



INSTITUTO
UNIVERSITÁRIO
DE LISBOA

**CONTRIBUTIONS OF CORPORATE SOCIAL RESPONSIBILITY TO
POVERTY ALLEVIATION – A PEDAGOGICAL CASE STUDY OF
“LA CAIXA” FOUNDATION**

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Master of Science in Business Administration

Supervisor:

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*“Let us stop, once and for all with the only dangerous
crisis, which is the tragedy of not being willing to
overcome.”*

Albert Einstein

Acknowledgments

For several reasons, this was one of the most difficult chapters and the biggest challenge of my life. And yet, I made it. Can't get into words how proud I am and what it meant to me.

A special thanks to my close family, in particular to my parents, for all the support and comprehension. For making me believe I was capable even when I didn't and for allowing me to have this opportunity – like so many others – without ever think twice. Forever my best friends. To my friends who somehow had more faith in me than myself; and to my supervisor Prof. Ana Margarida Simaens, for not giving up on me, thank you.

Abstract

Poverty is one of the greatest attacks on Human Dignity. The way in which it is expressed has become more and more diversified and the gap between the rich and the poor has been increasingly severe. Fighting this phenomenon is urgent and requires an integrated and concerted approach by several actors, including companies. The concept of Corporate Social Responsibility has shaped the way companies interact within society, granting them a role of great importance in its development. Companies began to take more into consideration their environment and to want to actively participate in building a better society, helping to overcome some of the most visible difficulties. This pedagogical case study uses the example of “La Caixa” Foundation, a core organization in the CaixaBank Group, which aims to promote social, educational and cultural initiatives enabling and contributing to the development and reach of a more egalitarian society, reducing inequalities and promoting well-being, especially in the most disadvantaged communities. The study illustrates, through the analysis of the initiatives carried out by “La Caixa” Foundation, its contribution to the alleviation of poverty and social exclusion and the consequent promotion of the Sustainable Development Goals. Thus, it is possible to perceive the role that companies may play, through their Corporate Foundations, in addressing various social problems and the importance of Corporate Social Responsibility practices in achieving improvements in society.

Keywords: Corporate Social Responsibility; Poverty Alleviation; Sustainable Development Goals; Sustainability.

JEL Classification System:

- *M14 – Corporate Culture; Diversity; Social Responsibility*
- *I30 – Welfare, Well-Being, and Poverty: General*

Resumo

A pobreza é um dos maiores atentados à Dignidade Humana. A forma como esta se expressa assume-se cada vez mais diversificada e o fosso que separa os ricos dos pobres tem sido cada dia mais severo. Combater este fenómeno é urgente e exige uma ação integrada e concertada por parte de múltiplos atores, incluindo as empresas. O conceito de Responsabilidade Social Corporativa moldou a forma como as empresas interagem com a sociedade, concedendo-lhes um papel de grande importância no desenvolvimento da mesma. Passaram a assumir mais responsabilidade e consideração pelo ambiente que as rodeia, assumindo um papel ativo na construção de uma sociedade melhor ao unir esforços para colmatar algumas das dificuldades mais visíveis. O presente caso de estudo pedagógico utiliza o exemplo da Fundação “La Caixa”, uma organização nuclear no Grupo CaixaBank, que tem como objetivo a promoção de iniciativas de carácter social, educacional e cultural, que permita e contribua para o desenvolvimento e alcance de uma sociedade mais igualitária, reduzindo as desigualdades e promovendo o bem-estar, principalmente das comunidades mais desfavorecidas. O estudo ilustra, através da análise das iniciativas levadas a cabo pela Fundação “La Caixa”, a sua contribuição para o alívio da pobreza e da exclusão social e a consequente promoção dos Objetivos do Desenvolvimento Sustentável. É possível, assim, perceber o papel que as empresas podem desempenhar, através das suas Fundações Corporativas, na luta por diversos problemas sociais e a importância das práticas de Responsabilidade Social Corporativa no alcance de melhorias na sociedade.

Palavras-Chave: Responsabilidade Social Corporativa; Alívio da Pobreza; Objetivos de Desenvolvimento Sustentável; Sustentabilidade.

Sistema de Classificação JEL:

- *M14 – Corporate Culture; Diversity; Social Responsibility*
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List of Abbreviations

CON Model	Concentric Circle Model
CSR	Corporate Social Responsibility
EU	European Union
FCG	Fundação Calouste Gulbenkian
FCT	Fundação Para a Ciência e Tecnologia
IC Model	Intersecting Circles Model
INE	Instituto Nacional de Estatística
MDGs	Millennium Development Goals
MPI	Multidimensional Poverty Index
NOVA SBE	Nova School of Business & Economics
OPHI	Oxford Human Development Initiative
SDGs	Sustainable Development Goals
UN	United Nations
UNDP	United Nations Development Programme
UNIDO	United Nations Industrial Development Organization
WCED	World Commission on Environment and Development

Introduction

Although we are all familiar with the term poverty, few people know all the dimensions this phenomenon comprises. Accordingly to United Nations (UN) Global Compact, poverty is about more than a lack of income. It encompasses a range of different socioeconomic dimensions, such as the ability to access services, express opinions and choice, social protection measures, the power to negotiate, social status, decent work and opportunities (United Nations Global Compact, n.d.). And even though it is not so visible, this type of poverty is just as important as monetary poverty. This phenomenon is old as human history, but its presence has not diminished. On the contrary, poverty has found new ways to express itself and experts predict that the pace of change is decelerating and the COVID-19 crises alongside the ongoing impacts of conflicts and climate change risks reversing decades of progress in the fight against poverty.

Ending poverty in all its forms is the first of the 17 Sustainable Development Goals (SDGs) of the 2030 Agenda for Sustainable Development. Specifically, Target 1.A establishes SDGs' main reference to combatting poverty:

Ensure significant mobilization of resources from a variety of sources, including through enhanced development cooperation, in order to provide adequate and predictable means for developing countries, in particular least developed countries, to implement programs and policies to end poverty in all its dimensions. (United Nations, n.d.)

Fighting poverty presupposes a mobilization and a joint effort from a variety of sources, including companies. This mobilization is mainly done under the scope of Corporate Social Responsibility (CSR), a concept that has been widely developed over the last few decades. Accordingly to Bosch-Badia (2013), CSR is a key issue for modern corporations and for modern society. When corporates include CSR in their business strategy and follow socially responsible practices, the outcome and the growth they generate will be more inclusive, equitable and poverty reducing (Frynas, 2008).

This pedagogical case study aims to show, through the practical example of “La Caixa” Foundation, the importance of integrating social responsibility practices into the core business of a company, in this case through a Corporate Foundation, and the impact that these practices have in contributing to the alleviation of poverty and social exclusion, thus fostering the development of a society with fewer inequalities.

1. Case

1.1. Problem Identification

The phenomenon of poverty and its reduction is one of the most urgent issues we are dealing with today. It affects more than 700 million people around the world and has repercussions in several dimensions, affecting social, economic and environmental development (United Nations Global Compact, n.d.). Breaking this cycle is an immediate need and companies play a key role fighting against this phenomenon. Their involvement in issues like this was not always obvious, but the emerging need in recent decades has given rise to the concept of Corporate Social Responsibility. CSR is defined by the United Nations Industrial Development Organization (UNIDO) as “a management concept whereby companies integrate social and environmental concerns in their business operations and interactions with their stakeholders.” (United Nations Industrial Development Organization, n.d.). This definition proposed by UNIDO highlights a balance between the economic, environmental and social responsibilities that companies try to achieve when addressing the expectations of shareholders and stakeholders. By including more responsible practices in the daily management of their businesses, companies began to contribute and play an active role in the development of society, not only in economic terms but also in social and environmental ones.

Companies can practice their social responsibility in several ways: through the incorporation of CSR practices in the core business of the company; through donations and/or participation in external events that promote the well-being of society and environment; or through the creation of corporate foundations that, with the financial support of the mother-company, are dedicated exclusively to the development of projects that operate in social and environmental areas. The “La Caixa” Foundation is one such case. Born in the beginning of the 20th century in Spain, the “La Caixa” Foundation is an independent, privately held, nonprofit, charitable and social institution whose founding purpose is to promote and carry out social, welfare, assistance, educational and cultural work (“La Caixa” Foundation, 2014, p. 8).

This pedagogical case study aims to analyze the initiatives that “La Caixa” Foundation has carried out since its entry into Portuguese territory and its contribution to poverty alleviation and social exclusion. Also, it aims to understand the role that companies, through their corporate foundations, have in addressing several social problems and the importance of CSR practices to achieve improvements in society.

1.2. Poverty in Portugal

Poverty can be considered as a state of deprivation of the necessary conditions to live a decent life. These conditions are commonly associated with monetary factors, but they also include access to opportunities, rights and services that usually fall within the field of social exclusion rather than poverty. When we talk about ways to measure this phenomenon, it is expected that the indicators used are mostly based on monetary factors, given the ease of comparison and accounting. But for a complete analysis to be made, it is important to consider several dimensions. Thus, when we speak of poverty in a more restricted sense, we must not forget to associate the concept of social exclusion to guarantee the complete picture.

According to the latest available data from *Instituto Nacional de Estatística* (INE), in 2019 16,2% of the population in Portugal was at risk of poverty. This number corresponds to the risk-of-poverty rate that reveals the proportion of inhabitants with net monetary income below the poverty threshold which, in 2019, was equivalent to 540 euros per month, after social transfers (INE, n.d.). This the minimum level of income deemed adequate in Portugal for an individual to survive.

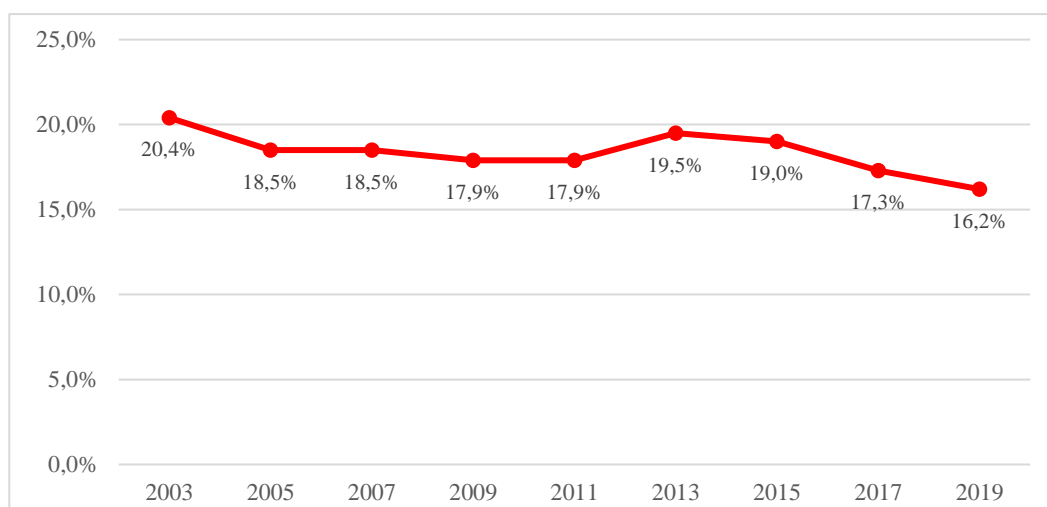


Figure 1.1 – Risk of Poverty Rate (After Social Transfers), Portugal 2003-2019 (Adapted from: PORDATA)

From the analysis of Figure 1.1, it is possible to see that poverty in Portugal affects a large number of people every year, always close to one fifth of the total population. But even though the risk-of-poverty rate shows a downward trend, this does not mean that it is transversal to all groups in society, with an aggravation of the poverty rate in the group of children and elderly population (INE, 2021).

By analyzing the severe material deprivation rate of residents in Portugal, which is based on a set of nine items related to the economic needs and durable goods of families, it is possible to have a broader notion of poverty beyond the monetary factor. This rate shows the proportion of the population in which there are at least four of the nine difficulties listed in Figure 1.2. And even though the severe material deprivation rate presents a constant decrease, according to 2020 data, it still affects 4,6% of the resident population in Portugal. According to the figure, the trend is towards a reduction in deprivation, except in the case of lack of financial capacity to have a meal of meat or fish (or vegetarian equivalent), at least every two days, which rose 0,2 percent compared to the previous year.

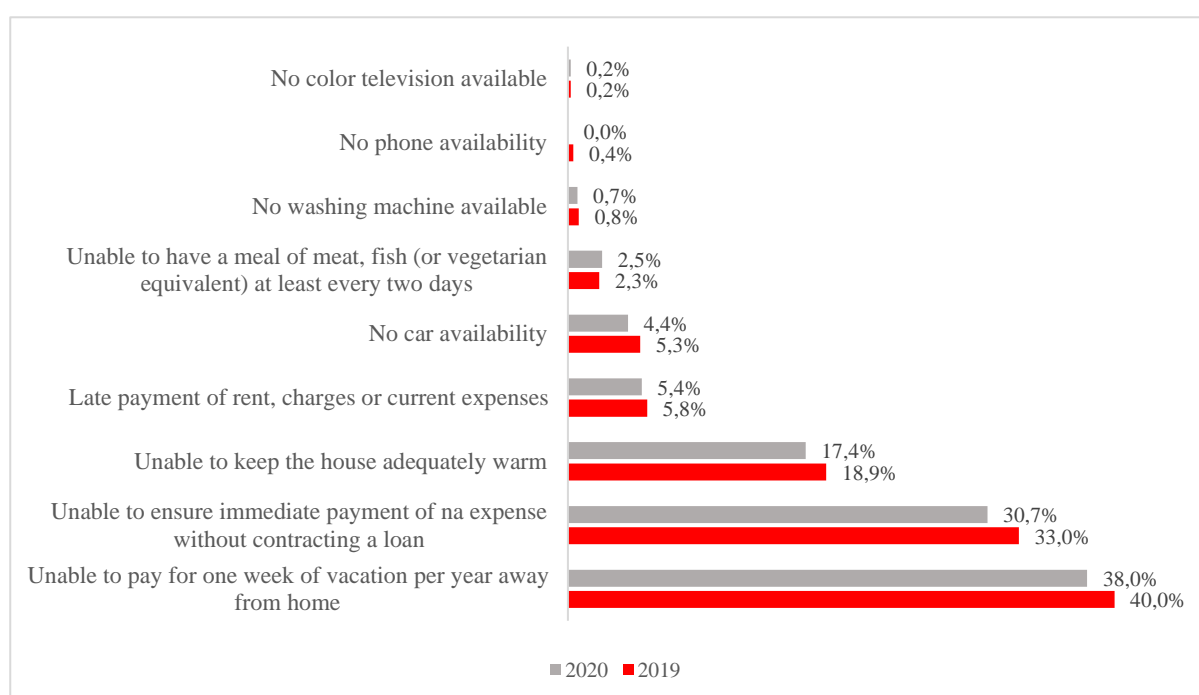


Figure 1.2 – Items of Material Deprivation in The Total Population, Portugal 2019-2020 (Adapted from: INE)

The very-low per capital labor intensity is also one of the conditions that enhances the risk of social exclusion of a family, that is, the degree of participation of its members in the labor market: people under 60 years of age who live in households where the adult population worked on average less than 20% of the possible working time are considered to have a very-low per capital labor intensity. In 2019, it corresponded to 5,1% of the population, as shown in Figure 1.3 (INE, n.d.).

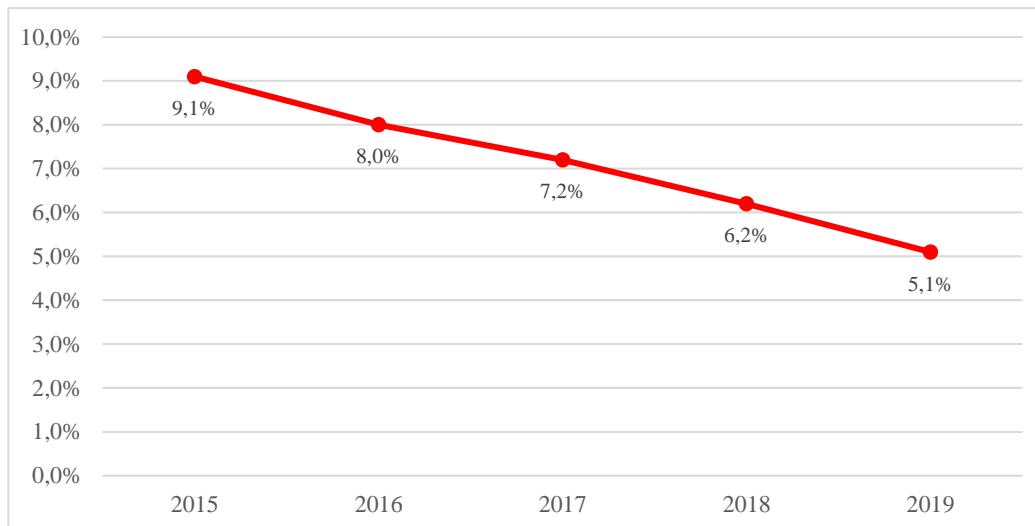


Figure 1.3 – Very Low Per Capita Labor Intensity, Portugal 2015-2019 (Adapted from: INE)

The analysis of these three conditions is of great importance since, together, they represent the rate of risk of poverty and social exclusion, shown in Figure 1.4. This indicator corresponds to the sum of persons who are at risk of poverty after social transfers, severely materially deprived or living in households with very low work intensity. In 2020, 2037 thousand people were in this situation, which confirms the downward trend in the rate of poverty and social exclusion since 2016. (INE, n.d.).

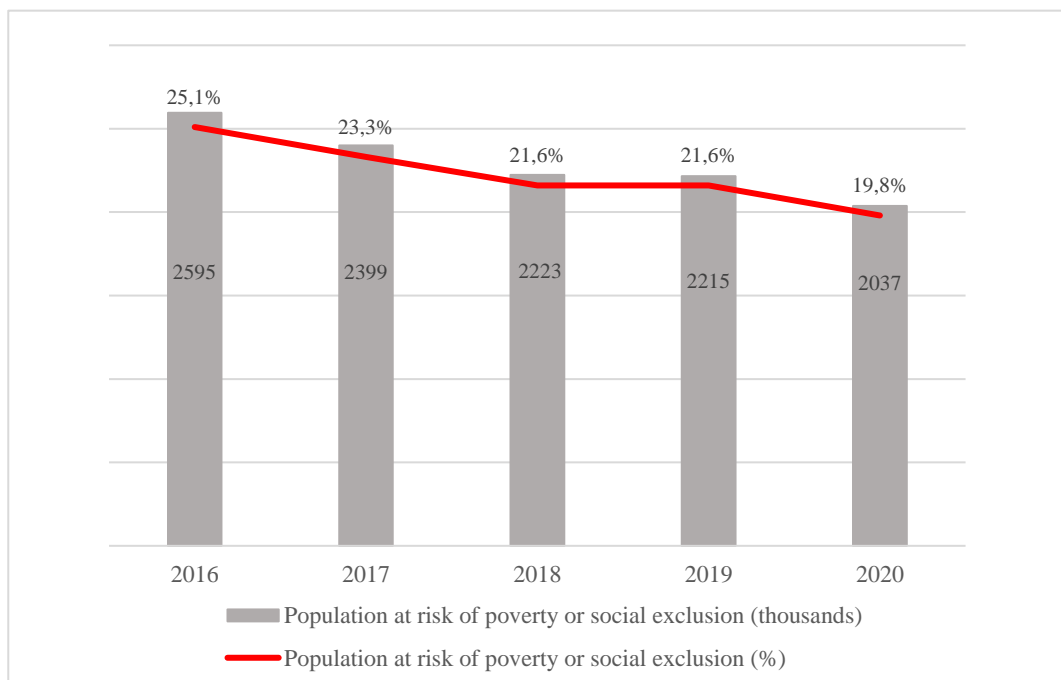


Figure 1.4 – Population at Risk of Poverty or Social Exclusion, Portugal 2016-2020 (Adapted from: INE)

These indexes are particularly important when used in comparative terms, either to understand the evolution over the years of the Portuguese reality, or to compare with other countries or regions, namely the European Union (EU).

The European Commission defined a strategy called Europe 2020, a ten-year plan with the goal of fostering economic development in a smart, sustainable and inclusive way in order to overcome the structural deficiencies of the European economy and improve its competitiveness and productivity (European Commission, n.d.). This strategy was designed based on five thematic areas – employment, education, research and development, climate change and energy and poverty and social exclusion – which translated into eight goals. One of these goals was to reduce the number of people at risk of poverty or social exclusion in the EU by at least twenty million people by 2020, when compared to 2008. Portugal set a goal to reduce the number of people at risk of poverty by 200 thousand in 2020 compared to 2008. In 2020, it not only achieved that goal, but surpassed it, reaching a reduction of 721 thousand people at risk of poverty or social exclusion (PORDATA, n.d.).

It is also important to mention the undeniable impact that the coronavirus crisis had on the Portuguese population. This crisis brought with it economic and social consequences that were felt most by individuals who were in the lower half of the income distribution in the non-crisis scenario, leading to an increase in inequality (EAPN, 2020). According to a study carried out by the Social Observatory of “La Caixa” Foundation (n.d.), together with Católica-Lisbon’s Center of Economics for Prosperity (PROSPER), 400 thousand individuals fell below the poverty line, increasing the risk-of-poverty rate by 25%. This situation jeopardizes the progress made in recent years, slowing down the trend of continued poverty reduction started in 2015, when the poverty rate was 19%.

1.3. The History of “La Caixa” Foundation

The history of “La Caixa” Foundation goes back to April 1904, when the Catalan lawyer Francesc Moragas Barret, with the support of several Catalan civil society entities, founded *Caja de Pensiones Para La Vejez y de Ahorros de Cataluña y Baleares*, with the primary objective of giving autonomy and financial security to all citizens, avoiding financial exclusion and promote economic development. In 1917, with part of their economic surplus, the entity started to carry out activities of social nature and, a year later, to ensure an efficient management of those activities, they were integrated into the organization’s structure through *Obra Social*, the *Caja* social work project (“La Caixa” Foundation, n.d.-e).

In the early 1990s an important merger occurred between *Caja de Pensiones Para La Vejez y de Ahorros de Cataluña y Baleares* and *Caja de Ahorros y Monte de Piedad de Barcelona*, the third largest savings bank in Spain, giving rise to *Caja de Ahorros e Pensiones de Barcelona*, also known as “La Caixa”. After that, several mergers occurred with other organizations, making “La Caixa” a growing organization with more influence throughout the Spanish territory.

After the 2008 financial crises and within the context of the restructuring of the financial system in Spain, in 2011 the board of directors announced a total reorganization of “La Caixa”, segregating its financial activity into a listed bank, called CaixaBank, while “La Caixa” only activity was conducting *Obra Social*. But it was only on 17 June 2014 that “La Caixa” turns into a banking foundation called “La Caixa” Foundation. This last reorganization happens with the aim of increasing its operational capacity and reinforcing its social commitment. Therefore, “La Caixa” Foundation remains with *Obra Social* and manages its participation in CaixaBank Group indirectly by holding 100% of the capital of CriteriaCaixa, a holding company that holds other corporate shares in strategic sectors such as energy, infrastructures, services and the real estate industry. It is through CriteriaCaixa that the Foundation’s business assets are managed, with the aim of generating the necessary resources for its financing, while preserving and promoting their growth (“La Caixa” Foundation & BPI, 2021). This structure can be seen in the scheme below, in Figure 1.5.

“La Caixa” Foundation is funded primarily by the resources earned from its assets, in order to carry out the work for which it was created and, in some cases, by other resources from any aid, subsidies or donations received from individuals or organizations, both public and private (“La Caixa” Foundation, 2014).



Figure 1.5 – “La Caixa” Foundation Organization Scheme (Source: “La Caixa” Foundation & BPI, 2021, p. 2)

One of “La Caixa” Foundation’s main objectives is to take its social action to the territories where the CaixaBank Group carries out its financial activity. Thus, in 2018, with BPI’s entry into the CaixaBank Group, “La Caixa” Foundation began its implementation in Portugal, allocating 26 million euros in 2020 to social, research, educational and cultural and scientific dissemination projects, being the largest percentage of funds allocated to social programs, as shown in Figure 1.6 (“La Caixa” Foundation & BPI, 2021). The extension of its activity to Portugal was done in four different ways:

- Through “La Caixa” Foundation own programs.
- Through the attribution of prizes to support projects of other social entities.
- Through proximity projects promoted together with BPI.
- Through specific programs for Portugal.

According to the representative of “La Caixa” Foundation in Portugal, the strategy for Portugal is to gradually implement all its programs, considering the specific needs that are detected in the Portuguese territory. When all its programs are fully operational, the goal is to reach the annual budget of 50 million a year in a near future, with 30 million already estimated to 2021.

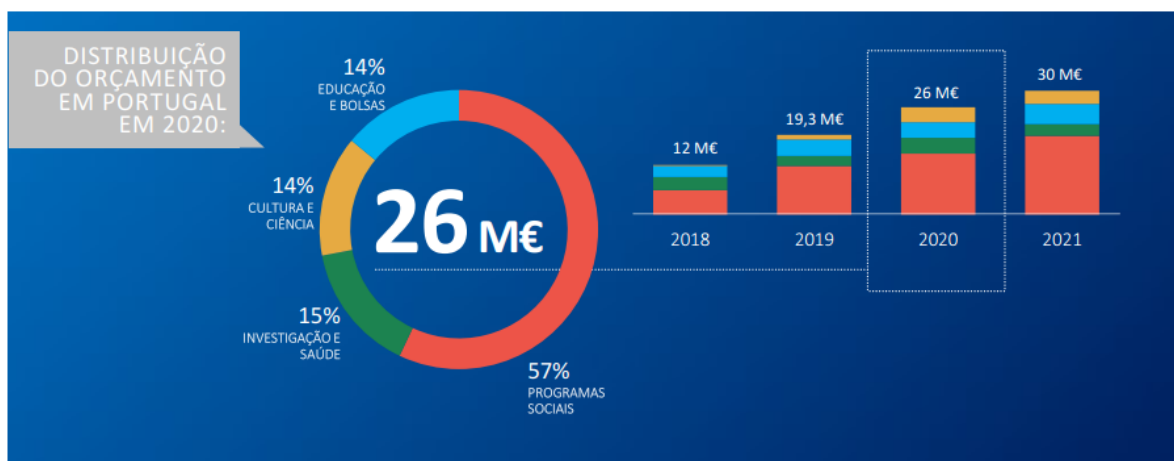


Figure 1.6 – “La Caixa” Foundation Budget Distribution in Portugal 2020 (Source: “La Caixa” Foundation, 2021, p. 6)

1.3.1. Mission, Vision and Values

With more than 115 years of history, “La Caixa” Foundation has developed a strong social commitment and a vocation of work in favor of the general interest, being the first foundation of Spain, the second in Europe and one of the most important in the world in terms of volume of social investment. Its mission “is to build a better and fairer society, helping those who need the most.” (“La Caixa” Foundation & BPI, 2021, p. 3). To achieve it, “La Caixa” Foundation has the vision and works “to be a reference entity for society in the development of lasting solutions that cover the basic needs of the most vulnerable groups; favor social progress, responding to new challenges in research, training for excellence and education; and bring science and culture closer to all segments of society.” (“La Caixa” Foundation & BPI, 2021, p. 3). All of this is made based on three major pillars, which define the institution’s values: social commitment, trust and responsibility (“La Caixa” Foundation & BPI, 2021).

1.3.2. Social Programs

“La Caixa” Foundation’s social programs have as primary objective to help and support people who live in poverty and social exclusion, developing programs that contribute to improve the quality of life, civic coexistence and social cohesion (“La Caixa” Foundation, 2020). Those programs rely on four key areas:

- a) Creating opportunities for people living in poverty.
- b) Support for labor insertion, so that vulnerable people can have access to a job.
- c) Improvement of quality of life of old people and their follow-up.
- d) Tenders for granting support to social initiative projects.

Proinfância Program

The Proinfância Program (“La Caixa” Foundation, n.d.-g) supports families in the social and educational development of children and young people from zero to eighteen years old, who find themselves in vulnerable situations, so they can have the same opportunities as others:

- Encourages the development of skills of children and adolescents and their respective families that allow them to improve their capacities for social integration and autonomy.
- Promotes the socio-educational development of childhood and adolescence in their family, school and social context.
- Develops and implements a comprehensive model of socio-educational action that contributes to improving opportunities for socio-educational development for children and their families.
- Contributes to raising awareness and mobilizing society for the eradication of child poverty.

The aim of the program is to break the circle of poverty that is transmitted from parents to children, and to promote new forms of assistance focused on social and educational development through a set of supports, such as: educational reinforcement, non-formal education and free time, family educational support, individual and family psychotherapeutic support and health promotion (“La Caixa” Foundation, n.d.-g). Regarding support in the area of education, the Proinfância program offers educational support and school equipment, leisure centers, summer camps and activities, and family educational workshops. In turn, support in the health area includes child nutrition and hygiene, glasses and hearing aids, and individual and family psychotherapeutic support (“La Caixa” Foundation, n.d.-g).

Since 2020 that Proinfância Program is present in Portugal in the two main Portuguese cities: in Porto – Lordelo do Ouro, Ramalde and Campanhã – and in Lisbon – Santa Clara, Marvila and Penha de França (“La Caixa” Foundation, 2020).

Incorpora Program

Regarding labor insertion, “La Caixa” Foundation promotes access to employment for vulnerable people through Incorpora program (“La Caixa” Foundation, n.d.-g), contributing to the construction of a more socially responsible society. This program addresses:

- People with physical or mental disability or mental disorder, people at risk or socially excluded, in particular young people with academic failure, long-term unemployed, people over 45 years old, women at risk, people deprived of liberty, emigrants, etc.
- Companies, offering a CSR resource through labor integration, providing advice to them on the contracting rules in force; selection of professional profiles; design and application of insertion paths; and monitoring the adaptation process.
- Social entities, which together with the program promote better opportunities for effective employment through the network of labor insertion technicians.
- Professionals in the field of labor insertion, as the program enhances the professionalization and labor insertion capacity of the set of participating social entities, as well as the professional training of labor insertion technicians.

In this way, Incorpora program connects companies, social entities and people with difficulties in accessing the usual job search channels, acting in three fronts: fostering CSR in order to make companies aware of the value of employing vulnerable groups; training technicians for job placement, who in turn support companies and workers, bridging the gap between them in order to facilitate the hiring process; and helping individuals, facilitating the hiring of vulnerable people (“La Caixa” Foundation, n.d.-d).

In Portugal, Incorpora Program works with 44 social entities, 96 technicians and 508 companies. In 2020, of the 5415 people who participated in the program, 1333 obtained a work contract. As a result of those achievements, the program has been extended to new territories, such as Aveiro, Braga, Bragança, Leiria, Portalegre, Santarém and Viana do Castelo (“La Caixa” Foundation & BPI, 2021).

Humaniza Program

In order to support and help those who suffer from advanced diseases and their relatives, “La Caixa” Foundation created the Humaniza Program. In partnership with the health units, these teams composed by several health professionals and volunteers give psychosocial and spiritual support for those who find themselves in a situation of extreme vulnerability. Recognized by the World Health Organization, Humaniza Program complements the work in the field of palliative care and support for patients with advanced diseases in Portugal, offering comprehensive support, providing emotional, social and spiritual care to people with advanced illnesses and their families; sensitizing society so that it knows what palliative care is and

understands the peculiarities of the end of life; and promoting new ways of acting in the context of palliative care (“La Caixa” Foundation, n.d.-c).

In Portugal there are ten teams working on 13 hospitals, allowing 3967 patients and 4985 family members to be supported. Also, “La Caixa Foundation” and BPI, in close collaboration with the Ministry of Health and TEAK Capital, donated 526 tablets to in-hospital palliative care teams, in order to facilitate communication between hospitalized patients and their families during the pandemic period (“La Caixa” Foundation, 2020).

BPI “La Caixa” Foundation Awards

“La Caixa” Foundation and BPI joined efforts to create the BPI “La Caixa” Foundation Awards, with the purpose of financially support projects of social entities that work to improve the quality of life of people living in Portugal that find themselves in a situation of social vulnerability (“La Caixa” Foundation, n.d.-f). There are five distinct awards in different areas:

- BPI “La Caixa” Foundation Empower Award: promote the autonomy of people with disabilities.
- BPI “La Caixa” Foundation Supportive Award: support socio-labor integration and fight against social exclusion.
- BPI “La Caixa” Foundation Seniors Award: support active and healthy aging.
- BPI “La Caixa” Foundation Childhood Award: support children in poverty.
- BPI “La Caixa” Foundation Rural Award: support social actions in rural areas.

All these awards have already 3,75 million euros invested and 131 projects supported in the year 2020 (“La Caixa” Foundation & BPI, 2021).

Promove Program

“La Caixa” Foundation also gave rise to Promove Program, an initiative developed together with *Fundação para a Ciência e a Tecnologia* (FCT), that aims to boost the economic and sustainable development of the interior and border regions of Portugal, by supporting innovative projects that are replicable to other regions with similar characteristics (“La Caixa” Foundation & BPI, 2021). This competition is aimed at companies, entities of the national scientific and technological system, private non-profit entities and higher education students who want to develop projects in the following geographic locations:

- Municipalities of NUTS III Alto Tâmega and Terras de Trás-os-Montes, and also the municipalities of Carrazeda de Ansiães, Freixo de Espada à Cinta, Torre de Moncorvo and Vila Nova de Foz Côa of NUTS III Douro.
- Municipalities of NUTS III Beiras and Serra da Estrela, and Beira Baixa.
- Municipalities of NUTS III Alto Alentejo and Baixo Alentejo, and also the municipalities of Alandroal, Borba, Mourão, Portel, Redondo, Reguengos de Monsaraz and Vila Viçosa of NUTS III Alentejo Central.

Three types of initiatives are supported in this contest: innovative pilot projects; ideas with the potential to become innovative pilot projects; and mobilizing R&D projects, each covering different thematic domains. In the case of the innovative pilot projects and ideas, the thematic domains go through:

- Prevention of natural hazard and strengthening of capacities to adapt to climate change and efficient management of resources, namely in transboundary ecosystems.
- Creation or consolidation of new centers of specialization that contribute to attracting qualified human resources and business investments aimed at foreign markets, around business projects focused on insertion in international value chains, through networks of customers and suppliers.
- Valuing symbolic capital and the capacity for international recognition with regard to the added environmental, landscape and heritage value of the territories, contributing to attract tourist and new residents.

In the case of mobilizing R&D projects, the domains include thermal water as a natural resource and with therapeutic applications; parks and nature reserves, as well as natural spaces of environmental relevance; studies on biological risks, including pests and diseases of agricultural and forestry crops; and development, promotion and enhancement of new cultures and natural products for the national and international market (“La Caixa” Foundation, n.d.-h).

Social Equity Initiative

In turn, Nova School of Business & Economics (NOVA SBE) also joined “La Caixa” Foundation to launch Social Equity Initiative, a partnership that aims to support the development of the social sector in Portugal in long-term perspective, developing research and capacity building programs to support social organizations. In total, the initiative involves the creation of seven projects dedicated to the social sector, in which four stand out:

- Social Balance Report: the aim is to promote knowledge and public discussion through a public and annual report on the social state of Portugal. The report provides a socio-economic portrait of Portuguese families, with an emphasis on situations of deprivation and exclusion and, when possible, on access to existing social responses in Portugal.
- Database on the Social Sector in Portugal: the aim is to create an integrated database for the various organizations in the social sector, which is available to Portuguese society.
- Executive Training for Leaders of Social Organizations: is intended to create a new intensive training of executives on leadership of social organization that train management professionals, directors and members of the governing bodies of social organizations, thus fostering the professionalization and credibility of the sector.
- Data for Change: this project annually addresses a social problem that can be analyzed and solved through Data Science. The challenges may be in the most different areas of social impact, such as health, employment, environment or education.

The Social Equity Initiative counts with four NOVA SBE knowledge centers who are involved in this partnership, which lead the execution of the projects, counting with 2,2 million invested in the past 3 years (“La Caixa” Foundation & BPI, 2021).

BPI & “La Caixa” Foundation Proximity Projects

“La Caixa” Foundation together with BPI also support local projects of social and cultural action. In 2020, 1,7 million euros were allocated to support projects related to access to education, childhood and homeless people, resulting in 158 actions (“La Caixa” Foundation, 2020).

Social Observatory

The “La Caixa” Foundation Social Observatory is also a reference in the analysis and debate of proposals for the improvement of social reality, with the aim of informing society about the results and trends of the social sciences in terms of social inclusion, education, science and culture. It seeks to produce rigorous and up-to-date knowledge of the society in which we live and disseminate it to enrich public debate. In the past year, eight projects were distinguished due to the investigation carried out on the social impact of Covid-19, being allocated 151 thousand euros, and one project was selected in the 2020 annual social research contest, collecting 89 thousand euros (“La Caixa” Foundation & BPI, 2021).

Higher Education in Emergencies

Regarding international cooperation, “La Caixa” Foundation with Global Platform for Syrian Students help students by awarding two-year scholarships to 50 students who wish to complete their studies. This program is aimed at students in humanitarian emergency situations, refugees or students in forced mobility, whose countries of origin are going through wars that prevent them from continuing their academic training. It offers a complete set of services, which encompasses the application and admission process to universities and polytechnic institutes, transport to Portugal, formalities for accessing national territory, reception and monitoring of the student throughout the year, in addition to taking responsible for their accommodation, food and other expenses. It is based, therefore, on a holistic approach that seeks to offer students not only conditions for academic success, but also their integration into the local community. The main objective is, of course, to give the student conditions so that he can have academic success and complete his training, but also to find a personal balance and well-being that makes him feel, as much as possible, at home. In this sense, especially in the summer, the aim is to provide the student with a complementary program of activities aimed at improving social skills, for example through internships. At the time of completion of studies, and the student cannot return to their country immediately, the platform also seeks to ensure their insertion in the labor market (“La Caixa” Foundation, n.d.-b).

The program was developed mainly to support Syrian students, although it has evolved to widen its scope and become a true rapid response mechanism for higher education in emergencies, potentially supporting any student from a country in conflict or one that has been destroyed by a natural disaster. In 2020, due to the effects of the pandemic on the academic path of the scholarship holders, there was an increase in support (“La Caixa” Foundation, n.d.-b).

Science Management Course

Also, together with *Fundação Calouste Gulbenkian* (FCG), “La Caixa” Foundation provides the Science Management Course that aims to contribute to improving the quality of management and coordination of research carried out in Portuguese-speaking African countries, providing participants with specialized training in research management and leadership in developing country contexts. Its creation is due to the difficulties that research institutions face in the development of good practices in the field of management, organization and planning,

essential to guarantee the sustainability of the research carried out (“La Caixa” Foundation, n.d.-b).

This course is aimed at researchers and managers of research institutions, public or private, in the health area and aims to develop leadership and management skills in science and technology, innovation and knowledge transfer, taking into account trends or realities research in global health; develop strategic planning capabilities, in particular considering global financing dynamics; analyze the different models of organizational behavior and promote accountability, transparency and efficient communication between research partners; and identify the internal challenges that limit the submission of proposals to subsidies and that affect scientific production (“La Caixa” Foundation, n.d.-b)

1.3.3. Culture and Science

Believing that culture and science is one of the main drivers of personal and social development, “La Caixa” Foundation is committed to bring culture to everyone. Thus, it started with the creation of its own exhibitions that travel across Portugal, promoting culture and making it accessible to all society. In 2020, the two exhibitions that were created had 415400 visitors and were present in seven cities. Besides that, “La Caixa” Foundation promotes contests that encourage the creation and production of innovative projects, such as *Partis & Art for change*, an initiative in collaboration with FCG that aims to reward the best and most innovative artistic proposals that promote processes of social inclusion. In 2020, 16 projects were selected. In order to go further, “La Caixa” Foundation also established strategic partnerships with relevant institutions in the area, such as *Fundação Serralves*, *Museu Nacional de Arte Antiga* and *Casa da Música* (“La Caixa” Foundation & BPI, 2021).

1.3.4. Education and Fellowships

EduCaixa Program

It is through the EduCaixa Program that “La Caixa” Foundation offers different educational resources that promote the development and improvement of students learning opportunities. The Creativity Space is one of those resources, an itinerant workshop to awaken the ingenuity, dexterity and creativity of children, in which science is learned through everyday elements and the principle of trial and error. This workshop was present in 33 locations in Portugal, attracting 11484 visitors. *Jovens Empreendedores* is another of the initiatives developed by EduCaixa, and it is an educational program to help younger people to develop skills and tools that favor

entrepreneurship. This program was developed in 93 schools during the past school year (“La Caixa” Foundation & BPI, 2021).

Fellowships

In addition, “La Caixa” Foundation also promotes outstanding research and training talent through the attribution of doctoral and postdoctoral scholarships. The Foundation believes that scientific progress, research, mobility and professional qualification are crucial for the development of people and society. In this sense, this program offers resources and a complete assistance and support service so that students can expand their education in the best universities and schools in the world. In 2020, 20 scholarships were awarded, 11 doctoral and nine postdoctoral (“La Caixa” Foundation & BPI, 2021).

1.3.5. Research and Health

CaixaResearch

Regarding research and health, through CaixaResearch, “La Caixa” Foundation supports research in health through private contests in order to promote social progress. This program supports research in health and biomedicine, stimulating innovation and the transmission of knowledge about new treatments and solutions for patients, while promoting the dissemination of results throughout society. The prevailing areas include the most serious and prevalent diseases, such as infectious, oncological, cardiovascular and neurological diseases, promoting the improvement of medical and clinical practices, without forgetting support for basic biomedical research. This program is aimed at universities, research centers and hospitals, as well as researchers and research groups. In 2020, two million euros were allocated to three projects coordinated by Portuguese research centers (“La Caixa” Foundation, n.d.-a)

CaixaImpulse

CaixaImpulse is another of the initiatives developed, with the aim of promoting the transfer of knowledge and technology to society, as well as the creation of new companies based on research. In 2020, one million euros were allocated to five selected projects, highlighting the production of a pulmonary ventilator, developed in *Centro de Engenharia e Desenvolvimento de Produtos*, in Matosinhos and the development of a translational vaccine against Covid-19 by *Faculdade de Farmácia da Universidade de Lisboa* (“La Caixa” Foundation & BPI, 2021).

1.4. Problem Review

“La Caixa” Foundation is a non-profit organization that since the beginning of the 20th century has been working daily to achieve a more egalitarian society, fighting inequalities and promoting the well-being of society in general and, in particular, of the most disadvantaged communities (“La Caixa” Foundation, 2020). Its aim is to build a better and fairer society, giving opportunities to the neediest people, guided by the values of excellence, trust and social commitment. The Foundation prioritizes programs with the greatest transformative impact, such as those that fight child poverty and social exclusion, those that promote employment and those that help improve the living conditions of the most vulnerable people. However, it also intervenes in other fundamental areas to promote progress and equal opportunities, such as medical research, excellent training, culture and education (“La Caixa” Foundation, 2020). In 2018, “La Caixa” Foundation started its activity in Portugal, following BPI bank entry into the CaixaBank Group. Since then, the Foundation has progressively implemented its programs in Portugal, adapted to the country’s reality.

In this pedagogical case study the main purpose is to analyze “La Caixa” Foundation line of action, with regard to its CSR, and to understand the role corporate foundations have in addressing some social problems, specifically the alleviation of poverty and social exclusion, focusing on the period since its entry to Portuguese territory. In this sense, the main questions to be answered by students are:

- I. Considering the dimensions of poverty used by the Multidimensional Poverty Index, analyze “La Caixa” Foundation’s initiatives and their contribution to poverty alleviation and social exclusion.
- II. Considering “La Caixa” Foundation initiatives, identify the SDGs promoted and analyze the interaction between them through the Framework of SDG Interactions.
- III. Critically analyze “La Caixa” Foundation’s corporate social responsibility strategy through the models of CSR: the Pyramid of CSR, the Three-Domain Model and the Concentric Circles Model. Which of these CSR models best suits “La Caixa” Foundation’s CSR? Explain.
- IV. Considering the various typologies of relationships that exist between business and nonprofit organizations, what type is the “La Caixa” Foundation in and what are the risks and benefits associated with it?

2. Methodology

Pedagogical case studies help students apply acquired theoretical knowledge into real-world situations described in the cases. This promotes the development of analysis and synthesis skills and encourages teamwork and the discussion of ideas between the groups. But for this process to be fruitful, one of the most important parts is the preparation of the case itself. The preparation requires some time and dedication to be able to carry out a thorough and complete analysis of the case, and not just draw superficial conclusions.

In order to be fully successful in the analysis and resolution of a pedagogical case study, Barney & Hesterly (2015) suggest six steps that should be followed when preparing the case:

- Skim through the case very quickly, to gain familiarity with the broad facts of the case.
- Read the case more carefully and make notes, underlining important parts to identify the key facts that will prove useful when deconstructing the case.
- Define the basic issues by determining what the key issues are and which concepts matter most in providing insight into those issues.
- Develop and elaborate the analysis of the key issues, by organizing the previously information, and always with supported opinions.
- Draw conclusions and formulate a set of recommendations, even if they are not complete, being clear about the priorities and the sequence of actions recommended.
- Prepare for class discussion, by making some notes and bring them to class. This is the way to absorb, learn and contribute to the insights that emerge from class discussion.

Regarding this pedagogical case study, the methodology of data collection was made through the analysis of primary and secondary data. The primary data was obtained through the contact establish with the representative of “La Caixa” Foundation in Portugal. The secondary data was obtained through books, academic articles and journal articles. The information regarding “La Caixa” Foundation was collected through the annual reports of the organization, guides and institutional presentations, and the information available on the institutional website.

A disclaimer should be done, the views expressed in this pedagogical case study do not necessarily reflect the views of “La Caixa” Foundation.

3. Pedagogical Note

3.1. Target Audience

This pedagogical case study is intended for undergraduate and graduate students who are enrolled in the management and business area, especially taking courses related to CSR and sustainable development. It is also aimed for those students who have a special interest in topics of social nature, such as social exclusion and poverty, that want to learn more about the role and the impact of corporates in this field. Given its practical component, this case study is also aimed at professionals who are working in the aforementioned areas, or who are interested in knowing more about the practical terms of CSR and its applicability.

3.2. Pedagogical Goals

Pedagogical case studies are used as tools intended to help students consolidate theoretical knowledge on a given topic in a practical context. Through the analysis of a case study, students can apply the concepts and frameworks learned, as they develop their critical thinking and problem solving skills. These are important features that should also be worked, as they will be useful in a real work context.

This concrete pedagogical case study provides insights about the importance of CSR and how it should be approached by companies in order to address and minimize some social problems, such as the alleviation of poverty and social exclusion. It also highlights the importance of SDGs and how these goals should be promoted in order to achieved them.

3.3. Literature Review

3.3.1. Poverty and Social Exclusion

In 1998, in the Statement of Commitment for Action to Eradicate Poverty, the UN defined poverty as:

“A denial of choices and opportunities, a violation of human dignity. It means lack of basic capacity to participate effectively in society. It means not having enough to feed and clothe a family, not having a school or clinic to go to, not having the land on which to grow one’s food or a job to earn one’s living, not having access to credit. It means insecurity, powerlessness and exclusion of individuals, households and communities. It means susceptibility to violence, and it often implies living on marginal or fragile environments, without access to clean water or sanitation” (The General Assembly of United Nations, 1998, pp. 1–2)

Defining poverty has been a constant debate over the last decades. This happens because identifying poverty is not always an easy job when we move away from extreme and brute poverty (Sen, 1981). It is not always clear, given the multidimensionality of the phenomenon, which criteria should be used and which components should be integrated. In this sense, it is important to distinguish two basic notions associated with this concept: extreme poverty and relative poverty. The first concerns a situation where a person or a household does not have the minimum amount of income needed to meet the basic survival needs. This absolute poverty line is fixed at 1,90\$ per day and it is a worldwide standard, which means that it does not consider the general level of development of each society or the patterns of income and wealth distribution. Relative poverty, on the other hand, changes depending on the context in which it is being identified – is when a household receives less than 60% of the average household income in their own economy. It refers to a group of individuals who effectively have some money, however it is not enough to afford anything above the basics in the country or region where they live, being excluded from opportunities that average earners have access to known as an ordinary pattern (End Poverty, n.d.).

The concept of relative poverty is directly related with a condition of social exclusion, being often confused. Social exclusion arises from the sharpening of inequalities in a society, a principle inherent to any form of social structuring. Therefore, when there is a disarticulation between different parts of society and individuals, there is a process of social exclusion, generating non-participation in a minimum set of benefits that define a full member of that

society. Poverty and social exclusion are two mutually reinforcing phenomena, poverty being one of the dimensions, perhaps the most visible, of social exclusion (Rodrigues et al., 1999)

There are several ways and measures that can be used to carry out poverty analysis. The income criterion is widely used because of its ease of measurement and comparison. However, since poverty is a multidimensional phenomenon, income cannot and should not be the only factor to be considered when analyzing this phenomenon. As stated by Alkire (2011, p. 1) “poverty can mean poor health, inadequate education, low income, precarious housing, difficult or insecure work, political disempowerment, food insecurity and the scorn of the better off.” In this sense, in 2010 the global Multidimensional Poverty Index (MPI) was created by the Oxford Human Development Initiative (OPHI) with UN Development Programme (UNDP). The MPI defines itself as “an international measure of acute multidimensional poverty covering over 100 developing countries, that complements the traditional monetary poverty measures by capturing the acute deprivations in health, education and living standards that a person faces simultaneously.” (Oxford Poverty and Human Development Initiative, n.d.).

This is one of the ways of analyzing poverty: across ten indicators in three equally weighted dimensions – health, education and living standards, showing who the poor is and how they are poor, allowing comparisons between countries, regions and also within countries by ethnic group, urban/rural area, subnational region and age group, among other characteristics. A multidimensionally poor is counted if they are deprived in one-third or more of 10 indicators, where each indicator is equally weighted within its dimension, as shown in Table 3.1. (UNDP & OPHI, 2020).

The indicators used by the MPI were chosen considering the reality of developing countries, where poverty levels reach much more worrying levels than those found in Portugal. In this sense, the choice of this index is linked to the fact that it is a global comparison instrument and, although it does not reflect the reality of Portugal on all indicators, it is based on the dimensions used globally in measuring poverty levels and will be those dimensions that we will use and consider.

Table 3.1 – Structure of the Global MPI (Source: Adapted from OPHI Website)¹

Dimensions of Poverty	Indicator	Deprived If Living in a Household Where:	Weight	SDG Area
Health	Nutrition	Any person under 70 years of age for whom there is nutritional information is undernourished.	1/6	SDG 2: Zero Hunger
	Child Mortality	A child under 18 has died in the household in the five-year period preceding the survey.	1/6	SDG 3: Health and Well-being
Education	Years of Schooling	No eligible household member has completed six years of schooling.	1/6	SDG 4: Quality Education
	School Attendance	Any school-aged child is not attending school up to the age at which he/she would complete class 8.	1/6	SDG 4: Quality Education
Living Standards	Cooking Fuel	A household cooks using solid fuel, such as dung, agricultural crop, shrubs, wood, charcoal, or coal.	1/18	SDG 7: Affordable and Clean Energy
	Sanitation	The household has unimproved or no sanitation facility or it is improved but shared with other households.	1/18	SDG 6: Clean Water and Sanitation
	Drinking Water	The household's source of drinking water is not safe or safe drinking water is a 30-minute or longer walk from home, roundtrip.	1/18	SDG 6: Clean Water and Sanitation
	Electricity	The household has no electricity.	1/18	SDG 7: Affordable and Clean Energy
	Housing	The household has inadequate housing materials in any of the three components: floor, roof, or walls.	1/18	SDG 11: Sustainable Cities and Communities
	Assets	The household does not own more than one of these assets: radio, TV, telephone, computer, animal cart, bicycle, motorbike, or refrigerator, and does not own a car or truck.	1/18	SDG 1: No Poverty

¹ Oxford Poverty and Human Development Initiative. (n.d.). Global Multidimensional Poverty Index. Retrieved September 6, 2021, from <https://ophi.org.uk/multidimensional-poverty-index/>

3.3.2. Sustainability

The term sustainability is abstract, meaning “capable of being maintained over the long term. (...) To keep in existence.” (Herremans & Reid, 2002, p. 19). In this sense, the World Commission on Environment and Development (WCED) (1987, p. 41) defines sustainable development as “the development that meets the needs of the present without compromising the ability of future generations to meet their own needs.” These needs relate mostly to the essential needs of the world’s poor that, according to the WCED (1987, p. 41), “overriding priority should be given.” This concept has gained increasing importance in recent years mainly due to the great changes that the world has witnessed in terms of environment, climate change, together with social issues such as poverty, disparity between societies and social inequalities (Giovannoni & Fabietti, 2014).

In the beginning, the concept of sustainability or sustainable development has been often compartmentalized as an environmental issue, referred to the relationships between men and nature (Giovannoni & Fabietti, 2014). However, several discourses have emerged over time, and in the past decades, the concept has been expanded to include other dimensions, such as the social and economic ones (Giovannoni & Fabietti, 2014). The economic dimension represents production and consumption and all the means used to satisfy the material needs of people. (Herremans & Reid, 2002). According to Basiago (1999, p. 150), the sustainability of this dimension “implies a system of production that satisfies present consumption levels without compromising future needs”. It refers to the balance needed to satisfy production and consumption needs without making everyone’s future unfeasible. The social dimension represents the life with other groups and communities and their interactions, with focus on the improvement of human living standards, shifting the focus from the individual and economic needs to community and the rights of all human beings (Herremans & Reid, 2002). It implies a “system of social organization that alleviates poverty” and “establishes the nexus between social conditions and environmental decay.” (Basiago, 1999, p. 152). Lastly, the environmental dimension represents the ecosystems, their integrity, preservation and continuing functioning in order to guarantee the necessary biological and ecological conditions to make development possible (Herremans & Reid, 2002). In Basiago (1999, p. 155) view, this dimension requires “maintaining natural capital as both a provider of economic inputs and an absorber of economic output.” Each step that is taken towards the development of one dimension directly impacts the development of the others. That is why the interplay between the economic, social and environmental dimensions of development is called the triad of sustainable development. This

triad exposes the multidimensionality of the concept and the importance of effective management across the three dimensions, that are considered the three pillars of sustainable development. In this way, to be achieved it requires an integrated effort that often involve trade-offs and synergies between them. (Giovannoni & Fabietti, 2014). As stated by Dalibozhko and Krakovetskaya (2018, p. 4) “sustainable development can be characterized as socially desirable, economically viable and environmentally sustainable development of society.”

For many years there has been an unsustainable development of these three dimensions, often favoring the economic dimension in the detriment of the others. Problems such as warming globe, threats to the Earth’s ozone layer, deserts consuming agricultural land, hunger, social inequalities have forced individuals to change the direction of their action, as these threaten our very survival (World Commission on Environment and Development, 1987). The increasingly urgent importance and need to achieve a more sustainable development for all communities has become clear and is everyone’s responsibility. In this sense, the UN developed in 2000 the Millennium Development Goals (MDGs), a specific set of goals that guided the countries’ actions regarding fighting poverty and sustainable development. Eight goals were defined to be achieved by 2015, namely: eradicate extreme poverty and hunger, achieve universal primary education, promote gender equality and the empowerment of women, reduce child mortality, improve maternal health, fight HIV/AIDS, malaria and other diseases, ensure environmental sustainability, and build a global partnership for development (Instituto Camões, n.d.).

The SDGs succeed the MDGs, broadening the challenges in order to achieve what they did not accomplished. According to Nilsson et al (2017, p. 19) “the SDGs provide a more holist and integrated approach to development than the MDGs, thus continuing the legacy of the Brundtland Commission and the Rio Declaration on Environment and Development.” The SDGs are part of the 2030 Agenda for Sustainable Development of the UN. This agenda was approved in September 2015 at the UN Summit in New York, by 193 member countries and aims to create a global model to end poverty, promote prosperity and well-being for all, protect the environment and combating climate change:

“We resolve, between now and 2030, to end poverty and hunger everywhere; to combat inequalities within and among countries; to build peaceful, just and inclusive societies; to protect human rights and promote gender equality and the empowerment of women and girls; and to ensure the lasting protection of the planet and its natural

resources. (...) As we embark on this great collective journey, we pledge that no one will be left behind.” (United Nations, 2015, p. 3)

The SDGs are an overall strategy to support sustainable economic growth, to address fundamental social needs while tackling climate change and enhancing environmental protection (Nilsson et al., 2017). There are 17 goals, as we can see in the Figure 3.1, which are:



Figure 3.1 – Sustainable Development Goals (Source: United Nations Website)²

The 17 SDGs cover the social, environmental and economic dimensions of sustainable development as a whole. According to Nilsson et al (2016, p. 2) “although most of the 17 goals have a clear starting point in one of the three pillars, most goals actually embed all three dimensions amongst their targets.” The interactions between goals and targets are undeniable and mutually supporting: to achieve progress in one goal area it is necessary to address the others. Its conception was based on indivisibility and collectivity, and so that together they support a development agenda balancing the economic, social and environmental dimensions (Nilsson et al., 2017). However, this interlinkages between the 17 SDGs also entail some difficulties, since sometimes promoting some goals means damaging others, creating goal conflicts and trade-offs instead of synergies. In this sense, it is important to identify ways to alleviate or remove those trade-offs and maximize synergies between the SDGs.

The Framework of SDG interactions is a tool developed by the International Council for Science (ICSU) which offers some guidance and support to understand the SDGs interactions,

² United Nations. (n.d.-a). *Sustainable Development*. Retrieved November 23, 2021, from <https://www.un.org/sustainabledevelopment/blog/2016/07/17goals17days-progress-made-on-sustainable-development-goals/>

designed for determining the impacts of planned actions and evaluate their implications. This framework can be presented as “a seven-point ordinal scale, indicating the type of the interaction with other targets, and the extent to which the relationships is a positive or a negative one” (Nilsson et al., 2016, p. 3), as shown in Table 3.2.

Table 3.2 – Framework of SDG Interactions (Source: Adapted from Nilsson et al., 2016)

Framework of SDG Interactions		
Cancelling	-3	The most negative interaction is where progress in one goal makes it impossible to reach another goal and possibly leads to a deteriorating state of the second. A choice has to be made between the two.
Counter-Acting	-2	The pursuit of one objective counteracts another objective.
Constraining	-1	A mild form of negative interaction when the pursuit of one objective sets a condition or a constraint on the achievement of another.
Consistent	0	A neutral relationship where one objective does not significantly interact with another or where interactions are deemed to be neither positive nor negative.
Enabling	1	The pursuit of one objective enables the achievement of another objective.
Reinforcing	2	One objective directly creates conditions that lead to the achievement of another objective.
Indivisible	3	The strongest form of positive interaction in which one objective is inextricably linked to the achievement of another.

The scale ranges from three negative to three positive, where the positive interactions generate a positive outcome, while negative interactions, also called trade-offs, imply an adjustment and a reorganization of strategies so as not to harm any of the goals. This framework encompasses situations where the progress on one goal is linked to the progress on another, and the other way around: where progress in one goal cancel the progress on another (Nilsson et al., 2017). It is important to emphasize that a good strategy is one that avoids or at least minimizes negative interactions. However, as it is not always possible to achieve them and if there is a need to deal with a trade-off, it must be pursued with the utmost consideration and caution.

3.3.3. Corporate Social Responsibility

Although the social component in corporate behavior already existed for more than a century before, it was in the second half of the 20th century that the concept of CSR officially emerged. The first study to be considered in this field was written by Bowen (1953), called *Social Responsibilities of the Businessman*. Bowen (1953, p. 3) stated that “the decisions and actions of the businessman have a direct bearing on the quality of our lives and personalities. His decisions affect not only himself, his stockholders, his immediate workers, or his customers – they affect the lives and fortunes of us all” and defined the social responsibilities of businessman as “the obligations of businessmen to pursue those policies, to make those decisions, or to follow those lines of action which are desirable in terms of the objectives and values of our society.” (Bowen, 1953, p. 6). Some years later, Keith (1960) followed the same pattern of Bowen’s ideas and saw CSR as a response to the problems of the modern society, explaining that the social, economic and political changes represented a pressure for businessmen to re-think their role in society and their social responsibility could be linked to economic returns for the firm. In this sense, Keith (1960, p. 71) established a direct link between social responsibility and business power, arguing that “the social responsibilities of businessmen need to be commensurate with their social power” and that “the avoidance of social responsibility leads to gradual erosion of social power.” (Keith, 1960, p. 73).

However, unlike Bowen (1953) and Keith (1960), Milton Friedman (1970) had a different view of what CSR was and claimed that the only responsibility of the businessman was “to use its resources and engage in activities designed to increase its profits.” (1970 apud Zimmerli et al., 2007, p. 178). If CSR could be used as a strategic tool to achieve economic objectives and wealth creation, the business should incorporate it. Otherwise, CSR activities were a way of spending company’s resources and money for the general social interest and that was not the company’s responsibility.

As the concept of CSR started to gain more importance, there was a proliferation of theories, approaches and terminologies which resulted on a lack of consensus of what was the right definition of CSR, since not all the authors had the same interpretation of the concept and what it encompasses. As stated by Votaw (1972 apud Garriga & Melé, 2004, p. 52) “corporate social responsibility means something, but not always the same thing to everybody.” Taking this into account, Carroll (1979) created a conceptual model that described the essential aspects of CSR that were implicit in the various definitions of the term. According to Carroll (1979, p. 499), “for a definition of social responsibility that fully address the entire range of obligations

business has to society, it must embody the economic, legal, ethical and discretionary categories of business performance”. This conceptual model, called Social Responsibility Categories, led to a further study that culminated in the well-known Pyramid of Corporate Social Responsibility, shown in Figure 3.2.

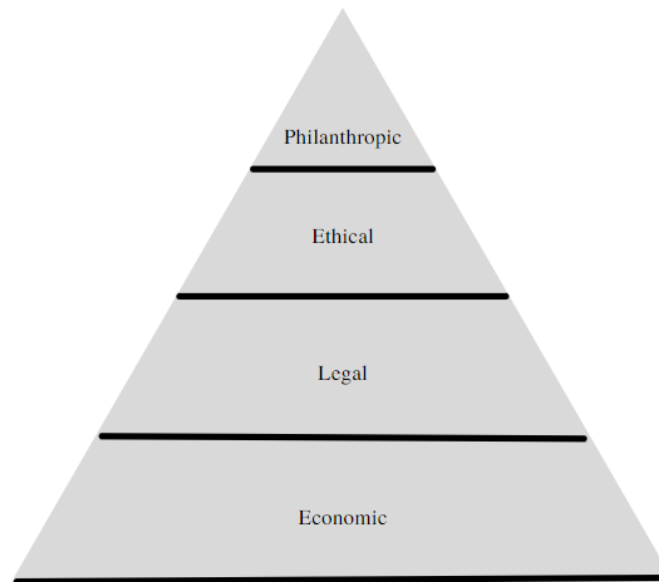


Figure 3.2 – The Pyramid of Corporate Social Responsibility (Source: Adapted from Carroll, 1991)

This model suggests that there are four kinds of corporate social responsibilities – economic, legal, ethical and philanthropic – arranged in hierarchical order, being the economic responsibility the most fundamental one. The economic responsibility suggests that the principal role of business is to produce goods and services that consumers need, and by doing so, firms need to make profit to carry on their activity. In this sense, Carroll (1991, p. 41) suggests that “all the other business responsibilities are predicated upon the economic responsibility of the firm, because without it the others become moot considerations”. The legal responsibility suggests that firms should perform their activity according to laws and regulations promulgated by federal, state and local governments, in order to honor the “social contract” between business and society (Carroll, 1991). The ethical responsibility concerns morally acceptable activities and practices that are implicit in society but are not governed by a code of law. It includes “standards, norms, or expectations that reflect a concern for what consumers, employees, shareholders, and the community regard as fair, just, or in keeping with the respect or protection of stakeholders’ moral rights” (Carroll, 1991, p. 41). The philanthropic responsibility concerns all the acts that firms should engage to promote human welfare and goodwill, like business contributions of financial resources to arts, education or the community.

This responsibility is, according to Carroll (1991, p. 42), a “direct response to society’s expectation that businesses be good corporate citizens”. In order to CSR be fully achieved by a company, all these components must be embraced and fulfilled, but while economic and legal responsibilities are required, ethical are expected and philanthropic desired.

The Pyramid of CSR has served as a platform for some of the major developments in the field (Geva, 2008). However, over the years, it was the target of several criticisms related to the use of a pyramid and its hierarchical order when addressing CSR (Carroll & Schwartz, 2003). Considering this, Carroll and Schwartz (2003) created the Three-Domain Model of CSR, also known as the Intersecting Circles (IC) Model of CSR. This model contrasts with the Pyramid of CSR since it rejects the hierarchical order and recognizes the possibility of interrelationships among CSR domains (Geva, 2008). It is composed by three responsibility areas: economic, legal and ethical, being the philanthropic category include in the ethical and economic responsibilities (Carroll & Schwartz, 2003). Represented by a Venn Diagram, as shown in Figure 3.3, the IC model encompass seven different categories in which CSR may be conceptualized. The desirable point resides in the center of the model, where economic, legal and ethical responsibilities are simultaneously fulfilled. However, in the inability of this to happen, other relations are possible creating situations which also occur in the business world (Carroll & Schwartz, 2003).

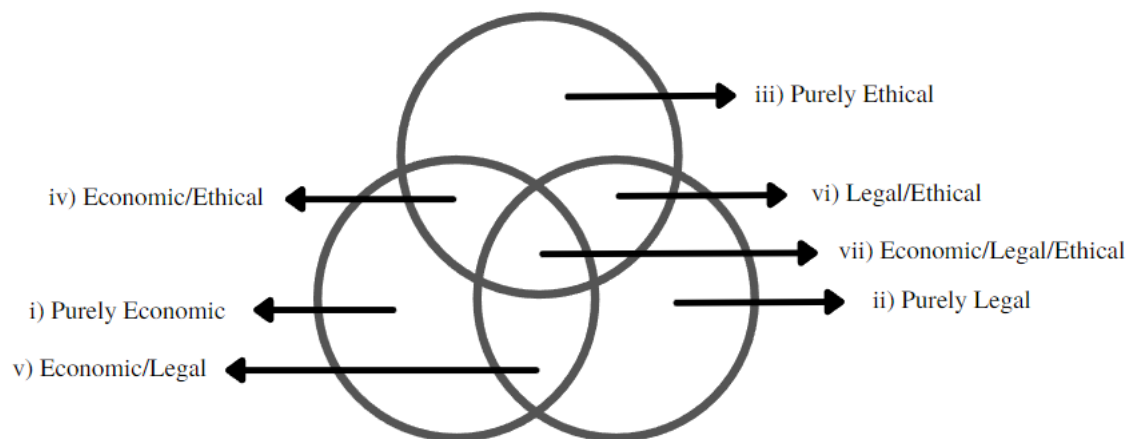


Figure 3.3 – The Three-Domain Model of Corporate Social Responsibility (Source: Adapted from Carroll & Schwartz, 2003)

The first situation is called i) purely economic and encompasses activities where the only benefit is the economic one, prescinding the legal and ethical responsibilities. These activities are normally illegal or passively complying with law and considerer unethical, and that is why they are highly criticized by society (Carroll & Schwartz, 2003). The second situation is called

ii) purely legal because these activities are not considered ethical and do not have an immediate economic benefit, being taken for mandatory legal reasons (Carroll & Schwarts, 2003). The third situation is the iii) purely ethical, when a decision made about an activity has neither economic nor legal implications, being made because they are considered ethical (Carroll & Schwarts, 2003). The fourth situation is the intersection between the iv) economic and ethical components of CSR. The corporate activity is ethical and economic at the same time, going beyond egoistic economic concerns and be based on deontological principles (Carroll & Schwarts, 2003). The fifth situation is called v) economic/legal and is unusual, since activities considered economic and legal are rarely unethical, but may exist (Carroll & Schwarts, 2003). The sixth situation is called vi) legal/ethical and encompasses situations where the activities are legal required and ethical, and do not bring any economic benefit. This category is also unusual since, even if indirectly, these situations bring always some economic benefit in the long term (Carroll & Schwarts, 2003). The last situation is where the three responsibilities are involved, called viii) economic/legal/ethical. These are the ideal situations, considered profitable “but only within the confines of obeying the law and being sensitive to ethical standards”, the definition of moral management, according Carroll (2003, p. 518).

One of the strengths of this model is its flexibility and ability to make the three dimensions of CSR interact in several different ways, showing that no responsibility is more important than the other. However, some limitations can be also pointed out, such as the fact that it is sometimes difficult to understand and measure the impact of activities in all the dimensions and therefore to classify into the right category.

The Concentric-Circle (CON) Model has similarities with both models mentioned above: is similar to the Pyramid of CSR in that it views the economic role of business as its core social responsibility, and similar to the Three-Domain Model of CSR since it highlights the interrelationships between the different responsibilities (Geva, 2008). This model was adapted from the statement issued in 1971 by the Committee for Economic Development that “advocated the notion that social contracts for business firms are not only feasible but morally necessary and urged business to adopt a broader and more humane view of its function in society.” (Geva, 2008, p. 22). However, besides the similarities, this model also has major differences concerning the other models presented earlier: the CON Model represents a system of inclusion relations rather than a scheme of mutually exclusive domains, which means that every member of the inner circle is also a member of the wider. Rather than focus on the tension between business and society and their interconnections, the CON model highlights their

interdependence. As shown in Figure 3.4, the model presents the relationships between the four dimensions – economic, legal, ethical and philanthropic – from two perspectives: outside-in and inside-out.

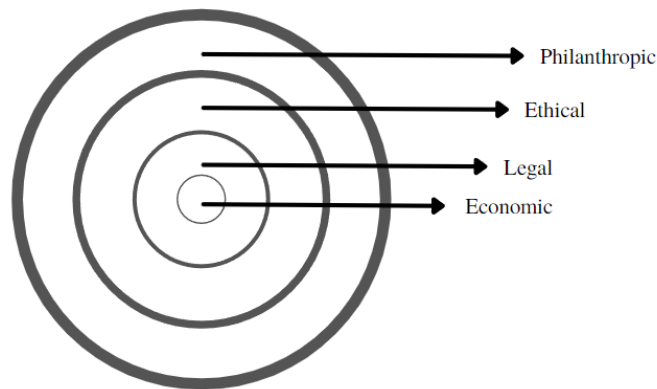


Figure 3.4 – Concentric Circles Model of CSR (Source: Adapted from Geva, 2008)

The inner circle represents the main responsibility of business concerning CSR, the economic responsibility. According to Geva, (2008, p. 22) “it includes the basic responsibilities for the efficient execution of the economic function – products, jobs, and economic growth”. The inner circles – legal and ethical – are important to the exercise of the economic function in the sense that gives the necessary awareness in terms of ethical and legal to choose better options (Geva, 2008). The outer circle is the philanthropic one and involves all the activities that a business should enroll in order to be more involved and to improve the social environment of society (Geva, 2008). The move from the outer circle inward represents the power that society exerts over firms, in the sense that it imposes certain standards for business to play an active role in the promotion and development of society, not only in rational economic terms (Geva, 2008). The move from the inner circle toward the outside represents the incorporation of social norms that firms use to run their business as positive duties (Geva, 2008). The construction of this model can be seen as a commitment to operate in a way that develops and promotes the good of society, in the sense that whatever the analysis perspective the interaction between the CSR responsibilities creates a combined effect (Geva, 2008).

The Pyramid of CSR, the IC Model and the CON Model are considered the base models of the first phase of development of the CSR concept, called by Meehan et al (2006, p. 388) has the “early models”. This phase is considered fundamental for the development of the concept and served as the basis for the models and new theories that emerged later, such as the Corporate Social Performance Model developed by Wood (1991) and the 3C-SR Model developed some years later by Meehan et al (2006).

3.3.4. Business and Non-Profit Relationships

In order to develop their CSR strategy, businesses can carry out their CSR practices by themselves or establish collaborative partnerships with other partners, namely non-profit organizations. When these collaborative partnerships are established between organizations in different sectors they are called cross-sector alliances (Wymer & Samu, 2003). The factors that influence these relationships and their outcomes depend on the nature of the partnership, which can take on different types (Wymer & Samu, 2003)

The first typology of business-nonprofit relationship is the most common relation, called corporate philanthropy. This type of relationship encompasses monetary or nonmonetary contributions to nonprofit organizations on an informal basis, funds allocation to a corporate philanthropy budget, which allows some tax deductions, and also includes allowing employees to volunteer for local non-profit organizations, receiving compensation from their company (Wymer & Samu, 2003). The business only supports the cause and mission of the nonprofit organization, distributing the funds the way it wishes, maintain this way a good measure of power over the collaborative relationship. This is the reason why this type of relationship between businesses and nonprofit organization is the most common: the degree of commitment and involvement by businesses is reasonably low (Wymer & Samu, 2003). Furthermore, this type of partnership brings with it some benefits, such as favorable publicity since it spreads the name of the business to other channels (Wymer & Samu, 2003). On the other side, it also carries some risks, as in cases where one of the parties has a scandalous behavior that, in association, is reflected in the associated partner (Wymer & Samu, 2003).

Another typology of business-nonprofit relationship is through corporate foundations. This is also a nonprofit entity but created by the company itself to manage its philanthropy objectives. In this sense, this is also considered a cross-sector partnership since the foundation is the mean through which a corporate is associating with the nonprofit sector (Wymer & Samu, 2003). Although its funds derives primarily from the contributions of the mother company, it is a separate and legal organization, where their main objective is to fulfill the mother company's goals of CSR (Handy, 2018). Such as the corporate philanthropy, the business maintains control over the partnership through the foundation, but the risks of this type of relationship is similar to the ones of corporate philanthropy (Wymer & Samu, 2003).

Licensing Agreements is also the name of a business-nonprofit relationship, where the nonprofit organizations allow corporations to use their brand in return for a financial

compensation. The main objective of this type of partnership is for the business to achieve higher profit margins associated with the favorable publicity that the nonprofit organization brand makes (Wymer & Samu, 2003). The focus is primarily on the business, secondarily on the nonprofit organization, and rarely in the cause, being the business the major operational control of the relationship (Wymer & Samu, 2003). The sponsorship is also a type of collaborative partnership that acts inversely to licensing agreements, in the sense that instead of being the business paying for the use of the image of the nonprofit organization, is the nonprofit that pays to the business for the use of its brand for communication and publicity ends (Wymer & Samu, 2003).

The fourth typology of business-nonprofit relationship suggested by Wymer & Samu (2003) is the transaction-based promotions, that is when “a corporation donates a specific amount of cash, food, or equipment in direct proportion to sales revenue-often up to some limit-to one or more nonprofit firms” (The Alliance Analyst 1996 apud Wymer & Samu, 2003, p. 12). This is a cause-related marketing in the sense that the amount that will be contributed by the business depends directly on the proportion of sales (Wymer & Samu, 2003). This generates benefits for the business in the sense that are associating it with a cause, promoting sales and also customer/employee goodwill (Wymer & Samu, 2003).

The joint issue promotions are the fifth typology and is when nonprofit organizations and businesses work together to support a cause instead of giving money directly. According to Wymer & Samu (2003), the business and the nonprofit joint efforts to furthering the nonprofit’s cause, such as advertising, operational resources and expertise. Unlike the other typologies, nonprofits have a preponderance of control since the business enters nonprofit’s field of action. The primary motive to the business is to support the cause, but indirectly it will end up generating favorable publicity (Wymer & Samu, 2003).

The last typology is called joint ventures and presuppose the creation of a new nonprofit entity by the business and the nonprofit organization in order to achieve the objectives establishes in the partnerships (Wymer & Samu, 2003). This usually happens between businesses and nonprofit organizations that previously were adversaries, and the purpose is to evaluate certain aspects of the operation of the business in order to improve some activities that were the target of some criticisms in the past by that nonprofit (Wymer & Samu, 2003). In this sense, the new nonprofit is responsible for the rectification and development tools in the business operation in order to achieve certain standards needed to obtain certifications that will

signal to the public their social responsibility and goodwill (Wymer & Samu, 2003). This partnership is usually established to improve public image and to differentiate themselves from competition (Wymer & Samu, 2003).

When choosing the typology that a business has with a nonprofit, there are two characteristics that stand out and help managers to choose the type of relationship that is more appropriate for their objectives: the first is “the degree to which the business is seeking its own benefit versus furthering the nonprofit’s cause” (Wymer & Samu, 2003, p. 16); and the second is “the proportion of power in the business’s relationships with the nonprofit organization” (Wymer & Samu, 2003, p. 16). The partner selection is also important – it is assumed that business will prefer to establish an alliance with a nonprofit that they view favorably and want to support (Wymer & Samu, 2003).

3.4. Animation Plan

In order to encourage discussion and sharing of ideas, this pedagogical case study is prepared to be solved in groups of four to five elements. The first contact with the case should be made outside the class, so that students become familiar with “La Caixa” Foundation initiatives and have the opportunity to look for more information related to the organization they consider relevant, such as information on website, news and the reports published annually. It is also expected that students have consolidated the theoretical knowledge that will serve as a basis for answering the questions. The case should be solved under the time given, using the appropriate tools to achieve the desired outcomes. The time distribution was based on two classes of 80-minute each class.

In the end of each stage, the groups must present the answers given in order to stimulate debate among all the students. The teacher should be available during the entire process, guiding the students and clarify any doubts they may have. Table 3.3 summarizes the animation plan for this pedagogical case study.

Table 3.3. – Animation Plan (Source: Author)

Preparation Before Class
Objectives: <ul style="list-style-type: none"> - Read the case carefully in order to become familiar with the “La Caixa” Foundation initiatives. - Understand the problem identification and what is expected. - Share the insights with the group elements and with the class.
Stage I – Resolution Question 1
Time: 30 minutes Objective: <ul style="list-style-type: none"> - Understand the spatial relativity of the concept of poverty. - Relate the dimensions of MPI with the initiatives developed by “La Caixa” Foundation. - Analyze how those initiatives contribute do poverty alleviation and social exclusion.
Stage II – Resolution Question 2
Time: 30 minutes Objective: <ul style="list-style-type: none"> - Relate the SDGs with the initiatives developed by “La Caixa” Foundation. - Analyze the interaction between the stated SDGs considering the Framework of SDG Interactions.
Stage III – Resolution Question 3
Time: 30 minutes Objective: <ul style="list-style-type: none"> - Critically analyze the CSR models and understand their evolutionary process. - Analyze “La Caixa” Foundation’s CSR strategy and compare with the models presented, pointing out the differences and similarities between them.

Stage IV – Resolution Question 4
Time: 30 minutes Objective: <ul style="list-style-type: none"> - Understand the different typologies of business-nonprofit organizations. - Identify “La Caixa” Foundation typology of relationship, pointing out the risks and benefits.
Stage V – Conclusion
Time: 40 minutes Objective: Presentation and discussion of the answers given by the groups and, at the same time, the teacher should present the resolution slides, explaining and summarizing key ideas.

3.5. Case Questions

Question I – Considering the dimensions of poverty used by the Multidimensional Poverty Index, analyze “La Caixa” Foundation’s initiatives and their contribution to poverty alleviation and social exclusion.

Question II – Considering “La Caixa” Foundation initiatives, identify the SDGs promoted and analyze the interaction between them through the Framework of SDG Interactions.

Question III – Critically analyze “La Caixa” Foundation’s corporate social responsibility strategy through the models of CSR: the Pyramid of CSR, the Three-Domain Model and the Concentric Circles Model. Which of these CSR models best suits “La Caixa” Foundation’s CSR? Explain.

Question IV – Considering the various typologies of relationships that exist between business and nonprofit organizations, what type is the “La Caixa” Foundation in and what are the risks and benefits associated with it?

3.6. Case Resolution

Question I – Considering the dimensions of poverty used by the Multidimensional Poverty Index by OPHI, analyze “La Caixa” Foundation’s initiatives and their contribution to poverty alleviation and social exclusion.

The global MPI examines each person’s deprivations across ten indicators in three equally weighted dimensions – health, education and standard of living. This analysis will be based on these same dimensions and on the respective indicators in order to understand which actions are taken by “La Caixa” Foundation that work to fight any type of deprivation that may be felt, adapted to the reality of the Portuguese territory.

Health:

Poverty and illness are two concepts that walk together and, when it comes to accessing health care, the path is more difficult and time-consuming for those with lower incomes. Children and young people without access to adequate health care have an early disadvantage with regard to their future development: they are left out in accessing different opportunities and services and with a conditioned future. In this sense, through Proinfância Program, “La Caixa” Foundation supports families in the social development of children and young people from zero to eighteen years old who suffer from poverty and marginalization, and also give support to their families. This program promotes children’s development to provide them with solid references for their future and an optimum level of welfare that helps them to grow in several areas. One of the actions of this program is to ensure that children and adolescents have access to the necessary health care to enable their development, with the goal of breaking the poverty circle passed on from parents to children. This support is given through:

- Diet and hygiene for children
- Glasses and hearing aids
- Psychological support

This support is a way to eliminate any difficulties that children and young people, as well as their family are going through, providing health care and food, ensuring that they maintain a balanced diet. In this way, “La Caixa” Foundation is fighting one of the forms of deprivation related to the nutrition indicator.

Education:

Like health, access to quality education is often conditioned on people with more difficulties, whether financial or social. School education, especially at younger ages, is one of the most important stages in the lives of children and young people. It is at this time that crucial skills are acquired for their future development, both personal and professional. It is therefore important that the school journey is made with all the comforts, both for young people and for their families. In order to ensure that quality education is not restricted to a number of people, “La Caixa” Foundation, through Proinfância Program promotes the social and educational development of young children and teenagers and their families, so they can improve their social integration and independence, “La Caixa” Foundation supports through pro-education services, ranging from:

- Additional educational support and school resources
- Open centers
- Summer camps and activities
- Educational family workshops

In this sense, this program ensures that no child misses’ school, thus promoting the school attendance indicator, providing alternatives so that families can also be able to provide a healthy access to education for their children, by helping them. By promoting these activities of school integration, “La Caixa” Foundation is also helping fighting school failure and dropouts from school at an early age, promoting the years of schooling indicator.

Living Standards:

Inclusion in society is one of the main factors to achieve certain living standards. Getting a job and financial autonomy are two of the most important factors in developing this integration. However, these goals are not always easy and there are certain individual characteristics that make this process difficult in today’s society. For this reason, through Incorpora Program, “La Caixa” Foundation promotes access to employment for people with physical or mental disabilities or mental disorders, people at risk or social exclusion situations (young people with academic failure, long-term unemployed, people over 45 years of age, women at risk, people deprived of liberty, emigrants, etc.) By getting access to a job they have the ability to make more dignified choices with regard to all the indicators that encompasses the dimension of living standards, such as: ability to have a decent house to live with everything it needs (electricity, sanitation, cooking fuel) and assets.

Question II – Considering “La Caixa” Foundation initiatives, identify the SDGs promoted and analyze the interaction between them through the Framework of SDG Interactions.

The Framework of SDG Interactions is a seven-point ordinal scale that ranges from -3 to +3, indicating the type of the interaction with other targets when an initiative is carried out in order to understand the extent to which the relationship is a positive or a negative one – positive interactions generate a positive outcome and negative interactions generate a negative outcome. In this sense, Table 3.4 shows ten initiatives carried out by “La Caixa” Foundation, indicating which SDG is being promoted and how this initiative, by promoting a given SDG, interacts with other SDGs and the relationships established between them, according to the Framework of SDG Interactions.

Table 3.4 – SDGs Promoted by “La Caixa” Foundation Initiatives and Their Interaction (Source: Author).

1 st	<p>Initiative:</p> <p>The Science Management Course improves the capacities of directors of research centers in Portuguese speaking countries, together with FCG.</p> <p>SDG Promoted:</p> <p>Partnership for the Goals (17):</p> <p>Together with FCT, this initiative assists the developed countries developing key capabilities that will be useful in the country’s development.</p> <p>Interactions With Other SDGs:</p> <p>Industry, Innovation and Infrastructure (9):</p> <p>This is an enabling relationship: by making a more adequate management of research centers, they will have more chances to develop innovative projects.</p>
2 nd	<p>Initiative:</p> <p>Support of students in humanitarian emergencies or forced displacement, together with Global Platform for Syrian Students, by awarding two-year scholarships to 50 students who wish to complete their studies.</p> <p>SDG Promoted:</p> <p>Partnership for the Goals (17):</p> <p>Together with Global Platform for Syrian Students, this initiative helps citizens of countries that are experiencing difficulties and cannot offer this type of services.</p> <p>Interactions With Other SDGs:</p> <p>Quality Education (4):</p> <p>This is a reinforcing relationship: the help given through scholarships provides quality education that they might not otherwise have access to.</p>

	<p>Reduced Inequalities (10):</p> <p>This is an enabling relationship: provides the opportunity to follow the studies even to those who would not have this ability, thus reducing inequalities.</p>
3 rd	<p>Initiative:</p> <p>Social Equity Initiative is a project together with NOVA SBE that aims to support the development of the social sector in Portugal, through research and empowerment programs.</p> <p>SDG Promoted:</p> <p>Industry, Innovation and Infrastructure (9):</p> <p>This project helps to develop the social sector in Portugal through innovative programs.</p> <p>Interactions With Other SDGs:</p> <p>Reduced Inequalities (10):</p> <p>This is an enabling relationship: by developing innovative projects in the social area, social inequalities themselves tend to decrease.</p> <p>Partnership for the Goals (17):</p> <p>This is an enabling relationship: the pursuit of this project is possible thanks to the partnership made with NOVA SBE that allows the exchange of resources and knowledge to make it feasible.</p>
4 th	<p>Initiative:</p> <p>Promove is an initiative developed together with FCT that aims to boost the economic and sustainable development of the interior regions of Portugal, by supporting innovative pilot projects, ideas and R&D projects that mobilize the transformation on those regions.</p> <p>SDG Promoted:</p> <p>Industry, Innovation and Infrastructure (9):</p> <p>Promotes the development of innovative projects that allow the growth of the interior regions of the country.</p> <p>Interactions With Other SDGs:</p> <p>Decent Work and Economic Growth (8):</p> <p>This is an enabling relationship: by developing the interior regions of the country, the economic growth of those regions is also being fostered.</p> <p>Partnership for the Goals (17):</p> <p>This is an enabling relationship: the pursuit of this project is possible thanks to the partnership made with FCT that allows the exchange of resources and knowledge to make it feasible.</p>
5 th	<p>Initiative:</p> <p>Humaniza Program supports and help people who suffer from advanced diseases and their relatives. In partnership with the health units, these teams composed by several health</p>

	<p>professionals and volunteers give psychosocial and spiritual support for those who find themselves in a situation of extreme vulnerability.</p> <p>SDG Promoted:</p> <p>Good Health and Well-Being (3):</p> <p>Promotes the well-being of people that find themselves in more sensitive health conditions.</p> <p>Interactions With Other SDGs:</p> <p>Partnership for the Goals (17):</p> <p>This is a reinforcing relationship: the partnership with health units and the help of several health professionals creates the conditions to pursue this project.</p>
6 th	<p>Initiative:</p> <p>Incorpora Program promotes access to employment for vulnerable people, connecting companies, social entities and people with difficulties in accessing the usual job search channels. With the participation of social entities, promotes better opportunities for effective employment through the network of labor insertion technicians.</p> <p>SDG Promoted:</p> <p>Reduced Inequalities (10):</p> <p>Helps people who suffer from social exclusion to reintegrate into society by getting a job.</p> <p>Interactions With Other SDGs:</p> <p>Gender Equality (5):</p> <p>This is an enabling relationship: it enables the integration into the labor market of women in more vulnerable situations, promoting the gender equality, thus helping them to gain their independence.</p> <p>Decent Work and Economic Growth (8):</p> <p>This is a reinforcing relationship: by finding work, these people start to contribute to the growth of the economy. In addition, the program promotes the attainment of stable and decent jobs.</p> <p>Partnership for the Goals (17):</p> <p>This is a reinforcing relationship: this project has the partnership of companies and labor insertion technicians who ensure that the objective is fulfilled and monitor the entire process.</p>
7 th	<p>Initiative:</p> <p>CaixaProinfância Program encourages the development of skills of children and adolescents and their respective families, allowing them to improve their capacities for social integration and autonomy. It promotes the socio-educational development in their family, school and social context; develops and implements a comprehensive model of socio-educational action that</p>

	<p>contributes to improving opportunities for socio-educational development and contributes to raising awareness and mobilizing society for the eradication of child poverty.</p> <p>SDG Promoted:</p> <p>Good Health and Well-Being (3):</p> <p>Supports children with basic health care such as food, hygiene and all the support they need for their development.</p> <p>Quality Education (4):</p> <p>It supports children in disadvantaged backgrounds to access quality education by ensuring they have all the tools and resources they need to be succeed.</p> <p>Interactions With Other SDGs:</p> <p>No Poverty (1):</p> <p>This is an enabling relationship: the program's help is aimed not only at children and young people, but also at their family circle, lifting these people out of the poverty that is normally felt.</p> <p>Reduced Inequalities (10):</p> <p>This is an indivisible relationship: this program develops skills in children and young people that allow them to have a more inclusive future with more opportunities, removing them from the margins of society. It is not possible to reduce inequalities without guaranteeing basic needs such as health and education.</p>
8 th	<p>Initiative:</p> <p>CaixaResearch Program supports research in health through several initiatives and competitions in the area of health and biomedicine, stimulating innovation and the transmission of knowledge about new treatments and solutions for patients.</p> <p>SDG Promoted:</p> <p>Industry, Innovation and Infrastructure (9):</p> <p>This program stimulates innovation through research in health.</p> <p>Interactions With Other SDGs:</p> <p>Good Health and Well-Being (3):</p> <p>This is an enabling relationship: helps in discovering new treatments and innovative solutions for patients.</p>
9 th	<p>Initiative:</p> <p>Attribution of doctoral and postdoctoral scholarships promoting outstanding research and training talent.</p> <p>SDG Promoted:</p> <p>Quality Education (4):</p>

	<p>Attribution of scholarships to those who are unable to finance their own studies or rewarding works of excellence.</p> <p>Interactions With Other SDGs:</p> <p>Industry, Innovation and Infrastructure (9):</p> <p>This is an enabling relationship: it fosters innovation in several areas by investing in research.</p>
10 th	<p>Initiative:</p> <p>EduCaixa Program offers different educational resources that promote the development and improve students learning opportunities through several initiatives.</p> <p>SDG Promoted:</p> <p>Quality Education (4):</p> <p>Develops differentiated learning techniques that promote other types of skills.</p> <p>Interactions With Other SDGs:</p> <p>Reduced Inequalities (10):</p> <p>This is an enabling relationship: each child's learning abilities are different. It is important to develop differentiated techniques that enhance the inclusion of all.</p>

Through the analysis of Table 3.4 we can conclude that none of the initiatives promoted by “La Caixa” Foundation generates a negative impact, being all in the range of +1 when the pursuit of one objective enables the achievement of another objective; +2 when one objective directly creates conditions that lead to the achievement of another objective; and +3 when one objective is inextricably linked to the achievement of another. The other SDGs with which no interactions have been associated fall on scale 0, where one objective does not significantly interact with another or where interactions are deemed to be neither positive nor negative. It is also important to point out that one initiative can promote more than one SDG, and the criterion used was, through the analysis of the SDGs, the ones that were most directly linked and promoted.

Question III – Critically analyze “La Caixa” Foundation’s corporate social responsibility strategy through the models of CSR: the Pyramid of CSR, the Three-Domain Model and the Concentric Circles Model. Which of these CSR models best suits “La Caixa” Foundation’s CSR? Explain.

The Pyramid of CSR, the Three-Domain Model and the Concentric Circles Model are some of the first and core models of CSR theory, considered the “early models”. The evolution of each one is always based on the characteristics addressed by others that, normally, were the target of some criticism. Therefore, the aim is to identify the differentiating characteristics and understand which of the models most closely resembles the CSR that is now pursued by “La Caixa” Foundation. The creation of “La Caixa” Foundation can be seen as the culmination of the integration of CSR into the business Group. Therefore, in order to analyze which of the models best suits the CSR carried out by the Foundation, we will have to consider the path taken by the Group until reaching this moment, in order to understand its motivations in relation to CSR.

Pyramid of CSR

The Pyramid of CSR Model’s main characteristics are: categorizes the different responsibilities hierarchically in order of decreasing importance; the most fundamental responsibility is the economic one; economic and legal responsibilities are required; ethical practices are expected; philanthropic contributions are voluntary; business should treat CSR not as a goal to be maximize but as a constraint; satisficing behavior is more than enough when concerns CSR practices; and businesses can focus either on profits or social concerns, but not on both.

The reason behind the creation of *Caja de Pensiones Para la Vejez y de Ahorros de Cataluña y Baleares* was to give autonomy and financial security to all citizens, avoiding financial exclusion and promoting economic development. And even after that, the entity used their economic surplus not to financial purposes but to carry out activities of social nature, something very unusual in a credit entity. Therefore, it is safe to say that the economic responsibility was not the Group’s priority. The importance that the social work had in the Group’s development until the Foundation was created shows that philanthropic activities are one of the driving forces of the Group, not merely a voluntary action but a required one to the Group. Also, the entire strategy of the group has always taken into account both the business and social concerns, having always been balanced. In this sense, we can conclude that the way

“La Caixa” Foundation and the Group includes CSR in its business strategy does not meet the premises defended by the pyramid of CSR.

The IC Model:

The IC Model rejects the hierarchical order of importance and defends that none of the CSR domains is more important relative to the others; recognizes the possibility of interrelationships among CSR domains; defends that the economic responsibility is not necessarily the most fundamental one.

All these characteristics are a good reflection of the “La Caixa” Foundation’s strategy: economic responsibility is no more important than any other responsibility, and without constant interaction between them, it would be more difficult to achieve the outcomes as we know. Without the group’s liquidity, it would not be possible to carry out initiatives of social nature. And without the goal of contributing to the sustainable development of society and the creation of more and better opportunities for people, especially for those in need, the *Caja de Pensiones Para la Vejez y de Ahorros de Cataluña y Baleares* would probably not have been created in the way we know it today. Thus, it is possible to see that the Foundation’s strategy strives for a constant interaction of responsibilities as advocated by the IC Model.

The CON Model:

The CON Model views the economic role of business as its core social responsibility; emphasizes the interrelationships among the different responsibilities; defends that business corporations have an incurred obligation to work for social betterment, being morally necessary establish social contracts; and believes that all economic responsibilities also have legal and ethical aspects.

As stated earlier, the economic role of business was not one of the main drivers of the creation of the Group, so it is not the core responsibility. And although it is true that “La Caixa” Foundation is governed by a constant interaction between all the dimensions, this interaction is seen as a choice based on their vision, and not a necessity as interdependence exposed on the CON Model shows to be. For this reason, the IC Model is more in line with the strategy that “La Caixa” Foundation pursues, although that doesn’t mean it doesn’t relate to some of the features of other models. The *Caja de Pensiones Para la Vejez y de Ahorros de Cataluña* was designed for business, but never forgot its place and the fact that it was part of a community that needed her.

Question IV – Considering the various typologies of relationships that exist between business and nonprofit organizations, what type is the “La Caixa” Foundation in and what are the risks and benefits associated with it?

“La Caixa” Foundation defines itself as a nonprofit organization. However, it is a corporate foundation created and intrinsically linked to a business, the CaixaBank Group. The aim of its creation was to separate the social work from the financial work of the business, as it is a financial institution. In this way, “La Caixa” Foundation is present in the CaixaBank Group through the ownership of a holding company, through which is primarily funded; however its only purpose is the management of the group’s social work and to pursue CSR-related activity, as well as the partnerships with the nonprofit organizations.

In this sense, it is clear to understand that the typology of business-nonprofit relationship that best suits “La Caixa” Foundation is the corporate foundation. Even though “La Caixa” Foundation is intrinsically connected to CaixaBank Group, the fact that it is a corporate foundation gives it a nonprofit status, which makes it governed by its own legal framework and its own management. However, with regard to established partnerships, the groups always manage to maintain some control over the alliance through “La Caixa” Foundation.

The main motivations that “La Caixa” Foundation has to establish a partnership is supporting the cause. One of the “La Caixa” Foundation main objectives is to contribute to the development of society and, by establishing collaborative alliances, this objective becomes closer to be achieved. For this reason, the Foundation will seek to establish relationships with those who share the same principles and objectives, who develops actions with regard to the development of society, and with those who contribute significantly to the Foundation’s growth, whether in terms of market expansion, public image and recognition. In terms of risks, these partnerships can also bring some disadvantages. In the event that a partnership is not successful and does not have the expected outcome, both “La Caixa” Foundation and the entire group may suffer from this reputation, tarnishing its image. We can relate and talk about the partnership made with Global Platform for Syrian Students, for example, that not only brought good public image to the Foundation and its group, as it is a renowned global nonprofit organization.

If we now look at “La Caixa” Foundation on the side of nonprofit organization that partners with other businesses, its motivations and risks become different. One of the main drivers for the Foundation to seek collaborative partnerships it is funding. Even though its primary source

of liquidity is the group itself, it may not always be able to meet the Foundation's needs. In these cases, establishing a partnership with an organization that finances part of this investment in social initiatives would be beneficial to the pursuit of this objective and its implementation, which otherwise might not be feasible. We can relate with the partnership "La Caixa" Foundation made with NOVA SBE, that supported financially and with research resources the Social Equity Initiative. Another motivation that "La Caixa" Foundation may have to partner with other businesses and organizations is the public awareness and publicity that may arise, which can open new paths for the Foundation. The risks are the same as the business side: suffer from bad reputation from the partner in the case some scandalous events may occur.

3.7. Slides For Case Resolution

CONTRIBUTIONS OF CSR TO POVERTY ALLEVIATION

A PEDAGOGICAL CASE STUDY OF "LA CAIXA"
FOUNDATION



QUESTION I

Considering the dimensions of poverty used by the Multidimensional Poverty Index, analyze “La Caixa” Foundation’s initiatives and their contribution to poverty alleviation and social exclusion.

QUESTION I

HEALTH

CaixaProinfância Program:

- Supports families in the social and educational development of children and young people from 0 to 18 years old who suffer from poverty and marginalization.
- Promotes children's development to provide them with solid references for their future and an optimum level of welfare that helps them to grow in several areas.

QUESTION I

HEALTH

CaixaProinfância Program:

- Ensure that children and adolescents have access to the necessary health care to enable their development, with the goal of breaking the poverty circle passed on from parents to children.

This support is given through:

- Diet and hygiene for children.
- Glasses and hearing aids.
- Psychological support.

QUESTION I

HEALTH

CaixaProinfância Program:

This support is a way to eliminate any difficulties that children and young people, as well as their family are going through, providing health care and food, ensuring that they maintain a balanced diet.

In this way, “La Caixa” Foundation is fighting one of the forms of deprivation related to the **nutrition indicator**.

QUESTION I

EDUCATION

CaixaProinfância Program:

- Promotes the social and educational development of young children and teenagers and their families, so they can improve their social integration and independence.

Supports through pro-education services, ranging from:

- Additional educational support and school resources.
- Open centers.
- Summer camps and activities.
- Educational family workshops.

QUESTION I

EDUCATION

CaixaProinfância Program:

In this sense, this program ensures that no child misses' school, thus promoting the school attendance indicator, providing alternatives so that families can also be able to provide a healthy access to education for their children, by helping them.

By promoting these activities of school integration, “La Caixa” Foundation is also helping fighting school failure and dropouts from school at an early age, promoting the **years of schooling indicator**.

QUESTION I

LIVING STANDARDS

Incorpora Program:

- Promotes access to employment for people with physical or mental disabilities or mental disorders, people at risk or social exclusion situations (young people with academic failure, long-term unemployed, people over 45 years of age, women at risk, people deprived of liberty, emigrants, etc.).

- By getting access to a job they have the ability to make more dignified choices with regard to **all the indicators that encompasses the dimension of living standards**, such as: ability to have a decent house to live with everything it needs (electricity, sanitation, cooking fuel) and assets.

QUESTION II

Considering “La Caixa” Foundation initiatives, identify the SDGs promoted and analyze the interaction between them through the Framework of SDG Interactions.

QUESTION II

1st INITIATIVE

The Science Management Course improves the capacities of directors of research centers in Portuguese speaking countries, together with FCG.

SDG Promoted:

Partnership for the Goals (17):

Together with FCT, this initiative assists the developed countries developing key capabilities that will be useful in the country's development.

Interactions With Other SDGs:

Industry, Innovation and Infrastructure (9):

This is an enabling relationship: by making a more adequate management of research centers, they will have more chances to develop innovative projects.

QUESTION II

2nd INITIATIVE

Support of students in humanitarian emergencies or forced displacement, together with Global Platform for Syrian Students, by awarding two-year scholarships to 50 students who wish to complete their studies.

SDG Promoted:

Partnership for the Goals (17):

Together with Global Platform for Syrian Students, this initiative helps citizens of countries that are experiencing difficulties and cannot offer this type of services.

Interactions With Other SDGs:

Quality Education (4):

This is a reinforcing relationship: the help given through scholarships provides quality education that they might not otherwise have access to.

QUESTION II

2nd INITIATIVE

Support of students in humanitarian emergencies or forced displacement, together with Global Platform for Syrian Students, by awarding two-year scholarships to 50 students who wish to complete their studies.

Interactions With Other SDGs:

Reduced Inequalities (10):

This is an enabling relationship: provides the opportunity to follow the studies even to those who would not have this ability, thus reducing inequalities.

QUESTION II

3rd INITIATIVE

Social Equity Initiative is a project together with NOVA SBE that aims to support the development of the social sector in Portugal, through research and empowerment programs.

SDG Promoted:

Industry, Innovation and Infrastructure (9):

This project helps to develop the social sector in Portugal through innovative programs.

Interactions With Other SDGs:

Reduced Inequalities (10):

This is an enabling relationship: by developing innovative projects in the social area, social inequalities themselves tend to decrease.

Partnership for the Goals (17):

This is an enabling relationship: the pursuit of this project is possible thanks to the partnership made with NOVA SBE that allows the exchange of resources.

QUESTION II

3rd INITIATIVE

Social Equity Initiative is a project together with NOVA SBE that aims to support the development of the social sector in Portugal, through research and empowerment programs.

Interactions With Other SDGs:

Partnership for the Goals (17):

This is an enabling relationship: the pursuit of this project is possible thanks to the partnership made with NOVA SBE that allows the exchange of resources.

QUESTION II

4th INITIATIVE

Promove is an initiative developed together with FCT that aims to boost the economic and sustainable development of the interior regions of Portugal, by supporting innovative pilot projects, ideas and R&D projects that mobilize the transformation on those regions.

SDG Promoted:

Industry, Innovation and Infrastructure (9):

Promotes the development of innovative projects that allow the growth of the interior regions of the country.

Interactions With Other SDGs:

Decent Work and Economic Growth (8):

This is an enabling relationship: by developing the interior regions of the country, the economic growth of those regions is also being fostered.

Partnership for the Goals (17):

This is an enabling relationship: the pursuit of this project is possible thanks to the partnership made with NOVA SBE that allows the exchange of resources.

QUESTION II

4th INITIATIVE

Promove is an initiative developed together with FCT that aims to boost the economic and sustainable development of the interior regions of Portugal, by supporting innovative pilot projects, ideas and R&D projects that mobilize the transformation on those regions.

Interactions With Other SDGs:

Partnership for the Goals (17):

This is an enabling relationship: the pursuit of this project is possible thanks to the partnership made with NOVA SBE that allows the exchange of resources.

QUESTION II

5th INITIATIVE

Humaniza Program supports and help people who suffer from advanced diseases and their relatives. In partnership with the health units, these teams composed by several health professionals and volunteers give psychosocial and spiritual support for those who find themselves in a situation of extreme vulnerability.

SDG Promoted:

Good Health and Well-Being (3):

Promotes the well-being of people that find themselves in more sensitive health conditions.

Interactions With Other SDGs:

Partnership for the Goals (17):

This is a reinforcing relationship: the partnership with health units and the help of several health professionals creates the conditions to pursue this project.

QUESTION II

6th INITIATIVE

Incorpora Program promotes access to employment for vulnerable people, connecting companies, social entities and people with difficulties in accessing the usual job search channels. With the participation of social entities, promotes better opportunities for effective employment through the network of labor insertion technicians.

SDG Promoted:

Reduced Inequalities (10):

Helps people who suffer from social exclusion to reintegrate into society by getting a job.

Interactions With Other SDGs:

Gender Equality (5):

This is an enabling relationship: it enables the integration into the labor market of women in more vulnerable situations, promoting the gender equality, thus helping them to gain their independence.

QUESTION II

6th INITIATIVE

Incorpora Program promotes access to employment for vulnerable people, connecting companies, social entities and people with difficulties in accessing the usual job search channels. With the participation of social entities, promotes better opportunities for effective employment through the network of labor insertion technicians.

Interactions With Other SDGs:

Decent Work and Economic Growth (8):

This is a reinforcing relationship: by finding work, these people start to contribute to the growth of the economy. In addition, the program promotes the attainment of stable and decent jobs.

QUESTION II

6th INITIATIVE

Incorpora Program promotes access to employment for vulnerable people, connecting companies, social entities and people with difficulties in accessing the usual job search channels. With the participation of social entities, promotes better opportunities for effective employment through the network of labor insertion technicians.

Interactions With Other SDGs:

Partnership for the Goals (17):

This is a reinforcing relationship: this project has the partnership of companies and labor insertion technicians who ensure that the objective is fulfilled and monitor the entire process.

QUESTION II

7th INITIATIVE

CaixaProinfância Program encourages the development of skills of children and adolescents and their respective families, allowing them to improve their capacities for social integration and autonomy.

SDG Promoted:

Good Health and Well-Being (3):

Supports children with basic health care such as food, hygiene and all the support they need for their development.

Interactions With Other SDGs:

No Poverty (1):

This is an enabling relationship: the program's help is aimed not only at children and young people, but also at their family circle, lifting these people out of the poverty that is normally felt.

QUESTION II

7th INITIATIVE

CaixaProinfância Program encourages the development of skills of children and adolescents and their respective families, allowing them to improve their capacities for social integration and autonomy.

SDG Promoted:

Quality Education (4):

It supports children in disadvantaged backgrounds to access quality education by ensuring they have all the tools and resources they need to be succeed.

Interactions With Other SDGs:

Reduced Inequalities (10):

This is an indivisible relationship: this program develops skills in children and young people that allow them to have a more inclusive future with more opportunities, removing them from the margins of society. It is not possible to reduce inequalities without guaranteeing basic needs such as health and education.

QUESTION II

8th INITIATIVE

CaixaResearch Program supports research in health through several initiatives and competitions in the area of health and biomedicine, stimulating innovation and the transmission of knowledge about new treatments and solutions for patients.

SDG Promoted:

Industry, Innovation and Infrastructure (9):

This program stimulates innovation through research in health.

Interactions With Other SDGs:

Good Health and Well-Being (3):

This is an enabling relationship: helps in discovering new treatments and innovative solutions for patients.

QUESTION II

9th INITIATIVE

Attribution of doctoral and postdoctoral scholarships promoting outstanding research and training talent.

SDG Promoted:

Quality Education (4):

Attribution of scholarships to those who are unable to finance their own studies or rewarding works of excellence.

Interactions With Other SDGs:

Industry, Innovation and Infrastructure (9):

This is an enabling relationship: it fosters innovation in several areas by investing in research.

QUESTION II

10th INITIATIVE

EduCaixa Program offers different educational resources that promote the development and improve students learning opportunities through several initiatives.

SDG Promoted:

Quality Education (4):

Develops differentiated learning techniques that promote other types of skills.

Interactions With Other SDGs:

Reduced Inequalities (10):

This is an enabling relationship: each child's learning abilities are different. It is important to develop differentiated techniques that enhance the inclusion of all.

QUESTION III

Critically analyze “La Caixa” Foundation’s corporate social responsibility strategy through the models of CSR: the Pyramid of CSR, the Three-Domain Model and the Concentric Circles Model. Which of these CSR models best suits “La Caixa” Foundation’s CSR? Explain.

QUESTION III

The Pyramid of CSR

The reason behind the creation of Caja de Pensiones Para la Vejez y de Ahorros de Cataluña y Baleares was to give autonomy and financial security to all citizens, avoiding financial exclusion and promoting economic development.

The entity used their economic surplus not to financial purposes but to carry out activities of social nature.

Therefore:

- The economic responsibility was not the Group's priority
- The philanthropic responsibility was in the center of concerns
- Neither the economic priority neither the hierarchical order suits the CSR of "La Caixa" Foundation.

QUESTION III

The IC Model

The IC model considers that none of the CSR domains is more important relative to the others, recognizing the possibility of interrelationships between them.

This statement is a good reflection of the "La Caixa" Foundation's strategy: economic responsibility is no more important than any other responsibility, and without constant interaction between all of them, none would be possible to achieve. Without the group's liquidity, it would not be possible to carry out initiatives of social nature. And without the goal of contributing to the sustainable development of society and the creation of more and better opportunities for people, especially for those in need, the Caja de Pensiones Para la Vejez y de Ahorros de Cataluña y Baleares would probably not have been created in the way we know it today.

QUESTION III

The CON Model

The CON Model does not see responsibilities as mutually exclusive, in which their interrelationship can lead to some trade-offs that are sometimes necessary in order to achieve higher goals. This model adopts a vision of inclusion in which all responsibilities are included in each other, highlighting their interdependence.

It is true that “La Caixa” Foundation is governed by a constant interaction between all the dimensions. However, this interaction is seen as a choice based on the Foundation’s vision, and not a necessity as interdependence shows to be. For this reason, the IC Model is more in line with the strategy that “La Caixa” Foundation pursues, although that doesn’t mean it doesn’t relate to some of the features of other models.

QUESTION IV

Considering the various typologies of relationships that exist between business and nonprofit organizations, what type is the “La Caixa” Foundation in and what are the risks and benefits associated with it?

QUESTION IV

“La Caixa” Foundation defines itself as a nonprofit organization. However, it is a corporate foundation created and intrinsically linked to a business, the CaixaBank Group. The typology of business-nonprofit relationship that best suits “La Caixa” Foundation is the corporate foundation.

Motivations:

- Supporting the cause.
- Contribute significantly to the Foundation’s growth, whether in terms of market expansion, public image and recognition.

Risks:

- Suffer from bad reputation from the partner in the case some scandalous events may occur.
-

QUESTION IV

If we now look at “La Caixa” Foundation on the side of nonprofit organization that partners with other businesses, its motivations and risks become different.

Motivations:

- Funding.
- Public awareness and publicity.

Risks:

- Suffer from bad reputation from the partner in the case some scandalous events may occur.
-

Conclusion

This pedagogical case study, through the example of the “La Caixa” Foundation and the path that it has built over 115 years, tries to show the importance that CSR can have in the community, especially addressing one of the greatest social problems that is still being experienced today: poverty and social exclusion. In this sense, we were able to understand the Portuguese reality with regard to this phenomenon and how, through its initiatives, “La Caixa” Foundation helped to address some of the deficiencies that were present in areas such as education, health, employment, rural development, research, contributing positively to its development. Considering this, we can conclude several things. The first is that through the analysis of “La Caixa” Foundation creation process, we were able to perceive that, since the group’s creation, social responsibility has always been present and is one of the main pillars of its entire action.

The second is that social phenomena such as poverty and social exclusion are the responsibility of several actors, and only a concerted action can help to reduce them. In this way, everyone has their role and businesses are not left out. In different ways, as “La Caixa” Foundation’s initiatives show throughout its programs, this social phenomenon that affects thousands of people can be addressed through intervention in key areas such as education, health, employment, territorial development, research, etc.

In third, we recognize that it is also important to emphasize that poverty is a multidimensional phenomenon, which varies in space and time, and that for this reason several approaches need to be taken in order to address the problem as a whole. It is necessary to clearly define what is meant by poverty and social exclusion in a given context in order to choose the actions that will best deal with the problem.

In fourth, through the promotion of its initiatives, we were able to conclude that “La Caixa” Foundation is actively contributing to the SDGs, namely the first one – end poverty in all its forms everywhere. The 17 goals designed within the scope of the 2030 Agenda for Sustainable Development of UN are everyone’s responsibility and it is in everyone’s interest to their achievement. Also, we were able to understand that different goals have different ways of approach, and that sometimes there are trade-offs that need to be considered in order to make the best choice for the best outcome possible.

For last, there are several ways a business can establish collaborative partnerships with nonprofit organizations. In this case, through the corporate foundation, “La Caixa” Foundation

and the CaixaBank Group are able to carry out their social work and CSR initiatives and establish business-nonprofit successful partnerships that not only bring benefits to the partners but also contribute to “La Caixa” Foundation’s main objective: the development of society, especially of the neediest.

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