified situations where the data you hold might be threatened? Do consider you had the access to the tools/knowledge and budget to handle that?
- l) Which of the following scenarios do you think your business should improve or has more priority for you with regards of Data Protection Compliance:
- **PROCESS:** *Management Systems, Governance Frameworks, Best Practice, IT Audit*
 - **PEOPLE:** *Staff Training and Awareness, Professional Skills and Qualifications, Competent Resources*
 - **TECHNOLOGY:**

APPENDIX 4

**DATA PROTECTION, AN INTERNATIONAL AND LOCAL APPLICATION IN
THE SME SECTOR SINCE GDPR**

INTERVIEW SCRIPT

Interviewee: _____ Country: _____ City: _____

Legal Sector: _____

Plain language Statement Read: _____ Informed Consent form signed: _____

Consent to Record the interview: _____ Consent to perform the interview with camera on:

Researcher Introduction:

Brenda Jazmin Gallardo Hernandez, Colombian, currently finishing a Master's of Science degree in International Business and Law by developing her Master's dissertation. She has lived in Dublin while her classes period and now She is based in Colombia working in the Colombian Judicial System as Legal Assistant.

5. RESEARCH OBJECTIVE:

To Examine what challenges and benefits GDPR standards are creating in both international and local SMEs since the regulation implementation and enforcement

To Illustrate the effectiveness, the legal framework has had on the protection of personal data after two years of enforcement of the GDPR, based on the SMEs sector in Ireland and Colombia.

6. RESEARCH INTERVIEW:

The following is a semi-structured interview where as presented in the research objectives is aimed to obtain an insight perspective from a person responsible or in a managing position in an organization about the relevance a Data Protection Regulation might have specially since the implementation and international impact a regulation like the GDPR has had in these 2 years.

7. DATA PROTECTION CONTEXT:

The first aspects to examine in this interview are the participants' knowledge, awareness or legal expertise of the following concepts:

- m) Tell me a little about your professional experience regarding Data Protection in your country.
- n) What dynamics or changes have developed the Irish legislation in these last two years according to the right of data protection?
- o) What have been some of the challenges to the Irish legal system to adapt its regime into a more GDPR related legislation?
- p) There are 6 principles that Data Protection Regulations establish in order to assure proper processing: *Lawfulness, fairness, and transparency; Purpose Limitation; Data Minimization; Accuracy; Storage Limitation; Integrity and Confidentiality. Is it necessary for an SME business to classify per importance each principle in order to comply with DP legislation?*
- q) Please mention which of the following data-processing categories are commonly used in SMEs in Ireland, according to your professional expertise.
 - They **have the explicit consent** of a concerned data subject;
 - The **processing is necessary for employment, social security, and social protection** (if authorized by law);
 - The **processing is necessary to protect the vital interests of the data subject or others**;
 - The **processor is a not-for-profit body** processing such data about its members;
 - The **personal data has been made public by the data subject**;
 - The processing is **necessary for legal claims or judicial acts**;
 - **Reasons of substantial public interest** (with a basis in law);
 - The processing is necessary for **health or social care** (with a basis in law);
 - The processing is necessary for **public health** (with a basis in law);
 - The processing is necessary for **archiving, research, and statistics** (with a basis in law).
- r) To comply with GDPR SMEs do they only need to develop a privacy policy document or what other essential elements do they need to work with regards of achieving compliance?

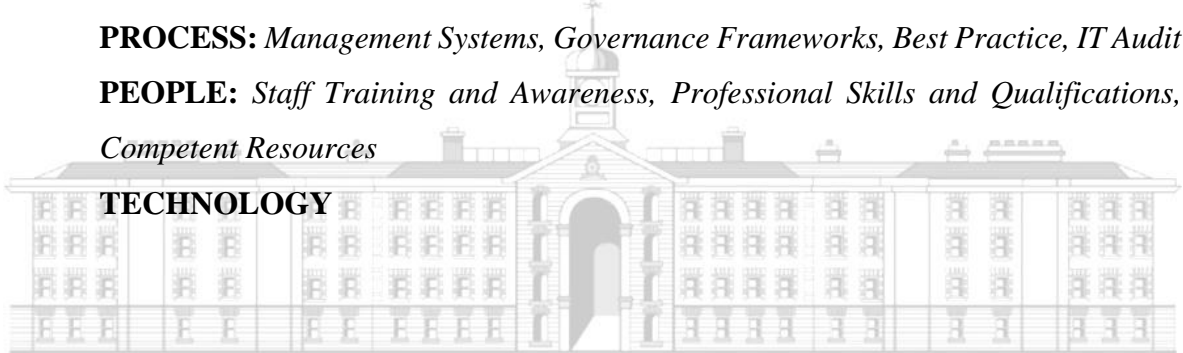
8. DATA PROTECTION IN BUSINESSES

- s) After these two years. How data processing has become an essential factor for businesses?
- t) Have you observed new methods in the SME sector concerning compliance with this particular regulation?
- u) What challenges do you consider are currently present in businesses of this particular sector in order to assure a compliance guarantee with GDPR standards? They could be cultural, economic, or corporate.
- v) Have you worked or experience advising in this matter businesses of this sector? What essentially are they looking for when they do?
- w) Which of the following scenarios do you consider SMEs should focus on to improve their awareness and compliance of an optimum data protection process?

PROCESS: *Management Systems, Governance Frameworks, Best Practice, IT Audit*

PEOPLE: *Staff Training and Awareness, Professional Skills and Qualifications, Competent Resources*

TECHNOLOGY



GRIFFITH COLLEGE

APPENDIX 5

SMES OWNER INTERVIEW TRANSCRIPTION

- 1 [0:00:00.0] The recording starts after doing an introduction with the interviewee and obtaining her consent to record and have the camera on
- 2 **I: Brenda** [0:00:14.0] Good morning, well good afternoon, my name is Brenda, I am from Colombia and I am doing the interview from Colombia as well, so maybe that is why our lighting is different. I am doing my master's degree in International Business and Law and the dissertation process is going to be done in Colombia but I was living in Dublin last year. I am a lawyer and I am currently working in the Judicial System as a clerk
- 3 [0:00:45.9] The research objective I think I mentioned that on the statement but just to clarify what challenges and benefits GDPR standards are creating in the international and local Small and Medium sector with this regulation implementation and enforcement as well as illustrating the effectiveness this legal framework that this regulation has in this particular sector especially Ireland and Colombia, because those countries are extremely different so it is crucial for me as a professional and also as a student to explore this aspect. The interview is a semi-structured interview which means that I will be asking you the questions I am not going to I am not going to comment or mention anything with your answers just to hear your perspective, insight and your knowledge about this regulation, especially after this past two years where the enforcement has started in Ireland. The interview is divided in two sections let's say: your knowledge about data protection or personal data context and the application of this in your business so we are going to be talking for around 25 minutes let's say.
- 4 **I: Brenda** [0:02:35.5] So to start, as you mentioned you are a business coach so I think you are talking with businesses quite a lot and they might be crying for help especially during this crazy times and all this changing that is happening, so it is important for them to know about this regulation, but I want to also make sure that you have some knowledge or you are aware of GDPR , so let's start by asking you, in your opinion what is the definition of personal data and could be an example of that?
- 5 **R: Irish SME owner**my understanding or personal data, personal data is the personal information as the name, email address, phone number, the contact details possibly date of

birth or any private information but more likely I will say name, email address, and the phone number.

6 **I: Brenda** [0:03:41.0] okay, and following up with that as you mentioned those categories what could be a data subject?

7 **R: Irish SME owner** [0:03:52.0] I am not sure,

8 **I: Brenda** [0:03:55.2] you are not sure? no worries. You defined already what could be personal data, what could examples could be involved in its processing?

9 **R: Irish SME owner** [0:04:05.6] in processing, well for me I am very old school so I literally keep everything on paper, so creating a file for each client, and keeping secure of no access to thirds parties to it , bu t I know some people are using programs like some of the google tools, some software that would allows them to store their information

10 **I: Brenda** [0:04:41.0] okay great, well following up with that just to mention and to show you as well these categories have like a special importance in GDPR because they are called as the name says special categories of data, because as you can see they involve several information and particular information of the person, so just mention what level of awareness or knowledge do you have if you handle this kind of information in your business?

11 **R: Irish SME owner** [0:05:26.8] I don't and I am being very honest I am not interested in that at all

12 **I: Brenda** [0:05:31.4] okay, great, because data processing as you mention even if you are old school or new school, that involves certain processing so which one of this do you normally do in your business (mentions all the categories of processing)

13 **R: Irish SME owner** [0:06:05.8] I don't get any of them, because to be honest with you the only information that I keep is the full name, the email address and their phone number, so I don't really keep any information well obviously I keep the record of the coaching sessions but again I strictly keep the phone number on my phone or keep it their name in my file you know written down on the paper, but there is no record of such listed people that I work with as in a table creative like the name email and phone number of the person I am working with, I just don't do it.

- 14 **I: Brenda** [0:07:00.0] okay well, those are the essential steps for processing, we could say you just do archiving and that's it, and now the importance as well is to know what kind of figure you are in your business so in this case the existent figures are Data controller, data processor, or you can be both, so which one do you think you are in your business?
- 15 **R: Irish SME owner** [0:07:30.5] so I will say Data processor because I am actually the one that is collecting data
- 16 **I: Brenda** [0:07:37.8] okay, great, and moving on with the principles those are the general principles and the regulation says that every company or any business should comply with them but maybe they might have some importance to your business or which one regarding lawfulness, fairness, purpose limitation, data minimization Do you think have more importance in your business?
- 17 **R: Irish SME owner** [0:08:09.7] I would say integrity and confidentiality,
- 18 **I: Brenda** [0:08:15.9] okay, and now let's move to the other section. As you could see those are the general steps that any business should be aware even if you are hairdresser, a teacher or you work on Facebook, so from the past two years how handling data has been important in your business?
- 19 **R: Irish SME owner** [0:08:46.8] I would say email address has been the main form of collecting data for the purposes of creating news letter
- 20 **I: Brenda** [0:09:12.7] okay, and during these two years have any changes like corporate, budget or human resources you have implemented regarding GDPR?
- 21 **R: Irish SME owner** [0:09:20.2] no
- 22 **I: Brenda** okay, and what about the challenges do you consider are arriving to your company?
- 23 **R: Irish SME owner** [0:09:26.7] you see I have a very very small company I am one person running the whole show, so it's not something that I will be looking into regularly and something that I will be putting over my head to be honest with you I am just trying to make it as simple as possible
- 24 **I: Brenda** [0:09:47.4] yes, but is good that you are a sole trader because it's interesting
- 25 **R: Irish SME owner** [0:09:56.8] actually I am not a sole trader I have a limited company

- 26 **I: Brenda** oh okay, good maybe in this couple of years have you identified any situation where your data might be in danger or threaten by some privacy issues ?
- 27 **R: Irish SME owner** [0:09:57.3] well obviously when the business grows and I have more clients and intend to create online courses I would have to think in other way of securing data that I collect from my potential clients and customers but because I haven't been in the place to scale such that level it is not something that I have been thinking about it.
- 28 **I: Brenda** [0:10:39.9] so okay as you were mentioning in the challenges questions, which of the three scenarios are important to improve or maybe as a priority in your business: improving about processing, improving about people, like training yourself creating more awareness, professional skills and qualifications about data protection or just improving your technology, like having more security, better system or things like that
- 29 **R: Irish SME owner** [0:11:19.5] I would say definitely technology
- 30 **I: Brenda** [0:11:21.7] okay that's great, as you can see this has been very short and right to the point questions I think you deliver a very interesting insight because businesses as you are sharing knowledge and in contact with people all the time I think that creating an awareness of people because it is not only a regulation written on paper it is something that you can start looking into, and it is quite easy to understand but if you translate the meaning in simple words, because if you look at the regulation is a little bit crazy sometimes, we are finished with the questions I just want to hear from you some comments or what has been your experience so far with this regulation?
- 31 **R: Irish SME owner** [0:12:36.9] well I definitely tell you even from the consumer point of view, in terms of Ireland I haven't even experience anybody talking about GDPR it is not something that people have been mentioning in their businesses, yet I am actually polish so anytime I go home I would even go to the hairdresser I would go to the medical clinic and the first thing they do is pull out a form which is GDPR and they make you to sign it to know that you are agree with the way of how your information is going to be stored so it is actually very interesting to see how different countries are actually respecting the regulation, now in Poland they are very strict with procedures so if there is something implemented you have to follow it, because if you don't they are going to be consequences, but everybody here in Ireland they are more chilled and relax and people do not worry about things like that so much because like nobody is going to report you nobody is going to do anything, and also I want to mention

my clients are not only from Ireland because I actually work with people around the world I have people in Mexico in New Zealand in Asia and many many different countries, but what I have notice even from the other end of the person that is participating on online trainings and online courses usually if they are from the higher level of businesses owners, there is always a module introduce in that course about GDPR and I literally would have legal advisor that will come in hoping on the show and we will talk about it, and often what they do, they will provide you with like already statements that you can use in your own business which means so many of us especially coaches we don't really care much into putting time to educate ourselves into that field in that matter because other things to do, so we literally allow other people to step in and give us the forms that we should use and just follow that so that's why I even mentioned before that when I thinking about scaling and introducing online courses I am not going to do research by myself I know where to click and pull out a form and add it to my online course you know to be compliant with the regulation so I won't be actually putting me in the gray area so I supposes is something that needs to be done but nobody really wants to expend time educating themselves.

32 **I: Brenda** [0:15:31.3] it is interesting, because I actually was looking for a business coach to jump in so I am really glad that you appear in my life, because as you mention this is becoming essential not becoming an expert but at least knowing what information are you holding in your business eventhough if you just hold emails and phone numbers, and names it is really important to know where are you storing that and where are you keeping that information information

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APPENDIX 6

LEGAL EXPERT INTERVIEW

- 1 [0:00:00.0] Recording starts after discussing and making an introduction about the interview and the researcher, as well as checking is the interviewee is aware about the consent form and the plain language statement
- 2 **I: Brenda** [0:00:14.3] okay Terry the interview is divided in two sections, The Data Protection Context and the Data Protection in businesses essentially
- 3 **R: Irish Legal Expert** [0:00:15.0] yeah
- 4 **I: Brenda** [0:00:17.2] so the first question or to start is that if you could tell me a little bit about your professional background regarding Data Protection in your country
- 5 **R: Irish Legal Expert** [0:00:30.7] yeah well obviously I am a solicitor, I am a lawyer and I advise employees and employers especially in employment law and obviously that touches upon Data Protection and the use of Data, and the Collection of Data in the employment context. It might be used for security reasons or it might be used for health and safety reasons and so on the question then of the use of data how is gathered is important and that is being done lawfully, you know?
- 6 **I: Brenda** [0:01:02.1] okay that's great, and regarding your background Have you seen any dynamics or changes regarding the Irish legislation in this past two years according to the right of Data Protection?
- 7 **R: Irish Legal Expert** [0:01:21.2] well obviously the dynamic will be that the level of awareness I supposed of Data Privacy on employees and consumers and everybody is much concern now and more aware of the rights under Data Protection and Data Privacy and so on, so even the lights of Facebook and Google and so on have to be concern, and Twitter have to be concern with people rights in terms of data and privacy so there is probably a greater degree of awareness thanks to GDPR regulations and so on and everybody is aware of Data Privacy now and the importance of their own personal data and so forth.
- 8 **I: Brenda** [0:02:00.8] okay, and well there have been improvements as you can tell me, but do you see maybe some challenges in the Irish legal system regarding to adapt with regards of complying with GDPR legislations?
- 9 **R: Irish Legal Expert** [0:02:18.6] yes there is, there are many difficulties in so far as if an employee for example makes a data protection request or a data request for an employer it can be very very expensive and time consuming for the employer to give the employee their personal data, going back perhaps ten or fifteen years and then adapting records and ensuring other people data is not compromise and so on, so that can be time consuming that can be expensive, and sometimes is used as a sort of a weapon by the employee to put the employer at the expense of some cost and so one.

- 10 **I: Brenda** [0:03:07.9] it is interesting that we are focusing of employment law because that is other important background to understand and well as you can see there are six principles of Data Protection Regulation to do not go into detail about the meaning and stuff I would just like to know if do you think that is necessary for a Small and Medium Enterprise to maybe prioritize or classify the importance of each principle?
- 11 **R: Irish Legal Expert** [0:03:37.7] well it is yeah, they need to be clear I suppose on why are they gathering data and some small employers simply do not have the resources or money to get legal expertise, so they think that they can use CCTV footage for example that may have been introduce for safety reasons or health reasons they may think that they can actually use it in disciplinary matters and so on, and that creates a problem because employees aas you know they are fairly aware now as well that the lights of CCTV cannot be used in a disciplinary, in an employment disciplinary situation and so on eventhough the data is there and is gathered and it may provide very strong evidence for the employer
- 12 **I: Brenda** okay, yeah it is very important that aspect, and well this are some of the examples or maybe all of the examples about Data Processing which one of these categories are commonly used in this kind of sectors and Do you think they are applying them correctly or following the patter or Do you think they need to improve in certain aspects?
- 13 **R: Irish Legal Expert** [0:04:55.0] certainly the employers will be fairly responsible, obviously the processing necessary for employment social security and social protection, those reasons for the gathering of data will be very very common because obviously an employer will receive in certain basis private information, private data for an employee in order to pay wages and maintain employment records and so on, so they need the PPS number, the name and address and so on, and they will be very common basis for the use by an employer when gathering or the gathering by employers of the data but sometimes its difficult for an employer to understand and indeed many small businesses with limited resources to understand exactly what they can gather of data or what is a lawful reason to gather it or what is not lawful reason and more issues are going to arise now with the COVID-19 situation and the question arising where an employer might be concern about an employee not getting the Covid vaccine I mean Can an employer even for example even make an inquiry from an employee to ask them if they have been vaccinated or not, probably not, so there are other issues that are going to arise all the time arising from covid and arising from data privacy and protection and so on.
- 14 **I: Brenda** [0:06:17.4] yes, okay thank you Terry, the last question of this section is To comply with GDPR Small and Medium Enterprise's do they only need to develop this privacy policies that are like "100 pages" or right now is becoming or being apply with other elements
- 15 **R: Irish Legal Expert** [0:06:47.3] yeah they need sort of a privacy policy but I mean a lot of employers especially small ones do not even have a staff handbook or any policy so nevermind the privacy policy a lot of employers and a lot of small

businesses also will be doing business online which they will have websites and so on, and obviously there are issues there surrounding the use of cookies and consent and gathering data and so on and they may need privacy policy and cookies policy and so on for their website, and some of them would have that but it is hard sometimes to differentiate what should be in the staff handbook and what might be on the website that the business might have then the question of doing business online and you know what information are you entitled to gather in order to conclude contracts and so on

- 16 **I: Brenda** [0:07:39.7] yeah lets move to this last section, I am glad that we are moving so fast and so efficiently. Now this two years have been really important to all this adaptation and awareness of data as you were mentioning so how data protection has become an essential factor for businesses?
- 17 **R: Irish Legal Expert** [0:08:04.8] well obviously it is a requirement and it is legal obligation to process data and to do it correctly within the boundaries of the GDPR regulations and so on and you know those create an extra cost you know for businesses but the biggest problem they have will be exactly what is private data what is not private data and employees perhaps and others perhaps consumers using the regulations to make complains to the Data Protection commissioner for example and you know putting some pressure on either businesses or employers or whatever about breaches and stuff you know
- 18 **I: Brenda** [0:08:53.4] okay and have you observed new methods in this particular sector regarding to comply with this regulation?
- 19 **R: Irish Legal Expert** [0:09:07.2] well we have been adapting new policies and procedures and we have a staff handbook for examples that will supply to employers and small businesses and we have to update and incorporate new policies and new procedures to do it to Data protection and Data Privacy and obviously we get to queries from the employees and others looking to bring complaints against certain individuals or businesses and perhaps looking for a compensation as well which they can do if there is a breach they can bring a claim, they can start legal proceedings in the court
- 20 **I: Brenda** [0:09:48.0] okay, that is another aspect but for future research that I would like to explore, and now What challenges do you consider are currently present in businesses and in this particular sector in order to assure compliance and guaranteeing GDPR standards? maybe cultural, economic, corporate?
- 21 **R: Irish Legal Expert** [0:10:04.2] the biggest challenge that they face is probably is paying or acquiring the expert advise and being compliant with the GDPR regulations and rules and not being themselves open to costly legal claims and so for from both consumers and from employees.
- 22 **I: Brenda** [0:10:44.6] yes, and have you worked or experienced, well you have mention that you have bast experience in this matter but when a business owner or an employer comes for your legal advice what essentially are they looking for?

- 23 **R: Irish Legal Expert** [0:11:01.0] well they are looking for their protection and they are looking for advise of what they can and cannot do what their obligations are and how they respond to a particular complaint perhaps for either a consumer or a costumer or an employee how expensive it could get, what can happened if they goes to the office to the Data Protection Commissioner and what are the remedies if they will be ending up in court so they are concern about the cost and the financial cost essentially of breaches
- 24 **I: Brenda** [0:11:35.4] and we have been discussing like three I thing this three scenarios to summarize our chat but do you thing that is essential for businesses to improve either processes, people, and technology
- 25 **R: Irish Legal Expert** [0:11:56.1] yeah probably it is necessary but is difficult to be perfect I supposed and I think we probably come along especially for small businesses have come along since 5-10 years ago and people do have greater protection now and greater awareness of the protection itself so there is a higher awareness so even the use of social media and people acceptance of social media those raise the question all the time, so people is more aware now you know.
- 26 **I: Brenda** [0:12:29.0] okay that's great. And Terry do you have any final comments regarding this particular sector or the GDPR itself?
- 27 **R: Irish Legal Expert** [0:12:41.3] not really but even from a professional point of view and giving advise point of view it can be difficult sometimes to identify what is permissible and what is not permissible and what is personal data and what is not personal data you know, so the difficulty for employers for example is when the conflict raises between obligations and on the one hand providing a safe workplace and on the other hand finding out of people are vaccinated against covid for example, so they cannot do that those are difficult competing rights that always have to be rustle within and balance
- 28 **I: Brenda** [0:13:18.4] okay. Terry I think we can conclude I really appreciate your help and I just want to know how did you find the exercise and if you have any further questions?
- 29 **R: Irish Legal Expert** [0:13:34.2] oh no look it's fine happy to help you Brenda hope it works out good

APPENDIX 7

- 1 [0:00:00.0] Recording starts
- 2 **R: Legal Expert Col:** Can you hear me well right?
- 3 **I: Brenda**uhum (affirmation) Good Morning xxx my name is Brenda Gallardo for instance I am starting with an introduction to my Dissertation. Let me introduce myself I am colombian, currently studying an MSC in International business and Law and by developing this Msc dissertation I was living in Dublin while attending my classes and now I am in Colombia performing my thesis process and currently working as a "University professional" in the Colombian Judiciary System.
- 4 **R: Legal Expert Col** [0:00:38.1] in what area are you in sorry only for curiosity
- 5 **I: Brenda**in the Sectional Judiciary Council
- 6 **R: Legal Expert Col** [0:00:42.4] oh okay
- 7 **I: Brenda**the research objective is focused in these specific objectives: to examine what challenges and benefits are generating according to the General Data Protection Regime in both local and international SMEs since the regulation application and illustrating the efficiency this legal framework related with Data Protection has had since the past two years of implementation particularly the European General Data Protection Regulation focused in the SMEs sector in Ireland and Colombia, so you obviously are going to chat with me about the colombian sector.
- 8 **R: Legal Expert Col** [0:01:31.2] alright
- 9 **I: Brenda**So the following is a semi-structured interview which as explained while reading the research objectives it is intended to obtain a knowledge perspective from a person responsible or in a management position in an organization about the relevancy about Data Protection along with the international impact in this regime according with the last two years.
- 10 **R: Legal Expert Col** [0:01:56.2] alright

11 **I: Brenda** So it is divided in two aspects Personal Data Context and the Influence of Personal Data in Businesses

12 **R: Legal Expert Col** perfect I got it

13 **I: Brenda** [0:02:12.2] alright, for instance xxx tell me what is your professional experience related with Data Protection?

14 **R: Legal Expert Col** [0:02:19.9] alright, since my bachelor's degree I studied at Santo Tomas University I started researching about Data Protection since then it wasn't ruling at the moment the current Colombian Data Protection Legislation (1581/2012) it was only in effect the Legislation 1266 known as the Financial Data Legislation and the reason why I started my research is because I was working on issues related with technology I did a research period at the Granada, Spain University and those topics were more up to date. Spain is one of the hispanic countries pioneers in Data Protection and an important reference to Colombia, so I stayed with that topic in my mind and continued researching with the fortune of the expedition of the Colombian Data Protection Legislation while I was studying the matter in October 2012, then I realized my professional path was guided very closely with topics of law and technology so I finished my degree and then I started immediately to work on the Data Protection field because as being the legislation brand new a lot of companies were requesting a lot of advisement in how to adapt their business to the new regulation so I was linked with several law firms that were looking this opportunity as a business chance so I worked with several firms and different projects initially as an employee and then I realized I got the chance to do projects a little bit more as an independent even so managing them because I was very passionate with the topic, therefore according with the time I have been working around 6 years in the Data Protection field and I had been in around 200-300 hundred Data protection implementation processes, the companies had been very different. To be honest I had been in very big companies such as banks around the country but I had been as well in the real state company that has only 3 to 4 people, which means I understand a little bit the overview and the challenges that has an organization of a

company with more than 20000 employees as well as the business owner that he is the Data Controller and Processor at the same time working at the same time as the manager of the company, so I understand a little the Data Protection context nowadays I continue advising companies, mainly from a more corporate side fortunately I had achieved to migrate to multinational companies that have the same compliance necessity. I am a college teacher as well at Pontificia Bolivariana University and I teach a subject call Market Law and in this particular scenario it is taught Data Protection in that order from the academical point of view I have been exploring the area as well and occasionally I participate in diploma courses or conference related with the topic and I enjoyed a lot so that in general is my professional background and to be honest I can tell you at some point of my life (not so much right now) I was for having breakfast, lunch and dinner Data Protection but currently I have been changing the menu.

15 **I: Brenda** [0:05:10.9] haha yeah right, and this topic is very broad. Now that we are discussing how complex and broad this topic is, so please tell me what dynamics or changes had developed the colombian legislation in this past two years according with the Data Protection Right?

16 **R: Legal Expert Col** [0:05:30.2] let's say that cronologically the Legislation 1581 it is published in 2012 and starts to be enforced in 2013 in that year it is published a Regulatory Decree so let's say they are the two main scenarios were the regulation of this right had from 2013 to this year and particularly this past two years the Data Protection Colombian Authority which is the Industry and Commerce Superintendency has done some resolutions and circulars which are mandatory to comply with but we could say they explore especific details related with the Data based actualization for companies in determinated periods following particular requirements [0:06:03.3] highlighting the circular 005 of 2018 so there is not a big change but we could mention the circular 008 of 2020 had a small impact related with COVID-19 because Data Protection had a huge impact with the pandemic arrival because for the first time a serious debate has started in the world which is Data Protection or public health it is time to put ourselves into a real weighting leaving the

academy behind and bring the regulation into real cases and the Superintendency had to perform a circular in how the SMEs should manage their bio-security processes regarding Data Protection. I would highlight that issue because firstly the importance of the pandemic it was an uncertain topic and secondly because the Superintendency took some changes and left behind some lack of enforcement that was claimed a little. So they said "I must come out with something whatever it is" so I highlight that strong participation related with Data Protection.

17 **I: Brenda** [0:07:03.0] well thank you xxx, Moving on with the same topic keeping in mind this Colombian Regulation went public in 2012 and in 2013 its enforcement starts officially in the territory. After the arrival of this global regulation which is GDPR, what have been the principal challenges of this colombian regime with regards of balance our regime with the international approach?

18 **R: Legal Expert Col** [0:07:31.6] I might say the first challenge of GDPR in the colombian legislation is the understanding when GDPR is applicable, how may affect us and how our Data Protection Authorities both legislative and regulatory take has reference GDPR to what is coming so it is a mirror for 5 years ahead. We are currently in a position but in some years we are leading that way and then of course GDPR has a direct application as being quite extensive in its jurisdiction when establishing that in any case every company even though is domiciled outside the European Union handles data of an European citizen with certain frequency it can eventually receive an application so the enterprises I believe even though it is a legislation outside our territory it is receiving more attention than other regulations they started to do researches to compare to create a reference and try to understand, then I would say firstly the understanding impact was strong now the challenge luckily is not that big because our legislation already is quite complex this means the colombian legislation requires a lot of parameters to the companies, maybe not at the same level of GDPR if we want to consider it as numbers GDPR is 100 and the Colombian Legislation is 70 but this gap between 70 and 100 is not big enough as if we compare other legislations from other latin-american countries so indeed we need to balance but the goal is not that big I mean if a colombian enterprise handles

compliance precisely with Data Protection Regulation in Colombia [0:09:06.4] it is 6 steps closer to comply with GDPR if they comply correctly, the issue is here enterprises do not comply efficiently.

19 **I: Brenda** [0:09:15.0] and yes that is the issue and we are moving forward that matter because it seems like the principles of Data Protection are settled already which are this ones that I mention: legally, transparency, equity, purpose limitation, data minimization,those are in this international regulation but then when moving this approach into a SME is it necessary to classify the importance with regards of these principles compliance?

20 **R: Legal Expert Colyes** lets say in an ideal world all enterprises regardless their size should accomplish compliance with all the principles of Data Protection because the risks of the Data Controller being from a Small or Medium enterprise it is the same. if you loose a medical record eventhough you are a small health clinic the Data protection right violation it is the same as the same issue being done by the biggest clinic in the country. So in essence the application should be standard and uniform but we should be aware the small enterprises and medium which play crucial role in the colombian economy the reality is they do not have the economic sources so they prioritize unfortunately without a clear context so in my opinion a SME it should classify that some of the principles are going to be comply fully but understand that others are going to be achieved insofar as possible but in my experience we cannot pretend is closing our eyes and just mention to the SME "you must comply how I do not know" it is not possible because we are right now with a regulation that is not efficient in a social matter and here we could went back to the legal sociology about the efficiency and validity of a legislation because there is not point of saying "comply" when you dont even have the capacity to pay your employees that has not sense, but there is a break-even point in my opinion, but without any doubt they should classify them and prioritize.

21 **I: Brenda** [0:11:20.1] okey so bearing in mind that an enterprise should keep in mind this principles classification same wise as we were mentioning a while ago it is

important to comply with some or inclusive all of the following data processing, to avoid wasting time reading all the data processing legal basis which one do you think it is more adequate or frequent in the SME sector.

22 **R: Legal Expert Col** [0:11:59.0] normally they are close to the data subject explicit consent and when the data is legitimate under employment, social security and social protection that is related with their payroll which is obvious. Certainly the other cases are not that frequent in Colombia public data are a few so in that case our public personal data are name, ID number and no more actually so that one is not common to use and the other ones are applicable for particular cases outside the general rule. I might add that in Colombia we are not able to understand yet the consent paradigm and the SME sector has not done that either. Asking for consent is not putting you to read and sign a 20 pages document then you add your signature on it and you do not even know what did you sign for. Providing consent truly is a transparency with the data subject and therefore regulations might fall into the excessive evidentiary ritual by saying "you must comply with the document signed of by an express form" that confuses the SMEs because it is more practical that when a client arrives to the company the manager might advise them when the manager is a Data Controller or Processor by saying "look Sir I want to inform you something in this real state company we are going to use your phone number and we are going to call you every day and if you owns us money we are going to call you even on Saturdays are you agreeing with that?" and the client should say yes I have no problem. What can be a better explicit consent that a sincere and honest chat like that. But obviously translating that into the real world it is complicated but I want to exemplify that Explicit Consent understood as a signed paper it is overestimated and especially in Europe that is being changed here in Colombia no.

23 **I: Brenda** [0:13:33.0] ok great, so bearing in mind that in those particular factors we are (in Colombia) still a little behind and pending to clarify above all the explicit consent paradigm regarding with the idea of complying with the Data Protection Standards I believe you already gave me the answer to this question but Do you think

it is necessary for a SMEs simply developing a Data Protection Policy or there are other elements to consider in order to achieve compliance?

24 **R: Legal Expert Col** [0:14:05.0] could you repeat the question because I did not get that?

25 **I: Brenda** Now that you were mentioning the complexity about obtaining consent and is not only related with a signed document. Do you consider with the aim of complying with this Data Protection standards is it only necessary to develop a broad Data Protection Policy for a SME to assure compliance?

26 **R: Legal Expert Col** [0:14:25.1] no I think developing a policy is the first step, which is essential and imperative with any negotiation but compliance is not finished there. There are two or three topics for SMEs that should be very close to Data Protection. The first one is because they are such small companies is quite more easy to sensibelize their people because they do not need to train 100000 people they only need to train 5, 6 maximum 20 persons and all of them in one same place which means an achievable training and it is not expensive taking into consideration costs that is a clear topic. Secondly an additional topic of understanding the required processes regarding Data Protection I go back to the same example of a small company that has more or less clear processes and it is quite simple to map out the Data handling process: where the information came from, how they came out who are the participants, and that is an obligation of the person responsible such as the Data Protection Officer which is the person able to identify risks and breaches and then heal them, and the last point and it is the most difficult but it is also quite important is that small companies are constantly investing in a huge physical infrastructure to avoid robberies or any other malicious individual, so they put a big door, a big lock, a doorman, a camera and even a dog but regarding technological infrastructure there is a lack of expenses they do not even have a private cloud, they do not pay for a security standard system or a periodical technical revision, so this third point is basically take into consideration this expense to build a minimum

technological infrastructure there is no need to be so advance but at least reaching the minimum.

27 **I: Brenda** [0:16:14.1] Yes, very well, so now taking into consideration your last point. I believe this last part is going to be easier to approach because we have touched based in some important points while discussing the personal data context. So moving on into a little bit of more detail to the enterprise sector. How do you consider Data Protection has become in an essential factor to any kind of business?

28 **R: Legal Expert Col** [0:16:36.0] I would define this in a way as for example Apple does which is based in gaining trust meaning the consumer has to develop that trust with the enterprise so people do not like that frequent contact and approaching by phone and email, therefore trust it is related now with harmony because that would be a pain to have a company that is constantly calling me and being so abusive, so many emails, too many spam, all that contacting is boring. Then I think gaining trust and harmony contactability it is essential, and the second point is which in my opinion is the most important is ethics. This is an ethic matter, because any company that wants to comply with Data Protection standards is going to do so because their executive board or the people in charge see it that way, but a company that does not want to eventhough they invest one million dollars if they are not focused in gaining trust and ethics proper compliance is not going to be achieved, those factors are essential to understand and that is the road companies are leading to isnt it? at least that is what are they selling outside their doors, inside their business it is uncertain.

29 **I: Brenda** okey well by considering this information. Have you observed any new actions SMEs have started with regards of guaranteeing compliance following the aspects determinated under the legislation?

30 **R: Legal Expert Col** [0:17:49.4] there is few that I could mention here is unfortunately the companies' interest is not based on assuring compliance but is more determinated into avoiding any penalty or fine, and obviously the sociological efficiency of a legislation works in certain way but is not ideal, if a citizen pays taxes because he wants and it is his desire it is very different if the tax authority is going to

start a process against him because he doesn't do so at the end of the year, therefore with companies it is the same so there is more an obligation. So what actions have been taken? Let's say there has been a small evolution, for example their staff are starting to be trained in this matter to name at least one person responsible in the small companies this is the most difficult part, not as a Data Protection Officer with the proper title but at least define who is the person who is going to take the responsibility. I might say this is probably the most common action and have some results because by having one person responsible he is going to start worrying and taking action because the same word defines it he is the "responsible" of this matter so maybe this is the most clear action that has been done.

31 **I: Brenda** [0:18:52.3] okay so taking into consideration that last statement. We were talking about some challenges but now let's focus in some of the socio-cultural, economic and organizational that might appear in these enterprises regarding achieving compliance.

32 **R: Legal Expert Colwell** here as economical challenges unfortunately small and medium enterprises in that factor they are always struggling which means they are constantly looking after that break-even point, but that it isn't found quite easily so there [0:19:29.0] is a big economical challenge because complying with Data Protection means an economical investment as requiring a trained staff, a multi-task team such as counseling, technical and strategic, sometimes those elements are absent, in essence there are many economical challenges simply by a lack of resources, and as a socio-cultural factor fortunately there has been eliminated that barrier but we were used to understand the data bases are owned by the one that have them, in that order managers were simply saying I do not have that data base I got it by other person, yes that is good you received that information but that data is not yours there are from natural persons, so taking down that wall has been very complicated they do not understand that but I think that barrier has been eliminated thanks to the social media magnification because people is starting so say "Hey wait this is my data", so that has helped a little.

33 **I: Brenda** great, we are about to finish. Have you experienced some situations that have you advised enterprise of this particular sector?

34 **R: Legal Expert Col** [0:20:40.7] which sector sorry SMEs?

35 **I: Brenda** yes

36 **R: Legal Expert Col** [0:20:42.3] yes I have been lucky working with this kind of companies such as real state, building sector, some financial enterprises as well, in those particular sectors you can find small and medium enterprises generally, the educational sector as well, small schools, so let's say I have been lucky and I think everything I have told you I can inform you everything that I had lived with them, and to give you a piece of calm they are not always responsible about not achieving compliance they also need to comply with health and social labour security, data protection, labour obligation, taxes, etc so there are like 77 regulations to comply with so their budget is very limited and additionally we are not living our best economical time as a country either.

37 **I: Brenda** [0:21:29.7] exactly, well this last question you approached precisely this last items which are Process Handling, Staff Training and Technology which are essential to assure and guaranteeing a proper compliance regarding the standards of Data Protection so Which of the following scenarios a SMEs should balance or focus their awareness for the years ahead?

38 **R: Legal Expert Col** [0:22:09.1] my advise for the SMEs will be very clear, all enterprises are living a digitalization process, all of them, and the ones that are not living it are going to do so in some years and the ones that decided they do not want to live it unfortunately are going to start to extinguish that is clear and if you mention process, staff, and technology all of them are key elements in the digital transformation, so where should they focus? in understanding that they need to transform into digitalization and the core of any digital transformation is data and many times personal data, so I might say that there is not need to see those elements separated from each other is understand that those are going to play an important role

so they need people to understand digital transformation, they need the minimum technology to operate, and their processes are going to start to be more focused not in a traditional way but into automatization and facilitating the life for everyone and all of that depends of data, because finally data is the core of transformation so I might say that is how the challenge needs to be taken in order to change their awareness.

39 **I: Brenda** [0:23:17.8] well Sebastian I think we can conclude that I would like to thank you because the information that you gave me is very meaningful and I think I choose perfectly my colombian legal expert so I will stop the recording now.



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