Business–foundation partnerships as an instrument of Corporate Responsibility: Do their effects extend beyond the charitable donor-recipient role?

“Foundations as a key factor of Spanish firms’ corporate social responsibility strategy. Bi-directional analysis of the foundation-firm relationship following a marketing approach”
R&D Plan (2009-2011) MICINN-09-ECO2009-11377

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Motivation: Why this research?

CSR / CORPORATE PHILANTHROPY EVOLUTION (Rey, 2012)

OBJECTIVE:
We analyze the use of foundations as a way to extend the positive effects of corporate philanthropy beyond the direct charitable giving.

1. FOCUS ON FOUNDATIONS

- Foundations still remain under-researched as economic actors
  The few available comparative studies have mainly adopted legal, fiscal and political perspectives (Anheier & Daly, 2007; Hopt et al., 2006)

- Economic data about foundations are overwhelmingly scarce
  Only a few country exceptions (notable US and UK)

- There exists no standard definition of foundation to be applied internationally

- Accelerated growth of that type of organization in Western countries during the past decades:
  In 2000, there were more than 75,000 foundations in the EU-15
  In nine EU countries—Spain, Germany, France, Belgium, Italy, Sweden, Slovakia, Estonia, and Luxembourg—approximately 43% of their existing foundations have been endowed within the past 15 years
  (European Foundation Centre, 2008)
2. Motivation: Why this research?

2. FOCUS ON BUSINESS-Foundation PARTNERSHIPS

This type of cross-sector partnerships has experienced rapid growth (Baur and Palazzo, 2011; Berger et al., 2004; Reed and Reed, 2009; Seitanidi and Crane, 2009; Selsky and Parker, 2005; Van Tulder and Fortanier, 2009)

These partnerships might represent a way to extend the firm’s philanthropic commitment beyond the mere charitable giving.

Professional reports focused on measuring the impact of corporate philanthropy, explicitly recognized that apart from the direct social impact arising from a funder’s contribution to a giving program, there are other “leverage effects” that “should be considered part of the total merit of a grant or program” (Lim, 2010: 24). One of these possible leveraging effects is capability building.

In the nonprofit sector, there is substantial controversy about the desirability of maintaining relationships with firms (Reed and Reed, 2009) and/or adopting professional management styles.

Ongoing debate regarding the advantages and disadvantages of volunteering versus professionalism (Kreutzer and Jäger, 2011)

However ...

“*A growing need for competitive rivalry among nonprofits*” (Domariski, 2012: 101)

The introduction of business-like instruments (Dart, 2004; Parry et al., 2005)

Higher number of paid professionals (Hwang and Powell, 2009)
Motivation: Why this research?

2. FOCUS ON BUSINESS-FOUNDATION PARTNERSHIPS

Despite this controversy, there is a lack of quantitative studies that address the effects of firm–foundation cooperation, particularly on foundation’s performance. According to Selsky and Parker (2005), previous studies...

- Typologies of business–nonprofit relationships (Austin, 2000; Wymer and Samu, 2003)
- Partners’ motivations (Iyer, 2003; Wymer and Samu, 2003)
- The determinants of a predisposition to cooperate (Foster and Meinhard, 2002)
- The drivers of partnership building and the processes involved (Berger et al., 2004; Bryson et al., 2006; Seitanidi and Crane, 2009; Seitanidi et al., 2010)
- Organizational structures and governance mechanisms (Berger et al., 2004)
- Managerial skills (Seitanidi and Crane, 2009; Waddock and Post, 1991)
- The effect of power balances or imbalances between partners (Parker and Selsky, 2004; Wymer and Samu, 2003)
- The impact of partnerships on performance, generally on firm’s results (Mitchell et al., 2004)

… are mainly conceptual in nature or based on case studies.

What have we done?

We analyze the impact of firm–foundation collaboration on the foundations’ capabilities and performance.

The research attempts to determine …

1. What type of business-nonprofit relationship gives rise to a process of knowledge transfer from the firm to the foundation?

We specify how firm–foundation partnerships affect two critical capabilities, human resource management (HRM) and information and communication technology competence (ICTC), as well as how these capabilities influence the foundations’ performance.

2. Whether the intensity of the impact is moderated by the firm’s contribution to the alliance (monetary versus not-only-monetary contributions).

The inclusion of moderating variables is relevant because overall, most of previous studies on cross-sector alliances are focused on macro-issues, being necessary to undertake research works that provide a more detailed explanation of the phenomenon (Selsky and Parker, 2005).
Conceptual framework

Shared values
- Conflict
- Image damage
- Benefits
- Communication

Trust

Foundation’s perceptions of firm-foundation relationship

Commitment

Knowledge transfer
- Innovation
- Internal marketing
- ICTC

Mission accomplishment
- Scale of operations
- Funding
- Visibility

Foundation performance

Conceptual framework

Relationship Marketing / Business-Nonprofit Partnership Literature

TRUST
Capability
Honesty/Integrity
Benevolence

H1 (+)

COMMITMENT
Calculative
Affective

(Seitanidi and Crane, 2009)
Conceptual framework

Foundation’s perceptions of firm-foundation relationship

Shared values \[ \rightarrow \] Image damage

Commitment

Benefits \[ \rightarrow \] Communication

Trust

Communication

Conflict

Shared values

Benefits

H2 (+)

H3 (-)

H4 (-)

H5 (+)

Communication

Trust

Conflict

Shared values

Trust

H6 (+)

H7 (-)

H8 (-)

Image damage

Image damage

Shared values

Image damage

Trust

H6 (+)

H7 (-)

H8 (-)

(Austin, 2000; Wymer and Samu, 2003)

(Bryson et al., 2006)

(Seitanidi et al., 2010)

(Austin, 2000; Seitanidi et al., 2010; Sowa, 2009; Wymer and Samu, 2003)

(Austin, 2000; Seitanidi et al., 2010)

(Austin, 2000; Seitanidi et al., 2010)

(Austin, 2000)
According to the resource-based view of the firm (Barney, 1991), an organization’s sustainable competitive advantage arises from the possession and deployment of **internal resources and capabilities** that are in some way superior to those of competitors.

Nonprofits are **service organizations**.

A greater degree of professionalism in nonprofits seems to be especially relevant in “support functions, such as administration, finance, ICT, public relations/media, marketing, and human resources” (Hurrell, Warhurst, and Nickson, 2011)

**Conceptual framework**

Commitment

Knowledge transfer

Innovation

Internal marketing

ICTC

---

**HUMAN RESOURCE MANAGEMENT**

**INFORMATION AND COMMUNICATION TECHNOLOGIES**

**Learning process**

(Austin, 2000; Bennett et al., 2008; Conner and Clawson, 2004; Seitanidi and Crane, 2009)

(Marler et al., 2006; Sabherwal et al., 2006)

---

**Conceptual framework**

Commitment

Knowledge transfer

Innovation

Internal marketing

ICTC

---

**INTERNAL MARKETING**

**ICTC**

(H9 (+)

H10 (+)

H11 (+)

H12 (+)
NPO performance: internal/external criteria (Sowa et al., 2004), efficiency/effectiveness measures (LeRoux and Wright, 2010), objective/perceptual measures (Sowa et al., 2004)

"Nonprofits are most likely to monitor things that are ‘easy’ to measure, such as the number of clients served, quantity of program units delivered, activities provided, or number of volunteer hours contributed” (LeRoux and Wright, 2010, p. 574)

Based on Morley et al. (2001), Carman (2007) and Carman and Fredericks (2008)

Internal marketing increases personnel satisfaction + reduces their propensity to leave the firm + improves their alignment with the organizational objectives (Lings 2004; Lings and Greenley 2005; Rafiq and Ahmed 2000), so ...
ICTC improves fundraising capabilities (Brainard and Brinkerhoff, 2004) + enables the organization to operate at a greater scale (Skloot, 2000) + improve service quality (Burt and Taylor, 2003) + improve information dissemination (Brainard and Brinkerhoff, 2004), which should increase visibility.
Methodology

Data collection: Multiple sources of information

Survey with a representative sample of 325 Spanish foundations

SURVEY DETAILS

Universe: census of 9,050 active Spanish foundations (December 31, 2009), provided by the Spanish Institute for Strategic Analysis of Foundations (INAEF)

Sample selection process: To guarantee the representativeness of the sample, we considered the description of the Spanish foundation sector provided by the INAEF with respect to the size and age of the foundations, administrative registry, types of founders, activity areas, geographical scope of action, and types of activities and beneficiaries (Rey and Alvarez, 2011b)

Respondent: The questionnaire was completed by the person in charge of daily activities and decisions of the foundation, regardless of his or her formal title

Type of questionnaire: An e-mailed, self-reported questionnaire

Sample error: The sample error is ±5.34% at a 95% confidence level

Date for data collection: The data collection took place from September 1 to December 31, 2011

Foundation registries and other public sources (year 2008)

(1) Foundations’ descriptors

(2) Economic data: endowment, volumen of total asset, total annual revenue

(3) Number of employees and volunteers

(4) Number of beneficiaries

(5) Sources of revenue generation
## Sample description

<table>
<thead>
<tr>
<th>Descriptors</th>
<th>Spanish Foundation Sector (N = 9,050)</th>
<th>Sample (N = 325)</th>
<th>Partnerships (N = 185)</th>
</tr>
</thead>
<tbody>
<tr>
<td><strong>Age (year of legal constitution)</strong></td>
<td></td>
<td></td>
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</tr>
<tr>
<td>Until 1994</td>
<td>34.7%</td>
<td>31.6%</td>
<td>27.0%</td>
</tr>
<tr>
<td>Between 1995 and 2002</td>
<td>31.5%</td>
<td>34.8%</td>
<td>37.8%</td>
</tr>
<tr>
<td>After 2002</td>
<td>33.8%</td>
<td>33.5%</td>
<td>35.1%</td>
</tr>
<tr>
<td><strong>Administrative registry</strong></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>National registry</td>
<td>29.2%</td>
<td>32.9%</td>
<td>36.8%</td>
</tr>
<tr>
<td>Autonomic registry</td>
<td>70.8%</td>
<td>67.1%</td>
<td>63.2%</td>
</tr>
<tr>
<td><strong>Foundation of public initiative</strong></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>No</td>
<td>90.8%</td>
<td>87.4%</td>
<td>84.9%</td>
</tr>
<tr>
<td>Yes</td>
<td>9.2%</td>
<td>12.6%</td>
<td>15.1%</td>
</tr>
<tr>
<td><strong>Founders</strong></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>Natural persons</td>
<td>52.6%</td>
<td>45.9%</td>
<td>45.4%</td>
</tr>
<tr>
<td>Public legal persons</td>
<td>31.3%</td>
<td>31.3%</td>
<td>31.6%</td>
</tr>
<tr>
<td>Private legal persons</td>
<td>55.3%</td>
<td>55.3%</td>
<td>58.2%</td>
</tr>
<tr>
<td><strong>Geographic scope of activities</strong></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>Local-provincial</td>
<td>28.3%</td>
<td>24.9%</td>
<td>17.9%</td>
</tr>
<tr>
<td>Autonomic</td>
<td>34.7%</td>
<td>35.4%</td>
<td>37.8%</td>
</tr>
<tr>
<td>National</td>
<td>23.3%</td>
<td>24.9%</td>
<td>25.9%</td>
</tr>
<tr>
<td>International</td>
<td>13.6%</td>
<td>14.8%</td>
<td>18.4%</td>
</tr>
<tr>
<td><strong>ICNPO groups</strong></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>Culture and recreation</td>
<td>46.5%</td>
<td>42.9%</td>
<td>44.9%</td>
</tr>
<tr>
<td>Education and research</td>
<td>52.0%</td>
<td>54.9%</td>
<td>56.8%</td>
</tr>
<tr>
<td>Health</td>
<td>21.0%</td>
<td>24.7%</td>
<td>23.2%</td>
</tr>
<tr>
<td>Social services</td>
<td>35.3%</td>
<td>36.1%</td>
<td>33.5%</td>
</tr>
<tr>
<td>Environment</td>
<td>13.5%</td>
<td>12.7%</td>
<td>13.5%</td>
</tr>
<tr>
<td>Development and housing</td>
<td>27.7%</td>
<td>31.8%</td>
<td>35.1%</td>
</tr>
<tr>
<td>Law, advocacy and politics</td>
<td>6.2%</td>
<td>8.0%</td>
<td>8.4%</td>
</tr>
<tr>
<td>International</td>
<td>12.7%</td>
<td>18.2%</td>
<td>21.1%</td>
</tr>
<tr>
<td>Religion</td>
<td>3.7%</td>
<td>2.8%</td>
<td>1.1%</td>
</tr>
<tr>
<td>Business and professional associations, unions</td>
<td>1.6%</td>
<td>3.4%</td>
<td>5.4%</td>
</tr>
<tr>
<td><strong>Model of activity</strong></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>Grant making</td>
<td>31.9%</td>
<td>33.1%</td>
<td>28.5%</td>
</tr>
<tr>
<td>Operating their own programs or projects</td>
<td>74.6%</td>
<td>78.6%</td>
<td>84.8%</td>
</tr>
<tr>
<td>Social mobilization</td>
<td>18.6%</td>
<td>18.0%</td>
<td>20.7%</td>
</tr>
<tr>
<td>Operating their own establishments</td>
<td>15.3%</td>
<td>18.6%</td>
<td>17.4%</td>
</tr>
<tr>
<td><strong>Type of beneficiaries</strong></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>Legal persons</td>
<td>54.2%</td>
<td>57.4%</td>
<td>62.7%</td>
</tr>
<tr>
<td>Natural persons</td>
<td>96.0%</td>
<td>96.6%</td>
<td>96.8%</td>
</tr>
<tr>
<td><strong>Size of the foundation</strong></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>Small and medium-sized (revenue &lt; 2,400,000 euro)</td>
<td>88.4%</td>
<td>83.1%</td>
<td>79.0%</td>
</tr>
<tr>
<td>Large and mega (revenue &gt; 2,400,000 euro)</td>
<td>11.6%</td>
<td>16.9%</td>
<td>21.0%</td>
</tr>
</tbody>
</table>
Variable measures

- Multi-item scales derived from previous research
- Reflective indicators
- Seven-point Likert-type scales, on which 1 indicates "completely disagree" and 7 is "completely agree"
- In-depth interviews with foundation sector experts served as a pretest
- Harman's single-factor test: an underlying structure of 15 factors emerged from the analysis, and the main factor comprised only 19.06% of the total variance

Missing data analysis: missing data problem was not a relevant concern, because only 1.01% of the total values in the database used in this research were missing values. Of the different imputation methods available to assign missing values, we employed the expectation-maximization algorithm in SPSS 19. Little's MCAR test ($\chi^2 = 1000.681$, sig. = .103) reveals that the pattern of missing values does not depend on the database values; they are missing completely at random (MCAR).

Scales’ reliability and validity

Churchill (1979) and Gerbing and Anderson (1988)

A confirmatory factor analysis, using EQS 6.2 for Windows

- **Reliability**
  - Cronbach alpha > 0.7
  - Composite reliability coefficient > 0.7

- **Convergent validity**
  - Standardized parameters were significant and greater than 0.5
  - Average variance extracted (AVE) > 0.5

- **Discriminant validity**
  - We compared the AVE of each construct or dimension and the shared variance between each pair of constructs or dimensions; the former always surpassed the latter
Results: Multisample analysis

Firm’s contribution based only on cash

Trust

Commitment

Innovation

Internal marketing

ICTC

Mission accomplishment

Scale of operations

Funding

Visibility
## Results: Multisample analysis

<table>
<thead>
<tr>
<th>GROUP 1: 102 foundations</th>
<th>GROUP 2: 83 foundations</th>
</tr>
</thead>
<tbody>
<tr>
<td>Mean monetary contributions = 6.05</td>
<td>Mean monetary contributions = 4.08</td>
</tr>
<tr>
<td>Mean in-kind gifts = 1.29</td>
<td>Mean in-kind gifts = 4.85</td>
</tr>
<tr>
<td>Mean infrastructure/equipment = 1.36</td>
<td>Mean infrastructure/equipment = 4.13</td>
</tr>
<tr>
<td>Mean corporate volunteers = 1.35</td>
<td>Mean corporate volunteers = 2.08</td>
</tr>
</tbody>
</table>

### Mission accomplishment

<table>
<thead>
<tr>
<th>Scale of operations</th>
<th>Funding</th>
<th>Commitment</th>
<th>Trust</th>
<th>Innovation</th>
<th>ICTC</th>
<th>Internal marketing</th>
<th>Visibility</th>
<th>Mission accomplishment</th>
</tr>
</thead>
<tbody>
<tr>
<td></td>
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<td>0.41***</td>
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<td>0.11</td>
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<td>0.07</td>
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</tbody>
</table>

### Scale of operations

<table>
<thead>
<tr>
<th>Funding</th>
<th>Commitment</th>
<th>Trust</th>
<th>Innovation</th>
<th>ICTC</th>
<th>Internal marketing</th>
<th>Visibility</th>
<th>Mission accomplishment</th>
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<tr>
<td></td>
<td></td>
<td>0.56***</td>
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<td>0.35***</td>
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<td>0.07</td>
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</tbody>
</table>

### What are we doing now?

Developing a business-foundation partnership is not the unique way for a company to use the foundation formula to translate its philanthropic commitment to society. A firm can opt for endowing a **corporate foundation**.

A corporate foundation is characterized by at least two of the following features:

1. **FOUNDERS**: The foundation has been (co) founded by a firm
2. **GOVERNANCE**: Its board is controlled by owners, directors and/or top managers from the related firm
3. **MANAGEMENT**: Its top managers come from the firm or report, formally and/or informally, to one of its functions
4. **FUNDING**: It obtains the majority of its non-financial operating income from the firm’s gifts (meaning it does not fundraise either regularly or significantly);
5. **TANGIBLE ASSETS**: It is endowed with assets that are donated by the firm and may include shareholdings of its equity
6. **INTANGIBLE ASSETS**: Its name includes the firm’s brand name
What are we doing now?

We analyze whether a firm’s control of a foundation gives rise to a greater foundation’s impact compared with non-corporate foundations.

Cost-effectiveness analysis (such as the “cost per impact” approach of the Center for High Impact Philanthropy at the University of Pennsylvania)

Cost-benefit analysis (such as the social return on investment, SROI, or the benefit-cost ratio provided by the Robin Hood Foundation)

Methodologies

They do not monetarize benefits

They monetarize benefits

3 ratios:

Quotient of the foundation’s total assets and the number of beneficiaries

Proxy of a cost-effectiveness analysis

High impact philanthropy means getting the most “good” for your philanthropic “buck”. It is the process by which a philanthropist makes the biggest difference possible, given the amount of capital invested

The Center for High Impact Philanthropy (2007: 1)

The lower the value of this ratio, the greater the social impact is considering the foundation’s assets, ceteris paribus

Measuring the value of corporate philanthropy investments (“impact philanthropy”), represents one of the main challenges for donor community
What are we doing now?

3 ratios:

1. Quotient of the foundation's total assets and the number of beneficiaries
2. Quotient of the foundation's total annual revenue and the total assets
3. Quotient of the foundation's total annual revenue and the number of employees

Proxy of a cost-effectiveness analysis
Foundation's revenue generation capability

Although revenue generation is not the ultimate goal for nonprofits (they are not-for-profit organizations), this achievement depends largely upon this capability.

Because foundations are extremely diverse in terms of models and areas of activity, types of beneficiaries, founders, endowment, and other many variables, we consider a wide range of descriptors as control variables in our models.

What are we doing now?

HYPOTHESIS

NPO identity dimensions: Volunteer Identity versus Managerial Identity (Kreutzer and Jager, 2011)

Volunteer identity → Nonmanagerial logic in which integration is more important than efficiency
Managerial identity → Effectiveness, efficiency, and formalization; organizations usually become less participatory and less democratic

The fact that a corporate foundation is ultimately controlled by a firm might foster the communication flows and knowledge transfers between both organizations.

It would be easier for the corporate foundation to adopt the business-like instruments from the for-profit world, encouraging its professionalization.
What are we doing now?

HYPOTHESIS

NPO identity dimensions: Volunteer Identity versus Managerial Identity
(Kreutzer and Jager, 2011)

Volunteer identity ➔ Nonmanagerial logic in which integration is more important than efficiency

Managerial identity ➔ Effectiveness, efficiency, and formalization; organizations usually become less participatory and less democratic

In turn, professionalism could improve the foundation’s performance regarding those indicators more linked to competitiveness, such as cost-effectiveness and revenue generation capability.

Because a corporate foundation is tightly intertwined with the related firm, we expect that the “managerial identity” prevails over the “volunteer identity”, encouraging the managerial logic of effectiveness and efficiency.

Conclusions and implications

First, foundations emerge as a strategic tool for firms in their attempts to translate their social commitment to society.

Our model of business-foundation relationship shows that the foundations’ professionalization in terms of development of business-like capabilities improves their scale of operations, mission accomplishment and visibility.

The estimation of the social impact of the foundations (considering their volume of assets) also reveals that an increasing number of paid employees improves the foundation’s cost-effectiveness.

Last figures about the Spanish Foundation Sector (INAEF, 2009):

9,050 foundations with activity (12,921 registered foundations)
Estimation of more than 18 millions of beneficiaries
200,000 people connected with foundations (employees and volunteers): 95,942 direct employees in 2008

The evolution of the Spanish foundation sector during the current economic crisis has been positive, “between 2008 and 2010, direct jobs generated by Spanish foundations have experienced a 7.78% increase (from 95,942 to 103,410 jobs); the number of foundations generating employment has increased 5.95% (from 3,515 to 3,724 foundations); and the average number of direct jobs per foundation has raised 1.73% (from 27.3 to 27.8 jobs per foundation)” (Rey and Alvarez, 2011a: 73)
Conclusions and implications

- For the business sector, we highlight some pathways to extend their philanthropic efforts beyond the mere charitable giving.

  - The degree of affective involvement in a partnership with a foundation fosters knowledge transfer; it is not simply a matter of collaborating or not.

  - Exclusive monetary-based partnerships do not give rise to foundations’ development of innovations. The alliance must involve additional sorts of resources that help both organizations foster deeper information exchanges and closer bonds.

- The analysis of the consequences of partnerships from the nonprofit’s perspective is a significant contribution, because most previous empirical research has focused on firm performance.

- The study also highlights the advantages of creating corporate foundations in terms of the foundation’s revenue generation capability.

- Whereas the number of volunteers improves the cost-effectiveness ratio, it influences negatively the ratio between revenue and number of employees.

Limitations and further research

- In business-foundation partnership, we have analyzed only the foundation’s perspective.

- We have employed perceptual measures of foundation performance, and a single key respondent approach.

- Lack of desaggregated data about the foundations’ economic magnitudes.

- Both cost-effectiveness and revenue generation capability depend on other variables not included in our models (particularly, the “revenue/asset” model presents a low adjusted R²).

- Greater research effort is needed to analyze innovation capability in foundations, including the types of innovations, their determinants, and their consequences.
Business–foundation partnerships as an instrument of Corporate Responsibility: Do their effects extend beyond the charitable donor-recipient role?

Thank you very much for your attention