NGO-business alliances: partners, sponsors or donors?

A multiple case study

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List of abbreviations

AE	Agder Energy
CCM	The Church City Mission
CSR	Corporate social responsibility
CVC	The Collaborative Value Framework
NGO	Non-governmental organisation
NPA	The Norwegian People’s Aid
MNC	Multinational corporation
SB	Skanska Bolig
SF	The Strømme Foundation
UNICEF	United Nations Children’s Fund
VAT	Value added tax

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Abstract

Why do NGOs and companies form a relationship and how, if at all do they implement it in order to create value? These are central questions that are addressed in this paper, and the answers are sought by taking a closer look at the perspectives of six companies and six NGOs. Such a focus is further seen as crucial in order to determine whether a partnership, a sponsorship or a donation is found best equipped to deliver the desired type of value to both parts. The case analysis reveals that donations are seen to be least desirable from both the NGOs and the companies' perspectives, and none of the relationships as they are practiced are either that of a passive donor-recipient. This is both because the company's motives can not be seen as purely altruistic, but also because the NGOs in all cases deliver a varying degree of services back in return for access to the company's mainly financial resources. These return services range from access to logo and profiling activities to strategic advice with regards to the company's core business context, and are seen as key in order to create value to both company and NGO. Although access to funds are found to be a central motive for all but one NGO, they all clearly see that creating long-term value for themselves is dependent on also creating value for the companies. This again explains their focus on delivering return services. Placing a value on such services, including the value of the different NGOs brands, is identified as a considerable challenge however. The extent to which there has been an extensive two-way exchange of core competencies rather than the company contributing with primarily funds, is central in order to determine whether a relationship will belong in the transactional sponsorship or integrative partnership category. A partnership is found to be practiced in at least two of the cases, but none can be seen to fully match the traits of a partnership as outlined in theory. While the rhetorical focus of all NGOs are on partnerships and cooperation agreements, the cases show that the likelihood of a sudden boom of true partnerships as defined in theory happening anytime soon, is minimal.

1 Introduction

"NGO-business relations are like a game of chess: while there are only a few pieces to move, there is an almost infinite variety of ways to play the game"

(Heap 2000:559)

1.1 Setting the scene

NGOs (non-governmental organisation) and businesses[1] partnering up with a particular social or environmental issue in mind, is a relatively new phenomenon that started to gain prominence as a concept as late as mid-1990s (Murphy and Coleman 2000:212). Prior to that, relationship between the corporate world and NGOs were more often than not thought of as being in opposition to one another (Bendell 2000, Yaziji 2004). The goals of profit oriented companies and social welfare oriented organisations were seen as impossible to align. Along with the 1990s however came corporate scandals such as Enron, Brent Spar and the execution of activist Ken Saro-Wiwa (Bendell 2000); all cases that directed an unfavourable light towards major multinational corporations (MNCs) and what was considered a ruthless approach to both people and planet. At the same time, the emergence of a globalised economy also witnessed a growth in strong MNCs coupled with a weakened role of the state, creating what has been referred to as the governance gap (Newell 2000). As a counterweight, corporate social responsibility (CSR) and sustainable development became the new buzzwords of its time. Working along with instead of against NGOs now became a credible route for taking this social responsibility and for minimizing the governance gap (Bendell 2000). The actual level of interaction between companies and NGOs are then also accordingly on the increase (Araya and Salk 2006). To exemplify, a Norwegian study of 450 companies of different size and location showed that

[1] The words 'company' and 'business' will be used interchangeably throughout the thesis. An NGO can be defined as "not-for-profit organisations that aim to serve particular societal interests by focusing advocacy and/or operational efforts on social, political and economic goals, including equity, education, health, environmental protection and human rights" (Teegen et al (2004) quoted in Ditlev-Simonsen 2010:96).

only *7 percent* of the companies in 2012 did not have some form of relationship with an NGO (Østmo 2012). The share number of NGOs has in addition also grown substantially during the past decades (Austin 2000, Polonsky 2003). Combined with diminishing government funding, this has resulted in tougher competition for resources between the organisations. Turning to the business sector for funds as well as other resources has in that respect become an important strategy for NGOs today (Bednall et al 2001:172, Polonsky 2003), with Austin (2000:8) arguing that “The macro forces are creating an environment in which collaboration is becoming the rule rather than the exception for NPOs”.

In sum, a partnership is in its very nature a positively laden and powerful concept that attracts both the private, civil and political sector (Murphy and Coleman 2000). Many corporate leaders now also believe companies have a responsibility to join in cross-sector partnerships in order to solve pressing social issues (Lacy et al 2010). The viewpoint that companies should be responsible not just to their shareholders and core stakeholders but to broader social causes as well, is increasingly also expected by the general public (Morsing and Schultz 2006:330). Finally, integrated partnerships have been praised as the route to solving a range of global social problems from academics, practitioners and global agencies such as the World Bank and UN alike (UN 1993, Googins and Rochlin 2000). As the Heap (2000) quote that kicked this thesis off with implied however, relationships between companies and NGOs do not follow one standard format. Each alliance has their own different set of motives, challenges and implications. The terms for referring to such cross-sector relationships are then also abound, as often is characteristic of a relatively new and constantly developing area of research (Selsky and Parker 2005:850). Broadly defined however, the relationship alternatives can nonetheless be divided into three categories: integrated partnerships, transactional sponsorships and philanthropic donations (Seitanidi and Ryan 2007, Austin and Seitanidi 2012a, b). Each category represents, in theory, a different motive, a different implementation and a different outcome.

1.2 Partner, sponsor or philanthropic donor

A partnership is promoted as having the greatest value potential of the three interaction forms, and should be mutually beneficial for two partners while also creating direct value for society. Here the core competencies of each partner is conjoined in an innovative effort to target a specific social problem; an effort that at the same should have strategic financial value for the company. Creating social and economic value is thus interlinked and dependent on one another (Austin and Seitanidi 2012 a, b).

A sponsorship on the other hand is also about a reciprocal flow of resources and value, but rather than an exchange of competencies typically involves funds in exchange for marketing or communication rights. The company's motive is strategic, and the sponsorship is seen as a way for the company to differentiate itself and to build or reinforce their image and brand (Simmons and Becker-Olsen 2006). For the NGO, the visibility factor also contributes to raising awareness and expanding the organisation's potential funding base (Heap 1998, Wymer and Samu 2003).

A donation in contrast does not entail an exchange of resources and value. Rather, an altruistically motivated company typically contributes with a one-way transfer of funds to the NGO. The organisation in that respect acts as a medium for the company to take social responsibility, while at the same time contributing to the organisation fulfilling its mission. The donation in itself however is thought not to be of particular strategic relevance to either part (Austin and Seitanidi 2012a, b).

While a partnership is thought to have the strongest value potential because of the high level of interaction and fit between the two parts (Austin and Seitanidi 2012 a, b), many would argue that the praise of partnerships by no means is followed up in practice and that most are in fact one-way donations instead. As Googins and Rochlin (2000:131) put it,

> What passes for partnerships defies clarity of conception- representing a vast terrain of idiosyncratic arrangements with minimal agreement on definition and composition, and even less agreement on the criteria of effective partnerships. In practice, the rhetoric of partnerships appears to outpace their reality (…) Administrators from business, government, and civil sectors make grand commitments to encourage and form relationships, while in practice this often amounts to putting a new label on old clothes.

Googins and Rochlin (2002:130) follows this up by arguing that “it is therefore critical that more precise definitions and more specific criteria for successful partnerships be developed” and that both parts need to be involved in setting these criteria. A crucial component towards dressing up a partnership in new clothes that actually fit is to while at it more clearly define and conceptualise how the interaction forms that do not qualify as a partnership, should be labelled and treated. For instance, the word philanthropy in its original meaning was based upon the concept of altruism. Such an interpretation of the term was then also at the basis of the widely cited Milton Friedman (1970) argument; that practicing philanthropy was a direct a misuse of shareholders’ funds since it yielded no return on investment. The way the word and concept of philanthropy is looked upon and applied in literature today however, have changed. As Gan (2006:233) puts it; “The story behind corporate philanthropy is a mixed one with double-edged motives. This dovetails nicely with the broader story of corporate social responsibility”. To reflect this move away from a pure altruistic motive, the term *strategic philanthropy* is commonly used today (e.g. Porter and Kramer 2002, Saiia et al 2003), supposedly capturing the two-fold role of business in society today; a responsibility to create value to both themselves and to society while they are at it (Saiia et al 2003:173). Such literature on strategic philanthropy however can be seen to echo many if not most of the traits of a partnership; utilizing the core expertise and resources of a company to, with the help of an NGO, target a social problem where addressing this social problem at the same time creates direct strategic value to the company (Porter and Kramer 2002). The parallel uses of the labels strategic philanthropy and partnerships can be partly explained down to cultural difference, with philanthropy traditionally being a strong concept in for instance an US context (Ditlev-Simonsen 2010:92). However, with the increased use of the term strategic philanthropy - the use and abuse pointed out by Googins and Rochlin with regards to partnership rhetoric have also followed here. As Porter and Kramer (2002:5) states; “what passes for ‘strategic philanthropy’ today is almost never truly strategic, and often it isn’t even particularly effective as philanthropy”. Adding to the mix is that the corporate sponsoring of social causes are on the increase (Sponsor Insight 2013), but that such sponsorships by for instance Porter and Kramer (2002) are suggested to have nothing do with strategic philanthropy because their focus is on marketing and not on core competencies and cause. The marketing inherent to a sponsorship have again led others to argue that there further is a need to differentiate between ‘commercial’ and ‘social’ sponsoring because the motive in the latter is more altruistic than in the first (Seitanidi and Ryan 2007). In sum therefore, NGOs and companies wanting to form a relationship are left with some rather confusing terms, practices and premises to deal with.

1.3 Research question

By building on and categorising existing theory in the field, the aim of this thesis is to contribute to a better understanding of the traits and the expected value benefits of a partnership (strategic philanthropy), a sponsorship and a philanthropic donation. Only by getting a clearer overview of such traits will it be possible to assess to what extent companies’ and NGOs motives and expected value benefits for forming a relationship today actually echoes that of a partnership, sponsorship or donation – and to by addressing through what activities, mechanisms or interaction forms this value is seen to be triggered, assess whether rhetoric matches practice. The research question for this thesis is therefore as follows:

“To what extent are partnerships rather than sponsorships and donations a desired and practiced relationship form between companies and NGO today?”

This will be answered by addressing the following sub-questions:

1. What types of value do both actors seek to gain from forming a relationship?

2. What factors do both actors seen as important in order to deliver this value?

The first part of the thesis will draw upon a theoretical framework developed by Austin and Seitanidi (2012a, b) who aims at precisely creating a better understanding of the characteristics and value potential of different types of NGO-business interaction forms. The research question will then be answered by through a multiple case study describe and analyse the perspectives of six companies and six NGOs based in Norway. As far as I have been able to identify, no previous Norwegian studies have aimed at getting such an in-depth understanding of *both* actors’ perspectives with regards to why and how a NGO-business relationship is formed and implemented. While the aim of the study is to based on the actors’ own perspectives evaluate to what extent motives match implementation with regards to how different relationship forms are defined in theory, it will be beyond the scope of this essay to evaluate whether *actual* value have been created for the companies, NGOs and society respectively. To do so would require a much more in-depth focus over a longer time period, and would even then be difficult as one of the challenges with NGO-business relationship are seen to be precisely the difficulty of measuring actual outcomes.

1.4 Contextualisation: The Skagen case

Can companies be seen to benefit financially from forming a relationship with an NGO, and what mechanisms needs to be in place in order to substantiate such value being created? While this question for some time has been swirling around in academic business circles, with inconclusive evidence (e.g. Margolis and Walsh 2003), the matter in 2010 also found its way into the Norwegian court system. Private fund management company Skagen and the Norwegian state, represented by the tax authorities, were in disagreement. Skagen claimed that such *sponsoring* of social NGOs creates positive associational value for the company, and as such acts as communication channel for the firm used to market their corporate social responsibility to employees, customers, suppliers and investors. They claimed that it builds company brand, it builds loyalty and commitment both internally and externally and makes them an attractive partner to both present and future employees and investors. Although hard to measure the exact return on investment argument was that in the end this sponsorship was expected to have a notable positive impact on the company’s bottom line (SOS Barnebyer 2012, Eikeland 2012, The Supreme Court 2012)

According to Norwegian law, company expenses that have incurred as means to securing or enhancing future income levels, are tax deductible (Lovdata § 6.1). The question in focus in all of this was therefore whether or not Skagen’s flow of funds to the two organisations in question, legally could be viewed as such an expense. The tax authorities argued that the way these specific relationships were formalised, activated, implemented and communicated – or rather how they were not – meant that the proper label to put on it all was a gift, not a strategic sponsorship or investment. The link between the cost and the expected return on investment was not strong or plausible enough. Nor did the NGOs provide any direct services in return for the company’s financial contribution that potentially could have created this link. Further, the relationship had in annual reports and through media exposure been named as *support* and as a *gift*, rather than as a sponsorship. In an even more technical aspect, the bulk of the funds were also both in the contracts and invoices referred to as *project support,* with no VAT charges, and only a small amount as marketing or exposure rights. The tax authorities therefore argued that the majority of Skagen's contribution needed to be treated not as a strategic financial investment, but as a gift with no returns (The Supreme Court 2012).

After having respectively won and lost with dissenting votes in the first two court instances, the Supreme Court in May 2012 ruled in favour of the tax authorities. Currently, state practice is that claiming *associational value* in itself is not enough to create value. If sponsorships do not come with a return service in the form of advertising value with a certain visibility for others, they will be seen as a gift (Finance Minister Sigbjørn Johnsen 2010). The Skagen case did cause some public interest, most expressing their support in favour of the company and the organisations. It was argued that the tax authorities and the Supreme Court's interpretation of the legal framework was an expression of an antique view on marketing and communication, a view not recognising the high value of being associated with an NGO without having to use traditional sponsorship marketing methods (Schau Larsen 2012). The sponsoring of a social cause should as such be treated differently from other commercial sponsorships. Political actors also expressed the need to take this debate further in their arena (Østrem 2012).

Some would argue that the reason why Skagen faced a defeat in this case was mainly down to a technical knock-out. Had the contracts etc been formulated otherwise, the result could have swung in another direction (Eikeland 2012, Deloitte 2013). As such, it can not be seen as representative for all corporate sponsoring of social causes. While determining whether value in legal eyes have been created in each of the cases reviewed in this thesis will be out of the authors depth, the verdict will still be used to supplement existing theory and act as somewhat of a connecting thread since it directs attention towards how companies and NGOs need to conduct their relationship in order to substantiate strategic value being created. The verdict to a large also supports the theoretical divide between a sponsorship and donation, and that a reciprocal relationship is crucial in order to produce value for the company. In practice, outward marketing of a relationship is perhaps neither a must in order to substantiate value being created as long as a two-way flow of other resources and services can be rationally argued for and specified in a formal contract (Deloitte 2013). A partnership should equally therefore be seen as a tax deductable strategic investment *as long as* the value of the company's input matches the value of the NGOs return service.

1.5 Outline of the thesis

The next chapter will present and draw up a theoretical framework for data analysis. Chapter three will outline the methodology used, while chapter four presents the findings from the empirical research on a case to case basis, where each case will be followed by an analysis of the company and NGO respectively. Findings from other relevant empirical studies will also be included here. The final chapter will summarise the findings and draw concluding remarks with regards to theory and the research question.

2 Theoretical framework

2.1 Introduction

The purpose of this chapter is to further outline the theoretical differences between a partnership, a sponsorship (‘commercial’ and ‘social’) and a donation. First, the focus and limitations of current literature on NGO-business relationships will be briefly outlined. In the next section, the Collaborative Value Creation Continuum (Austin and Seitanidi 2012 a, b) will be presented, focusing on different types and sources of value and how they relate to the three different stages of NGO-business relationship. This continuum will be used as a framework throughout the rest of the theoretical chapter, and further throughout the data analysis. The framework will be complemented with other literature that directly or indirectly addresses the selection, implementation and outcomes stages of a NGO-business relationship.

2.2 The focus and weakness of current literature

Along with the praise of NGO-business partnerships as a tool for creating social and environment betterment, a rapidly increasing academic interest on the topic has followed. However, while literature on NGO-business relationships has grown substantially over the past decade, it is still a relatively young field of study that therefore is in particular need of more empirical research (Brammer et al 2006, Noble et al 2008, Neergaard et al 2009, Austin and Seitanidi 2012a). Since such partnerships are thought to address a wide range of both social and environmental issues and involves actors from both the private and civil sector, research accordingly originate out of a range of academic disciplines, all with their different methods and theoretical focus (Selsky and Parker 2005:851). A current challenge is therefore to join and to get an overview of such multidisciplinary research (ibid); or rather to go from a multidisciplinary to interdisciplinary practice (McNeill 1999). Harris (2012) also argues that management and business scholars currently dominate the scene, and that there as such is a great need for more direct contributions from the NGOs themselves. Further, literature based on a US practice has been dominant when it comes to corporate support of charitable causes, and since the different institutional environments of a European and US context makes two different backdrops for why and how such initiatives are formed the applicability and generalisability of such research also becomes somewhat weaker (Brammer and Pavelin 2005, Brammer and Millington 2005). Current empirical studies also overwhelmingly focus on the perspective of the largest, often multi-national companies. This focus is often sought justified by the fact that it is for this group that the most data is available; in addition to that they make up the majority of companies that actually give to NGOs (e.g. Brammer at al 2006). However, as smaller companies also to a wide extent enter some form of relationship with an NGO (Østmo 2012) and with their experiences often ignored in literature (Lähdesmäki and Takala 2012), one is left with an incomplete picture of the potentials, practices and pitfalls of NGO-business relationships.

Another criticism of many of theoretical frameworks or typologies that currently exists, is that they are difficult to relate to empirical findings and that they do not consider outcome or value to both companies and NGOs – or to society (Kourula and Halme 2008, Austin and Seitanidi 2012a). While there for instance are inconclusive evidence as to whether taking CSR or forming a relationship with an NGO is financially beneficial for a company or not, a factor that could help explain this divergence is that the type of CSR activity (Hillman and Keim 2001) or more specifically the type of relationship and interaction between company and NGO is not taken into account (Seitanidi and Ryan 2007, Kourula and Halme 2008, Austin and Seitanidi 2012a). Kourula and Halme (2008:561) in that respect argue that when it comes to taking corporate responsibility through interacting with NGOs, there is a need to not simply focus on whether this creates value and is profitable, but rather to ask what *types* of initiatives create value. Interlinked to this is a need to involve the two actors directly themselves in order to gain a more coherent conceptualisation of what different relationship stages entail (Googins and Rochlin 2000). An important component of this is to gain a better understanding of the value potential of different types of relationships. As Austin and Seitanidi (2012a:728) argue,

> There is a lack of common language and definitional precision about what value is and about the dynamics of how different underlying collaboration processes contribute differently to value creation.

As a tool towards meeting these shortcomings, they have come up with a Collaborative Value Creation framework.

2.3 The Collaborative Value Creation (CVC) framework

Austin and Seitanidi's CVC framework is built upon two components: the 'value creation spectrum' (types and sources of value), and 'the collaboration stages' (philanthropic, transactional, integrative and transformational). It is a conceptual framework intending to categorise and summarise a wide range of literature that independently have addressed some aspect of NGO-business relationships. The goal of creating such a framework is to make both scholars, practitioners and not least the organisations and companies themselves more aware of the value potential of *different types* of relationships or interaction forms, while also pointing to what factors or sources of value are likely to trigger that value potential at the different interaction stages. The interaction forms are divided into four stages along a continuum building upon the work of Austin (2000): the **philanthropic, the transactional, the integrative** and the transformational stage. At all stages, different types of value can be created to both company and NGO; categorised into associational value, interaction value, synergistic value and transferred resource value. The likelihood of the different types of value being created, further depend on different sources of value. These sources of value are by Austin and Seitanidi classified into the categories **resource nature, resource directionality and use, resource complementarity** and finally level of

linked interest between the two actors. The CVC framework can be summarised as follows:

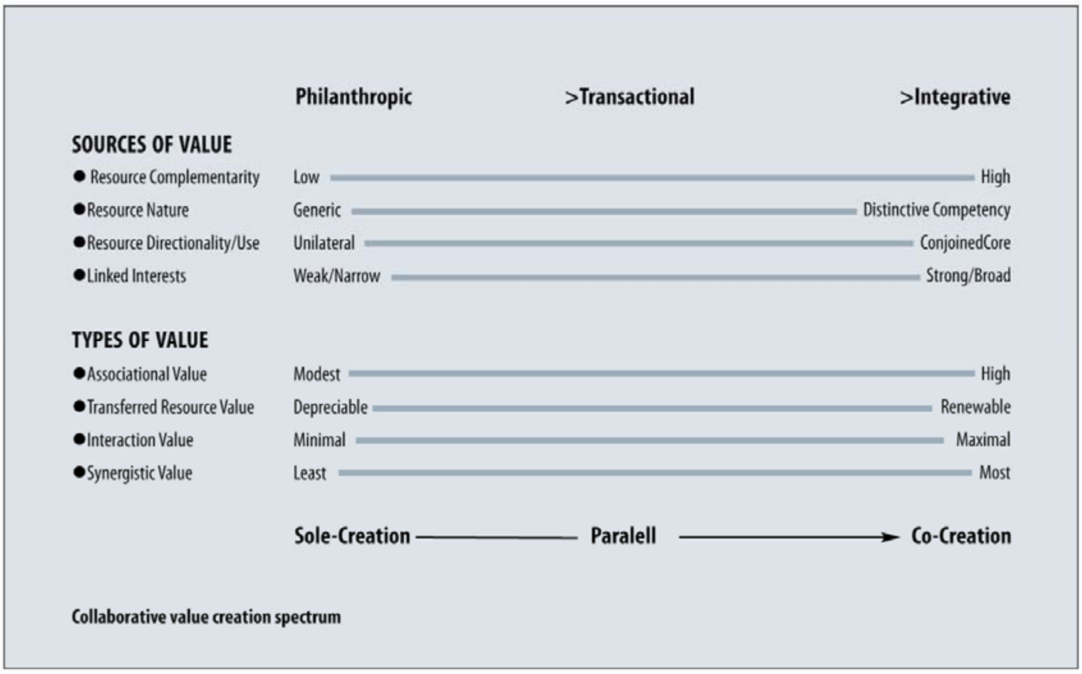

Table 1: The Collaborative value creation spectrum
(Source: adapted from Austin and Seitanidi 2012a:745)

The use of a continuum aims at reflecting that both the process of creating value and the relationship characteristic of a company-NGO relationship, is a dynamic process. Conceptualising the relationships as a continuum rather than set stages seeks to capture the dynamic aspect of a NGO-business relationship; as such one cannot expect one relationship to fit perfectly into one category; especially as a relationship can develop in either direction over time (Austin and Seitanidi 2012a). Seitanidi and Ryan's (2007) criticism of Austin's (2000) original framework was however that it did not address more specifically different relationship forms between the two. They therefore added to the continuum that a donation is seen to belong at the philanthropic stage, a sponsorship (commercial and social) at the transactional stage and finally a partnership at the integrative stage. Although such a categorisation might be a simplification of reality, it is nonetheless a useful divide to make that also will make the research more accessible and understandable by using labels that already are widely adopted elsewhere. In addition to the three stages presented here, Austin and Seitanidi (2012 a, b) also suggest to include a fourth transformational stage. With the authors realising that such a stage currently is on a more hypothetical stage that very few if any relationships would represent today, this stage will be left out for the purpose of this thesis.

The next two section will first introduce the sources and then types of value as categorised by Austin and Seitanidi (2012 a. b). This will be complemented with additional perspectives that helps shed light on this categorisation. As the framework itself draws extensively on other literature, the theory chapter will also drawn upon complementary literature to shed light on different theoretical viewpoints and any weaknesses in the framework when appropriate. The final section of the chapter will outline how these types and sources of value are reflected at the different relationship stages; philanthropic donations, transactional sponsorships and integrated partnerships. Finally, literature referring to strategic philanthropy will for the main part be treated as belonging in the integrative stage.

2.3.1 Sources of value

Austin and Seitanidi (2012:729) argue that value can either be sole created “by the independent actions of one of the partners” or co-created “by the conjoined actions of the collaborators”. As something in between, value is also seen to could be created in “Parallel but separate inputs or exchanges” (2012:730); meaning that the interaction between the two still is limited. The co-creation of value is hypothesised to be of the highest and more long-term value potential to both parts. Different sources of value are further seen to have substantial impact on a relationship’s ability to co-create value (ibid), and the four different sources identified by Austin and Seitanidi (2012a) will now be briefly presented.

1. Resource nature*:* The nature of the resources can as Austin and Seitanidi (2012a) see it be either *generic or organisation-specific*. Generic resources are those that any company or any NGO could offer the other part, such as funds from the side of the company and a strong and credible reputation from the NGO. Organisation-specific resources on the other hand involve the core knowledge or special competencies that are unique to a particular company or NGO. Organisation-specific resources are thought to be of more long-lasting value because of its non-depreciable nature (ibid).

2. Resource directionality and use: Closely linked to the nature of the resources is the way they are deployed and whether it is a one-way transfer rather than an exchange of resources. The directionality of the resources can be one-directional and then mainly from company to the NGO, and is used as the receiving parts feels best. Secondly, it could also be reciprocal exchange of resources, but where each part makes use of the resources in parallel or individually without further interaction (ibid). A two-way flow of mainly organisation-specific resources that are conjoined in order to create value however are seen holding the optimal value potential as it "produce new services or activities that neither organization could have created alone or in parallel**"** (Austin and Seitanidi 2012a:730)**.**

3. Resource complementarity*:* Resource complementarity involves two factors. Firstly, it is about to what extent the resources offered covers a need for the other part; that it is a resource they would not have had access to if they had not entered a relationship. Such resource dependency is argued to form the logical backdrop for why any relationship is formed in the first place. Secondly, the extent to which the company and NGO are compatible is thought to have strong influence on the chance or creating value; the degree to which there is a fit between the two parts matter. By its very definition and organisational form, a public service-oriented NGO and a profit-oriented company operate in two different sectors with different missions, strategies and structures. The degree to which such barriers can be overcome, the higher the chance of co-creating rather than sole-creating value becomes (Austin and Seitanidi 2012a).

4. Linked interest: Where resource complementarity addresses whether there is a match in resources, linked interest address whether there is a match in motive between the two. More specifically it involves to what extent each actor's motive for entering the relationship is either compatible with or dependent on creating value for the other part or for a common social cause. Further, it also involves the degree to which each part experience the value exchange to be fair based on their respective resource input and motivation. The more the self-interest is linked to producing value for the other and the more fair they see the value creation to be, the more likely it is assumed that value could be co-created rather than sole-created (Austin and Seitanidi 2012a).

The selection process

According to Austin and Seitanidi (2012b:934), "Selecting the most appropriate partner is a decision that, to a large extent, determines the value creation potential of the partnership". This includes analysing to which extent there is a linked interest, resource complementarity and so on *before* deciding whether to enter an alliance or not. However, choosing which partner has the highest value potential alone requires a lot of resources (ibid). Porter and Kramer (2002) on their hand argue that responsibility for this selection process should lie with the companies to a much stronger degree than what is common today. This entails that the companies need to extensively analyse the organisations or social causes they want to support with reference to whom is likely to deliver the most value – and further signalling their findings to other companies (ibid). That they argue also entails looking beyond their marketing campaigns:

> It may be obvious which non-profit organizations raise the most money, have the greatest prestige, or manage the best development campaigns, but

> such factors may have little to do with how well the grantees use contributions (Porter and Kramer 2002:62).

Others question the ability of corporate managers, especially those with philanthropic motives, as to whether they have the skills and insight necessary to decide what type of organisation or causes to support will be best for society (Lantos 2001:615). Hess and Warren (2008:168-9) even point to that because companies themselves play a central role in shaping the ‘correct’ response to CSR and thus the meaningfulness of social initiatives, the community as such risks being turned into a commodity to be sold that not necessarily will reflect optimal social value.

Along similar lines, Heap (1998:25) argues that the causes inherent to the NGOs mission, matter for how attractive it is for a company to partner up with them. Some causes are simply seen to be more fashionable than others. Thus, an NGO whose core mission is directed at less business-friendly causes, such as refugees or ex-offenders as Heap (ibid) exemplifies with, will have to work harder in order to convince companies to form an alliance with them than for instance NGOs who can offer more ‘soft’ causes. With the competition for funding between NGOs forcing organisations to be more active in their marketing directed at companies (Polonsky 2003, Noble et al 2008:315), one paradox here is the risk that the NGOs choose to market causes that are the most likely to sell, rather than those that potentially could be of most value for society (Polonsky 2003). This dynamic should as such be seen a potential barrier to more integrated partnerships being formed. Brennan et al. (2012) also argue that NGOs fails to differentiate their approaches to companies in the respect that a philanthropically motivated company and a company looking for a sponsorship, will require two different approaches and not being aware of the motives beforehand risks alienating the company at an early stage. Staples (2004) agrees that NGOs need to be clearer on what they have to offer companies; particularly the high value of their brand. Noble et al (2008:323) however point to that although NGOs need to come to the table offering something back that fits with the strategic motive of the company, companies at the same time have “a hierarchy of support and not every NPO will reach the apex of that hierarchy” (ibid). Different NGOs are simply seen to meet different motives and perform different functions for the company. As Brammer et al (2006:240), argue, the fact that responsibility for corporate social initiatives lies with a wide range of management departments further demonstrates that “giving is perceived to carry out a variety of specific functions”. Further, more instrumental factors such as company size and the nature of their business activities will also matter for type of relationship (Noble et al 2008) or type of value (Brønn and Vidaver-Cohen 2009) they seek from their CSR-related activities. Same goes for the NGOs, or as Nijhof et al (2008:155) put it; “Not all NGOs have the same global political access, intentions, or opportunities to influence business through partnerships. Hence there is a difference in the way NGOs act”. Fundamentally, the core mission and operations of both company and NGO, will to a large degree determine what sources and types of values they seek from a relationship, thus ultimately what type of alliance they seek to enter (Elkington and Fennell 2000, Nijhof et al 2008).

2.3.2 Types of value

The above listed sources of value will according to Austin and Seitanidi (2012a, b) result in different types of value. The different types of value can be created either at an internal meso level in the company or organisation, at a micro level to specific individuals within the organisations or at a macro level to the wider society (Austin and Seitanidi 2012). This scope of the thesis limits itself to look at the meso level, but will briefly be referring to either micro or macro levels if such value is found to be of particular relevance in either of the cases.

1. Associational value: Extracting associational value is often seen as one of the central motives behind entering a business-NGO relationship (Wymer and Samu

2003, Brammer et al 2006, Austin and Seitanidi 2012b). In sum, the associational value category is seen to be based upon linking with the brand value and reputation of the other part in order to build image, commitment and credibility – and through that attracting new partners for the NGO or attracting or retaining both internal and external stakeholders (Austin and Seitanidi 2012a,b). As such, Austin and Seitanidi (2012a:739) argue that "Reputational enhancement and increased affinity of employees and other stakeholders are manifestations of *associational value*" (Austin and Seitanidi 2012a:739). It is a way for companies to both create and inform about their identity (Bhattacharya et al 2008, Du et al 2010, Schumate and O'Connor 2010). Associational value is ultimately by Austin and Seitanidi defined as "a derived benefit accruing to another partner simply from having a collaborative relationship with the other organization" (2012a:730). Defined in this way, associational value should thus not require any substantial input from either part. However, the benefits listed as associational values implicitly require some form of visibility or communication - because central to determining the final value of a company and NGO being able to associate with one another, are stakeholders (Schumate and O'Connor 2010). As Godfrey (2005:784) puts it, "goodness is in the eye of the beholder". In general, a company's drivers for entering a relationship are found either internal to the company or externally driven by stakeholder scrutiny (Holmes and Moir 2007, Nijhof et al 2008). Dependent on those two different drivers, it could be said that associational value would expect to perform to different functions; to create internal identity (ibid) versus to bank up on public trust and create external legitimacy (Godfrey 2005, Gan 2006, Nijhof et al 2008). That then also broadly defined entails that value will be defined by two different groups of stakeholders; company employees versus stakeholders external to the company.

Two factors are identified as important to stakeholders when deciding the reputational capital of a relationship; motive and fit. While the source of value sectioned showed that fit between the two actors are important for overcoming structural barriers, fit is also seen to play an important role for how stakeholders perceive associational value. In short, is has to do with what the public expects both the company and the NGO to do and stand for[2].For a company, having a pure instrumental and strategic motivate rather than intrinsic altruistic, even though this creates value for society as well, is argued to be less positively viewed by stakeholders (Godfrey 2005:783, Du et al 2010). Geue and Plewa (2010) and Ellen et al (2006) on the other hand find that consumers are increasingly becoming more accepting of strategic company motives, especially when combined with an equal concern for the cause in question. Letting other actors, such as the NGO rather than the company themselves communicate the initiative is seen as a good way to minimize these risks (Simmons and Becker-Olsen 2006, Apeland 2009:159). For any activity involving some degree of visibility, there could also be a negative risk involved for the NGO however in that if the company steps wrong, this negative reputation could reflect back on them as an organisation – or simply they may be seen as running the errands of a profit oriented company (Cowe 2004, Galaskiewicz and Sinclair Colman 2006). On the positive side however, such visibility could also resulting in greater public awareness of the organisation and its mission. This could again potentially attract new donors, sponsors or partner; in short result in more funding (Heap 1998, Wymer and Samu 2003, Gourville and Rangan 2004).

2. Interaction value*:* According to Austin and Seitanidi (2012a:731), interaction value should be seen as “the intangibles that derive from the processes of partners working together”. This working together does not necessarily mean that value will be co-created, but rather be an exchange of knowledge and inputs where value as such also can be created in parallel. Central to this interaction are accessing and gaining new knowledge, identities, expertise and networks; thus also the ability to make a positive impact on the behaviour and practice of the other part. New knowledge could also result in more efficient operations for both

[2] Most often high levels of fit and high relevance between the two actors are argued to be more positively viewed and to create the most value (Simmons and Becker-Olsen 2006, Bhattacharya et al 2008, Geue and Plewa 2010, Austin and Seitanidi 2012a, b). At the same time however, high levels of fit can also raise stakeholder scepticism as it increase the risk of consumers perceiving the company to have strategic and self-enhancing motives only (d’Astous and Bitz 1995, Geue and Plewa 2010, Skard 2011).

parts, thus leading to costs being cut (Austin and Seitanidi 2012b:945-7). Relying on interaction and not only association is seen to have the potential for creating more long-lasting and profound value as it is based on a more two-way resource directionality and use involving more organisation-specific (ibid).

While increased affinity of employees was seen as an outcome of associational value, interaction value is perceived to could have a stronger potential of creating a positive impact on organisational culture and values (Austin and Seitanidi 2012b). For instance, building internal culture is also argued to be important in order to retain and attract employees. To feel that their company is socially responsible is found to be a central factor towards creating internal employee commitment (Ditlev-Simonsen 2012, Bhattacharya et al 2008); it is a way of creating an emotional ‘buy-in’ stimulating positive attitudes in the workplace, making employees engaged, committed and encouraging them to take ownership (Thomson and Heckler 2000, Ditlev-Simonsen 2012). Any interaction should also further be followed by an emphasis on internal communication and anchoring in order to create these values however (Ditlev-Simonsen 2012). Ditlev-Simonsen (2010) for instance found that employee awareness of what NGOs and social causes the company had a relationship with, was low. It is therefore argued that employees’ should be allowed to take greater ownership of the social initiatives, both in the selection and implementation stages of it, than what is normal practice today (Morsing et al 2008, Bhattacharya et al 2008, Ditlev-Simonsen 2012). If implemented properly, proud employees then potentially also make powerful brand ambassadors that again can be turned into a competitive advantage for the company (Brønn 2012) – it is a way of winning the war for talent (Bhattacharya et al 2008). As argued by Apeland (2009:20), “People talk about good work places. It’s the best marketing you can get”. The link between culture, reputation and profits has then also been found to be strong (Flatt and Kowalczyk 2011).

3. Synergistic value: Synergistic value according to Austin and Seitanidi (2012a:731) “produces completely new forms of change due to the combination of the collaborators’ distinctive assets”. Creating synergistic value is therefore dependent on high levels of interaction between the company and NGO. However, it is also dependent on the specialised competencies or assets of both parts being conjoined to a much larger extent than for the other value types. Working towards a common goal is central, and high levels of fit between the two actors are therefore key to produce the synergistic value (Austin and Seitanidi 2012a, b). In sum, Googins and Rochlin (2000:139) argue that this type of value “will be created only through a mutually dependent exchange of ideas, resources, and effort”. Innovation needs to be in focus in order to create synergistic value, and could include either innovation with regards to products or services, or to changing management and organisational practices as a whole. This type of synergistic value could also lead to strengthened political legitimacy and access to networks that strengthen their position in the society they operate, including political power or structural organisational changes (Bendell 2000, Austin and Seitanidi 2012 a, b). Austin and Seitanidi (2012a) also argue that producing synergistic value will not happen unless CSR to a large extent is institutionalised in the company. Finally, high levels of synergistic value should involve economic value for the company being co-created with and dependent on producing social value (Austin and Seitanidi 2012a), echoing the strategic philanthropy of Porter and Kramer (2002). Because the social initiative should address some area of the context in which a company operates, the synergistic value should at the same time produce a competitive advantage for the company (Porter and Kramer 2002, 2006).

4. Transferred resource value: Simply put, transferred resource value entails “the benefit derived by a partner from the receipt of a resource from the other partner” that ‘enables them to pursue their mission’ (Austin and Seitanidi 2012a:731). The transferred resource value therefore in many ways echoes resource nature as a source of value. Depreciable, generic resources such as funds are seen to have less long-term transferred resource value than a transfer of knowledge. In either case, for a relationship to be of interest or of value to both parts over the long term, the transferred resource value needs to be repeated instead of being a one-off transaction (Austin and Seitanidi 2012b). They further list funds, employee volunteering or other company-specific resources as transferred resource value to the NGOs. For the company, 'market intelligence and development, competitiveness or second-generation customers' are given as examples (2012b:945-7). However, these are all values one could argue the other three categories to varying extent also evolve around producing. This is perhaps therefore the vaguest or least employable of the four categories. Still, it is a useful category to include as it captures that tangible, financial resource simply may be the type value an NGO is looking for from a relationship

What none of the categories capture however is that a company with an altruistic motive simply might not seek to gain any value at all back from entering a relationship with the NGO - other than to give a gift in order to contribute to society. This will therefore be included in the current category; *transferring a resource* but not expecting any value beyond that in return.

The challenges of categorising and measuring value

What is important to note is that many of the value categories listed above blend into one another. Different traits of one value category can also be found in another. The sharing of knowledge can be prominent both with interaction and synergistic value. Similarly, building internal culture has as have been shown elements of both associational and interaction value. What will be of importance to determine which category a value belongs in, are therefore the sources of value that have triggered the benefit and how they have been made use of. As such, it is useful to conceptualise of the types of value-labels also as sources of value; to *interact* produces interaction value, while to *associate* in a more passive way produces associational value. This particularly so with reference to the Supreme Court verdict, where to associate in itself was not seen as enough to substantiate value being created. The sources rather than the types of value can be seen as most important in that respect, where the verdict's core of evolves especially around the directionality and use of resources, meaning to what extent the organisations deliver something back that can be said to match the resource input of the companies and how these resources are further implemented by the company; in other words to what extent there is a full or just a partly reciprocal exchange. The problems with measuring this value is that at the end of the day, many of the claimed benefits of taking CSR, including forming a relationship with a NGO, are intangible and qualitative rather than tangible and quantitative and as such might not yield any immediate and visible results on a company's financial standing (Lantos 2001). However, intangible assets such as reputation, culture and 'employee know-how' are often seen as more valuable to a company than tangible assets. This because they are rare, difficult to imitate or substitute and thus acts as a source of differentiation; all key factors to create a competitive advantage for a company. Measuring the direct financial value of such intangible benefits are difficult however (Flatt and Kowalczyk 2011). Still, the likelihood of value being substantiated is argued to become more probably the further right on the CVC a relationship moves (Austin and Seitandi 2012a, b). With the types and sources of value having been presented here in mind, the next section will now outline how this relates to the characteristics of a philanthropic donation, a transactional sponsorship and integrative partnership respectively.

2.3.3 The philanthropic stage: donations and gifts

Philanthropic donations or gifts are argued to be the most commonly practices relationship form between companies and NGOs (Austin 2000, Neergaard et al 2009, Jamali and Keshishian 2009). For the sake of clarification, the dictionary definition of a donation is "the making of a gift especially to a charity or public institution", where a gift further is defined as "something voluntarily transferred by one person to another without compensation" (Merriam-Webster Dictionary 2013). Philanthropy as defined in this context characteristically involve a **one-**

directional transfer of a generic resource; meaning funds from the company to the NGO. The NGO could as such just as well have received the money from someone else (Austin and Seitanidi 2012a), and is a 'transfer of wealth' rather than 'exchange of value' (Godfrey 2005:778). There can also be elements of the company contributing with for instance employee volunteers, but the central point is that the company's motive should be seen as **altruistic** (Seitanidi and Ryan 2007). They therefore expect no direct services in return from the organisation (Austin 2000, Wymer and Samu 2003, Galaskiewicz and Sinclair Colman 2006, Seitanidi and Ryan 2007, Austin and Seitanidi 2012a). There is basic **resource complementarity** in that the **transferred resource value** contributes to the NGO fulfilling its overall goals as an organisation, while the company indirectly gets to contribute to society. As such the company provides money and is the *funder*, while the organisation is the *doer* and through sole-creation provides a social good. In that respect it can be termed 'the buy option' of social responsibility, but where such a decision can be rationalised from the company's side since they may not have the resources or competencies to themselves make a more direct social impact, and because of that there are actors such as NGOs better equipped to be the operational difference (Margolis and Walsh 2003:289). In that respect however, a basic **linked interest** is also found at the philanthropic stage. The relationship further requires minimal administration**, interaction** and follow-up, but at the same time the benefits are substantially more and less robust than at the other stages (Austin 2000, Austin and Seitanidi 2012a, b). A philanthropic relationship is further assumed to be "not economically critical to either party" (Austin 2000:20). The transferred resource is also **depreciable** and needs to be continuously renewed for the relationship to keep producing value. However, because of these modest benefits, particularly from the company's side combined with a lack of interaction, a challenge with philanthropic donations is this creates minimal 'donor stickiness' (Austin and Seitanidi 2012a) and the relationship risks easily being terminated particularly from the company's side and instead shifted on to the next 'it' social cause (Hess and Warren 2008). Austin (2000) suggests however that being involved in a philanthropic relationship makes it easier to venture into more transactional and partnership oriented stages later on because the two parts get to know each other at least at a basic level. This is supported by Neergaard et al (2009), who in their empirical study found that strategic partnerships are seldom formed without first having involved a relationship based on donations or transactional marketing-based interaction forms.

The question of associational value and limited recognition

It is commonly argued that that both the company and the NGO can gain a favourable associational value also at a philanthropic stage - such as increased employee commitment and reputation (Austin and Seitanidi 2012a), publicity, goodwill and awareness (Wymer and Samu 2003, Austin and Seitanidi 2012a). As seen above however, at a philanthropic stage the NGO is not expected to return any services to the company. Some might still give a limited recognition in the form of a thank you for instance published on the NGOs website (Seitanidi and Ryan 2007). A company might also spread the word about the donation both internally and externally, but to do so would then be with the motive of directing attention to the cause and not to create strategic benefits to the company. Two issues here arise. One, where is the line drawn between a thank you in the form of a limited recognition and a return service triggered precisely because of the transfer of funds? There is minimal or no focus in literature on this. Secondly, can associational value be created without further visibility and further activating, and when the company's motive is thought to be mainly altruistic? Especially this last question was also central to the verdict, which in sum disagrees with Austin and Seitanidi that associational value, or any other value for that matter, can to the company be substantiated also at the philanthropic stage.

2.3.4 The transactional stage: sponsorships

Austin and Seitanidi (2012a:739) treat the transactional stage to not only include sponsorships, but also more advanced employee volunteering, cause-related marketing and licensing agreements connected to the use of brand and logo, and is as such often handled by the marketing department (Austin 2000). For the purpose of this thesis however, focus will be mainly on sponsorships however. Central to the transactional stage and a sponsorship then is that it involves a **reciprocal exchange** of resources, and no longer is a one-directional transfer as in the previous stage. The relationship should at this stage be mutually beneficial to both parts and could involve **resources nature** of not only a generic but also organisation-specific kind (Austin and Seitanidi 2012a, b)**.** Compatibility and **complementarity** between the two becomes more important, and there exists **linked interest** “in that creating value for oneself is dependent on creating it for the other” (Austin and Seitanidi 2012a:739). While there also is a higher degree of **interaction value** being produced, a stronger **associational value** than in the philanthropic stage should according to Austin and Seitanidi (2012a) be seen as the primary benefit to the company from a transactional initiative. Triggering this value is seen to be dependent on other factors such as fit and motive however.

Although there is no congruent definition of what a sponsorship should entail, a sponsorship is nonetheless widely recognised as a **commercial investment** triggered by substantial levels of **marketing and communication** (Walliser 2003:5). A sponsorship is thus more than just being able to associate with one another; it is also about *the marketing* of that associational value, an activity seen as crucial if there should be a return of investment for the company (Cornwell and Maignan 1998). This marketing or advertising argument is as shown in chapter 1 also key to how the state or the tax authorities currently characterise a sponsorship, regardless of cause. Seitanidi and Ryan (2007) however claim that a sponsorship of a social cause should be seen as different to a ‘commercial’ sponsorship. They then define a *socio-sponsorship* as

> …the vehicle through which resources are justifiably allocated from the profit to the non-profit sector, when the company’s primary intent is the

> attainment of social responsibility, accompanied by compensation rewards" (Seitanidi 1999:33 cited in Seitanidi and Ryan 2007:252).

For one, the company's motive is seen to be a factor that separates the two sponsorship types. In a social sponsorship, the motive is argued to be to take social responsibility rather than to use the relationship commercially in order to build brand and increase sales though marketing, publicity and advertising (Seitanidi and Ryan 2007). Secondly, while Seitanidi and Ryan (2007:249) point to that both forms involves 'compensation rewards' in return for the company, they do not succeed in clarifying what those compensations rewards should entail other than that in a socio-sponsorship they are more likely to be intangible (e.g. reputation and image) than tangible (e.g. increase in sales). In contrast to a donation however, they see that both types of sponsorship should involve a symmetrical rather than asymmetrical exchange (ibid) – in other word a reciprocal flow of resources.

While Galaskiewicz and Sinclair Colman (2006:190) see the sponsoring of social causes as being simultaneously 'quasi charitable' and 'quasi-commercial', others see the sponsoring of a social cause to be an effective and conscious tool for companies to *communicate* their CSR (Geue and Plewa 2010). Simmons and Becker-Olsen (2006) in that respect argue that socio-sponsorships are used as a marketing or promotion tool for the company with the aim of creating a positive attitude amongst stakeholders. This is echoed by Wymer and Samu (2003:11), while they also argue that the NGO at the same time seek to remain in some control over the type and content of the advertising activities to ensure that it is in line with their values as an NGO. Gimnes (2012) also argues that if a company gives a contribution with no marketing strategy and no strategic intentions, then this has nothing to do with being labelled a sponsorship – including a socio-sponsorship (ibid). Skard and Supphellen (2012) further argue that the NGO-business relationship, like a sponsoring of any other cause, needs to meet some formal criteria in order to be classified as a sponsorship in a form that will be recognised also by the tax authorities. These include

a) the company should have a commercially rationalised motive anchored in their strategy and strategy document
b) the company must have clear plans for how to activate the value through communication / marketing to internal and external stakeholders
c) the NGO should invoice the company with VAT[3]
d) the use of the words ‘gifts’ and ‘support’ should be avoided

This is all based upon that the NGO delivers clear return services back to the company in exchange for their funds or other resources. In addition, the extent of the return services from the NGO need be included in a formal contract between the two, where ideally the estimated financial value of them also should be included (Deloitte 2013). If treated in this way, then the sponsoring of a social cause should be recognised as creating value to the company like any other sponsorship. With regards to avoiding the term gift, in practice referring to a relationship as a strategic sponsorship rather than as a gift might actually risk that the value of the relationship, such as creating reputational capital, will be jeopardized (Skard and Supphellen 2012). Being open about your motives might not be appreciated by the public, and there might therefore be a need to differentiate communication, something for instance the Supreme Court verdict is found to ignore (ibid). Related to this is what Morsing et al (2008) terms as the ‘catch 22’ of communicating social responsibility; meaning that companies are expected to take social responsibility – but should not talk about it too loudly (Morsing et al 2008). A 2005 survey of the Norwegian opinion then also showed that the public is split in two when it comes to companies’ communication of their social responsibilities. One half believed companies should restrict themselves to a minimal level of communication such as through company

[3] For more on the role of VAT for NGO, see https://www.skatteetaten.no/Upload/PDFer/Merverdiavgift/Brosjyreveldedige_2008.pdf

annual reports and web sites. 42 % however felt it appropriate to use more direct marketing and press releases to inform the public about their engagements – that of more in the line of traditional sponsoring, while the rest felt no communication was the most appropriate route to take (Morsing et al 2008). Morsing et al (2008) at the same time suggest that companies to avoid this catch 22 situation, should target the communication of their CSR initiatives not to the general public, but rather to internal stakeholders, at least in the initial stages of the initiative. This allows creating a more credible anchoring in the company; identified as the inside-out approach to communication. It is also a way of creating internal value on terms of employee retention and recruitment, as pointed to in the types of value section. Waddock and Gooding (2011) similarly argue that focusing on internal communication is also important in order to create a credible external reputation later on. This communication form is as such a more subtle route of communication that is relevant with regards to the Skagen-case. Further, Morsing et al (2008) argue that targeting communication at 'expert stakeholders' such as those with an already good knowledge and interest in CSR rather than to the general public will be more valuable for the company in a perceived catch 22 situation.

Finally, when it comes to value *to society* of a sponsorship, Galaskiewicz and Sinclair Colman (2006:196) point to that in a purely commercial sponsorship, a potential downside to society is that the two "selects problems to address that are potentially profitable but may not be critical to the community. That is, problems that have no potential monetary payoff are ignored". Austin and Seitanidi (2012a) also point to that value to society is larger at this stage than in the philanthropic stage in the sense that the NGOs access to funds expands and that sponsorships budgets traditionally are larger than philanthropic budgets. Other than that however, there is still scant focus on conjoined, specialised resources targeting a social issue, regardless of motive (Austin and Seitanidi 2012a).

2.3.5 The integrative stage: partnerships

As mentioned in the introduction of the thesis, partnerships are promoted as the way forward to solve critical social issues no actor has the capacity to solve on his own. According to Austin and Seitanidi (2012a, b) this relationship form at the same time also has the greatest utilitarian value potential for both company and NGO and high levels of **interaction**. In order to create this value however, substantially more input and resources are required from both parts than in the other two stages, and is dependent on a more long-term commitment. Further, a partnership relies on a strong degree of **organisation-specific** rather than generic resources. The **directionality and use** of the resources are fully two-directional and conjoined rather than based on parallel inputs (ibid). These resources are therefore combined in an effort to **co-create value** through common goals, strategies and efforts (Jamali and Keshishian 2009, Austin and Seitanidi 2012a, b). A partnership in theory then also involves a more profound organisational change in both parties because of this link in mission, values and goals (Austin and Seitanidi 2012a, b). The **linked interest** should further evolve around the pursuit of mutually beneficial goals, but where the issue targeted should "be defined at least in part as a social issue; its solution will benefit all partners" (Waddock 1988:18). Creating actual social value through **resources complementarity** is therefore in stronger focus within a partnership than in the other two stages. Most partnership literature agree however that addressing the social initiative should be directly linked to creating financial value for the company; it should improve their competitive context (Porter and Kramer 2002, Austin and Seitanidi 2012a, b). Partnerships as advocated by the likes of the UN, the World Bank and the Word Business Council for Sustainable Development then also build upon that there should be a win-win situation where the partnerships should be strategic to the companies and yield a return on investment (Googins and Rochlin 2000:132). Further the intangible **interaction value** is at this stage high, resulting in deeper levels of trust and mission and values becoming joined. Working together should as such be a strategically a key element to both parts, aiming at providing new and innovative solutions or products. **Synergistic value** is as such in focus. Done correctly, the value of a partnership becomes so apparent that future relationship is ‘secured’ over the long term (Austin and Seitanidi 2012a, b). Associational value in itself should not be a motive at this stage, while at the same time however the value can be seen as being the strongest at this stage since creating actual social value should also reflect positively on the company’s credibility.

In brief, a partnership can take on several forms. One such form is according to Lange et al (2002) that it is based upon the NGO participating in or contributing towards the management and core running of a business, for instance with regards to supply chains, or environmental and social ‘footprint’ of the company; so called process oriented partnerships. The most common form is however argued to be more project-oriented partnership, where the NGO and company target a project directly or indirectly related to the context the business operates in, but where the NGO is not part of the more overall management of the company. Finally, a product oriented partnership would entail developing new company products or altering existing ones that will result in improvements to either the environment or society (ibid). Kourula and Halme (2008) further makes a divide between interaction forms directed at improving conducting current company practices and operations more responsibly, and focusing on producing new and innovative solutions and products. Bendell (2000:22) points to how NGOs can offer companies expert knowledge within their context at local and international level, and offer access to networks in areas where the company have parts of their operations, e.g. suppliers. Porter Kramer (2002) could be said to direct their focus more the other way around in that the responsibility for contributing with core knowledge and resources and selecting the appropriate partner and cause, lies more with the company than an NGO. Finally, Heap (2000) also points to that a partnership not necessarily needs to be based upon the two actors’ missions and values melting into one, but where a social issue could be addressed based on the same goal, though approached from two different motivations and angles: “NGOs should not be endorsing companies, but engaging with them critically. Some of the best partnerships will come from those who disagree with each other" (2000:560)

2.3.6 Concluding remarks

In practice, the boundaries for what can be called a partnership, a sponsorship or a donation glide into each other. This is also emphasised in the CVC framework itself, especially since a relationship can take on the characteristics of several of the three stages at the same time. Attempting to categorise the key features of each category is argued however to be vital in order to gain a better understanding and insight into the value potential of different types of interaction forms. This not least so that companies and NGOs themselves can gain a better understanding of what input is needed to match the output that is desired. The aim of the data analysis section is not to incorporate all the perspectives outlined in this chapter. Having presented a detailed overview of the different traits and also some pitfalls with each category however, the analysis will mainly focus on identifying sources and types of value with regards to the CVC. First however; the methodology for this thesis will be presented.

3 Methodology

3.1 Introduction

> *One cannot know at the outset what the issues, the perceptions, the theory will be. Case researchers enter the scene expecting, even knowing, that certain events, problems, relationships will be important, yet discover that some actually are of little consequence.*
>
> (Stake 1994:240).

In May 2012, the Supreme Court gave a verdict in the Skagen case presented in the introduction of this thesis. In December 2012, Austin and Seitanidi (2012 a, b) published their two articles on the Collaborative Value Continuum that will be used as the guiding theoretical framework. In between the two events, twelve interviews with companies and NGOs were conducted. To make a long story short therefore, the research design for this thesis must be termed as explorative and inductive rather than deductive and originating out of theory (Thagaard 2009). Interest in the choice of topic first grew out of a particular event, the Skagen case, which addressed NGO-business relationships from an angle that few if no studies had addressed before. Since the also NGO-business relationship as a whole in addition is a relatively young area of research in particular need of more empirical research (Selsky and Parker 2005, Neergaard et al 2009), it was however only natural that one could not quite know beforehand what issues, perceptions or theories would prove most important.

3.2 Qualitative, multiple case study

Qualitative methods are argued to be particularly useful when approaching and understanding a complex phenomenon such as partnerships (Neergaard et al 2009). As the focus points of the thesis is not something that have been researched much in the past, it therefore requires the ‘openness and flexibility’ of a qualitative method (Thagaard 2009:12). According to Yin (2009), a case study approach is a good tool to employ when seeking answers to *how* and *why* a current phenomenon takes place. As the introduction section of the thesis showed, NGOs and companies forming a relationship is very much a current phenomenon that merits attention with regards to precisely *why* the two choose to form a relationship, and further to *how* the relationship actually is implemented. On that basis, a qualitative case study approach drawing on a number of sources was therefore seen as the best method to shed light on the set research question.

Andersen (2013) divides a case study approach into three categories according to their relation to theory; a-theoretical, theoretical interpretive and term and theory development. An a-theoretical case will have sprung out of a current and specific case, seeking to describe how other cases link up to or shed light on this event rather than using theory to interpret it (Andersen 2013:62). A theoretical interpretive study on the other hand will also be based on interest in a particular case or phenomenon, but will use already existing theory "to limit, interpret and explain" and therefore to shed a broader light on the cases in question. As a result it could lead to new theoretical insight – but this is not the goal of the study (Andersen 2013:71). If however the mission of the study is to use a case in order to develop the already existing terms and theory, it will be fall into the third category and be a theory-based case study. As the introduction chapter of the thesis showed, attempting to classify and categorise theory with regards to partnership, sponsorship and donation traits were an important tool towards being able to analyse the data in the best way. However, my interest for the cases to be studied in this thesis originated out of a particular phenomenon and not theory, and should therefore be seen as a theoretical interpretive study. The goal of this study is not to contribute to vast theoretical improvements, but since for instance the field of 'socio-sponsorships' is an area that has received minimal attention before, the study will indirectly perhaps also contribute to some general theoretical insight.

3.3 Selection and generalisability

There is disagreement as to the level of generalisability that can be drawn from case studies. For one, the choice of both cases and informants can be said to impact the generalisability. According to Stake (1994), a case study should aim at understanding an individual and particular case and, “direct comparison diminishes opportunity to learn from it” (1994:240). However, a multiple rather than single case study can nonetheless facilitate our understanding of the preconditions and validity of claiming that one or several factors correlate (Andersen 2013). My study will be based upon the different perspectives of six companies, six NGOs. While the findings may be of relevance or also guidance to how such relationships could be implemented in the future, the aim of the thesis is not to generalise. The selection process otherwise seen as crucial for the replicability and generalisability of a multiple case study (Yin 2009), is more lenient in this case. As Thagaard (2007:56) points to, in reality selecting informants is often down to choosing those who are available and willing to share information; as such to be a convenience sample that still is of strategic relevance to answer the study. Such a convenience sample must be seen as how the informants for the study were selected.

Most NGOs have some level of information on their websites about why and how they would like to form an alliance with companies. The majority of them also states which companies they currently have some form of relationship with. These websites were therefore used as a natural starting point in the recruitment and selection process for this study. Twelve NGOs were contacted by e-mail, where the scope and purpose of the thesis were presented. Based on information given at their respective websites, some of the initial requests also included a suggestion as to which company it could be relevant to include in the study. What was an important criterion however was that the cases should be defined either as a partnership, a cooperation or a sponsorship. Six of the organisations gave a positive reply, matching the target number of cases set for the purpose of the study. The organisations that declined to participate overall expressed a positive interest in the subject of the thesis, but refrained from take part mainly out of a time constraint perspective. Some of the NGOs wanted to make the initial contact with the companies themselves and/or had suggestions for which companies to include. Other companies were chosen and contacted directly by myself. One company declined out of same reasons as mentioned for the NGOs, all of the other six were positive and willing to participate. The final mix of organisations and companies turned out to represent a wide spectre of both sizes, nature of organisation and of local, national and international focus. All in all, precisely because of this wide spectre of informants, chances are that the cases will shed light on a greater number of perspectives important in order to understand the complex issue in question, than what would have been the case with a sampling based on chances of replication.

The six cases that are the focus of this thesis are:

- UNICEF Norway and Kiwi
- The Strømme Foundation (Strømmestiftelsen) and Agder Energy
- Plan Norway and Jølstad
- Amnesty International and Hydro
- The Norwegian People’s Aid (Norsk Folkehjelp) and Coop
- The Church City Mission Oslo (Kirkens Bymisjon) and Skanska Bolig

3.4 Interviews and analysis

An interview is according to Tanggaard and Brinkmann (2012:17) the most widely used qualitative method, and is a key source of information in a case study approach (Yin 2009:106). The interviews for this study were based upon a semi-structured approach rather than open-ended or fully structured, argued to be the most commonly used interview form (Kvale 1997, Tanggaard and Brinkmann 2012). In a semi-structured approach the themes of the interview are predetermined and are often directed by an interview guide, but where the order in which they are addressed and the exact questions that are asked will depend on the natural flow and direction of each individual interview (ibid). This approach both gives flexibility (Thagaard 2007) and opens up for creativity (Tanggaard and Brinkmann 2012), which must be seen as important to my study since it is a under-researched area where it beforehand was difficult to determine which issues would be of high importance in the participants perspectives. A thematic interview guide where one was adapted to the NGOs and one to the companies, was then also distributed to all the participants beforehand.

One representative from each organisation and each company has been interviewed. The participants were all responsible for the relationship in their respective company or organisation. In one of the cases, the manager originally scheduled for the interview was prevented from meeting at last minute and the interview was instead conduced with an employee with solid insight into the relationship. In this particular case, some follow-up question that the participant was unsure of or unable to answer was after the interview addressed to a manager of another department by e-mail. For one of the companies, two representatives from different departments participated in the interview at their own request. The interviews were conducted at the company or organisation’s facilities, or at a location of their choice, from end-October to mid-December 2012. Each interview lasted on average one hour (face-to face), and each actor was interviewed separately. For the NGOs, focus was not only on the specific relationships with this one company but also general experiences with other companies. This in order to understand to what extent this one relationship was seen to be representative for how other initiatives were conducted. For the companies that had other forms of sponsorships or partnerships, this was briefly addressed but not a central theme of the interview. Although the interviews must be seen as the most important source of information for these case studies, they have particularly as preparation for the interviews been complemented by secondary information gathered from the participants’ web-pages, annual reports, media spreads or internal magazines, giving more depth to the study as identified by Yin (2009). It is important to note that the absence of such secondary information also contributes to shedding a light on and understanding the cases better.

All interviews were tape recorded and then fully transcribed. Based on the transcriptions, the material was read through several times and then categorised into themes identified in the interview guide, supplemented by any additional themes that repeatedly were addressed during the interviews. Such categorisation or labelling is an important analytical tool to first of all get a better overview of the data material and then to categorise, systematise and compare the different data (Thagaard 2007:150). As such, a combination of meaning condensation and categorising were used in order to find the central themes of the interview (Kvale 1997). While conducting such a categorisation however, it is important to be cautious of not ending up pre-determining the perspectives of the study at a too early stage in the data analysis. After the initial analysis, the interviews was re-read several times in their original transcribed form in order to make sure the initial condensation did not miss out or misinterpret. Continuously reading different theoretical material and comparing it to the findings as part of the data analysis was also an important part of the process.

When it comes to the presentation of the data material collected, each case will contain a descriptive part where the informants' perceptions and experiences are outlined without any further interference from theory or analysis. This descriptive approach was chosen to ensure that as many of the factors relevant to understanding the why and how of NGO-business relationships were included - in order to shed light on an under-researched area. It was also a way of emphasising that the analysis is *my* own perspective on the how and why of each case as linked up to *theory*.

3.5 Limitations and ethical considerations

One could argue that who you speak to in an organisation or a company will impact the end result of the study. A marketing manager might hold other perspectives and give other answers than the human resource manager of the same company. Similarly, a fundraiser in an organisation will likely give different answers than a development advisor. However since all the representatives, minus the above mentioned exception, were responsible for the relationships in their respective organisation or company, it is fair to argue that they have the best insight to shed light on the case. Another factor that needs to be taken into consideration is the risk that the interview object could be influenced by the researcher's presence. The answers given might therefore be what s/he thinks the researcher want to hear, or answers that focus on portraying a situation in more favourable light rather than what is actually going on in practice (Thagaard 2009:105-6). For instance, a company concerned with keeping up their good reputation as a credible CSR actor might report a higher satisfaction with or higher value outcome from the NGO relationship than what is actually the case. Similarly, an NGO very much in need of the financial contributions from the company might not want to say anything that could jeopardize the relationship; meaning jeopardizing future income prospects. All informants were in that respect asked if the preferred to be anonymous, both before the interview took place and when sent a quote-check. One actor expressed a need for anonymity with questions related to tax and tax deduction. Others that they as a person wanted to remain anonymous, while it was up to me to decide whether or not I felt it best to include the organisation and companies names. These requests have been taken account of, and the study will therefore present the organisations and companies by name since this was felt to make the study both relevant and interesting - but keep the informants and issues related to tax anonymous for all. Further, I chose not to ask for direct insight into the contracts between the two, although such information would have been central to the thesis. Doing so could have compromised the integrity of the actors, and the chance that they not would want such details to become public would have been high. Rather, parts of the information were accessed by the respondents telling about the content of the contracts.

During the interview itself and also in the analysis process, there are always a set of risks involved. One is that the researcher might unconsciously or not, have certain preconceptions about the interview object that could influence how the interview is both conducted and analysed. Being aware of this risk and entering the process with an open mind is therefore crucial (Thagaard 2009:105-6). This applies not just to the interview process however, but is just as important in the write-up of the thesis. As Stake (1994:240) points out, “what is necessary for an understanding of the case will be decided by the researcher. It may be the case’s own story, but it is the researcher’s dressing of the case’s own story”. As such, “Generalization can be an unconscious process” (Stake 1994:240). With this is mind it is important to emphasise that. although all participants were sent a quote check of the information relevant to include in the study, the way each case has been assembled and analysed is *my interpretation* of the information that have been shared with me during the interviews, coupled with any secondary data and linked up to theoretical frameworks. That being said, however due care haven been taken to ensure that the information presented is not taken out of context or misinterpreted in any way. Another potential weakness with this study is that it addresses legal parameters that are substantially on the side of the merits of my academic background. As a way of gaining better insight into the field, I have had two informal meeting with a senior advisor in the Tax Directorate, one before the interviews took place and one at during the data analysis period. I have also participated in NGO seminars where this has been an issue and where lawyers have presented their view on the matter. Nonetheless, the final evaluations are again all *my own* reflections and can not be guaranteed to stand up in court.

4 Data presentation and analysis

4.1 Introduction

The purpose of this data section is to present the characteristics of six company-NGO initiatives. Each initiative will first be introduced with brief background information about the relationship, including at whose initiative it was formed and whether it in secondary data has been referred to as a partnership, sponsorship, gift or any other corresponding label. As pointed to in the methodology section, the focus of the NGO interviews were not only on this particular case but also on their general viewpoints on desired and practiced relationship forms. The data presentation and analysis for the NGOs will therefore mainly be based upon their general experiences. In the cases where the NGOs only have a limited number of other corporate partners, focus of the presentation will naturally also be more limited. The first part of each case will in a descriptive way outline what factors the company or NGO themselves see as important in order to create the desired value; to fulfil their motive for having entered the relationship in the first place. Then an analysis drawing links to the theoretical framework will be done in order to answer the research question. The analysis linked to the company cases will also address to what extent the two actors in practice have contributed to creating the desired value for the other part.

4.2 Case 1: UNICEF and KIWI

4.2.1 Introduction

UNICEF is the United Nations own children's fund, working with development projects and emergency assistance directed at children at a global level. UNICEF Norway's main mission is to raise funds and spread awareness of the international causes (UNICEF 2012b). Kiwi is a Norwegian grocery chain that is part of Norgesgruppen and with stores located all over the country

(Norgesgruppen 2011). The relationship was formed in 2010 at the initiative of the company's top management. The contract runs over five years, where the funds go to building 15 schools in Madagascar as part of UNICEF's 'Schools for Africa' campaign (UNICEF 2012). In the company the responsibility for the initiative lies with the Marketing department and with the founder of the company (Kiwi 2012). The relationship is referred to externally as a partnership by the NGO (e.g. UNICEF 2009), and as a gift by the company in previous information campaigns (Kiwi 2012, UNICEF 2012).

4.2.2 UNICEF

As one of UNICEF's national committees, UNICEF Norway's main mandate is to raise funds for the international organisation. The type of value they get back from forming a relationship with a company must therefore be seen in connection with this mandate:

We get two things back. One is funds, which we can use towards fulfilling our mission of making the world a better place for children. Secondly, we also get visibility back. When the companies undertake activities and create visibility around the initiative, then we also become more visible. This again creates an increased interest in us as an organisation, which can result in more donations and more sponsors. So visibility creates response.

Some relationships also include the company delivering products and services, but the organisation has as a principle that funds need to be part of the agreement also in those cases. Pure donations are seen to be of value in the respect that they don't tie up any of the organisation's time or resources; donations don't require that they invest back in the companies. Therefore, "*If they could guarantee me a gift over several years and write an agreement that they would give a gift that didn't require anything from us, then I would definitely have preferred that it was just a gift*". This would require corporate philanthropists however, and in dialogue with current and prospective partners the organisation is left with the impression that companies are very aware that they do this out of strategic and not purely altruistic reasons, although not always admitting so in their rhetoric: *"Of course it might be that some has a philanthropic mindset and simply feels it's nice to just give, but what we experience in dialogue with current and potential partners is that they most definitely see this as an investment"*.

Securing a **partnership** versus a donor-relationship is then also seen as *"two completely different functions"*. Although 'officially' labelling such strategic relationships as partnerships, the organisation feels **socio-sponsorship** is an equally appropriate word that often is used in dialogue with the companies, not least by the companies themselves. In contrast to a gift, a partnership or socio-sponsorship is seen to create a win-win situation, where by giving each other values the relationship should become profitable to both. A partnership rather than a gift is therefore preferred to the extent that it creates value to the company; thus giving them an incentive for keeping up the relationship over the long-term,

> *The more we add of visibility and values to them and the more they experience that this is not just a gift but something that gives them value in return, by connecting our brands up against each other, then the chances for that they would continue to give probably increase.*

In initial meeting with new partners the companies are then also run through the potential strategic benefits to themselves. In that respect, the NGO is very conscious that their brand and logo is the most important value they can offer: *"The UNICEF logo is absolutely the most important service we deliver back to companies (…) However, a logo is not much worth if you don't know what to do with it. So we also sell our own service with regards to how they can utilise it"*. [4]

[4] The organisation offers companies two stages of partnership according to the size of their contribution; signature partner and partner. The main difference between the two in terms of return services is that only signature partners get to use the organisation's logo in their communication of the initiative (UNICEF 2009, 2012). Partners get to interact and associate with the NGO in other forms.

This includes giving companies advice on how to activate and make the most out of this value through both internal and external communication initiatives, in addition to delivering information material about the initiatives, participating at corporate events and facilitating field trips. The value their return services add to the company is seen as substantial, even so that *"we feel that the value we add to the companies - by them being able to associate with our brand - is higher than what we currently manage to charge them for"*.

The focus on visibility, reputation and brand value is also explained by the fact that this is what the organisation experiences the companies themselves to desire; that they are very aware how and why they want to communicate the initiative:

> *They have such a clear plan for this, for how to communicate it (…) And as such we often see that they are much more concerned with the campaign, the activity and what they want to convey to their customers, than they are about the gift and the end results to society that gift creates.*

The organisation also has the impression that although many do both, very few companies use this only for internal communication. In UNICEFs view then, *"External visibility is perhaps the most effective tool also towards creating internal value"*. Finally, when it comes to connecting the initiatives to the companies' core business operations, either through geographical context, company mission or core competencies, some partnerships have elements of this in them. However, often the link is found by looking at common values, concern for children, CSR and the above mentioned win-win focus rather than through building on the core context of the company as such. This should be seen in connection to what was mentioned initially in this section; that their main mandate and focus is on fundraising:

> *We do see it as part of our job to influence companies to have sound values and take CSR (…) But as a national committee whose main focus is*

> *on fundraising, we don't have the special competencies on how they should handle sub-contractors and factories abroad and so on.*

They also get the impression that such issues are not the reason why companies seek to form a relationship with organisations like themselves:

"My experience is that most firms in Norway have quite good contacts and have done a lot on this already through other institutions, rather than through UNICEF and the humanitarian organisations".

4.2.2.1 Summary and analysis

With regards to Austin and Seitanidi's (2012a, b) framework, the **transferred resource value** that UNICEF seeks from entering a relationship with a company is funds rather than knowledge. The companies' profiling activities is also seen to create **associational value** for the organisation, as it creates awareness and thus could attract more funders (Heap 1998, Wymer and Samu 2003, Gourville and Rangan 2004). Placing a high value on their own brand and logo, this associational value is also seen as the most valuable return service they can offer companies. They see that optimising and triggering this associational value for the companies is dependent on also on creating **interaction value** however, giving them advice and offering other activities related to communication. They also experience that companies form a relationship with them out of a brand building motive, using marketing to get a return of their investment. A **reciprocal exchange** of resources together with **linked interest** is therefore seen as important since creating value for the organisation is dependent on creating value for the company (Austin and Seitanidi 2012a, b). **Resource complementarity** should therefore also be seen as strong in the NGOs perspective, since the strategic motive of the companies match the motive of the NGO; funds to deliver a social good combined with visibility. Taken together, these are all common traits of a 'commercial' **sponsorship.**

A socio-sponsorship should in this case then be seen as simply the sponsoring of a social cause, no less commercial than any other sponsorships. How UNICEF experiences their sponsorships thus goes against Seitanidi and Ryan's (2007) claim for the need to separate the two. The fact that the value of their logo is seen as the most important return service and that to use this in communication activities is reserved for main partners only, not partners or donors, suggests that the focus on a positive impact on company brand, reputation and image as an associational value also at the philanthropic stage (Austin and Seitanidi 2012a, b) might be problematic – at least if speaking of at an external level. This because it does not take into account that a donation might not give the company the same rights to profile the relationship as a sponsorship or partnership does, even if it does not involve the use of logo. The fact that the NGO sees that interaction also needs to accompany this associational value in order to effectuate it further, supports this claim. So does the fact that the reason why donations are not the preferred interaction form for the NGO, is that a donation does not create any value to the company – thus giving companies fewer incentives to support the organisation over the long-term. It does show however the importance of Austin and Seitanidi's (2012 a, b) argument that the higher the **linked interest,** the more value is likely to be created.

Although the NGO for instance at their website (UNICEF 2009) mainly uses the word **partnership,** what they practice can not be seen as a partnership defined in theory. However, neither is such partnership characteristics seen as best equipped to create the desired value for the organisation - nor is it perceived to meet the motive of the companies. The organisation's primary mandate is to raise funds, and sponsorships are seen as the most effective relationship form to create that value. This is an important finding with reference to theory; the type of organisation and their corresponding mandate will matter for the type of relationship they seek (Elkington and Fennell 2000, Nijhof et al 2008). A partnership is therefore not always the optimal form to meet the types of value preferred by an organisation.

4.2.3 KIWI

Kiwi entered the relationship with UNICEF as a way of marking a ten year long successful diaper campaign in their stores. In short, they wanted to give a gift back to society, and therefore *"just like that, I don't know how much we were concerned with getting something back"*. That being said however, precisely because of the return services from UNICEF, regulated in an extensive contract, value is seen to be created also for the company: "*Even though I as a starting point could have said that we do this only to give a gift; taking the contract into consideration there is of course something more to this as well"*. Two types of potential added value are identified by the company: a prouder and thus more loyal customer base, and a prouder and thus more committed employee base. Both are seen to could *potentially* result in a positive impact on the company's bottom line, although actually measuring this value is seen as a difficult task: *"We have to hope that it does create value for us in this way. When you first give a lot, it is always nice to get something back. But I think you cannot always take for granted that you get a value in return"*.

The return services from UNICEF match those listed in the presentation of their case: using the organisation's logo and brand, information material and reports, internal company events and yearly field trips[5] to visit the project as means to spread information about the initiative both internally and externally. In addition, UNICEF has also given the company access to use one of the organisation's ambassadors, footballer Ole Gunnar Solskjær, in both internal and external communication initiatives – which Kiwi then also sees as having created an

[5] On field trips the company often brings along a person with media experience to make videos and other information material about the project. The field trips are also seen create strong commitment among the participating employees, that therefore function as internal ambassadors for the project when returning home. Information about the project is also published in all issues of their internal magazine. UNICEF and the ambassador have also participated at several internal events in the company.

additional and positive associational value for the company. What was emphasised during the interview however is that they want to be cautious with communicating the initiative externally*: "We use it both internally and externally, but we are very cautious externally I must say. We don't want to push this on to someone"*. This caution towards external communication is not out a fear of how customers will perceive it; rather they feel customers view it in a positive way. Yet, the timing of such marketing campaigns must nonetheless be carefully taken into consideration. Currently the only form for external communication is that the project is presented on the company web page. No specific external communication initiatives are planned for in the times ahead however, although *"it sort of lies there in the back, what could we use it for to a larger extent"*. At the start of the initiative however, the company ran an extensive external marketing campaign informing about the school project through advertisement in both print media, on TV in addition to having posters in all their stores[6]. The language of a gift dominated how the relationship was referred to in prior external initiatives, with the company realising that using the word gift in such campaigns probably was a conscious choice – it reflects that their motive of giving back to society. They also point to that choosing to support a cause involving children and schools makes the initiative easier to work with and communicate than many other issues,

> *It is all down to our mindset as a business, we need to have simple campaigns, simple messages. And building 15 complete schools; it doesn't get any easier than that (…) It is an easy initiative to communicate, including out to the end consumer. It is much more difficult to communicate that you are supporting a cause that has to do with women, suppression, prostitution and those types of issues.*

[6] The costs connected to such communication initiatives, including the use of the ambassador, come in addition to the resources that are already directed towards the project.

This should be seen out of both an internal and external perspective, as the company also has several communication initiatives internally to spread awareness about the initiative. Finally, Kiwi sees the initiative as a very central part of their CSR, but was very conscious that they needed a serious actor like UNICEF in order to deliver the actual social value *"Because we weren't going to build schools, we weren't going to practice development aid. We were going to contribute (…) so simply put; we pay for the schools, UNICEF delivers them"*. Connecting such a CSR initiative to the company's core business operations has up until now not been an issue, pointing to that the parent company Norgesgruppen gives many of the directions of how this should be done.

4.2.3.1 Summary and analysis

Kiwi's motive and the type of value they were looking for by engaging a relationship with UNICEF was to show social responsibility and contribute to a worthy cause; to **transfer a resource value** to the NGO. Being very conscious that transferring funds to a professional development actor like UNICEF is the best way they can contribute to social development in such a relationship, indicates that this is 'the buy option of CSR' – the NGO has the skill-sets and the company has the funds (Margolis and Walsh 2003). As such it is basic **resource complementarity.** Connecting the initiative to their core business operations has not been an issue however and one could argue that other initiatives would have created a more natural linked interest and fit than a Norwegian grocery store supporting schools in Africa. However, what they themselves see as a formal and extensive contract confirming a **reciprocal flow of resources** creates a more apparent **fit**. The return services from UNICEF gives the company the right to profile the relationship both internally and externally; to utilise their logo and associate with their brand, including the high-profiled ambassador, while also mixing this **associational value** with **interaction value** through field trips, internal events and other information and awareness-related activities. Because the company made active use of these marketing rights in the first year of the relationship, the case then also formally moved over from the **philanthropic** to the **transactional** category. It has therefore functioned as a way for the company to communicate their CSR (Geue and Plewa 2010). With the company stating that sponsorships often are directed at causes that appeal to mothers with young children; *"they are our most important customer and we are very conscious about that* (Kiwi 2012), coupled with the fact that the initiative is linked up to their diaper campaign, means that a cause focusing on helping children therefore could be seen to form strong link or **fit** after all. This link was also emphasised in the interview with the NGO (UNICEF 2012a). That the language of a gift has dominated this external marketing, could in light of theory be interpreted as a way to convey to customers that a strategic motive is not their driving force (e.g. Du et al 2010), and therefore to minimise consumer scepticism (Skard and Supphellen 2012). However, the company themselves doesn't see this as an issue; but do say they are cautious about using the initiative in external communication. For one, their view supports findings that consumers do not mind companies to have a strategic interest in sponsoring a social cause as long as it also shows concern for society (Ellen et al 2006, Geue and Plewa 2010). Secondly, the desire to be cautious and to time such campaigns while at the same time having conducted an extensive information campaign represents elements of the 'catch 22' of CSR communication referred to by Morsing et al (2008). That the company feels an initiative involving building schools is easier to communicate than other more complex issues, supports Heap's (1998) suggestion that some cause are by its very nature more attractive to companies than others.

To summarise; on the one hand the main motive of supporting a social cause echoes that of a 'socio-sponsorship' a la Seitanidi and Ryan (2007). Having undertaken and paid extra for a marketing campaign however and made use of the organisation's return services linked to this, it can probably be argued that this case is just like any other 'commercial' sponsorship. This viewpoint is supported by UNICEF, saying that *"I really am quite conscious that the way that* *campaign is formed, what it contains and the person that is part of profiling it; that this has to be seen as an investment that they also have paid a price for that is quite right"* (UNICEF 2012a). However, such external marketing activities did mostly take place at the initial phase of the relationship. With Austin and Seitanidi (2012a) being clear on that a relationship can take on different characteristics over time and therefore move in either way on the continuum, this can be argued to be the case here. During the entire period there has been a flow of resources from the organisation when it comes to internal communication in the company however, therefore maintaining the level of reciprocal **resource directionality.** The relationship must therefore nonetheless be seen to belong in the transactional category. Finally, the company's motive and implementation of the initiative must be seen to match the types of value the NGO was searching for; with funds, visibility and supporting a social cause making up the **resource complementarity** and **linked interest** between the two.

4.3 Case 2: The Strømme Foundation and Agder Energy

4.3.1 Introduction

The Strømme Foundation is a Norwegian development organisation who by working together with local organisation in the global South, aims at promoting empowerment through a focus on education, culture and micro finance (SF 2013). Agder Energy is an energy supplier based in the south of Norway focusing on renewable energy, and is partially owned by local municipalities in the region, partially by Statkraft. The Agder Energy Group further has several daughter companies (AE 2013), but where the group ("konsern") is in focus for this case study. The relationship was formed in 2001 at the initiative of the company's top management. It is built upon a model where the company's employees give through their wage slips and where this amount then is doubled by the company. The funds are earmarked towards a new village project in

Nairobi, Kenya. In addition to the financial support, the company has also contributed with core competencies directed at creating a low-cost, sustainable power infrastructure in the project village (AE 2012, SF 2012). Responsibility in the company lies with the director of HR (employer politics). The relationship is defined as a partnership by the NGO, for instance at their web page (SF 2012, 2013). Agder Energy on their side has no information about the initiative on either their web site, in annual reports, sustainability reports or in other similar secondary sources.

4.3.2 The Strømme Foundation (SF)

SFs motive for forming a relationship with a company is twofold. Most importantly, it gives them access to funds vital for the organisation to pursue its mission. *"Without funds we don't get any work done, which is to fight poverty in the global South (…) So access to funds is without a doubt driving force number one"*. The second motive evolves around the area of public education; making a positive impact on the culture of their corporate partners by "*breaking down prejudice against people who have not been handed the same resources as we have, people that if they were given the same opportunities as us, would thrive"*. Fulfilling either value is seen as closely interlinked with the other however.

Donations are not seen as an effective tool towards meeting either of the two objectives. As they bring minimal value *to the company*, the company's incentive for giving over the long-term also becomes minimal. **A partnership model**[7] has therefore for the past twelve years been what they practice, and is a conscious choice of wording and model that "*entails us being a provider. We are going to be a resource which at the end of the day the company should be able to spot on their bottom line"*[8]. Three factors are seen as important in order to get to that

[7] The NGO offer companies partnership forms depending on the size of their contribution, all lasting over a minimum of three years. The return services the companies get back will then also vary accordingly.
[8] According to the NGO, corporate funds as an income source have increased substantially after switching focus from donations to the partnership model.

stage. For one, the organisation should use of their core competencies to deliver a return service to the company: *“We are in-house. We don’t buy services from communication or advertising agencies and so on.* This includes delivering key services competitively in the market compared to any other specialised company, within areas of communication, PR and strategic counselling towards human resources, organisational culture and CSR. These return services should help create a competitive advantage for the company by building on and communicating their identity and values in a competitive marketplace.

Secondly, the organisation sees it as crucial to involve the company and its employees as directly in the core process as possible, and through that creating commitment and identity. *“And you don’t get that with sponsorships. You get that from partnership models: involvement, ownership and building sound values over time”*. This includes whenever possible, linking the initiative with either the company’s core operations or competencies *“in order to get a best possible echo internally in the company”*. Thirdly, all the partnerships should be targeting company values. **“***All our partnership with companies are value-based (…) And this entails listening to the company: who are they, what do the want, what is their challenge, what is their goal”*. The focus on values also entails the NGO working towards their own motive of making a positive impact on the value-set of the company. This could for instance prepare a company for an international workforce. The most attractive companies to partner up with are in SFs view therefore those who are involved in some form of international transactions, because there they have the greatest opportunity for making an impact over time when it comes to building sound values and organisational culture - and through that have an effect on how they conduct their core operations. While having several partnerships that in addition to funds also involve some element of companies delivering of their specialised skills, SF at the same time sees that linking the initiatives more directly to the companies’ core competencies and operations, other than making an impact on their values, is difficult:

> *Most companies in Norway don't have either the financial muscle, the resources in the form of competencies and staff, or are a type of business where they can link their social responsibility up against their operations; whether it is with regards to extraction of natural resources or production. And to them social responsibility to a much larger extent involves contributing to the global society, by backing organisations like us with funds. Because they don't have the opportunity to be that direct operative difference.*

Finally, **a sponsorship** is not seen as successful in delivering value to either part. This is despite the fact that an important component of a partnership is that it should be used to lift and communicate company values, as a tool towards both attracting and retaining employees and customers in a competitive marketplace.

> *Sponsorships are more one-directional as we see it, where the value is linked to the brand, to marketing, to exposing who is the sender and who is the receiver of the money (…) So if for instance a company offers us 300 000 kr and in relation to this wants to only do a pure advertising campaign; then we would have to say thank you, but no thank you. We would very much like to cooperate with you, but then there are a few things you need to do first. Because if we enter those types of relationships, fact is that how the company conducts itself partly will reflect back on us.*

Sponsorships are therefore not seen as effective towards impacting the core values and identity of the company, therefore minimising the value potential for them both. In addition however, SF also sees that the value of their brand is not strong enough to in itself attract corporate sponsors

> *We can measure the value of our own brand. And reality is that compared to other large organisation such as Plan and the Red Cross, our brand*

> *value is not high enough. That is why, to be competitive in the market (…) we have to deliver differently, we have to be different, we have to be better. We are the underdog"*

Assessing the value of these deliveries is also something the organisation attempts to do. In 2005 they were contacted by the tax authorities as they saw that what the organisation delivered back to the companies in return for their resources[9], was delivered as a service that had direct value to the company - and as such they should be paying VAT. According to the tax authorities then, it is up to the organisation to on a yearly basis assess the value of what they deliver back to the company – which SF now also does. As an example, facilitating field trips for the company is recognised by the tax authorities as being "*just like any other professional seminar"*, because it the way SF implements it involves a strong focus on dialogue and communication on how to translate the experiences into value for the company.

4.3.2.1 Summary and analysis

A partnership is both the desired form and how SF sees they currently practice their relationships with companies. This because, as theory states, it is the most successful form towards creating the highest value potential for both parts (Austin and Seitandi 2012a, b). Also in line with theory is that the value is created through a **two-way flow** of resources, and with the organisation contributing with **specific knowledge** rather than generic resources. Again, **linked interest** is in focus in that creating value for them as an organisation is seen as fundamentally dependent on also creating value for the company. Donations therefore are not seen as effective towards fulfilling the NGOs mission. They have a reflected view on the directionality of resources and the value of those however, assessing this on a yearly basis in invoices. With

[9] Examples of what they deliver as a direct value in that respect according to the NGO includes project field trips, their counselling services with regards to HR, communication, strategy and so on, contributing towards events and seminars, direct deliveries in the form of information material, films, photos etc.

reference to the verdict, this is an important aspect towards substantiating the claim that value is created for a company (Deloitte 2013). As such it might be years when the **directionality and nature of resources** are more two-way than others. Again, this supports Austin and Seitanidi's (2012a, b) focus on that a business-NGO relationship must be seen as moving along a continuum rather than being static. However, this also means that since partnership theory builds upon that there should be equal value created to both parts and equal **linked interest** (ibid), many of SFs relationships would thus fail to be classified as a partnership already on a 'technical knockout'. The tax authorities recognising that much of what the organisation delivers back to the companies can be considered a return service that creates value to them, shows that it is not just sponsorships with advertising value that are eligible for a tax return. This must further be seen in connection with the NGOs strategic focus on being 'in-house' in order to offer companies a range of return services that is not related to their brand. The fact that the value of their brand is seen as relatively low compared to more 'renowned' NGOs, translates into that such brand value is not considered a central return service in itself by the organisation. In short, leaning back on **associational value** is not enough. The fact that the two NGOs presented so far have two very different outlooks on the value of their respective brands, suggests that brand and reputation should not be listed as a generic resource as done by Austin and Seitanidi (2012a). Generic can be defined as "shared by, typical of, or relating to a whole group of similar things, rather than to any particular thing" (Cambridge Online Dictionary 2013), and should perhaps then instead be seen as a **organisation-specific resource**

With that in mind, a sponsorship only based on marketing is not seen as effective in delivering value, especially since it fails to produce the desired **interaction value**: to make a positive impact on company values and thereby also creating social value. As such the NGO sees an element of **co-creating** value as important. The focus on addressing company values could also be seen to act as a risk-management tool for the NGO - it is a way to ensure that it is not just a marketing or publicity stunt for the company that could end up having a negative influence on the NGOs reputation (Cowe 2004). The **transferred resource** that is their core motive to access is funds however, and the main responsibility for converting these funds into social value lies with the NGO as a ‘doer’. Getting competencies rather than funds back was not cited as a direct motivation for the organisation, but rather it is seen as an important tool towards creating value for the company – that again creates value to themselves. Such traits do not meet the focus of partnership criteria, but all in all it is clear that neither sponsorships nor pure one-directional donations generally speaking are what the organisation desire or practice – at least when it comes to their *main partners*. Wanting to use a partnership towards making a positive impact on the company’s culture; on how they conduct their core business which ultimately should be of high value to both society and the company – are all traits of a partnership however. In the NGO view however, most companies are not large companies involved in the type of transactions or in possession of the skill-sets often in focus in partnership literature. The size and nature of both a company and an NGO must then be seen as a barrier to partnerships as defined in theory.

4.3.3 Agder Energy

Agder Energy’s decision to form a relationship with SF was a conscious management decision where *“the strategic platform for it was really that we wanted to build the company’s culture”*. Going into a fusion process of three energy companies becoming one, the management was on the lookout for something that could tie the new company together – a something they searched for but did not find in the more traditional field of organisational development. Approaching the NGO market instead, they found what they were looking for in the project SF had to offer[10]:

[10] The Kaputei project –raising a new village in the outskirts of Nairobi where previous slum dwellers get access to microfinance and housing

> *This initiative really got established because it had a relation to the situation we in Agder Energy were in. That we also were going to build something new, start from an entrepreneurial phase, to develop something in a specific direction. That was the link, and not necessarily that it had something to do with water power or that type of thing. Then we would have gone somewhere else.*

Employee retention, recruitment and productivity are seen as values that have been created as a direct result of the initiative: *"All in all we have gotten a lot of value back. Through employee pride, drive, spirit and that they stay in the company; that they see the value of being connected to a company that is run this way"*. Although confident that the initiative brings actual value to the company, they also realise that these are intangible values that are hard to measure. As the employees were the target for the initiative, using internal communication and involving them directly in the process has been a key source of value for the company. One such activity has been to give a steering group consisting of employees direct control over managing and communicating the initiative from the company's side: "And *I have to say, establishing that board of employees was probably the smartest thing we have done. That they can run this themselves and feel they are decision makers (…) have been of great value"*.

In contrast to many of the other actors in this study, AE do not see this initiative as a tool towards taking CSR. In their view, because they are a communally owned company, creating value for their shareholders is the same as creating value for society. *"So through that, making a lot of money, we contribute to a social responsibility - because it is utilized by communal owners"*. In order to create this value to the shareholders, the company is clear on that a pure **donation** would not have done the trick:

> *After all, we are here to create value to our owners. That is why we are a company. So we can't just hand out money as gifts, and think that this has*

> *no value to us (…) We wouldn't have done this if it only was to give two million a year for instance to some charitable organisation. Because then we would not have been able to create the same sense of pride and commitment in the company.*

Similarly, external communication is neither seen as an effective source of value with this initiative: *"For us to spend lots of energy on communication externally on how nice we are; I'm not sure that would have had the same value as us wanting it to grow from the inside"*. In short; *"This is not a communication project. It is an organisational development project"*. They are also determined however that it is possible to build a positive image of the company without having to use external communication, but rather by building on the employees*: "There is no doubt that the pride the 450 people plus their families feel for this, has spread quite a lot. (…) So this clearly builds a reputation, even though we don't' communicate it externally"*.

Having a long-term perspective and the fact that the initiative is sustainable are further seen as important factors to create the internal anchoring:

> *The moment we say we are no longer part of this project; we have to believe that it will make it on its own. That also has a value. So that we don't just pour money into an operational budget, and the moment the flow of money stops the project collapses. Then we have not succeeded.*

Even though SF is seen as important to delivering the social value, and the company sees that they as such buy a service from a professional actor in a NGO market somewhat tricky to manoeuvre in, as the relationship has developed the company has also delivered from their core competencies. This competency transfer, although not a motive in itself, has nonetheless contributed to creating additional value as it helps to *"see that the project is run in line with how we think and how we develop our core business"*. A final way to ensure this, while also creating internal commitment is to use SFs return services as a tool. One such activity is facilitating field trips for company representatives to visit the project and to counsel them on how to use this to create value; on how to communicate it. According to AE, *"the fact that we can send employees out there in practice to see what the money is spent at – that has a huge value to us"*[11].

4.3.3.1 Summary and analysis

Agder Energy should be classified as having a clear instrumental and strategic motive for entering the initiative with SF. Especially since they themselves see that a **donation** creates no value for the company, the relationship is therefore ruled out of being a pure donation. Their motive originated out of a strategic need to create value for the company and not out of desire to take social responsibility, therefore clearly not a **'socio-sponsorship'** as defined by Seitanidi and Ryan (2007). That being said however, AE also see that creating value to them is dependent on the success of creating value to the project. In that respect, **linked interest** is created from the company's side. The initiative itself is not linked to the context the company operates in however, but although the **nature of the resources** mainly has been funds AE has also contributed with company-specific core competencies thus taking a step in the direction of partnerships. Although not being a core motive for either company or NGO as partnership literature focus on, it nonetheless supports theoretical assumptions that relationships are more likely to develop in that direction as the two actors get to know each other through increased **interaction value** (Austin and Seitanidi 2012a,b).

SFs organisation-specific return services with regards to creating this interaction value is seen as central from the company's perspective. More importantly have been to use this in order to target the stakeholders in focus of the company's

[11] Further return services from SF are contributing to and hosting events, including using their network of artists, supplying the company with information material about the project including films, deliver reports and the right to use of logo.

strategic motive directly; the employees. Letting the employees take ownership of both the communication and implementation process is by the company found to be very central in order to create the desired internal value and identity – and therefore ultimately to create strategic value for the company. This echoes the focus of for instance Bhattacharya et al (2008), Morsing et al (2008) and Ditlev-Simonsen (2012). As such the source of value can be seen as what Morsing et al (2008) identified as the 'inside-out approach'. The company then also agrees with Morsing et al (2008) and others that this in addition is an effective approach towards building reputation externally; the employees become effective brand ambassadors (Apeland 2009, Waddock and Gooding 2011, Brønn 2012).
From Agder's point of view, there is then also minimal risk of the cause being switched as pointed to in the philanthropic stage (Austin and Seitandi 2012a), because it has become an integral part of the employees' identity.

The company is further very clear on that only giving a donation would not have created the desired internal value. With reference to both the verdict and the CVC framework, this is again an indication that **passive associational value** in itself should not be seen as enough to create *substantial* internal commitment and pride; to create substantial value for the company. The associational value at the CVCs **philanthropic stage** should then according to AEs perspective therefore not be overrated. The company does neither feel that external marketing in line with a traditional commercial **sponsorship** would be an effective source of value towards fulfilling their motive. However, their motive and the corresponding sources of value they see as important must also be seen in connection to type of business they are; a group with no direct customers. It is therefore only natural that their main focus is not on external marketing. However, Agder's motive was clearly rationalised from a strategic perspective. The fact that they in a difficult fusion process originally searched the arena of more traditional organisational development counselling for initiatives to build internal culture, but rather found what they were looking for in an NGO, demonstrates that there is more to NGO-business relationships than just scratching the surface of credibility and reputation. The company's clear focus on only engaging in activities that creates value for their shareholders echoes the mantra of Friedman (1970), an interesting point to note with reference to the verdict. This again therefore shows that external marketing in a NGO-business relationship is not necessary in order to fulfil a strategically rationalised motive for the company. As was pointed to by SF however, the **two-directionality** of the resources might not always, especially not in such a long-term relationship as this which has gone on for over 10 years, be equal enough to meet at least the more legal criteria for substantiating value being created every year. In sum, the relationship meets the NGOs target of both access to funds and making an impact on company culture. The exchange of knowledge is also something that pulls the relationship in the direction of a partnership. However, the intensity of such transfers is still relatively low and neither an original focus point of the relationship as such. The relationship as a whole should therefore probably be seen to belong more in the transactional category – and stand as an example that a transfer of corporate resources to an NGO with the focus on building internal identity and commitment only could be viewed as a form of sponsorship.

4.4 Case 3: Plan Norway and Jølstad

4.4.1 Introduction

Plan Norway is part of the international organisation Plan, working to promote and secure children's rights. It is a sponsorship based organisation ("fadderorganisajon"), where funds are raise through private (and corporate) donors sponsoring a child (Plan 2013a). Jølstad is a Norwegian funeral agency, with branches at several locations throughout Norway. As such it is dispersed in its organisational form (Jølstad 2013). The relationship was formed in 2010, with the company replying to an advertisement from Plan seeking support in the aftermath of the Haiti earthquake. Now the contract has been renewed, this time the funds go to a project focusing on fighting child mortality in Senegal (Jølstad

2012, Plan 2012). Within the company the responsibility for the initiative lies with the Marketing department (Jølstad 2012). At Plan's website, the company is listed as a cooperation partner (Plan 2013b)[12] while Jølstad refers to it as a cooperation agreement (Jølstad 2012, 2013).

4.4.2 Plan Norway

For Plan, funds in themselves are not necessarily the organisation's primary goal from forming corporate relationships:

> *It is important to remember that the goal of Plan Norway, Plan's vision, is not revenue. Revenue is the tool (…) and if we can work with the corporate environment to fulfil our vision of improving children's rights directly, without it involving income, then of course we are going to do that.*

Donations however, are currently the relationship form that dominates. These donations are seen as easy and valuable for the organisation to receive because they don't require any resources of them. At the same time, they are seen as an unsustainable funding base, because "*What happens when the economy turns and the bubble burst? Then all the donations disappear. Then you struggle, and have no predictability in your projects around the world; it's the first that's cut*". Relationship forms that involves a common goal and that creates direct value to the company's bottom line is therefore seen as a more sustainable interaction form; "*Whether it is a more marketing-based cooperation where you increase your sales in Norway, or whether it is because you work on educating people or the children of employees in a branch in Sierra Leone or those types of issues*".

[12] The organisation's web pages have recently been updated and now divide between partners, sponsors, supporters and donations, with sponsorships listed as a partnership form. All partners need to commit over three years, and in return get access to logo and profiling, field trips and support towards creating internal commitment. Main partnerships however are cited as having a focus on a two-way transfer of competencies, where the organisation also give the company advise on CSR and will work actively to profile the initiative (Plan 2013c).

Sponsorships are then seen as important because they simultaneously bring value to the company, but also because they create value for the organisation *"both income wise, but it also very important for us with visibility and attention around cause".* This last part is emphasised as very beneficial for the NGO, and was the outcome of a market-based cooperation they had with a company last autumn, one of the first more direct sponsorship initiatives they have engaged in. To demonstrate the move towards the importance of sponsorships, Plan has recently gone out advertising for more *sponsors,* stating that they want to '"challenge the traditional mind-set as to what is sponsoring" (Plan 2013d, translated). Campaign innovation, internal commitment, positive associational value and an opportunity to take CSR are listed as what's in it for the business from such a sponsorship. It is also emphasised that the sponsorships needs to be professionalised in terms of the contract, return services and communication channels (ibid). This potential value of sponsorships should also be linked to Plan believing that the value of their brand is an important return service they have to offer in many of their current relationships

> *The most important thing we have to offer in our cooperation [with Jølstad] is really our brand. Plan as a well recognised and highly liked organisation. We do have a familiarity that is very, very, high (…) and standing together with us is something a lot of companies are concerned with.*

That being said, they also feel however that creating internal commitment rather than using the initiative externally currently is what is in focus for many companies. Less externally visible interactions forms are then nonetheless seen as being of high value to the company, and where they as an organisation still deliver something in return.

Partnerships that address the core context companies operates in are however seen as having the highest value potential, both when it comes to solving complex global issues but also in terms of value to the company:

> *We, as NGOs and humanitarian organisations or environmental organisations for that matter, can fill a gap between civil society and the state. And that is an incredibly important role. And there you can do a lot of good partnerships with the corporate world (...) And I think it is here we will see the big partnerships in the future, that really are good. And this is mainly about having a common target, where you can fulfil a common goal for all parties*

Plan then also sees that they potentially could play a central role in creating a competitive advantage for companies by offering them local expertise and competencies: "*we have local knowledge in 50 countries all over the world, so with time we could perhaps also help companies into new markets, you know there are a lot of possibilities there*". Although they currently have no relationships that match these types of partnerships, securing strategic alliances has for the past years been an area of commitment and will be even more so in the future; "*we have elements of it, and we are going there. It just takes some time*". They are very aware however that securing those types of partnerships is a tougher process than getting donors and sponsors, requiring a lot of research and also pilot projects to be done beforehand. Secondly, they also recognize that it is not given that context-based partnerships are what companies want and desire. Wanting to deliver on the factors they feel companies are concerned with, Plan realise they need to focus on projects that are easy to conceptualise and understand for companies - while for them as an organisation it is all the surrounding issues related to the project that is important

> *The companies want to see results of what they are doing, or at least have an image in their head of a project they can relate to; pre-schools, kindergartens, schools, wells (…) But while they have a relation to that*

> *they are building a school, we have a relation to that we are working on capacity building and participation (…) Since we work with incredibly complex issues, we therefore have to find a way to make this accessible to the companies. And then we have to wrap it and make it neat so that the corporate world can understand it.*

Finally, although very clear on that companies ought to get a tax deduction for sponsorships, they at the same time see tax-related issues as a very complex area that they are also somewhat unsure of whether can have any consequences for them as an organisation. This especially so with regards to receiving core competencies from the companies, "*something that previously has been a bit sort of pro bono that you just can receive*".

4.4.2.1 Summary and analysis

To Plan, philanthropic relationships in the form of donations is seen as valuable in that they do not require any resources of the organisation. However, as echoed by the other NGO cases reviewed so far, precisely because of this **one-directional** transfer of funds minimal value is created to the company. The support therefore risks easily being dropped or switched over to another cause. Although donations currently are seen to dominate, Plan express a clear desire to move in the direction of more strategic relationships forms. They also point to that although they need funds as a **transferred resource,** other company-specific resources are also important as long as they contribute directly to fulfilling their mission. What the organisation sees as the *potential* content of a partnership to a high degree also match theoretical definitions, emphasising **two-way directionality of specialised competencies** used towards a **common goal**, targeting a social issue of **linked interest**. This includes country expertise creating social value by opening up new markets for companies (Bendell 2000), thus creating a competitive advantage in line with Porter and Kramer's (2002) strategic philanthropy. **Sponsorships** on the other hand are seen to bring both income and just as importantly awareness of cause, thus meeting the NGOs goals while also being seen as strategic for company. However, all sponsorships that involve **associational value** also need to be accompanied with high levels of **interaction** and linked interest to ensure it is implemented in line with the organisations values, a factor pointed out by Wymer and Samu (2003). With the NGO during the interview expressing an interest in the Skagen-case and to a large extent disagreeing with its outcome, the strategic advertising to attract more sponsors and to challenge current perceptions of what a sponsorship entails could be seen as a step aiming at showing that the sponsorship of a social cause is no less valuable than the sponsoring of sport or culture. However, as a sponsorship then is seen to involve a strong focus on commercial value to the company, on external communication and a clear focus on return services (Plan 2013c), it should with reference to Seitanidi and Ryan's (2007) be seen as no different from other ‘commercial’ sponsorships – other than that it also allows the company to take CSR and create internal commitment.

The fact that partnerships, and sponsorships, are the desired interaction form while donations dominate can be explained by several factors. Both are processes that require substantial time and resources from the organisation, especially a partnership. This is also argued by Austin and Seitanidi (2012a, b). Further, the need to somewhat simplify reality to make projects accessible to companies should although clearly rationalised from the organisation’s point of view, nonetheless be seen as a substantial barrier for a move in the direction of partnerships. This is further an indication that some causes are more likely to sell and create an appeal to companies than others (Heap 1998, Polonsky 2003). **Synergistic value and innovation** as championed by partnership theory is as such not compatible with simplifying reality. Finally, uncertainty about the legal ramifications of receiving core competencies from the companies is if not a direct barrier to partnerships, then at least an aspect that warrants some attention.

During the write-up of this thesis, the organisation have updated their web pages to include a clearer focus than before on what companies have to contribute with to become a partner, a sponsor, a supporter or a donor - and what resources they can expect back from the organisation from each form. Although the partnership-label is still being applied to more interaction forms that what can be warranted out of a theoretical perspective, this more conscious reflection shows that the one-size fits all approach to companies that many NGOs have been accused of applying (Staples 2004, Brennan et al 2012), is something Plan seeks to avoid. All in all; key first steps to move the interaction forms with companies in more strategic transactional or integrative directions.

4.4.3 Jølstad

Jølstad's main motive for forming a relationship with Plan was to take and to centralise their social responsibility, moving away from a more ad hoc support of a number of causes. Their main contribution to the organisation in financial, and working with a NGO in this way is seen as the most natural way they can take and show social responsibility. Connecting it to their core business in any other way is seen as difficult to the company; *"we have talked about it, but I really don't know what that should have been or how we could manage to do this in any other way"*.
It was nonetheless a conscious decision for the company to use the relationship as a tool towards creating *internal* value through employee pride and commitment. In order to create this value, several factors were seen as important. First of all, creating ownership by concentrating their resources towards *one* organisation is seen as a central source:

> *I feel that by centralising the money towards one organisation, we can be part of following a project and through that get a much stronger sense of ownership. And it feels more sincere and more right for us to get something back ourselves as well.*

A cooperation rather than a pure donation is then also what the company sees this initiative as. For one, they feel that they have value to the organisation beyond simply the financial contribution: *"I think we have a sales value to them as well. That is perhaps also why you can call it a cooperation agreement"*. Further, the sense of ownership, feedback from and dialogue with the NGO are other factors important for the sense of cooperation. These return services from Plan are then seen as very important in order to create the desired internal value[13]. Jølstad also initially tried to connect their support for Plan with the

[13] Other return services from Plan includes access to use of logo, reports, brochures and information material about the project, participation at two events/lectures and facilitating a field trip (not yet taken place).

employees contributing one share and the company another. This was not as successful as they had hoped for however; "*it proved more difficult to raise the money than what we first assumed precisely because we are dispersed the way we are*".

Prior to deciding to form a relationship with Plan, the company conducted a solid research into which organisation and cause would suit them best – including forming a group consisting of employee representatives, the marketing department and the CEO to discuss possible candidates. This was followed by meetings with several NGOs. Important when making the final decision was that they as a company were taken seriously by the organisation, and not saw them as a source of funding only:

> *We were in contact with other very large organisations as well, where we were left with the feeling that they would very much love to have our money - but that they not necessarily were interested in anything else. And I really do think that is sad, because if an organisation had been a bit more focused on that it was a cooperation with the company and not just that they received a donation, then I imagine that the relationship between the two would be tighter and that the organisation could get more out of it as well.*

Another factor that was important to Jølstad when choosing which initiative to support was that it should be an international rather than local cause:

> *Because we run a funeral company and due to that it is somewhat difficult for us to support some causes actually, out of fear of being suspected of having completely other intentions than just to support (…) We have supported aid projects in Norway as well before, but then we haven't been so concerned with having our name visible.*

This visibility is currently being expressed by placing information about the initiative on the company's front webpage, including the Plan logo. They also feature the Plan logo on all e-mails, use it on greeting cards to partners plus have placed small posters in most reception areas informing about their work with Plan. However, using the initiative to drum up business in the external market is not a type of value the company is looking for, as *"I can't imagine anyone choosing a funeral agency because they support an organisation like Plan - because as a business, we don't have any sales products as such".*

4.4.3.1 Summary and analysis

Jølstad's motive for entering a relationship with Plan was to **transfer a resource** to the NGO as a means for taking social responsibility, echoing a philanthropic trait. Seeing that this is the best way they can contribute to creating social value, the case again demonstrates that the type of business is an important factor for the desire or the ability to link such an initiative to the core operations and resources of the company (as argued by Margolis and Walsh 2003, Nijhof et al 2008, Noble et al 2008). This motive of taking CSR was coupled with a motive of creating internal commitment and pride however. With reference to Austin and Seitanidi's (2012a, b) theoretical framework, this is a value that can be seen to be both an **associational and an interaction value**. Jølstad is clear on that a **cooperation** rather than a pure **donation** is the relationship form they see as most effective for delivering this value however, with a focus on dialogue with the organisation creating a sense of ownership. Simply being associated with an organisation, which is what Austin and Seitanidi (2012a) define associational value as, should not therefore include delivering on the aspects of dialogue and ownership. Although their **interaction** with Plan must be seen to be at a low level, this level is nonetheless what triggers the internal value in this case.

In all, the company sees that more value is being created for both parts from a **transactional** rather than **philanthropic** relationship. Although one of their core motives was to take CSR, there are several other reasons why the relationship should not be seen to belong in the philanthropic category, despite the fact that the **nature of the resources** from the company are generic and that the **use** of those resources echoes that of a funder/doer (Margolis and Walsh 2003, Austin and Seitanidi 2012a). First of all, both parts believe there has been an **exchange of resources** rather than a one directional transfer (Jølstad 2012, Plan 2012). The dialogue and projects reports seen as important by the company themselves is probably not something that would substantiate value being created if taking on a pair of legal glasses. It could also be seen as the limited interaction and recognition that can take place also at the philanthropic stage. The organisation has also delivered one seminar to the company, and participated at another internal event aimed at boosting the internal commitment. Even if this also is seen as limited recognition, it should at least be kept in mind that getting the General Secretary of a large and well-known NGO like Plan Norway to hold a presentation is of high value in itself; at least so when taking into consideration what it would cost to buy an equivalent lecture or seminar from a professional actor in another industry. Plan themselves is adamant that the internal commitment that is in focus for Jølstad is very valuable to a company and that it is a value they contribute directly towards creating (Plan 2012). However, the company has also gained access to the use of Plan's logo and to utilise this in certain visibility activities. Jølstad have then also made use of that logo, although not in flashy advertising campaigns but nonetheless informing stakeholders about the initiative at their front web page, in all e-mails and in company reception areas. As the use of logo is one of the characteristics of the transactional stage, and certainly that of a sponsorship, it seems viable to argue that because of this the relationship no longer belongs in the philanthropic category. With the verdict inn mind and that the **directionality of the resources** should be fully reciprocal; an important element that then needs to be factored in is the size of the company's contribution. In this case, the sum transferred from the company is relatively low compared to the other cases. Thus, the return services from the NGO should also be less extensive. It seems plausible to argue then that access to use the organisation’s logo in addition to the other return services mentioned, makes this a **reciprocal exchange** that also could be recognised by the tax authorities; at least if these rights were specified in the contract and invoices. What is lacking for this to be termed as a sponsorship in the traditional sense is that Jølstad does not have a clear commercial motive. Rather, their motive is to take social responsibility and create internal commitment. However, since the support of social causes is found to be important towards creating internal commitment (Bhattacharya et al 2008, Ditlev-Simonsen 2012), but that a prerequisite for creating this commitment is that the employees actually have an awareness about the initiatives (Morsing et al 2008, Ditlev-Simonsen 2012, 2012) – all the activities mentioned above could be seen as means towards fulfilling this motive. With that in mind, this case could act as an example of the reason why Seitanidi and Ryan (2007) differentiated between social and commercial sponsorships. Jølstad clearly also stated that although a certain level of visibility is important to them in order to create value, the delicate nature of their business means a sponsorship in the traditional sense is difficult, fearing that external stakeholders will perceive their motive in the wrong way. Especially taking the nature of the business into account, referring to it as a sponsorship could trigger stakeholder scepticism and in that way create negative value for the company – supporting claims for the need to differentiate how such an initiative is referred to (Skard and Supphellen 2012). The company’s current use of the word *cooperation* however both avoids possible negative stakeholders perceptions, and steer clear of critics arguing that the initiative does not match up to all formal sponsorship criteria.

Finally, the **nature and use** of the resources from the company offers **compatibility** with Plan’s motive with regards to funds and to a degree also visibility. However, the relationship does not match Plan’s desire of a partnership or the high level of awareness created by a stronger sponsorship. The case should rather be seen as a match for how the NGO currently practice most of their relationships, rather than matching their desired interaction forms for the future.

4.5 Case 4: Amnesty International and Hydro

4.5.1 Introduction

Amnesty's Norwegian office is part of the world-wide based international organisation. It is a membership based organisation who is politically and government independent, working to secure basic humans right for all (Amnesty 2013a). Hydro is a Norwegian-based company with employees in more than 40 countries world-wide, whose core operations evolves around being a global supplier of aluminium (Hydro 2013a). The relationship between the two got formed in 2002, and has since been renewed on a yearly basis. It is referred to as a cooperation agreement by both parts (e.g. Hydro 2010, Amnesty 2013b). The agreement is based upon a human rights education program, but where the organisation alone decides how and where to spend the financial resources involved. Responsibility for the relationship lies with the department of CSR in the company (Hydro 2012), while a political advisor is responsible for the implementation at Amnesty (Amnesty 2012).

4.5.2 Amnesty

"By cooperating, we get the chance to have a close dialogue with them, to discuss with them, to challenge them and share our points of view".
For Amnesty then, working along with companies is seen as a tool towards fulfilling the organisation's goal of promoting human rights awareness. The type of value they seek from a relationship is in that respect to have a positive influence on the core operations and values of the company:

> *Our overarching purpose is that we through this type of human rights collaboration want to make an impact on the attitudes and practices of the companies. That we can be a partner towards ensuring that they become as responsible an actor as possible, wherever in the world they have their business operations.*

The financial aspect that is included in such a cooperation is seen more as an extra value than as a motive in itself. *"The financial is secondary (…) We would have wanted to keep up this cooperation even if there not were any money involved. Because the overarching goal is something else; it is not to raise funds"*. They are also conscious in their choice of label on this; which is **a cooperation**; **"***Our starting point has been precisely that we want to be a co-player. We want to have a dialogue (…) and to cooperate implies that there's a mutual interest and commitment at stake. And that is important to us"***.**

Current tools towards reaching the organisation's goal includes both to act as a watchdog towards the companies, but just as important to use knowledge and dialogue as tools in order to be a co-player. The cooperation is based around the organisation delivering of their knowledge to the companies; it is a human rights education program. Included in this are holding presentations, dilemma scenarios, workshops and case studies addressing issues related to human rights in general as well as current challenges the company face. While such activities mainly are directed at top managers, the organisation also holds presentations for all new employees two-three times a year, in addition to having developed an e-learning program directed at the same group.

All in all they are initiatives the organisation feels create value for and should be seen as an investment by the company since *"having good policies and monitoring bodies in place, and making good risk assessments is one of the best investments a company can do - and the consequences and the costs of not doing so can be painfully high"*. All these activities however, are also seen to create an added value to the organisation that is just as important to them as making an impact on the company:

> *It gives us insight into what being a company out in the field entails and dilemmas they face. So we feel this is a win-win situation, because*

> *although we are two different actors who approach corporate accountability from two different viewpoints, we nonetheless see that we also have many common interests.*

They have also made a conscious choice to have this human rights cooperation with only two companies, reflecting that such relationships demand many resources from them as an organisation; *"At this stage we don't have the capacity to have more than two comprehensive and demanding cooperation agreements like this"*. Securing funds from companies in other ways such as donations is neither something they aim at; rather they are a membership-based organisation and this is where funds are raised[14]. They do however have dialogue and meetings with a number of other companies as well, offering information, documentation and advice – but being vary aware that they are not consultants and that the companies therefore must make their own decisions. This dialogue and advice to other companies is currently offered free of charge however, although demanding quite a lot of time and resources from the organisation. This must be seen in relation to the NGOs motive being to spread awareness and make an impact rather than to raise funds: "*we do hope this can trigger a positive ripple effect, that more companies become aware of human rights (…) And we acknowledge that especially for small and medium-sized companies this can be challenging to do on their own"*. Referring to the cooperation agreements in dialogue with other actors and in other arenas where corporate accountability is on the agenda, are also an important tool in that respect. Finally, Amnesty also acknowledges that their brand brings with it a positive reputation value to the company. At the same time however they emphasise that this value also creates expectations and obligations for the company.

[14] According to their web pages however they do offer companies to advertise in their magazine and other forms of passive support, and there is also a display on the organisation's web site of the logo's of some of those companies. Giving a gift is also listed as an option (Amnesty 2013b). There is however a screening process of all companies wanting to contribute in such a way – having resulted in the organisation turning companies down because of how they conduct their business (Amnesty 2012).

> *Reputation wise it seems clear that it can't be anything but positive for a company to cooperate with us. It <u>should</u> be positive, being able to associate with Amnesty. But at the same time I am absolutely sure they are very aware that having a human rights cooperation with Amnesty comes with an obligation and a responsibility; it creates expectations internally in the company, it creates expectations from our side and it creates expectations with all stakeholders to the kind of company they then are.*

Although placing a high value on their brand and therefore realising that they probably could charge the companies a higher amount than they currently do in the cooperation agreements; this is not something they are likely to do "*because again; to us the money is valuable - but it's secondary.* In addition they also have as a policy not to be dependent on funds from any one actor[15].

4.5.2.1 Summary and analysis

To Amnesty, it is clear that philanthropic donations are not equipped to deliver the type of value they are after; to interact with, learn from and make an impact on companies with regards to human rights awareness and accountability. The **cooperation agreements** are thus based upon organisation and company-specific **nature of resources,** and needs to be **two-directional** of nature with a focus on dialogue and **interaction** in order to deliver value. Focus on having a **linked interest** and **common goal** is seen as important, perhaps from two different perspectives but where both want the company to take human rights into consideration in their core business operations. **Resource complementarity** should also be seen as high as the cooperation is based upon the company and organisation offering each other insight towards understanding the complex realities related to business and human rights better. Amnesty then has a high focus on relating the collaborations they have up to impacting the company's

[15] The money they receive from the cooperation agreement counts for less than 4% of their annual budget (Amnesty 2012).

core operations, all central criteria for a partnership. As such they can be seen to aim for what Lange et al (2002) defined as process-oriented partnerships. Further, the combination of a watchdog and dialogue approach supports what was pointed to by Heap (2000); that a partnership doesn't necessarily have to be based upon all smiles and happy faces. Amnesty also feels that the costs to the company of not showing accountability when it comes to human rights issues could be substantial, and social and economic value should in this case therefore be seen to be interlinked. Both this point and the co-creation of value are seen as central points in producing **synergistic value.**

When it comes to **associational value,** this is seen to build up under the company's sense of responsibility in that it creates stakeholder expectations to the company. Even though the NGOs brand value is seen as high, sponsorships as a relationship form is not something they practice as it will not meet their mandate of making an impact on the companies. Rather, any communication activities are targeted at 'expert stakeholders' (Morsing et al 2008) with an aim of spreading further awareness of their mission. What more clearly differentiates this case from the others in this study is that the organisation does not actively seek other forms of support that could increase their fund base (although there is an element of this with advertisement sales), nor do they charge for offering other companies advice. This must be seen in connection however to both the membership-based organisational form, a desire to remain independent and the mission to make an impact and spread awareness.

In sum, a partnership should be seen as both the desired and practiced relationship form (although Amnesty themselves see a cooperation as a better word). The need to limit these partnerships to only two actors stands as an important reminder to partnership theory that in a real and not only rhetorical partnership, an organisation can only take on so many cases because of the high resource intensity of such a relationship form. NGO capacity can therefore be seen as a current barrier to partnerships, often ignored in the praise of its potentials.

4.5.3 Hydro

To Hydro, forming a relationship with Amnesty was a strategic decision made by top managers seeing the need to increase the company's awareness of human rights at a time of international expansion.

> *We had found ourselves in some difficult situations with projects abroad, where human rights were a central challenge and where we quite quickly realised that we didn't have enough knowledge in that area. So that was part of the reason for why we sought to cooperate with Amnesty.*

It was also part of making the wider process of CSR more integrated to their whole business – and with that making them better equipped to run their projects in a responsible way, *"We try to perhaps be a bit in front, and then the discussions with Amnesty are very important. Because understanding human rights, both what it entails and what implications it could have on a company is quite complex"*. In addition to offering the core expertise they were after, Amnesty's solid reputation was at the time the agreement first were made also an important factor for the choice of organisation because "*there are <u>so many</u> actors operating in this market if you can call it that, so it is nearly impossible both to get an overview and to assess who you would like to cooperate with"*.

When it comes to sources of value, the relationship is based around the same activities as listed in the Amnesty case. Interaction, dialogue and communication with the organisation; in short using them as a knowledge centre are seen as key factors in that respect. This is then directly related to core operational issues they face as a company, "*so when we for instance consider entering new projects or have difficult evaluations to make where questions related to human rights are* *part of reaching a final decision, we can use them as a discussions partner”*. The degree of interaction varies from year to year however, from a couple of times a year and upwards. All activities are further regulated in yearly action plans formed in collaboration between the two.

Although the positive value of being associated with a solid and respectable organisation like Amnesty is seen as an additional value, the company is clear on that this is not their driving force. *“We don’t use the cooperation very actively in the marketing of our own company, to put it like that”*. This does not mean that there is no mentioning of the relationship or use of the organisation’s logo externally, but it is more linked to forums related to CSR and corporate governance, rather than to marketing as such. Being cautions in external communication can also be seen as a way of maintaining the company’s reputation:

> *We are very careful to not portray ourselves as being better than others. Because it might not always be true, and it might very easily backfire (…) I think it is fair to say that we have quite a good reputation, and that we get listened to when we say something. But that is also because we have high degree of credibility, and this again relates to that we are very careful with communicating more than we can vouch for. And I think that pays off in the long term.*

They are then also clear on that this is a cooperation agreement and not a sponsorship. Forming a relationship with Amnesty has been a conscious choice for the type of value the company was looking for, and is handled by the Department for CSR. Sponsorships on the other hand, including that of other humanitarian NGOs, is handled by the Communication Department*; “So we try to keep a distinction”*. The company further makes a distinction between sponsorships and social investments, where *“The most important difference is that social investments should be based on a business case that aims to create* *benefits for both the local community and Hydro's local business*" (Hydro 2008), with more direct involvement from the company (ibid). While the cooperation with Amnesty not is seen as a sponsorship, it is also at a more overarching level than a social investment who more directly address a specific project or context and where one aim is more in terms of a 'license to operate'. In social investments, the company also prefers to work with local organisations rather than large international NGOs.

Finally, while believing that initiatives such as the one with Amnesty is beneficial to the core of the company, Hydro points that to measure this value home on the bottom line is difficult; "Y*ou can measure your emissions and you can measure your costs, but measuring an effect of this is very difficult*". Although realising that to claim an initiative like this creates a competitive advantage for the company might be to take it too far; the one way it is seen to potentially have a more direct and measurable impact for the company is in terms of recruitment; "*And that should not be underestimated, that as society is developing today young talented people take these things into consideration in a company too*".

4.5.3.1 Summary and analysis

Overall, when it comes to Austin and Seitanidi's (2012a, b) types and sources of value, the characteristics of the relationship between Amnesty and Hydro echoes that of the analysis made of Amnesty case. It will therefore not be repeated in much detail here, but rather address additional factors pointed to by Hydro. Hydro is clear on that forming a relationship with Amnesty was a strategic decision made out of a business need to strengthen their knowledge about human rights. The decision being triggered by increased stakeholder focus on CSR in the 1990s, echoes the response of many a MNC as outlined in the introduction to this thesis (Bendell 2000). Whether the initiative got underway as a means to stagger public scrutiny and increase legitimacy (a driver identified by Gan 2006, Godfrey

2005, Nijhof et al 2008) in addition to increase their accrual awareness of human rights, would only be to speculate. However, the fact that the company is *cautious* rather than active in their communication of the relationship to the general public can be seen as a way of building company reputation and legitimacy in that the pitfall if something does go wrong, becomes somewhat minimised. The use of more subtle communication channels targeting employees and other companies at CSR forums, in other words 'expert stakeholders' rather than the general public is as such a way to avoid the catch 22 of CSR communication (Morsing et al 2008). The main importance of Amnesty's return services is then also by Hydro emphasised to be their competencies rather than the associational value of their brand.

When it comes to **partnership traits**, the relationship should to a large extent be seen to be connected to the company's core business operations, focusing on conducting their business more responsibly. It could be argued that Austin and Seitanidi (2012a, b) in their framework focus more on the integrative partnership stage to be based upon innovation in corporate solution to social problems, than of conducting current business practises more responsibly. Although the two are linked, Kourula and Halme's (2008) divide between the two forms is useful for understanding different partnership traits. As pointed to for Amnesty, the case from Hydro's perspective should also be seen as a process-oriented partnership (Lange et al 2002). The case further demonstrates that a company can have different motives for working with different types of NGOs. While not discussed in great detail during the interview as the informant came from the CSR department and therefore did not have extensive insight into the initiatives and sponsorships handled by the Communication department, it nonetheless gives a useful indication of that different department being responsible for different relationships translates into NGO-business relationships being expected to perform a variety of functions, as for instance found by Brammer and Millington (2005) and Noble et al (2008). The fact that local NGOs are preferred over international NGOs in a social investment abroad is an aspect Lange et al (2002) also identified in their study on partnerships in a Norwegian context. With reference to the likes of Porter and Kramer (2002) arguing that companies before entering a relationship needs to evaluate which organisations will produce the most social value, Hydro pointing to that the NGO market is close to impossible to navigate in shows that it is difficult even for large companies with substantial resources to evaluate the ‘NGO marketplace’. Working with organisations that not only match the company motive but that also has a credible and strong prior reputation and track record becomes important in that respect.

Finally, the difficulty of assessing the value of such relationships is pointed to by the company, despite the strategic link of the initiative. Although employee recruitment as a value often is pointed to in literature (Bhattacharya et al 2008), with reference to the verdict it goes to demonstrate that putting a concrete value on the outcomes of such initiatives is a near impossible task and that the company motive, implementation with regards to directionality and use of the resources, together with the formality of contracts instead will play an important role in legally assessing value. The fact that activities related to the agreement are evaluated on a yearly basis is a good starting point as such. In sum however, the relationship between Hydro and Amnesty is an example of a **partnership** being both desired and practiced – despite the fact that the interaction level will vary from year to year. As a curiosity however, the partnership involves the transfer of a solid amount of funds – even this is not the NGOs motive as such. That goes to show that no organisation, no matter mission, can survive without a financial backing.

4.6 Case 5: The Norwegian People's Aid (NPA) and Coop

4.6.1 Introduction

The NPA is according to their web pages a Norwegian, politically independent organisation that views itself as "the labour movement's humanitarian organisation for solidarity" (NPA 2013a). Their operations are based around international development initiatives in addition to the clearance of mines and explosives, while at a national level focus is on first aid and rescue services in addition to refugee work (ibid). Coop is essentially a cooperative owned by 1, 3 million customers (Coop 2012a), and is a central actor in the Norwegian grocery market. The relationship between the two was formed in 2006 at the NGOs initiative. Coop's relationship with the NPA is different to the other cases in that it in essence is Coop's customers that contribute with the funds by choosing to press a so called 'Consideration button' on the bottle deposit machines in all their stores– an initiative implemented in 2011. Prior to that, funds were raise through the sales of plastic bags. The sums raised here are passed on to the company's independent Solidarity Fund, supporting social and economic initiatives in developing countries (ibib). The Fund's main partner has for the past years been the NPA, where the money currently goes to projects concerning democracy and farmers' rights in Cambodia, Vietnam, Bolivia and Mozambique, and more recently also to a mine- and explosives clearance project in Sarajevo (Coop 2013a). While responsibility for the relationship with the NPA lies with the independent Solidarity Fund and is referred to as a cooperation, while the marketing department is responsible for 'Pantdonasjon' - which is considered a sponsorship activity (Coop 2012a, b). The relationship is by the NPA referred to both as a partnership (NPA 2013b) and as a supporter ("støttespiller") (NPA 2011).

4.6.2 The Norwegian People's Aid

The NPA's representative point to that what would be emphasised as the motive for working with companies, will depend on who in the organisation you ask. Being a representative from the marketing department however, it was natural to draw attention towards the funds such a relationship brings with them. As an NGO they need to secure a certain amount of equity in order to trigger a much larger share of funds from NORAD; *"our mandate is to get in that sum"*. This includes being with companies whenever they can, and the financial component of what they get back from working with companies is therefore important. **Donations** are then also the current relationship form with companies that dominate. The organisation do realise that donations and gifts hold a large value to an organisation, and that they at the end of the day are at least partially dependent on such a relationship form:

> *In all honesty, donations are very beneficial for an organisation because that means we can spend the money where we need them the most, which includes towards the daily running of the organisation – and on areas that for instance don't always have a marketing value for the company or are that easy to report on.*

That being said however, a **partnership** is the relationship form they by far say to prefer[16]. For one, this is because it involves a more long-term commitment from the company, thus a more predictable funding base for the organisation. Such long term commitment where the two parts get to know each other is also seen as key in order to create the necessary level of trust required in order to produce actual value for both company and NGO. One such important value to the NPA in their only current partnership with Coop, is visibility that again creates awareness of them as an organisation: *"It is incredibly important for us to*

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[16] In addition to partnership and donations, the NPA also offers companies to 'hire a mine dog'. This is classified as more of a gift value by the NGO – but that also enables the company to create internal commitment while supporting a good cause (NPA 2012, 2013b).

be present; to be visible (…) So communicating the relationship is really important to us". The strength of such a value is closely linked to the reputation of the company, and is in this specific case seen as particularly positive by the organisation as Coop ranks at the very top of reputation surveys: *"we do get really proud of working with a company that has such a good reputation. It is a win-win situation (…) and we love being visible together with them"*. The NPA is also very aware that the value of their own brand is positive for companies to be associated with, while at the same time realising that this brand value in itself perhaps is not strong enough to be their biggest selling point when trying to attract new partners; *"We can't just say 'come work with us and we'll improve your reputation'. We are not so big that we can justify that"*. That being said however, creating value for the company is seen as an important component towards attracting and convincing companies to form a relationship with them:

> *The only thing you can be 100 % sure of is that the company is concerned with what's in it for them. So if you can't approach them with something they can use towards communicating onwards the commitment they are taking, then they can just as well choose any other organisation.*

Creating this value for companies can be done by contributing directly with inputs, advice or profiling with regards to the above mentioned communication, visibility and profiling activities. The most valuable they as an organisation see they can offer a company in a partnership however, is to link the initiative to international locations where the company operates and where the organisation already are present and therefore can contribute with important local knowledge and insight. Focus is in that respect on being a co-player for the company. Joint implementation and transfer of knowledge and experiences is then also at the organisation's website emphasised as central aspects to a partnership (NPA 2013b) [17]. They today have no relationships that match this ambition however.[18]

[17] Other return services include facilitating field trips, right to use of logo and e-mail signature, seminars and lectures, project reports etc (2013b).
[18] At the time of the research for this thesis, Coop was their only partner.

Although working actively towards securing partnerships, the NPA point to how this is a long process where they experience that most companies already are tied up in a relationship with other NGOs. They also feel that companies rather than a focus on common values and context, instead have softer values in mind when choosing a cause and a NGO to support:

> *For a long time we had an incredibly strong focus on common values when approaching companies (…) but to them that's not always of vital for how they choose. Rather, they are perhaps often drawn to soft values; values that are easier to report on. For instance, everyone wants children to be better off. We also say we want children not to be hurt by mines and cluster bombs, so we are no different in that respect. It sort of becomes a very easy and safe way out.*

That they have ties to the labour movement and the fact that they from time to time raise their voice in current affairs are also factors that makes the NGO feel that *"we have to work a bit harder to get business clients than many other organisations"*. The chance to make an impact on actors they cooperate with is seen as very important to the NGO, and forming a partnership with a company built on trust gives the organisation one such channel to raise their voice towards or make an impact on issues related to their mission and mandate. This is also something they have done towards Coop; "*And we might not have had that channel in if we didn't have a cooperation*". At the same time, the organisation is clear on that although companies often see initiatives like this as part of their social responsibility, they themselves feel that the types of interaction forms they have to offer a company, even in a partnership, only should be seen as part of a company's *voluntary* CSR: "*Social responsibility as such is so much more, so we can't go out there and say support us and thus take social responsibility – we don't feel that is right*".

4.6.2.1 Summary and analysis

The NPAs goals from forming a **partnership** with a company are several. First of all, since a partnership involves a contract often over several years it gives them access to long-term funding as a **transferred resource.** A partnership, at least the one they currently have with Coop, also brings with it what is highlighted as a very important element of visibility and **associational value.** With the company's reputation in mind, this could be seen as a way of both gaining credibility, increasing awareness, attempting to attract new partners and thus to accessing funds (Heap 1998, Wymer and Samu 2003, Gourville and Rangan 2004). It is a way of creating capital through communicative identity-building (Schumate and O'Connor 2010). Thirdly, a partnership also creates an additional **interaction value** in that dialogue and building trust (emphasised by Austin and Seitanidi 2012a) with the partner opens up for making an impact on the company with regards to current issues important to them as an NGO. The organisation also cites many of the other theoretical criteria and potentials of a partnership, including offering international companies local expertise in the context they operate in (Bendell 2000). However, the fact that they at the same time feel that a partnership only should be seen as part of a company's voluntary CSR, of doing something extra for society, is an indication that their role or their aim is not to make an impact on the core operations of as such; that a process-oriented partnership (Lange et al 2002) is not what they aim for. Such a take on a partnership echoes the view of Porter (2003); arguing that CSR is about conducting the core if your business in a sustainable manner, while strategic philanthropy is about using core resources to do something *extra* for society.

The NGO struggling to get partnerships rather than donation is again seen as being down to tough competition in the NGO marketplace. Here some NGOs loose out because of the value of brand not being seen as favourable enough in the eyes of the companies, or rather out of mismatch with the type of capital the company wish to build from being linked to the organisation. Although the NGO themselves are very conscious that there needs to be a **linked interest** in a partnership; it needs to be a win in it for the company; the current lack of such linked interest and the fact that soft issues (Heap 1998) sell again therefore acts as barriers to a partnership. The NGO now offering companies to 'hire a mine dog', a more typical soft value, could be seen as a further reflection of this. However, again one of the main reasons why a partnership is preferred over donations is that it involves a contract, securing more long-term funding. The NPA realising that such donations are key to the daily running of the organisation is an important aspect that is easy to forget in the praise of the higher value potential of partnerships and sponsorships; it enables an organisations to spend money where it is needed the most and not on the issues that are the most marketable – the latter a risk with **sponsorships** identified by Galaskiewicz and Sinclair Colman (2006). Although visibility was identified as an important type and source of value by the organisation, sponsorships in the traditional sense is not something they can be seen to currently offer companies. Having only one relationship they see as a partnership, the case analysis of Coop will shed light on of if a partnership as defined in theory in fact is practiced and not only desired.

4.6.3 Coop

Coop argues that their motivation for entering a relationship with the NPA is based upon who they are as an organisation; a membership based co-op built around a history of solidarity: *"For us in Coop this is anchored in our values. We see it as part of our organisational form"*. The initiative is then also seen as *"one small part of a large social responsibility"*. Cooperating with the NGO rather than just giving a one-way donation is seen as a central source of value for the company: *"We feel it is right to look at it as a cooperation. And an important part for us in this cooperation with the NPA is to be part of shaping projects that fit with our organisation and our values"*. The altruistic motive of being a responsible organisation aside, they also see that value is created internally to the company as a result of the relationship with the NPA: *"One of the reasons why we wish to continue, even though it traditionally always has been like this, is that* *it also creates pride internally"*. A fit in values with the organisation was also important to why they decided to work with the NPA. At the same time, the company is conscious that it is not their role to implement aid work. As stated on the company's web pages: *"The Coop Solidarity Fund can not and should not practice aid work on their own, but is based upon that such work is conducted by solid and secure aid organisations"* (2013a, translated). This perspective was also echoed during the interview. When it comes to core competencies and relation to their daily business operations, this has not been central for Coop in this particular initiative

> *Here we don't support directly through our core business such as trade or working with producers we buy goods from, but through Coop as a consumer organisation and a co-op; we support projects that are organised in the same way. So there is a very strong link in that respect.*

They point to however that this might be something to consider in the future – as already is done by Coop in other countries. According to the company web pages, they have other initiatives and work with other organisations where ethical trading is in focus (Coop 2013b). That the relationship with the NPA is seen to be based upon a link in values rather than core business context is further supported in their annual report stating that *"we target consideration projects because it builds up under Coop's value sets and character"* (Coop 2011:19, translated). That is not to say that the sponsoring of NGOs are not seen as business relevant, and the sponsoring of some of those causes are among the most marketed of all their sponsorships (Coop 2012b). As pointed to in the introduction however, the relationship with the NPA is not seen as a sponsorship as such. Communicating the initiative is still seen as crucial for Coop in order to raise awareness about the initiative and thus to raise more funds: *"We have realised we have to make an effort to create awareness first and foremost internally, and then externally, about what our cooperation with NPA entails"*. With that being said, they also realise that up until now not enough has been done in this area. When it comes to external communication, they currently have posters in all stores that briefly informs about their relationship with the NPA. Although it during the interview was emphasised that they don't expect to get anything back financially from the relationship in its current form, they at the same time see the potential for using it to create value of a more commercial kind in the future

> *The reasons for why we do this are not very commercial and we would have kept up this kind of initiative even if there was no value in it for us. That being said however, a thing we absolutely work on and want to be better at, is how we can utilise such a relationship more commercially.*

When it comes to the potential for creating commercial value and using communication towards this goal, the company is very conscious that such an activity would need to focus on and reflect their original motive and intention for entering such a relationship; that it is at the core of who they are as an organisation:

> *If we had been able to communicate those values and made people aware of them, then I think it could have made customers prefer Coop rather than other grocery stores. But, it is a massive challenge to be able to communicate it in the right way (…) because the type of sponsoring that this is can after all be seen as something one does to buy the company goodwill. And then I think it just works against its purpose. So it is important that you get to communicate the intention.*

Finally, internal communication is also an area where they realise not enough has been done before, but that now is seen as important in order to create internal awareness and commitment. This especially so since such a commitment is necessary in order to spread the word towards and create external awareness among the customers. Internal ambassadors along with field trips are in that respect seen as central in order to make the relationship more concrete that what a poster can convey; *“to see that it actually is something that gives a result, because it is very unspecific and difficult when you are here to imagine that these initiatives actually means a great lot for other people*”[19]. Some of the NPAs contribution towards creating value, in addition to delivering the social good, has been to facilitate these field trips, participate at events, provide thorough reports on project progress and spending, dialogue on how to raise more money and create visibility and provide information material ranging from videos to articles.

4.6.3.1 Summary and analysis

Coop focused on that their motive was to give back to society because this was inherent to their values as a co-op. As a starting point, their motive should therefore be seen as philanthropic or altruistic. The **nature of the resources** the agreement involves is also mainly funds, and the company is clear on that their role in this relationship is not being the doer, but to be the funder. **Linked interest** is also further created through a common motive to promote development through solidarity projects. That being said however, both company and the NPA feels there also is an **exchange of knowledge** through **interaction,** both when it comes to activities related to profiling and to the **resource complementarity** between their respective organisational forms, missions and values. While this link in mission is seen as central to creating value according to the CVC framework, the relationship should probably be seen to not be of high strategic relevance for either part. Neither is cocreating social and economic value through utilising their respective **specialised competencies** in focus – something as a partnership would require. While the company views the relationship as a **cooperation**, the NPA as shown in the previous analysis sees this as a **partnership** – two concepts that all in all often is used interchangeably in many of the cases. However, in for instance the NGOs annual report, Coop is

[19] Recently, a journalist has also been brought along on field trips in order to write articles for the company’s internal magazine.

referred to as being a supporter ("støttespiller") (NPA 2011). With reference to the verdict, such mismatch of labelling should be avoided if wanting to substantiate that there in practice and not only in theory is more to a relationship than a simple donation. All in all, it seems that placing the relationship in the **integrative** stage would not be the most correct label to use.

The company is clear on however that although their main motive is to show solidarity, doing that by **donating** funds rather than cooperating is not preferable because they then loose the chance of **interaction** and choosing specific projects to support. Although the company increasingly uses internal and external communication in order to raise awareness about the initiative, the primary goal of the profiling as well as interaction is to use that awareness and internal pride to raise more funds through the deposit machines. The **philanthropic** category at first instance therefore seems the correct category to place the relationship in. However, the access to the NGOs return services such as use of logo, field trips, seminars, information material including campaign videos and so on are all factors that according to the framework not should be present at the philanthropic stage unless they only are 'a limited form of recognition' (Seitanidi and Ryan 2007). Although one could argue that these are all activities that makes the relationship more beneficial for the NGO as well, taking their desired types of value in mind, the extent of the return services and the resources it demands from the NGO makes claiming this as a limited form of recognition, flawed. There are more indications of a symmetrical rather than asymmetrical exchange as Seitanidi and Ryan (2007) refers to, and on that basis, the relationship ventures over into **transactional** category. With the company adamant that they have no commercial motives for this particular relationship with the NGO, a **socio-sponsorship** as defined by Seitanidi and Ryan (2007) might be a correct conceptualisation. However, with the mentioned resistance from sponsorship practitioners towards the (mis)use of the sponsorship term (Gimnes 2012), **a cooperation** as the company themselves define this is perhaps a more appropriate term to apply.

The company states however that they in the future want to be better at using the initiative also in more a commercial way to attract and create customer loyalty. Being very cautions about that any such profiling activities would need to be able to convey their values as an organisation and thus their original altruistic intent; creating a level of fit in the eyes of the consumers, is as such a good example of the perceived catch 22 of communicating CSR (Morsing et al 2008). With the NGO seeing visibility as an important source of value; there is then perhaps a slight mismatch in the **linked interest** of the two actors. Finally, the current profiling initiatives aimed at encouraging customers to donate their funds through the deposit machines focus on the mine project and using an image of a child - although this initiative does receive substantially less of the total funds than the rest of the causes aimed at capacity building, democracy and farmers' right. With reference to what the NPA pointed to with regards to soft issues being what sells; this can be seen as a continuation of that - it is not only companies that respond to the emotional buy-in referred to by Thomson and Heckler (2000) and Ditlev-Simonsen (2012); consumers do so to (Apeland 2009).

4.7 Case 6: The Church City Mission Oslo and Skanska Bolig

4.7.1 Introduction

The CCM is a Norwegian humanitarian, faith-based organisation with independent foundations in several cities across the country. The CCM Oslo is the office this case is based upon. Their mission is based upon a range of social inclusion projects at a local level, targeting a wide spectre of age groups (CCM 2013a). Skanska Bolig is a housing development company based in Norway, and is a branch of the worldwide-based Skanska entrepreneurial group (SB 2012). The relationship between the two got initiated in 2009 at the company's top management initiative, where the three-year contract now has been renewed. The agreement is based upon the funds being directed towards social work targeting housing-related issues within the CCM, but where the organisation is free to choose how to best make use of the funds within that area. Two years into the initial contract the company also started to contribute with their core competencies and volunteer employees. In cooperation with the CCM a course targeting the NGOs user group was developed that evolves around informing and educating about basic factors of renting or owning a home. The ultimate aim is therefore to help the NGOs target group to enter the housing market (see Ekker Larsen 2012 for brief presentation of the initiative). Company volunteers together with representatives from the NGO are responsible for the implementation of the courses. Finally, in the company responsibility for the initiative lies with the marketing department and both parts view the relationship as it stand today as a partnership or as being cooperation-partners (CCM 2012, 2013b, SB 2012).

4.7.2 The Church City Mission (CCM)

Funds, company-specific knowledge and in-kind goods are all types of value that the CCM get access to from working with corporate actors. Funds is the value that currently dominates and should be seen as the key motive for the organisation, based upon the practice that even when companies contribute with their competencies and services, there also needs to be a pure financial element involved: *"because we are first and foremost here to do the social work and we need money to fund this. When the funding is in place, we are happy to see what else we can create together with our partners"*. This is because the innovative programs this may result in, nonetheless demands resources and additional work from the organisation to get it up and running. That being said however, the organisation highly value competency-based relationships that enables the organisation to offer their target group new forms of activities:

> *I see that out of this kind of cooperation unplanned things might grow; suddenly you see new possibilities (…) If we had worked independently from the business environment, we would have done things our way, but*

> *with our partners, then wow, we suddenly manage to do so many other activities we beforehand didn't even imagine would be possible. So this kind of partnership is very fruitful.*

Donations are however the relationship form that currently dominates. Even though access to funds is a core motive for the organisation, they prefer **partnerships** (cooperation-partners) rather than donations as the source of that value as *" it is more predictable for us the more mutual partnerships we have, so I would rather have more in that direction"*. Their aim is therefore to secure more cooperation agreements or partnerships[20]. Three main reasons are cited for this. Firstly, in contrast to a donation or gift a partnership involves a contract over a minimum of three years and therefore secures the organisation a more long-term access to funds. Secondly, a partnership also opens up for dialogue between the two actors with regards to creating new solutions as the type of value pointed to above. Thirdly, this dialogue opens up for direct focus towards how the relationship can create value not only for the organisation, but rather a win-win situation to both parts. *"And that dialogue we won't get if we don't have a contract, if we don't sit down around a table and go a little deeper and spend time on each other"*. In initial meetings they then also focus on finding a relevant link between company and cause, either in their values, the context they operate in or in their core business operations. At the same time, the CCM also feels that getting companies to put down measurable goals for this, first and foremost internally but also externally in the market, currently is a challenging task:

> *I am often pushing for it to be a win-win rather than them just supporting us with money and that's it. Because I am totally convinced that if they also see a value in this and put down specific goals for what they themselves want out of the relationship, then they also become a more*

[20] The NGO divide corporate agreements into main partners, cooperation partners and contributors dependent on the type, size and length of the initiative (CCM 2013b).

satisfied partner. And will stay with us for longer (…) But I am at times very surprised that so many companies are not conscious about this.

Being an organisation whose operations and mission is based at Norwegian locations, the CCM sees that the most valuable service they have to offer companies is to address social challenges connected to the local context in which the company operates[21]. Because of this closeness, the CCM feels that a partnership with them should be of particularly high value to a company compared to what international organisations can offer since they often do not operate in the same neighbourhood context as most of the companies. This closeness, often involving direct contact between the companies' employees and the users the CCM directs their mission at, is also seen as being of great additional value to society as a whole as it is an effective way of breaking down prejudice.

When it comes to **sponsorships** rather than the current partnership form, the organisation sees that the relationships can develop in this direction, but that currently neither they as an organisation nor the companies are ready for such a turn of wording or implementation. From the side of the companies, the organisation question whether this is what they want:

I don't know how attractive it is for a company to say 'we sponsor a good cause', and at the same time be very clear on externally what they want to get back from the sponsorship. Because much of the goodwill they are looking for when sponsoring an organisation like us really is that sort of feel-good from unselfishly contributing to a better society (…) I feel that this probably is something the companies see as a difficult evaluation, and

[21] Other specific return services they currently offer their partners (dependent on the nature of each initiative) includes the right to profile the cooperation internally and externally, the NGO profiling the company on the organisation's web site, in magazine and news letters, contributing to media spreads, holding seminars etc.

> *that they are very scared of being seen as egoistic in this setting; very scared of that.*

For many in their own organisation there is also an inherent cultural hesitance towards working with the profit sector, and then especially so towards the commercial motives associated with sponsorships: "*So I do work just as much internally in our own organisation, to prepare the ground for a fruitful partnership, as I do externally*". There is also the concern that a sponsorship would produce higher administration costs and demand more resources and return services from themselves than what the current cooperation agreements do – resources that otherwise could have been spent directly towards their core mission:

> *So this is one of the things I am afraid of, if we are to go out and say we want sponsor agreements instead of cooperation agreements. How much more will the companies then expect to be followed up, and how much more would we need to staff ourselves in order to deliver. And do we want that?*

They also see that a sponsorship might require offering more project-based initiatives to companies; something they can follow and see as their own. This is not something they as an NGO can offer since projects are not seen as the best long-term way to work in order to fulfil their mandate. Currently however they feel that companies do not consider them as a sponsor object in the traditional sense, but rather that it is the human resources-side of the company that is attracted to the value of their brand. Knowing what financial value to put on this brand, in other words knowing what to charge companies for forming a relationship with them is also seen as a challenge by the organisation. What they currently feel however is that "*it is pocket money we get because the big money are spent on the large sports sponsorships and the large international organisations*". The upside to sponsorships is in that respect seen to be that it comes with the potential for higher amounts of funds. Contributing to media spreads once the initiative has proven to give social results, is however something they currently focus on. The visibility that comes along with a partnership, or potentially a sponsorship, is then also seen as a beneficial value that can create positive ripple effects for all parts.

> *If it is a genuine cooperation and the business contributes with something genuinely positive for our work, then I think it is great if the company can talk loudly about it and through that become more attractive. But it has to come in the right order.*

4.7.2.1 Summary and analysis

Once again, a partnership (by the CCM also referred to as a cooperation-partnership) is cited as the relationship form preferred by an NGO. The CCM then also cite several factors that echo what theory see a partnership should include. For one, they see that the **resource complementarity** of a partnership when involving **company-specific nature of resources** can offer them new solutions and activities they otherwise not would have had access to. This would in their view only happen through dialogue that should result in high **interaction value.** They also focus on that what they have to offer companies in terms of value potential is high since they operate in the same local context as the companies. This is central for the true strategic philanthropy and competitive advantage of Porter and Kramer (2002, 2006). As for many of the other NGOs, **linked interest** is strongly in focus when approaching new companies, seeing that if value is being produced for the company this makes them more likely to stay with the organisation for longer. At the same time however, several barriers to the partnership potential outlined in theory are also present – echoed by the fact that donations as a relationship form currently is what dominates for the organisation despite a strategic effort to secure more partnerships.

The main reason why partnerships are preferred to the NGO is that they involve a contract that commits the company over three years. As all partnership agreements need to involve funds even though the company also contributes with other resources, this means that a partnership primarily secures the NGO a more long-term, predictable access to funds. The financial motive of a partnership is seldom emphasised in partnership theory as such, but is nonetheless listed as an important NGO motive for corporate relationships in general (Heap 1998, Wymer and Samu 2003). At the same time it is a reminder of that the cost and resource demand of a partnership often is high to an NGO. The fear that a turn towards sponsorships rather than cooperation agreements would require more resources of them as an organisation, could also indicate that the way they define and practice partnerships today does not match up to the theoretical definitions of high levels of **synergy and interaction**. Further, the fact that getting companies to set strategic goals from the partnership is seen as difficult; to get them to see the **linked interest** despite the organisation's strong focus on this, could be interpreted in two ways. One, the organisation do not offer the companies what they want or direct their focus to wrong companies or wrong departments (Brennan et al 2012). Secondly, there is once again a 'hierarchy of support' where different NGOs are seen to perform different function in the eyes of a company (Noble et al 2008). This last part is something the CCM themselves feels is the case; HR directors see them as beneficial towards creating internal commitment but not as a sponsorship object: the external **associational value** of being linked to the NGOs brand is seen as less than the internal. Companies in that respect view NGOs and the value of their brand differently. Putting a price on the relationships that both should reflect its value potential, but at the same time not alienate companies is as such a massive challenge the CCM pointed to, but that also goes for any other NGO. That marketing of the relationship is welcomed from the organisation's point of view *if* accompanied with true commitment from the company producing actual social value, can be interpreted as risk management tool for the NGO not wanting to be associated with pure company publicity stunts. Having in mind that the NGO experience that most corporate managers do not have the commercial intentions of a ‘traditional sponsorship’, but where the NGO still delivers or at least offers return services to the company regulated in contracts, a socio-sponsorship as defined by Seitanidi and Ryan (2007) might again be a useful conceptualisation in this case.

4.7.3 Skanska Bolig

The company’s initial motive for forming a relationship with the CCM was that their top management saw it as time for the company to take social responsibility: *“I feel that such a big company that makes money, could give something back”*. To this day, it is this initiative that makes up their CSR. Their motive and the relationship is also seen to be linked up to the company’s vision; ‘we improve people’s lives’ - a vision that *“helps us steer in another direction than just what involves the commercial aspect and our own product*”. For the first few years of the contract, the company’s relationship with the CCM was however mainly a one-directional donation with limited contact between the two parts:

> *A somewhat unworthy donation that is, because by not being able to utilize each other and learn from one another – that becomes a decimation of the object you support. Because they sit on a lot of knowledge and so do we, so there is a lot we can learn from and teach one another.*

After having participated at a seminar and been inspired by how some of the CCMs other cooperation partners used the relationship in a more active way to create value, the company wanted to take up some of the opportunities that already was there in the initial contract and become a partner rather than donor. SB sees the fact that they have gone from being a passive contributor to an active participant that in addition to funds delivers from their core resources, as important to why they today see it as a partnership:

> *I had a title on this (…) that was from patron to partner. Because that really is what this is, from just passively donating money we have become an active partner that demands something and gets a completely different dynamic around the whole relationship. So I would say that we sponsor in a modern way.*

The company today in addition to funds then also contributes with their organisation-specific resources in order to *"help the City Mission help their own, with knowledge they hadn't had themselves"*. By interacting with the NGO and the social initiatives they work on directly, value is seen to be created for both company, NGO and society. SB sees the two-directional flow of value utilised by active dialogue as key in that respect:

> *If there is no dynamic that works both ways; really we have to feel that we get something back and so do they. When it seizes to be interesting to both parts, then the cooperation ends (…) So it really involves not underestimating the meaning of getting something in return.*

At the same time however there needs to be a balance in that they are vary not to demand too much of the organisations resources: *"We are cautious that we should not be taking resources off them that they actually should be spending on their users. We don't want to become a very demanding cooperation partner in that respect"*. As of now however, they feel that neither part spends very much time on the initiative – but that it still creates important value to the company in several ways. For one, it is seen as a way to impact and communicate the company's identity and values, first and foremost by creating internal commitment, but indirectly through that also stimulating a positive external reputation

> *I work with our brand, so this initiative is one important part of that. Because it really is about whom we want to be both internally and externally (…) It has to do with meaningfulness in the workplace; that you*

> *simply perform together and create a good atmosphere and work environment. And at the end of the day also gain an improved reputation - because what is on the inside reflects on the outside. So even though this is a small initiative and a small activity, it most definitely has a value to us.*

The internal effect and value of the initiative has then also proved even stronger than what the company had anticipated beforehand. The change in people's attitudes is further seen to not only have created value for the company, but through producing 'extra role behaviour' has created individual value at a micro level and as well for society at macro level. Recruiting employees to be part of the project and driving it through has been central for the initiative's success[22]. At the same time the, company is concerned with directing the information at *'those who care the most'*, also realising that *"the hardest part is still to keep something going at a certain level over a long period of time; to sort of keep the energy in the group"*. They also feel that keeping the initiative at a small-scale but rather long-term level is important in order to keep up the internal commitment. In addition to the internal value, they also feel however that the current relationship form with the CCM has created a direct financial gain to the company's bottom line. Through working with the CCMs target group in the housing initiative, they have realised the importance of a simple and understandable language of communication. Transferring this over to their own communication with customers, "*We feel that we now break down customer insecurity and misunderstanding through a simplified language".* This is seen to result in people using the residences more correctly and giving more satisfied customers, which again reduces the company's expenses.

Although feeling the initiative is a way to sponsor in a modern way, the company is clear on that this is not an external communication initiative. When asked how they view supporting an NGO like the CCM versus for instance sponsoring local

[22] The NGOs General Secretary has also held a seminar for the employees, and they also use the CCMs facilities to arrange some of their company meetings – all initiatives to spread awareness about the relationship internally.

sports teams, the company was very clear that the latter is a marketing initiative that does not require any personal obligations or commitment from the company, while working with CCM is *“something completely different, it builds values in the deep of the organisation”*. Besides from an article about the initiative an the company front page, there isn’t then either any external marketing or logo-use involved in communicating the relationship. They nonetheless believe there could be something to gain from using more external communication, but so far are uncertain as to how and where that could be done. *“It could be relevant to for instance include it hiring ads, but beyond that I guess we haven’t really decided where we stand”*. Talking about the initiative in seminars is something they gladly do however, and they also hope to in cooperation with the CCM get a media spread about the initiative. This primarily so because of the possible contagious effect it could have on others rather than the direct value to themselves as a company:

> *Because that is what is so fantastic with social sponsorships; the more the merrier. You know, there is no desire for any exclusivity around it so you get away from that competitive mind of thinking you get with everything else.*

4.7.3.1 Summary and discussion:

At the outset, one could argue that the company’s main motive should be seen as **philanthropic**; to give something back to society. The characteristic of a philanthropic relationship were then also dominant during the first years of the relationship – a one-way **donation** that did not create any value for the company. The fact that **associational value** in the form of internal commitment did not occur until it was stepped up to involve more direct interaction with the NGO is again supporting the claim that such a value typically is not present in relationships marked by being a donation. It is equally clear that this is not a **sponsorship** in the traditional, commercial sense since there is no external marketing of the initiative to the company's customers. The sponsoring of a social cause is often seen as mechanism for companies to communicate their CSR (Geue and Plewa 2010), and while this was a goal at *internal* level for the company, there are several indications with reference to theory validating their own label on this; a **partnership.**

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In terms of **nature of the resources**, the company has transferred both funds and organisation-specific competencies and manpower to the NGO. The **resource complementarity** should also seen to be strong; the company offers the NGO both funds and core competencies meeting a present need in the organisation, while the NGO in return facilitates so that the company can take social responsibility in an effective way while also use it to create internal identity and commitment. It is therefore a **two-directional flow of resources,** although one could question whether the company in this case has contributed with more input than the organisation. However, with the company claiming that the **interaction value** has resulted in them altering their behaviour towards own customers and ultimately then cutting the company's costs, **linked interest** (where according to Austin and Seitanidi 2012a there should be a fair perception of value exchange), should be considered restored even in theoretical terms. The linked interest should further be seen as high since both parts feel that creating value for the other part is closely connected to their own utilitarian motive. Further, **synergistic value** must also seen to be strong in that the company and organisation conjoin their specialised competencies towards a common goal that has by **innovation** resulted in if not solving then at least targeting a social issue through innovation. In other words, the value is being **co-created.** The synergistic value is strengthened by the fact that The Norwegian Labour and Welfare Service (NAV) recommend the course to its clients, stating that this is spot on with regards to what the clients need (Ekker Larsen 2012). The company's thought of non-exclusivity echoes Porter and Kramer's (2002) focus on the importance of a company's signalling effect to other potential partners. Although there also are elements of social and economic value being dependent on one another, the company's motive was not to creating a competitive advantage as such.

The characteristics of a partnership outlined in theory that still are missing however, is that the relationship could not be seen to be of key strategic dependency to the core mission of either part, especially not the company. The interaction level is still relatively low, and the company being concerned with keeping the initiative at a relative small-scale level in order to keep up the internal commitment shows that there always will be limitation to how much resources a company are willing to put into a social initiative; at least when their main motive is not commercial or profit-oriented. The fact that the company is cautious that they don't want to demand too many resources from the organisation – while the organisation are vary not to spend too many resources on such initiatives, is a further indication that it does not match up to all the criteria set by partnership theory. The transaction also needs to be repeated for it to keep producing value as it is an initiative that is dependent on company volunteers. The company pointing to that such initiatives very much is dependent on being driven through by a few key employees, and that keeping the energy going over time could be a challenge, further demonstrates that a partnership could be fragile and person-dependent. Taking into account that the donation and partnership period of the relationship initially was regulated by the same contract, the case has further shown that it is hard to on the basis of contracts alone to assess whether a relationship with an NGO is of strategic value to the company or not. In sum however, meeting all partnership criteria at once is somewhat of a utopia, a fact recognised not least by Austin and Seitanidi themselves with their focus on *a continuum.* A partnership should therefore be seen to be both the desired and practiced relationship form in this particular case.

5 Discussion and conclusion

5.1 Introduction

A much quoted Milton Friedman (1970) argued in his time that the responsibility of a company was to look after its shareholders. Venturing into philanthropic and charitable initiatives that gave the company nothing in return was as such a misuse of shareholder funds. Today, the most common argument is that taking stakeholders into consideration at the same time should create value for the company by targeting social causes connected to the company's competitive context and core resources (Porter and Kramer 2002), key stakeholders such as employees and the local community (Hillman and Keim 2001) or making central use of strategic marketing (Lantos 2001). If done in this way, looking after stakeholders should be equalled with creating value for shareholders. Whether or not showing social responsibility through forming a relationship with an NGO could result in value being created for a company's shareholders, was also central to the Supreme Court verdict referred to throughout this thesis. The cases that have now been presented support the argument that NGO-business relationships as practiced in the six different cases, at least in the view of the actors themselves have created value to both parts. This flow of resources and value can be illustrated in the graphical figure presented at the next page.

5.2 The Collaborative Value Circle

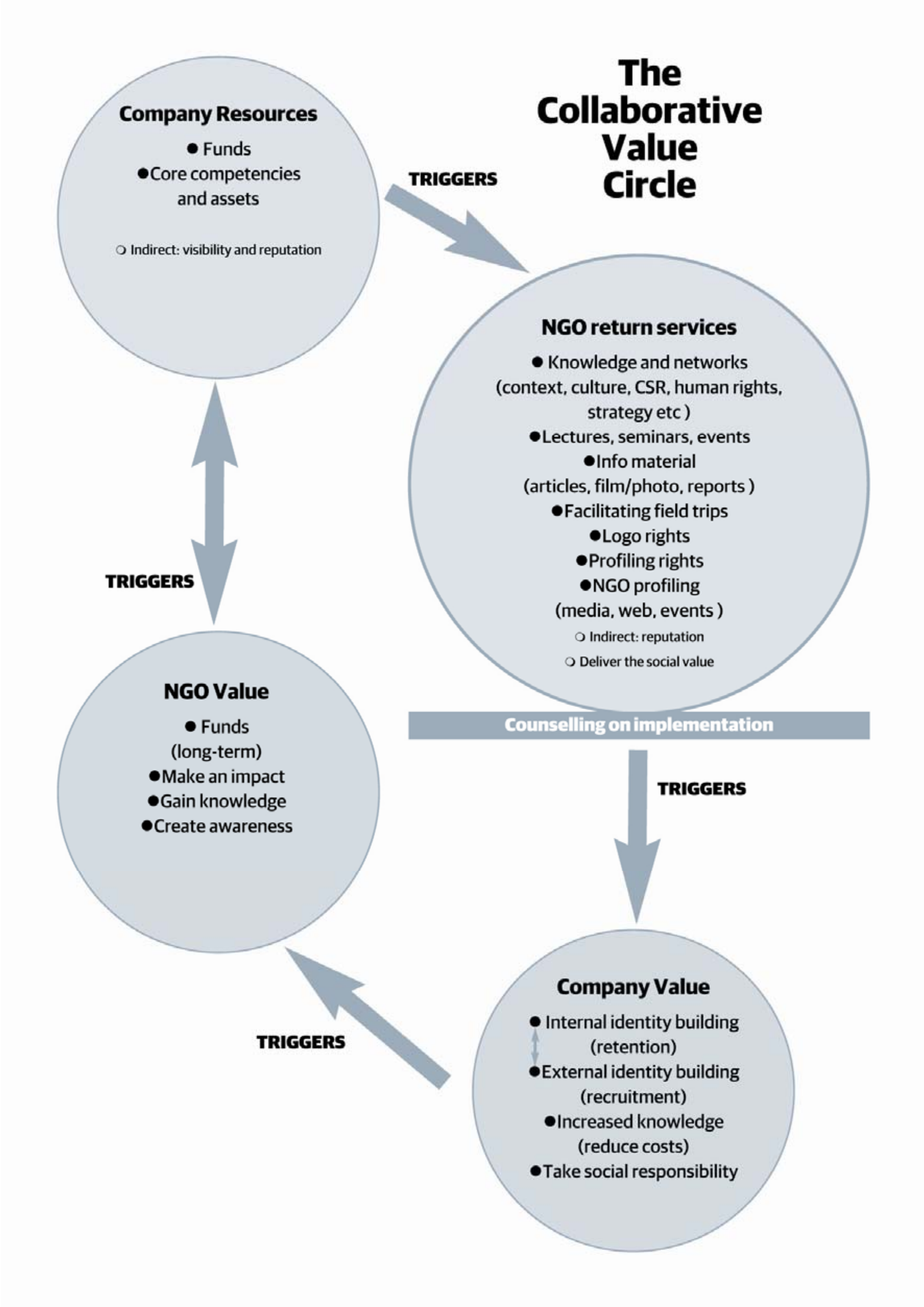

Figure 2: The collaborative value circle

Austin and Seitanidi (2012a, b) focused on the usefulness of picturing NGO-business relationship along a continuum; more specifically a Collaborative Value Continuum. The analysis of my cases showed that it is equally useful to picture the *transactional* and *integrative* stages of a relationship in a Collaborative Value *Circle.* Based on the cases reviewed in the previous chapter, a recurrent finding was that neither the companies nor the NGO felt a donation did create any value to the company. This was because a donation was interpreted to be a **one-way transfer of funds** from company to NGO which do not demand or trigger any return services of the organisation. From the NGOs perspective, access to funds as **transferred resource value** must in all but one case be seen to be a key motive for entering a relationship with a company. However, since a donation does not create any value for the company it was found that relying on this as a source of funding would not be sustainable over the long-term for the NGOs. Although many of the companies listed giving back to society as a core motive, this was in none of the cases the only motive, confirmed by the way the relationships were implemented in practice and the extent of the return services from the NGOs triggered by a formal contract. With regards to the CVC framework suggesting that particularly associational value could be created also at the philanthropic stage, both the companies and the NGOs in the reviewed cases felt this alone was not enough to create any substantial value to the company. A philanthropic donation would in these cases therefore not have met the requirement of a **linked interest** and **resource complementarity.** On that basis, none of the cases were therefore placed in the philanthropic category.

The Collaborative Value Circle on the other hand attempts to demonstrate the flow of resources and value that the cases taken together have involved. After a relationship has been formed at either the NGOs or company's initiative, the value circle then starts with resources being transferred from the company to the NGO. The nature of the resources did in all the cases in this study involve funds. Three of the cases to a varying extent also involved a direct transfer of their respective core competencies, either through dialogue with the NGO or a direct contribution to a specific social project. This transfer in all cases then triggered different types of return services from the NGOs. As previously mentioned however, what was a recurring theme was that these return services not relied simply on a passive access to associational value, brand or logo. They should all be seen to also involve an element of interaction, dialogue or counselling from the NGO with regards to how such services should be implemented in the company in order to create the desired value; either with internal or external stakeholders in mind. All the companies perceived they got some form of value back from the relationship precisely because of this level of **interaction** and not only association. Internal identity building was to a varying extent in focus for all the companies, either as a core motive or as a strong and positive side effect. No company directly cited external identity-building as a motive, but where the actual implementation of some of the cases still must be seen to have delivered this value. Internal identity-building was then also perceived to have a positive effect on the external reputation of the company; in effect the employees become company brand ambassadors (Brønn 2012).

Because value have been created for the company as a direct result on the NGOs return services, the listed return services should therefore be seen to perform a double function for the NGO; creating value for the company and with that also creating value to themselves. A strong NGO motive for entering a relationship with a company was access to funds (in all but one case). Creating value for the NGO was therefore seen as securing a more predictable, long-term access to funding. All the relationships also involved some degree of either internal or external communication. Such activities were seen to create awareness of the NGOs mission and cause, which in return could attract more partners or sponsors – and ultimately then increase more value for themselves. The interaction that comes with the return services also from the NGOs point of view entails access to either making an impact on the company or to gain insight and knowledge themselves – types of value cited by all NGOs although to different degree and in different forms. The two must be seen as interconnected however, as in particular the Amnesty case highlighted. Ultimately then, because of this value being produced to both parts the incentives for keeping up the relationship also in the future becomes strengthened – thus contracts being renewed and the value circle starts all over again with more company resources being transferred. For the NGOs, this value circle could also attract new partners to form a relationship with them – meaning new company resources and a new value circle being created.

5.3 The verdict

With reference to the Supreme Court verdict, using such a value circle as a conceptualisation becomes a useful tool. At the end of the day, most of the benefits accruing from these relationships are intangible benefits that are hard to measure home. Focusing on the route to how such values have been created therefore becomes even more important. While it is important to remember that this is a case study of six particular NGOs and six particular companies and that generalisability for the whole NGO-business marketplace by no means is claimed, these cases all showed that relying on passive associational alone to create value was not being practiced. However, many challenges still remain in order to substantiate value being created. For one, the degree to which both these return services and the transfer of competencies from the company were specifically listed in the contracts, varied and must in general be seen to have great room for improvement. Attempting to put a value on the different return services so that they should match the companies' (financial) resource transfer is also a substantial challenge, especially taking into account how to measure the value of a brand and a logo. Although all the companies were determined they got some form of value back from the relationship and all involved strategic top management anchoring, there might still be a way to go with regards to putting down specific goals for what outcomes the relationship should result in. This is currently something few companies in general do (Østmo 2012). Austin and Seitanidi's use of a continuum is further a good conceptualisation to demonstrate that a relationship can produce varying degrees of value from one year to another. Assessing the input versus output of a relationship is something some of the cases participants do, but most of them don't. When it comes to whether or not the companies currently get a tax return or not, this has at the request of some of the informants not been address in the cases. In brief however, again some do, most of them don't. If nothing else, this goes to demonstrate that companies forming a relationship with an NGO indeed can be seen as creating actual, financial value for a company. What it all comes down to however, is motive and implementation.

5.4 The research question

In terms of answering the research question, which to recapture was to what extent partnerships, sponsorships or donations are being the desired and practiced form of NGO-business relationship, it has already been shown that none of these specific cases are classified as donations and that a donation neither was a desired interaction for. Still, several of the NGOs reported that if not taking this specific case into consideration, donations were overall the relationship form that was practiced. Reasons for this will be reviewed in connection to an assessment of the extent of partnerships being a desired a practiced interaction form. Links to other empirical findings will also be briefly included in the summarising conclusion - starting with the transactional sponsorship category.

5.4.1 The transactional stage – sponsorships

With regards to sponsorships, this was directly seen as a desired form for two of the NGO; Plan and UNICEF (although UNICEF also referred to this as a partnership). While UNICEF should be seen to practice this for several of their corporate relationships, Plan is in the start-up phase of sponsorships however. For the other NGOs, a sponsorship was currently not seen as effective for meeting their goals. One reason for this was because they in a sponsorship do not get to make an impact on the culture or core operations of the company. A second reason was that the value of the NGOs respective brands was not seen to be strong enough to attract corporate sponsors, or the causes they had to offer were not seen as attractive, or ‘soft’ enough with regards to what they feel companies are attracted to. Lange et al (2002) in study of NGO-business relationship in a Norwegian context also found that NGOs that offer causes involving children, attract the most corporate supporters. It is perhaps therefore no coincidence that the two NGOs who see the most potential for sponsorships, are those who are part of a large international and well-know organisation; but whose mission also evolves around precisely helping children. This perceived difference in the attractiveness and value of their own brand was also why in contrast to in Austin and Seitanidi’s framework, NGO reputation is here rather suggested to be termed an organisation-specific rather than generic resource. The NGOs interpretation of a sponsorship should in general be seen as no different to that of a commercial sponsorship however; it involves a profit-oriented motive with a strong degree of external marketing.

Several of the cases were seen to belong in the transactional category, although none of them defined their relationship as a sponsorship as such. With reference to Seitanidi and Ryan (2007), a recurring theme when analysing the cases was to what extent they should be seen as ‘commercial’ or ‘social’ sponsorships. A commercial motive is interpreted to mean the company expecting a full return on investment; it is a motive based on a desire to make a profit and create value for shareholders. The way this return on investment is triggered, is through marketing and communication. What the Agder case showed, although found to not belong fully in the transactional category, was that a strategic motive with expectancy of return on investment also can be created through a high focus on internal communication and anchoring only, not external. It was argued that further three of the relationships should be seen as primarily having the traits of the transactional category; Kiwi-UNICEF, Jølstad-Plan and Coop-NPA. The main reason for this was the type and extent of the return services they got back from the NGO and the way these were implemented. In terms of the ‘commercial’ versus ‘social sponsorship’ label, Seitanidi and Ryan’s (2007) argument was that the motive was what differentiated the two. They should both entail symmetrical compensation awards however. In all these three cases, the motive to give back to society was seen as a strong reason why they formed a relationship with the NGO. They also got several return services back however, enabling either them to create the desired either internal or external value – and a sponsorship as such is an appropriate label on the relationships. With the motive and implementation not necessarily meeting up to the formal criteria of a ‘commercial’ sponsorship however, and wanting to avoid the use of the term ‘socio-sponsorship’ as a whole different the term ‘cooperation’, which already is applied by many of the actors themselves is an equally appropriate term to use.

Finally, that building external reputation was not listed as a primary motive in any of the reviewed cases stands in contrast to both theoretical suggestions and other empirical studies who have found building reputation and brand to be the number one reason why companies engage with an NGO (C&E 2012) or a undertake a social initiative (Brønn and Vidaver-Cohen 2009). One possible explanation for this could be that ticking off the ‘image and reputation box’ might be easier or seen as more acceptable when responding to a survey than when showing and telling in a non-anonymous case study. As some of the cases reported a concern for not being perceived by external stakeholders as having a strategic motive, this could be part of the explanation. This would only be to speculate however.

5.4.2 The integrative stage – partnerships

The CVC framework and other complementary literature clearly stated that the benefits to both company, NGO and society would be higher from a partnership than other interaction forms. The introduction to this thesis also clearly stated however that the rhetoric of a partnership has dominated far more than its practice. The majority of the cases in my study then also showed that also here, the partnership rhetoric dominates, supplemented by cooperation agreements for some. The companies to a less degree than the NGOs must be seen to have a conscious outlook to how the relationship is defined however. For the all NGOs, a partnership (or the corresponding traits of a cooperation agreement) was said to be the desired relationship form. UNICEF should be seen as an exception here, already placed in the sponsorship category. As a whole the case studies showed that the NGOs have a fairly good conceptualisation of what a partnership could entail with reference to how it is defined in theory. Three of the cases were then also placed partly or fully in the integrative partnership category; Hydro-Amnesty, Skanska Bolig-CCM and partially also Agder Energy-SF. As was shown in the analysis however, this was not necessarily because they met all the criteria but because they had substantially more traits of being a partnership than of being a sponsorship or donation. In general however, several of the NGOs reported that if looking at their corporate relationship portfolio as a whole, it was donations that dominated despite a desire to secure more partnerships. Several reasons for this can be identified. As shown with the sponsorship category, some of the NGOs feel that many companies are attracted to soft and easy manageable causes and project. This was partially confirmed in my company cases. In a tough NGO market, organisations have to offer companies what they want; thus often to simplify reality. Although conscious of focusing on strategic value to the company, it could perhaps be questioned whether the NGOs in dialogue with the companies are clear enough on that ‘true partnership’ are what they desire –that is if this indeed is what they do. Many of the NGOs reported that access to funds was a core motive, a finding that is echoed in several other empirical studies (Lange et al 2002, Jamali and Keshishian 2009, C&E (2012). A Rumsey and White (2009) study found that the reason why most NGOs prefer two-way rather than philanthropic relationship, are because they carry with them larger sized financial resources - in addition to creating a stronger link between the two. This is very much the finding also of my study. In short, although NGOs might be interested in partnerships, they might necessarily not want to go all the way at least not with regards to how it is defined in theory. Both the Lange et al (2002) and the C&E (2012) study then also found that although interested in forming a partnership, the majority of the NGOs felt they could make better use of the companies' funds than of their core competencies.

Part of the blame could be found on the company side also, however. As shown in this thesis, most of the companies, and also some of the NGOs, see that directing funds to the NGO is the best and most effective way they can contribute to a social cause. Other studies of Norwegian companies' also find that financial support is the type of resource they prefer to transfer to an NGO (Østmo 2012). In contrast, contributing with products, services or competencies related to their core business are listed by a quarter of the companies – with larger companies more positive to this type of resource transfer (ibid). Another study in a Norwegian context also revealed that 'solving social problems better ranked at the bottom of company motives for engaging in a social initiative (Brønn and Vidaver-Cohen 2009). For the companies in my study, Skanska Bolig cited a direct motive to contribute beyond funds. The Hydro-Amnesty case also showed that its core was based upon an exchange of knowledge and insight. Agder also contributed with core competencies, but this was more an added value than a motive in itself. In general however, there seems to be a way to go before reaching the full integrated stage of social and economic development being intertwined. The NGOs are for the most part the doer, while the company is the funder (Margolis and Walsh 2008). There is also some evidence for Noble et al's (2008) hierarchy of support, which again must be seen in connection with the value of a NGOs brand.

5.4.3 Final remarks

To summarise, what these cases have shown is that NGO-business relationships truly belong on a continuum as Austin and Seitanidi (2012a, b) so clearly have suggested. They should not be seen as static and permanently placed in one category. Rather, both the sources and types of value change over time, and attempting to place them into conceptual categories as this thesis have done could be seen as a somewhat artificial process. However, as Austin and Seitanidi (2012 a, b) also emphasised – gaining a better understanding of the types and sources of value that should be expected at the different relationship stages, is a useful tool for both companies and NGOs to make use of in order to ensure that their motives will end up matching both implementation and outcome. The Collaborative Value Circle presented in this final chapter could act as another useful tool for conceptualisation in that respect, at least if wanting to move beyond philanthropic donations as all the actors in the cases reviewed here showed they had.

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