

Original article

Corporate foundation as a corporate philanthropy tool in the light of research

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INFORMATIONS

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ABSTRACT

Aim: Demonstration of corporate foundations as a tool for the implementation of corporate philanthropy.

Methodology: The quantitative survey was carried out based on 30% of corporate foundations in Poland, and the qualitative study was conducted in six corporate foundations. The survey was participated by people managing corporate foundations who answered the questions on how cooperation should look like from the assumption and how it looks today. The article also presents the results of researching websites of 125 corporate foundations and their founders.

Results: The research has shown that there are corporate foundations in Poland that are a useful tool for corporate philanthropy.

Research restrictions: The study was conducted in corporate foundations and among their founders. It turned out that most often the same employees are liable for CSR and for the corporation foundation. Therefore, such connections should be examined during further inquiries.

Practical implications: Presentation of advantages and disadvantages of implementing CSR to organizations that do not have corporate foundations. Discussion on problems that arise during the operation of corporate foundations.

Originality/value: The article presents corporate foundations as one of the tools of corporate philanthropy. As foundations are increasingly being established, it is essential to describe such organizations accurately. The article is intended for researchers studying CSR, as well as for business managers who are thinking about setting up corporate foundations.

KEYWORDS

corporate philanthropy, CSR, strategy, corporate foundations



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Introduction

Fulfilling the tasks resulting from the adoption of the concept of corporate social responsibility requires companies to change the way of managing and manufacturing as well as

organizational culture of companies, and above all gaining the support of employees for the tasks undertaken. P.F. Drucker points out that today's important challenge for managers is to meet social needs by "generating the social good" while achieving economic benefits [1]. The implementation of social goals by companies can be difficult and recognized in the initial period as a burdensome workload on the employees, entailing an increase in production costs.

The quoted P.F. Drucker's words aptly illustrate the concept of corporation philanthropy implemented by enterprises, meaning the allocation of the company's resources to the implementation of social goals, which in the long run will contribute to strengthening economic benefits.

The article aims to show corporate foundations as a tool for implementing corporate philanthropy. The work presents the results of literature research, quantitative and qualitative research carried out in 2015-2017 based on corporate foundations established and operating in Poland.

Methodology

The implementation of the goal of the article forced a 4-step research procedure including literature research, empirical research and the construction of conclusions.

At the first stage, theoretical and literature research on the development of the concept of corporate social responsibility and corporate philanthropy in the implementation of CSR objectives was carried out. The literature on the subject was used as well as foreign research reports. On this basis, the features of corporate philanthropy were identified.

The following research question: *How are corporate foundations organized in the aspect of implementing corporate philanthropy?* was posed as a starting point in the implementation of empirical research.

The research questions outlined the sequence of the research procedure, the subjective and objective scope of empirical research as well as the methods and techniques of data collection and analysis. It was assumed that the subject of the study would be the relationship between the founding enterprise and the corporate foundation as well as factors shaping their cooperation in achieving the philanthropic goals resulting from the founding enterprise's strategy. However, the subject of the study were corporate foundations operating in Poland. In the presented article, only the foundations were examined, which are a separate entity established by the enterprise or by natural persons acting under the authority of the enterprise, financed by the founding company, whose aim is to implement socially useful activities. What is more, these organizations, in addition to a close relationship with the founding company, have all the features of a foundation set out in the 1984 Foundation Act. Under its provisions, foundations established by public entities such as local governments, schools, universities, hospitals, etc., as well as foundations set up by many different organizations in order, for example, to promote a group of products are not recognized as corporate foundations. In 2015, the author identified 125 such organizations operating in Poland. For comparison, the number of corporate foundations in Poland presented by the Donors Forum in the developed Standards is slightly over 100 foundations [2]. The research of this Forum shows that in 2012 about 90 foundations were active [3].

The spatial scope of the research covered Poland. The empirical study was carried out in 2015, whereas individual interviews with six managers of corporate foundations at the beginning of 2017.

The questionnaire method (46 corporate foundations provided the answer) and the documentary method (125 founders' and 125 corporate foundations' websites were analyzed) were employed to collect data.

The purpose of using the questionnaire method in the form of a survey was to obtain opinions (in the field of research issues) from managers managing corporate foundations in Poland.

The documentary method, within which home websites of founders and corporate foundations were adopted as documents, was used to collect data for a comparative analysis of the characteristics of the relationship "foundation–founder" in the light of communication activities on the Internet. The method applied to collect data made it possible to simultaneously obtain information about the foundations' activities and relations between the foundations and their founders.

The last research tool used at the beginning of 2017 was to conduct six face-to-face interviews with managers of corporate foundations. This study aimed to clarify the obtained answers during the desk research and in the questionnaire.

Corporate philanthropy

The concept of philanthropy (from the Greek language – *philanthropos* – loving humanity) means the attitude of compassion towards others as well as providing help, transferring knowledge, and dedication. T. Kotarbiński described philanthropy as a state "when someone in need is provided help by someone, whose assistance they are not entitled to" [4, 5]. In this definition, the assistant's voluntary activities are also emphasized. In the past, the charity was a "religious commandment" (alms), while philanthropic activities were voluntary generosity [6]. Currently, philanthropy means still selfless action and can take the form of exchange-based relationships (support, mutual assistance, patronage). Nowadays, philanthropy, charity, and sacrifice are treated as synonyms. There can be distinguished individual philanthropy, where the organizer and the assistant providing help is a private person, and corporate philanthropy, which is an instrument of corporate social policy in implementing the corporate social responsibility strategy.

An example of such activities may be the Cisco Networking Academy project [7] in which a company selling IT equipment conducts classes for young people in the field of technology related to the main activity of the company. These classes cause that the young people covered by this program during their professional career more often choose the Cisco equipment during their professional career. In turn, their employers are willing to invest in the equipment of this brand because employees have already invested in the service of these tools. In the companies' activities, there are also cases of deciding on providing help for purely altruistic reasons, which bring them benefits in a long time. Therefore, the selection of ways of implementing social tasks requires not only well-thought-out decisions but also employees' understanding and acceptance. A. Lewicka-Strzelecka points out four types of social attitudes of enterprises illustrating the stages of adaptation of CRS [8]:

1. Enterprises focus on profit and believe that social responsiveness limits their freedom.
2. Enterprises are socially engaged, taking into account the importance of the influence of stakeholders on long-term profit [9]. Social, charitable and sponsorship

activities are treated as investments or spending on promotions in building a good brand image.

3. In their actions and strategies enterprises include expectations of stakeholders and shape the society.
4. Enterprises in the social service, providing employment, the activity of which aims to meet social needs, with secondary recognition of financial benefits.

The objectives of the company’s activities presented in this statement show the expansion of the scope of social activities and even their dominance over economic effects. This system should be supplemented with the CSR concept model developed by A.B. Carrol, who exposes four complementary groups of goals of responsible business [10] that are required and expected by the society. Figure 1 indicates that the charitable objectives of enterprises are the most expected and at the same time less demanded by society.

The above indicates the freedom of enterprises to undertake assistance activities, however, provided that legal standards and securing profitability in commercial operations are maintained. The relationship between the system of economic and social goals in the company’s strategic activities is illustrated in Figure 2. It is apparent from the picture that the development and improvement of philanthropic activities of enterprises is a process involving the stages of “seeking recipients of donors”, and then the partnership with other founders, striving to improve the situation of the donees, development, and implementation of social innovations, and, in consequence, creating the social and economic value. The presented system of relations between economic and social benefits in the activities of enterprises shows not precluding but supporting the implementation of economic and social goals of enterprises.

It means that the point of view of enterprises on the implementation of the CSR concept falls between the realization of business and social goals (including philanthropic goals) and

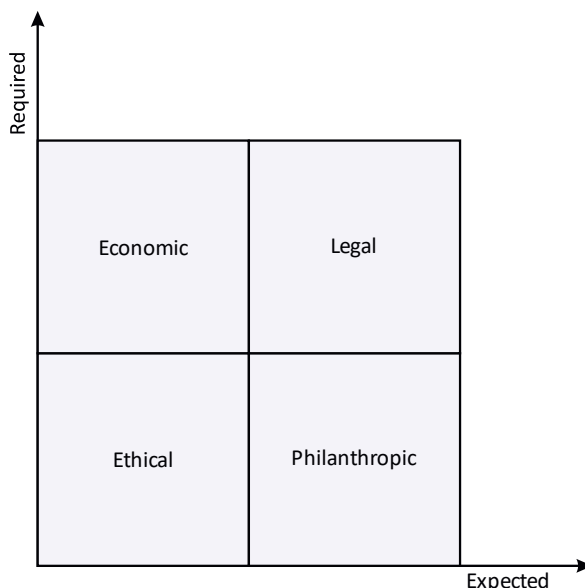


Fig. 1. The goals of philanthropy in the structure of CSR objectives
 Source: Own elaboration based on: [10, p. 42].

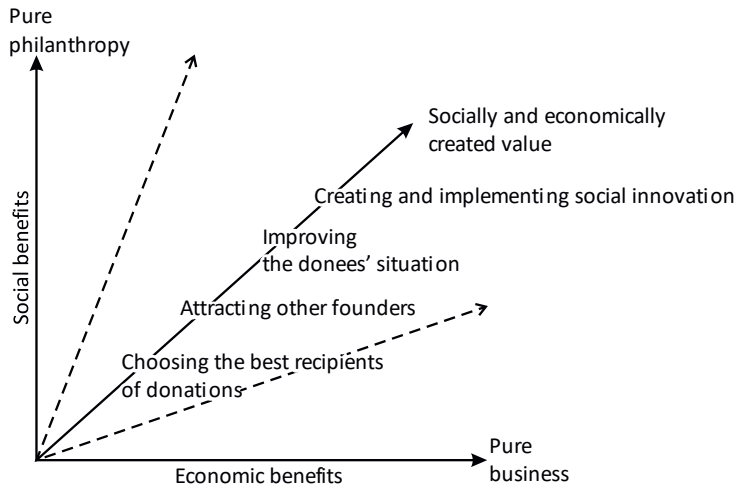


Fig. 2. Maximization of values in philanthropic activities
Source: [11, p. 53].

defines four decision situations, including the attitudes of enterprises that are depicted in the matrix of goals (Fig. 3).

<p>I. Large social effects/small business effects Attitude of the altruist (dominance of social goals in the absence of full implementation of business goals)</p>	<p>II. Large business effects/large social effects Attitude of balance (increase in the competitive position of the company thanks to social activities)</p>
<p>III. Small social effects/small business effects Attitude of the wretch (marginal implementation of economic and social goals)</p>	<p>IV. Large business effects/small social effects Attitude of the materialist (dominance of economic goals over social ones)</p>

Fig. 3. Matrix of dependence of social and economic goals of enterprises
Source: Own elaboration.

The variants of decision-making attitudes of enterprises indicated in Figure 3 regarding the implementation of economic and social goals of different scale of social and business involvement show that only the condition of the second field gives chances for the growth of the company’s competitive position as a result of taking social action. Achieving a balance in business and social engagement requires undertaking simultaneous and consistent economic and social activities. This condition is fulfilled by the implementation of the CSR strategy in the form of corporate philanthropy, where the company can externalize its attitude to the social environment, for example by creating its foundation. The enterprise’s primary objective is operating for gain, which is why the concept of corporate philanthropy does not refer to strictly altruistic reasons, but also to obtain positive business and image effects, which may have a direct impact on the growth of the competitive position [12].

3. Strategies and tools of corporate philanthropy

Nowadays, the social activity of enterprises has a dimension of social innovation. An example is a philanthropic activity, which was formerly equated with the participation of companies in one-off social actions and reactive response to requests for support. Currently, companies aware of the need to build pro-social relations and their image treat the provision of assistance to society as a social investment (Corporate Community Investment – CCI) consisting in “building a long-term social engagement strategy based on partnership with selected organizations with which they jointly solve social problems” [12, 13]. Table 1 presents differences between the traditional model of corporate social involvement (corporate philanthropy) and the assisting the society treated as social investments.

Table 1. Models of corporate social involvement (traditional and new)

The traditional model of corporate social involvement	The new model of corporate social involvement in the form of social investments
<ul style="list-style-type: none"> – Financial support, often one-off – Organizing help at the request of those interested – A non-governmental organization is the main recipient of undertaken actions – Social activity is focused on the country where the company is based – Sponsoring and donations are not related to the company’s strategy 	<ul style="list-style-type: none"> – Arranging by enterprises on their own initiative various forms of assistance for society (often long-term) – Cooperation with non-profit organizations undertaken by companies in order to implement joint social projects (cause marketing) – Pro-social activities of enterprises are inscribed in the company’s strategy, which serves integration and social involvement of employees and brings commercial and image benefits to the enterprise – Pro-social activities of companies in cooperation with non-profit organizations range from local to global

Source: Own elaboration based on: [14, p. 43; 15, p. 467].

The features of the social involvement model in the context of corporate philanthropy treated as “social investments” in which cooperation between enterprises and non-profit organizations [9] is demonstrated in the implementation of social tasks indicate that the effectiveness of joint actions for the enterprise depends on the compliance of the social objectives pursued with the business objectives listed in company strategy (which is a manifestation of strategic corporate philanthropy). It serves the integration and social involvement of employees, creates commercial and image benefits for the company and is consistent with the principles of sustainable development.

Examples of management instruments serving the purpose of corporate philanthropy include social campaigns [16], social value-oriented marketing (cause marketing) [17], ethical programs for employees, eco-labeling, socially responsible investments, employee volunteering, and social reports, as well as corporate foundations.

The mentioned tools of the social impact of corporate philanthropy on the market and the environment may directly influence the economic effects of enterprises but on the condition of giving publicity. That marks the high rank of communication processes in fulfilling the pro-social functions of companies. The enterprise communication system [18] in the aspect

of CSR activities has a dual role. The first one involves educating and informing consumers and sensitizing them to social issues, while the other relates to creating a positive image of the company as socially involved. In communications about CSR projects, not only what is communicated is essential, but also through which instruments of persuasion [19].

The tools of corporate philanthropy previously used in the activities of enterprises are an important area of their social business.

In 2002, Porter and Kramer [20] identified three independent areas of philanthropic activities (see Table 2) that had the characteristics of strategic philanthropy. Furthermore, they also found that companies often treat philanthropy as a “social obligation” or “to improve the company’s reputation,” and a small proportion of enterprises decide to undertake philanthropic activities aimed at building a competitive advantage.

Table 2. Characteristics of three areas of philanthropic enterprises

Areas	Social obligation	Good reputation of the company	Building a competitive advantage
The scope of impact	helping the society, which is influenced by the company’s activities in accordance with the concept of a good citizen (corporate citizen)	creating a positive attitude of the society and clients to the company	building a competitive advantage by creating additional values
Stakeholder orientation	a local community	customers, employees, investors (shareholders)	customers, community
The scope of impact on the achievement of goals	local	national, international	national, international

Source: Own elaboration based on: [20, p. 56-68].

To illustrate how philanthropy is perceived within the CSR concept, one can refer to standards set by independent organizations. In Poland, ISO 26000 [19] specifies not only the main areas of social responsibility including philanthropy but also details the following features of companies in this area:

- involvement in community development,
- dissemination of education and culture,
- creation of jobs and the development of skills,
- development and access to technology,
- creation of wealth and income,
- healthcare (including public health),
- social investments.

The areas of companies’ involvement in solving social problems indicated in the ISO 26000 standard outline the directions of their possible philanthropic activity, implemented as

incidental individual assistance actions or in a systematic manner in cooperation with government institutions or social organizations, where corporate philanthropy is located. In the first case, philanthropy is of operational nature, while in the second case it is strategic and requires integration with the overall strategy of the enterprise [13, 21] (see Table 3).

Table 3. Features of operational and strategic philanthropy of enterprises

Feature	Operational Philanthropy	Strategic Philanthropy
actions	helping, providing aid	helping, providing aid
planning actions	one-time or short-term	long-term (strategic)
target group	an individual or a group of people who are in need	firmly intentionally designated persons or groups of people who are important stakeholders for the company or are important for the main stakeholders of the company
effects for society	improvement of quality and living conditions	improvement of quality and living conditions
effects for the donor enterprise	no	various positive business effects (e.g. sales growth, strengthening the market position) and non-business ones (e.g. image)
actions expenditure	small or large	small
calculation of return on investment	no	various methods and indicators to calculate the effects for the society as well as for the enterprise (share value, ROI)

Source: Own elaboration based on: [20, p. 56-68].

The classification of forms of corporate philanthropy was also proposed by W. Bruch and F. Walter [22] where the criteria for division are the degree of market orientation (high, low) and competence orientation (see Fig. 4).

In this perspective, four forms (models) of enterprise approach to philanthropy are distinguished:

- distributed philanthropy – it is characterized by undertaking ad hoc assistance measures of a small scale, without connection to the area of the company's operation, which does not create lasting values either for the recipients or for the donor,
- peripheral philanthropy – activities are most often directed to the local community, have a financial dimension, meet the market expectations and are related to the implementation of the company's business tasks aimed at strengthening the competitive position,
- constricted philanthropy – covering activities focused on social problems, which are part of the company's area of activity (competence) and combine assistance and business activities. Their effect is to improve the quality of life of the society while increasing the demand for offered products and services,
- strategic philanthropy – distinguished by the close connection of philanthropic activities with the company's strategy. It includes comprehensive support for the society

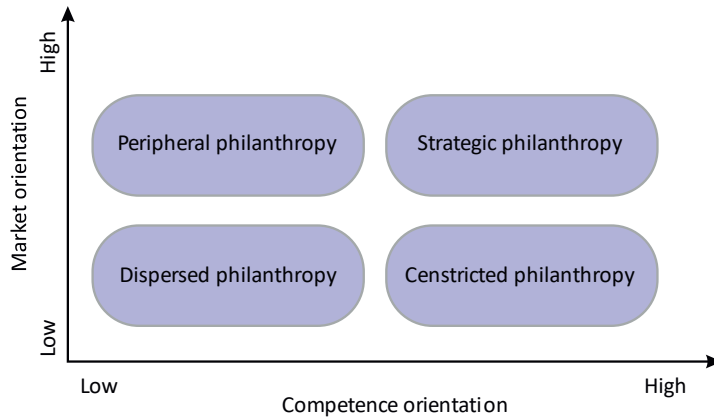


Fig. 4. Forms of corporate philanthropy

Source: [22, p. 51; after: 23, p. 9].

using the company's competences (knowledge, finance, know-how, experience, sensitizing employees) and partnerships with governmental and non-governmental organizations.

Corporate philanthropy integrated with the company's strategy can be implemented in various forms. An example is the implementation of tasks through the corporation foundation [24-26]. The author of the article conducted research aimed, inter alia, at determining how corporate foundations implement corporate philanthropy.

4. A corporate foundation in the implementation of corporate philanthropy

The conducted desk research confirms that a corporate foundation should have a strong relationship with the enterprise (Fig. 5) in order to ensure the effective implementation of philanthropic tasks for in favor of the organization.

It turned out that 42% of the surveyed foundation indicated the maximum value of the strength of the relationship with the company, and 83% of the respondents were in favor of a high and the highest level of strength of the relationship with the company (i.e., at the level of 7-10 points). Detailed examination of the issue proved that the model, where the foundation has little autonomy, is rare, and the obtained result is the effect of treating the foundation as a tool for CSR [27] and image policy, as well as source of financing its activities. While corporate foundations carry out their missions and conduct charitable activities by themselves. The above is confirmed by the results of the research presented in Figure 6, which prove that the strength of the relationship, and therefore the limitation of foundation autonomy, is influenced by factors such as:

- financial support (subsidizing the foundation),
- involvement of the company's employees in activities for the foundation,
- participation of company representatives in the bodies supervising the foundation,
- the company's name included in the name of the foundation,
- participation of company representatives in the management board of the foundation.

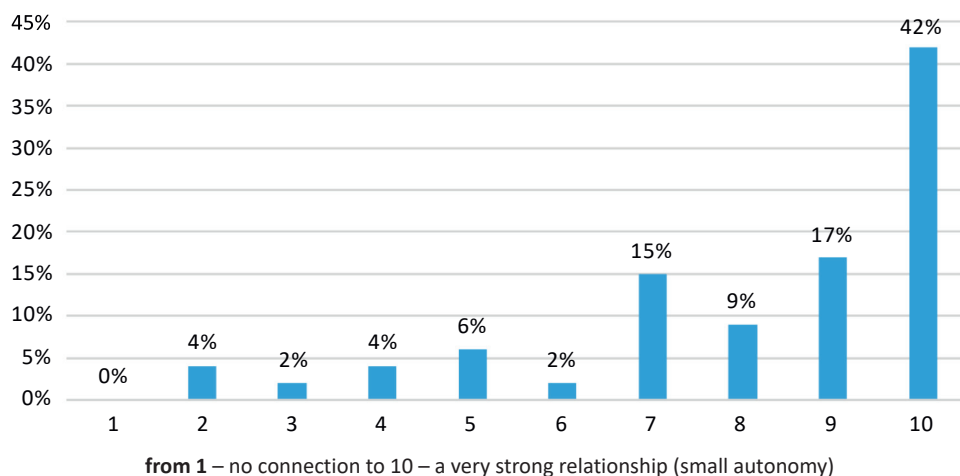


Fig. 5. Strength of the relationship between of a corporate foundation and a founder
 Source: [16, p. 26]

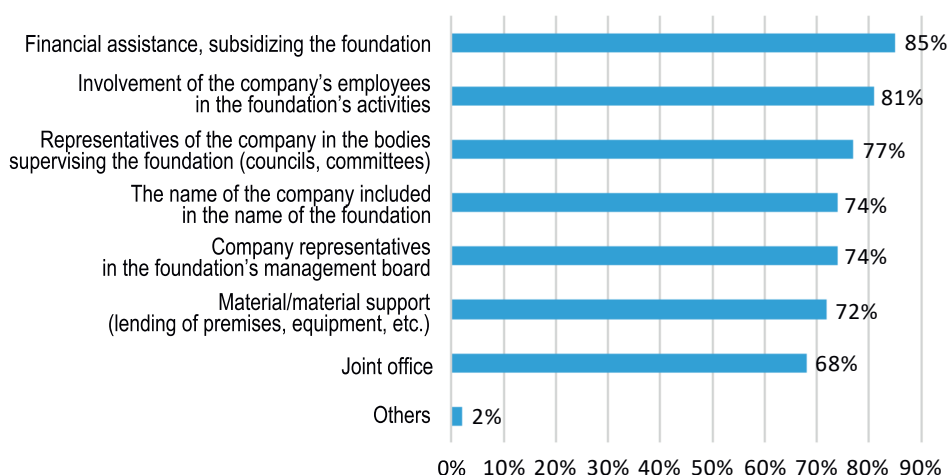


Fig. 6. Relationship factors binding the corporate foundation with the founding company
 Source: [16, p. 22].

These factors affect the degree of foundation autonomy of enterprises and at the same time characterize their mutual connections. They can be treated as important features of corporate foundations that determine their organization, operations and market position.

Subsequent surveys conducted among corporate foundations in Poland provided data that illustrates the importance and place of the foundation as a form of corporate philanthropy and, at the same time, an entity contributing to the CSR strategy of the founder's enterprise.

The presented results of the literature studies [2, 27] showed the importance of corporate foundations in the activities of philanthropic founding companies. In order to check the actual motives for establishing a foundation in Poland, the respondents were asked questions about this (see Fig. 7).

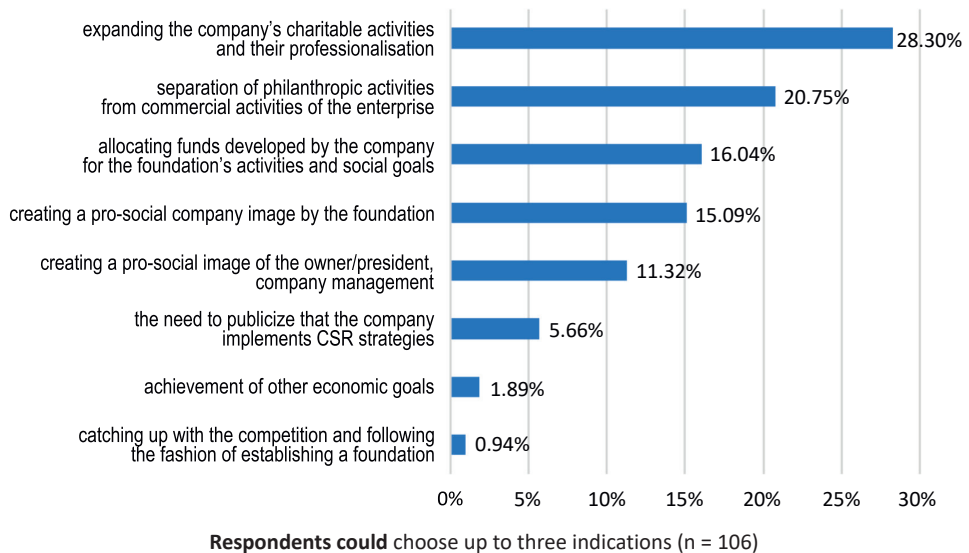


Fig. 7. Reasons for establishing a corporate foundation in Poland (frequency of indications in %)

Source: Based on the results of own surveys.

The obtained system of statements in this case showed that the main causes are:

- expanding the company's charitable activities and their professionalisation,
- separation of philanthropic activities from commercial activities of the enterprise,
- allocating funds developed by the company for the foundation's activities and social goals,
- creating a pro-social company image by the foundation.

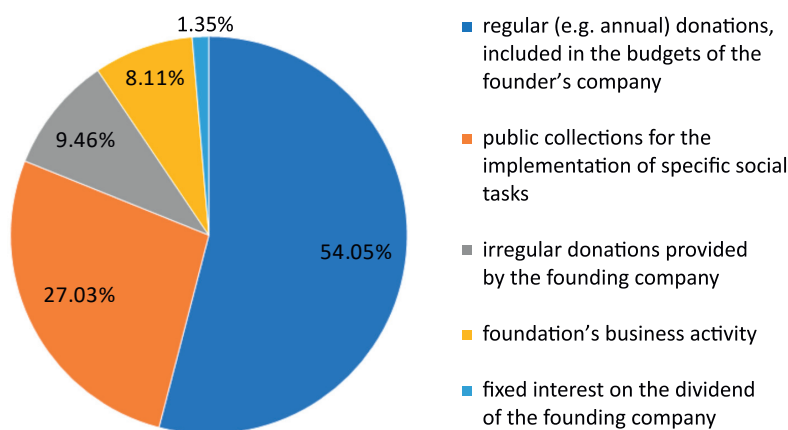
On the other hand, the least number of indications were given to the reasons:

- catching up with the competition and following the fashion of establishing a foundation,
- achievement of other economic goals.

The presented results indicate that in Poland, the establishment of corporate foundations is related to the company's strategy and is a consequence of well-thought-out decisions. Enterprises are not guided by the "fashion" of setting up foundations or catching up with competition, or even the opportunity to publicize the implementation of the CSR strategy. When deciding to set up a foundation, they intend to expand the scope of charity activities, give it a professional dimension, which is also facilitated by the separation of philanthropic activities from a commercial enterprise. The results of the research of corporate foundations presented by the Donors Forum in Poland and published in the years 2008 and 2012 [2, 27] also showed that the main goals of creating foundations are related to the need to reorganize the company by separating social tasks from its structures. (The main reason indicated in 2008 is: "...limiting the dispersion of company's social activities and willingness to concentrate on one selected goal", and in 2012 – "separating social activities from business ones in the company...") [2]. The rank of the indicated reasons for establishing corporate foundations for the implementation of the company's business tasks is described in the following commentary from the above-mentioned survey of 2012: "...Working time of people ... employed should

not be used for purposes not strictly related to business and profit making.” This statement reflects the sense of the need of ordering by separating social and business issues in enterprises. This is also confirmed by observations conducted during the formation of the Tauron holding. In this case, for organizational reasons, one corporate foundation was created instead of many foundations operating at enterprises belonging to the Holding. The purpose of this change was to increase the transparency of activities inside and outside the organization. This had a positive impact on the organizational culture and the image of the Tauron brand¹.

As was indicated in the studies, the need to implement social tasks resulting from the CSR strategy of enterprises – founders not only justifies the reasons for setting up corporate foundations, but also their financing. Figure 8 shows the main sources of financing for corporate foundations indicated by their managers.



Respondents could choose up to the two most important sources (n= 74)

Fig. 8. Sources of financing corporate foundations (frequency of indications in %)

Source: Based on the results of own surveys.

It turns out that the main source of financing of corporate foundations are regular (e.g. annual) donations, included in the budget plans of the founding company, which was confirmed by 54% of the respondents, followed by public collections for the implementation of specific social tasks (27%).

The above means that enterprises establishing foundations also secure funding for social tasks executed by them. It is characteristic that foundations show not sufficient initiative in acquiring financial means for their activity, as evidenced by the low share of fund-raising in achieving social goals and undertaking business activities.

Another element illustrating the treatment of the corporate foundation as a strategic tool is the provision of long-term assistance as a rule (see Fig. 9), which may indicate that these activities are planned and result from the adopted operation strategy.

Another feature of the strategic approach to the corporate foundation is the secondment of the company's staff to work in the corporate foundation and the organization of employee

¹ The author's own observations during a study visit to the Tauron Holding.

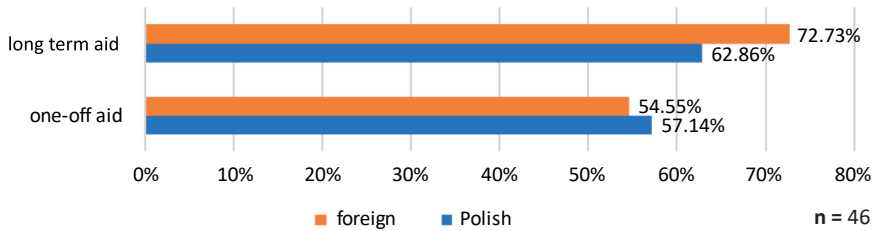


Fig. 9. Forms of providing aid to beneficiaries by corporate foundations established by Polish enterprises and international corporations (indications in %)
Source: Based on the results of own surveys.

volunteering for the foundation to fulfill its social tasks. Those are accepted forms of cooperation between the founding companies and their foundations. In the presented studies, the foundation’s managers also commented on this topic. Figure 10 presents how the respondents indicated the distribution of the number of employees of the enterprise employed in foundations in managerial positions.

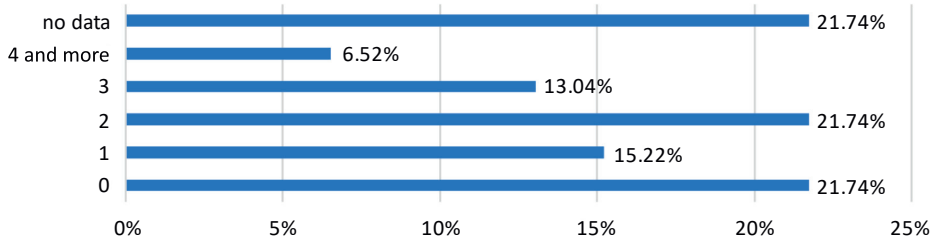


Fig. 10. Employees of the founding company in managerial positions in corporate foundations
Source: Based on the results of own indirect research.

The presented data indicate that almost every fifth of the surveyed foundations (27.7%) does not employ the founder’s employees in managerial positions, and also nearly every fifth (21.7% of responses) involves two employees each. These indicators are estimates, since 10 surveyed foundations did not comment on the employment of founder’s employees in managerial positions in the foundation.

The research was carried out also by analyzing data on the websites of corporate foundations and their founders. The purpose of this study was to identify which groups of stakeholders their websites are targeted at and information about which groups they include, see Table 4.

The presented research results show the difference between the indicated groups of stakeholders (beneficiaries) of corporate foundations and founding enterprises. This difference results from the main objectives pursued by the foundation and enterprises exhibited in their mission and propagated values. It is clearly visible that foundations aim to achieve goals for the benefit of society, while enterprises focus mainly on meeting the needs of clients and employees, and to a lesser extent of the local community. The exposure of stakeholders on the websites of foundations and enterprises has a promotional, image and practical significance. Such information suggests the recipients of the activities of these entities o Internet users.

On the other hand, the answers given to questions in interviews that aimed to describe in detail the characteristics of corporate foundations, as well as to learn the motives of conducting

Table 4. Main groups of stakeholders exposed on the websites of corporate foundations and founding companies

Stakeholder groups (main)					
Corporate foundations			Founding companies		
	I.b.	%		I.b.	%
local community	63	50.4	customers	56	44.8
children	59	47.2	employees	41	32.8
people with dysfunctions	45	36.0	local community	37	29.6

n = 125 (it was possible to indicate several times – the result does not add up to 100%)

Source: Own study based on the results of website research.

philanthropic activities by corporate foundations confirm that Polish corporate foundations are one of the tools of corporate philanthropy. Undertaken actions are not aimed at the enterprise's profit and for this reason, managers of corporate foundations are not obliged to examine the impact of the foundation's activities on the image of the company, and managers are not aware of any research that the founder would carry out such analyzes.

During the interviews, some managers of the corporate foundations admitted that in Poland, in contrast to Anglo-Saxon countries, activities related to corporate philanthropy are considered altruistic and therefore have no real impact on the founder. The manager of the Wrocław foundation directly said that the corporation foundation is a tool of corporate philanthropy, but a tool that is treated from a moral point of view as not able to affect the founder's profits. However, the manager of the Krakow foundation stated that there are no tools to investigate the impact on the profits (image) of the founder, although he believes that such an impact exists.

Conclusion

In summary, it should be emphasized that fulfilling the principles of social business responsibility by corporate philanthropy is an important and effective method, shaping new social product values with the support of the company's current goals. Currently, there are no reasons to think about the advantages of CSR concepts and whether a company should implement its business in integration with social goals. However, it is important to capture the right proportions between the company's involvement in the implementation of economic tasks and social goals. It constitutes a decision-making area of contemporary companies, considering the difficulties of business development resulting from the turbulence of the environment as well as emerging urgent social needs and the natural environment that need to be solved. The task of companies is, therefore, to choose the form, manner and scale of implementing social tasks in such a way that their fulfillment strengthens the business effect of the company. Experience shows that the creation of corporate foundations that support enterprises in philanthropic activities can solve this dilemma, because the business cooperation system with its own foundation creates the conditions for integrating social goals with the company's strategic goals.

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Conflict of interests

The author declared no conflict of interests.

Author contributions

The author contributed to the interpretation of results and writing of the paper. The author read and approved the final manuscript.

Ethical statement

The research complies with all national and international ethical requirements.

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Biographical note

Mateusz Rak – PhD in management sciences. He defended his doctoral thesis entitled *Fundacje korporacyjne w realizacji strategii przedsiębiorstw w 2016 roku (Corporations in the implementation of corporate strategies in 2016)*. Head of the research grant NCN 2013/11/N/HS4/02439 under the title *Konkurencyjność celów komercyjnych i dobroczynnych w zarządzaniu przedsiębiorstwami (Competitiveness of commercial and charity goals in business management)*. The main areas of his research interest include corporate philanthropy and sustainable development.

Fundacja korporacyjna jako narzędzie filantropii korporacyjnej w świetle badań

STRESZCZENIE

Cel: Ukazanie fundacji korporacyjnych jako narzędzia służącemu realizowaniu filantropii korporacyjnej.

Metodologia: Badanie ilościowe zostało przeprowadzone na 30% fundacji korporacyjnych w Polsce, a badanie jakościowe zostało przeprowadzone na 6 fundacjach korporacyjnych. W badaniu wzięły udział osoby zarządzające fundacjami korporacyjnymi, odpowiadały, jak powinna wyglądać współpraca z założycielem, a także jak wygląda ona obecnie. W artykule przedstawiono też wyniki badań stron internetowych 125 fundacji korporacyjnych, a także ich założycieli.

Wyniki: Badania wykazały, że w Polsce funkcjonują fundacje korporacyjne, które są efektywnym narzędziem filantropii korporacyjnej.

Ograniczenia badawcze: Badanie przeprowadzono w fundacjach korporacyjnych oraz wśród ich założycieli. Okazało się, że najczęściej ci sami pracownicy są odpowiedzialni za CSR oraz za fundację korporacyjną. Dlatego w trakcie dalszych badania trzeba pytać się o takie powiązania.

Implikacje praktyczne: Przedstawienie organizacjom, które nie posiadają fundacji korporacyjnych, plusów i minusów prowadzenia CSR dzięki niezależnej organizacji, a także przedstawianie problemów, jakie powstają w trakcie działalności fundacji korporacyjnych.

Oryginalność/wartość: Artykuł ukazuje fundacje korporacyjne jako jedno z narzędzi filantropii korporacyjnej. Fundacje są zakładane coraz częściej, dlatego ważne jest dokładne opisanie takich organizacji. Artykuł jest przeznaczony dla naukowców badających CSR, a także dla zarządzających przedsiębiorstwami, którzy myślą nad zakładaniem fundacji korporacyjnych.

SŁOWA KLUCZOWE filantropia korporacyjna, CSR, strategia, fundacje korporacyjne

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