

CSR and business-NGO partnerships

An assessment of partnerships and impact at Accenture

Author: Tom Veldhuis
Student no.: 326526tv
Program: Master of Science in Business Administration
Specialization: Global Business & Stakeholder Management

Coach: Prof. Dr. Rob van Tulder
Co-reader: Dr. Dirk van Dierendonck
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Tom Veldhuis
September 2013
tom_veldhuis@hotmail.com

Executive summary

This thesis aims to connect social impact and the field of business-NGO partnerships by looking at different CSR activities and partnerships at Accenture in the Netherlands. The analysis is an investigation of the partnership portfolio seen from a company perspective accompanied by a qualitative assessment of the impact that CSR activities within partnerships have on a predetermined target audience (strategic impact), on the partnership itself and on the partner NGO (operational impact). This research is in fact a description of a CSR approach employed by a multinational amongst a variety of other methods. In other situations different approaches may prove to be more suitable since there is no universal approach to CSR and the operationalization of that concept.

Literature reviews on both social impact measurement and business-NGO partnerships serve as an input for the development of a qualitative and explorative research design. A scale for the degree of engagement within business-NGO partnerships was developed. Semi-structured interviews with representatives of both Accenture and their partner NGOs serve as an important input for the empirical analysis of the degree of engagement. Additionally, the current impact measurement method at Accenture was evaluated. The overall research question whether partnerships are a good option to gain a sustainable impact was divided into the two types of impact, operational (impact on the organization and/or partnership) and strategic (impact on the issue).

The following key findings were identified through the explorative analysis. First of all, the current impact measurement method at Accenture is very input-output focused. Additionally, the current method relies almost completely on quantitative data. Impact measurement should also involve qualitative data to make a more complete picture. Second, it was found that NGOs that are aligned with the partnership definition of Accenture show a higher degree of engagement within the partnership. To continue, the deployment of multiple CSR activities also seems to increase the degree of engagement and operational impact. Finally, a higher and more aligned degree of engagement within a partnership also seems to lead to a more successful evaluation of that particular partnership. The effect of the degree of engagement on strategic impact was not cogently found.

In general it was found that the alignment of the degree of engagement within a partnership is more important than always having a high degree of engagement at every partnership. A healthy portfolio should in fact show high and lower degree of engagement collaborations. This form of diversification of risks on portfolio level was also observed in the different target audiences the individual partnerships target. A threat to the portfolio however lies in partnership competition between partnerships that have too many similarities. This competition could lead to discontent and a feeling of neglect resulting in a disturbed alignment of the degree of engagement. Finally, it was found that most partnerships in the empirical analysis identified the existence of a personal click with the company representative as an important if not crucial factor for success along with the existence of top management support.

The research question whether partnerships are a good option to gain sustainable impact can be answered two folded. On the one hand it was observed that if partnerships have a high and aligned degree of engagement, the operational impact is higher and partnerships were evaluated as being more successful. On the other hand, the effect on strategic impact was somewhat unclear. A lower degree of engagement that is aligned to some extent is not a negative thing per definition, but seems to yield lower operational impact than higher and more aligned degree of engagement partnerships.

An unaligned degree of engagement within partnerships does seem to be undesirable since this may lead to a dependent relationship of the NGO. This risk seems to be particularly present when the partner NGO is very small compared to the other party and is engaged in no or few other partnerships.

The partnerships that Accenture has seem to be a good option to provide individuals with relevant skills in order to find sustainable employment. Accenture and their partner NGOs are a good example on how social impact can be made through the effective use of partnerships and CSR activities. Other organizations could learn from the experiences at Accenture on how to shape a partnership portfolio that follows a clear strategy and on how to formulate a theory of change that functions as an overarching thought in all the CSR activities within that portfolio.

Finally, there are some implications for Accenture in particular. First of all, a follow-up on the round table of business-NGO partnerships that was held in 2011 should be initiated in order to show corporate Holland what Accenture is doing in the area of CSR and to stimulate other organizations to engage in innovative business-NGO collaborations too. Second, partnerships should not only be evaluated as a separate entity rather they should also be seen in the light of the entire partnership portfolio. Third, Accenture should focus on the management of expectations within partnerships and create mutual partnership goals instead of separate targets that were currently often observed. Fourth, Accenture should provide the opportunity for knowledge exchange between partnerships in their portfolio, since NGOs seem to struggle with similar issues. Finally, a shift in the underlying concepts and thinking of the current impact measurement method towards outcome-and impacts is desirable in order to measure impact more accurately and to eventually make a statement about the counterfactual of impact. Only then the question can be answered what truly is the added value of the CSR activities initiated by the partnerships of Accenture to the issue of strengthening economic resilience of underprivileged individuals.

Key words: CSR, business-NGO partnerships, cross-sector partnerships, social impact, impact measurement, impact value chain, partnership portfolio.

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1. Introduction

Chapter 1 zooms in on the motivation for the topic of this thesis and elaborates on the context of the research area. Second, the overarching research question is presented in this chapter followed by an overview of the structure of the thesis.

1.1 Broader context of this thesis

Rapid change has never been a new phenomenon in the world we live in. One only needs to look at emerging economies such as Brazil, China and India to witness that. Not only economic regions or countries are subjected to the forces of rapid change. Organizations, especially large multinational organizations, feel these shifts too, on many different levels. They need to deal with an increasingly diverse and geographically spread workforce and customer base, but also deal with different types of laws and regulations and serve different interest groups at the same time. A concept that takes a central role in this arena is stakeholder management: the notion that groups of stakeholders influence and at the same time are influenced by actions of organizations.

As a form of operationalization of stakeholder management, many organizations try to become active in Corporate Social Responsibility (CSR). This concept entails that organizations have obligations towards a variety of interest groups beyond what is required by law and what is expected by their shareholders. However, CSR is a heavily debated topic amongst scholars and business professionals. Almost all multinational organizations operating today, have some form of CSR in place, for instance many organizations focus on the environment by aiming on CO₂ reduction of their operations, while others try assist the local community or a community in a developing country. Many advances have been made in the field of CSR ever since Milton Friedman claimed that *“the only social responsibility companies have is to make profit”* (1970). Today, it is believed that CSR is in fact beneficial to both different groups of stakeholders and the organization itself. Though there seems to be consensus about the positive effects of CSR, it is not clear yet how one can actually measure these effects.

The measurement of impact of CSR is a difficult and complex process. Many factors play a role in assessing the impact of CSR activities. It is however, necessary to measure and to report impact. In the current economic crisis NGOs have to “sell” their story and intentions to other organizations in order to raise funds for their activities. A strong way to convince another party of the added value the NGO brings to society is to be able to show impact. The same holds for companies: they have to sell their CSR programs internally to management and employees. A final driver that is pushing organizations to show their impact is fueled by customers and the general public (Mirvis and Googins, 2006). Nowadays, people have access to information faster than ever and can share this information within seconds (Dawkins and Lewis, 2003). Every step an organization takes is closely monitored by a critical group of NGOs and interest groups that can fuel outrage and criticism in the media should any fraudulent or suspicious practices be discovered.

In addition, the issues that both NGOs and many multinational organizations target with their CSR programs are too complex to be handled by that NGO or organization alone. Given the complexity of issues such as hunger in sub-Saharan Africa, poverty in Myanmar or empowerment of women in

India, collaboration with other parties seems to be the only logical option. This drives many organizations to collaborate with an external party in order to combat a specific issue. Under their former CEO Peter Bakker, TNT for instance, initiated a close collaboration with the World Food Program that yearly provides food to about 90 million people that are barely able to take care of themselves. The example of TNT is well known, but many large companies are starting to engage in these kind of partnerships as a means to operationalize their CSR strategy. These multinationals understand that a joint effort can have much more impact than trying to tackle an issue as a lone wolf, albeit that these efforts are often infused with the best intentions and commitment.

1.2 Research question

Since engaging in CSR in a partnership setting becomes more important and a more applied form of CSR it is important to know how to do this in the best possible way. After all, CSR involves finding the optimal solution to a problem or issue. Given the partnership context, impact does not only relate to impact on the issue at hand, but also involves impact on the partnership and the organizations involved. This complicates the search for an 'optimal partnership' but it does provide a more realistic view on reality. Therefore, this research aims to address the question whether business-NGO partnerships are a good option to gain a sustainable impact. It entails two forms of impact. Impact on the issue, since the issue is solved or becomes manageable and impact on the partnerships and the two organizations involved. This means an impact on efficiency and effectiveness, but also on more operational issues such as knowledge exchange and ways of communicating.

1.3 Structure of this research

Chapter 2 is mainly focused on the concept of impact measurement of CSR activities. The theoretical background is explained and current impact measurement methods are presented and evaluated. The chapter concludes with an analysis of the types of impact that influences the organization that initiates in CSR activities.

In chapter 3 the phenomenon of business-NGO partnerships is elaborated upon, since CSR activities often take place within these types of partnerships. As a consequence, the field of impact measurement and business-NGO partnerships are closely tied together. The chapter continues with describing the design of these partnerships and the internal forces that are necessary to make a partnership a success.

The methodology is presented in chapter 4 and explains the case of impact measurement of CSR activities and business-NGO partnerships at Accenture in the Netherlands. For this chapter a model was developed that highlights the synergy between the two fields of research. Additionally, the chapter contains an assessment of the current impact measurement method at Accenture, the formulation of propositions and a description of the data collection method that will be employed.

Chapter 5 continues with the results from the research and the empirical data is presented per business-NGO partnership. Three topics take a central role in this chapter: the degree of engagement within business-NGO partnerships, the impact established through CSR activities and the evaluation for success of these type of partnerships.

The evaluation of the results will be presented in chapter 6 where the data from chapter 5 will be related to the propositions. Additionally, the current impact measurement method at Accenture will also be evaluated.

The final chapter contains the conclusions of this research. General implications and conclusions are supplemented with implications and recommendations for Accenture specifically. The chapter concludes with the limitations of this research, the scientific contributions and the directions for future research.

2. Literature review on social impact measurement

This chapter zooms in on the concept of Corporate Social Responsibility and social impact measurement. Relevant literature is presented and evaluated in order to get an overview of the available theories and models regarding impact. The Social Return on Investment method is evaluated in particular followed by some statements on the impact of Corporate Social Responsibility on human resource practices and employees.

2.1 Introduction of Corporate Social Responsibility

As stated in the introduction this thesis focuses on activities that can be classified as Corporate Social Responsibility (CSR). McWilliams and Siegel (2001) present the following definition of this concept: *“we define CSR as actions that appear to further some social good, beyond the interests of the firm and that which is required by law”* (p. 117). This definition implies that firms are not obliged to engage in CSR and that it does not always have to meet their interests. The idea of Friedman (1970) that CSR is merely an agency problem between managers and shareholders regards engaging in CSR as a waste of resources. In his view, all resources spent on CSR are in the interest of the managers, not the shareholders and could be better spent elsewhere (e.g. to increase firm efficiency). This agency perspective on CSR was challenged by amongst others Preston (1978) and Carroll (1979) who advocate the corporate social performance (CSP) framework. Carroll (1979) sees economic responsibility (what Friedman (1970) deems as sole responsibility) only as a part of social responsibility. McWilliams and Siegel (2001) use the theory of the firm to explain CSR: it is a form of investment and should therefore be treated in a strategic way.

Why would organizations engage in CSR in the first place? When looking at organizations and CSR from a macro perspective, Carroll (1991) defined the pyramid of corporate social responsibility: in addition to economic, legal and ethical responsibilities, an organization has philanthropic responsibilities such as engagement in CSR and sustainability. Husted and Salazar (2006) offer two possible explanations for CSR on company level. First, it could be the case that organizations engage in CSR with an altruistic intent. This means that the actor engaging in CSR derives utility from the consumption of others, in other words: you help others because you like to help them. Second, organizations might engage in CSR because of enforced egoism: the actor engaging in CSR derives utility solely from its own consumption. Hence, the actor engages in CSR because he wants to get a benefit out of it. Husted and Salazar (2006) concluded that organizations can best treat CSR as a strategic asset: a healthy balance of altruism and coerced egoism. Engaging in CSR as a coerced egoist is less beneficial to both the organization and society and engaging in it with solely altruistic motives lacks direction and focus. On the other hand, Windsor (2006) distinguishes between ethical CSR, economic CSR and the corporate citizenship conception. Ethical and economic CSR are mutually exclusive, since ethical CSR involves altruistic motives and seeks to expand and build moral duties for the benefit of general welfare, whilst economic CSR is customer driven (a form of enforced egoism) and is focused on private wealth. Though the two perspectives are mutually exclusive, Windsor (2006) does provide a concept that tries to breach this gap: the corporate citizenship conception. This concept aims to combine the best sides of both ethical and economic CSR that could, for instance, result in forms strategic philanthropy, corporate reputation management and involvement of stakeholders. In essence, it is an attempt to describe the business case for CSR using the field of business ethics.

Zadek (2004) argues that organizations go through different stages when it comes to CSR. Initially, organizations react defensive towards criticism from outside or societal issues. The second stage is compliance, where it becomes clear the organization has to take action, but it is regarded as the cost of doing business. Moving on to the managerial stage, the organization realizes that issues often entail long-term approaches and that compliance is not enough. The fourth stage entails a strategic view on CSR where the business is realigned with the current issues at hand. In the final stage, the civil stage, organizations actively promote collaboration to battle societal problems. Mirvis and Googins (2006) and Post and Altman, (1992) offer a similar approach in terms of stages but note that several factors play a key role in CSR: strategic intent, leadership, structure (the drivers of the program), issue management, relationships with stakeholders and transparency. If all these factors are present in a well-managed way, the organization might find itself redefining the rules of the game by creating new markets or initiating social change.

Currently, in academic and business literature, much emphasis is placed on the gains of CSR for the organization that initiates it (Lee, 2007; McWilliams and Siegel, 2001). In this so called *business case for CSR*, the main question is why CSR is valuable to the organization in that it can contribute to overall (financial) performance. There is no consensus yet about the role of CSR on the organization in terms of financial performance. Some studies find positive links between CSR and financial performance (e.g. Waddock and Graves, 1997); others find no relationship (e.g. McWilliams and Siegel, 2000) and some find negative relationships (e.g. Wright and Ferris, 1997). Lee (2007) suggests to take a much broader perspective than just the organization in order to fully unveil the effects of CSR on financial performance. A start might be to look at the effect of CSR on society. The gains to society, what CSR is eventually about or at least pretends to be about, are not always that obvious (Margolis and Walsh, 2003; Juholin, 2004; Aguilera et al., 2007). Academic research on the CSR – society relationship is still relatively new and small compared to the CSR – financial performance literature. The purpose of the remainder of this this chapter is to outline the current state of literature on these social impact measurement methods.

2.2 Impact measurement

The origin of impact of social activities originated in welfare economics. Welfare economics looks at the collective welfare (also known as social welfare) in the form of the cumulative welfare of all individuals in society (Maas, 2009; Maas and Bouma, 2004). A collective measure of welfare based on individual welfare is challenging to develop since one needs the aggregate welfare on a *micro* level (individual) to welfare on a *macro* level (society).

Pigou (1920; 1950) was one of the first authors to discuss social welfare and assumed that externalities are in fact costs that are not evaluated in economic welfare, but do reflect on social welfare (e.g. air pollution). Additionally, Pigou claimed just like Caroll (1970) that economic welfare is only a part of social welfare which is considered complete picture of welfare. In contrast, Pareto's welfare theory does not assume the existence of externalities and states that an optimum of social welfare is achieved through the maximization behaviour of individuals and by a free and competitive market system. The underlying assumption is that individuals (*homo economicus*) always strive to optimize their welfare/gain. Social welfare will be optimal in a Pareto-efficient state when no actor or group of actors can be made better off without making another actor or group of actors worse off. Bergson (1938) somewhat combines the views of Pigou and Pareto by stating that a political system of

a nation dictates the criteria for social welfare. Coase (1960) adds to the discussion that next to social welfare there are also social costs. Coase also introduced the idea of indirect and unintended effects of welfare which should be taken into account to get a more realistic view of social welfare (1960).

The problem with welfare economics is that it acknowledges that social welfare exists, but it does not explain how to measure this. Another methodological problem, is that when it comes to measurement a discrepancy exists between what is measured on the micro level and what is aggregated on the macro level of analysis. Therefore, Schreuder stated that welfare economics is not a good starting point to assess CSR (1981). The literature on welfare economics did contribute however in creating awareness on the topic of social impact and it suggested to include externalities, both positive and negative, in the analysis.

2.3 Moving towards a triple bottom line

As stated in the introduction, organizations are pressured to show the impact of their operations on the environment and society. Accounting is a way to show impact, but is heavily focused around financial indicators that are firm centred. As a consequence, social impacts are almost always left out of the analysis. Though research on the business case for CSR receives great attention from both academics and business professionals, the impact of CSR activities on society is still ignored to a large extent (Fry et al., 1982; Margolis and Walsh, 2003; Aguilera et al., 2007; Maas, 2009; Ramanathan, 1976).

The main reason for this is that value has always been defined as either being economic or social (Pigou, 1950; Emerson and Cabaj, 2000). However, Elkington argued for a more win-win thinking in business (1999). This means moving away from the dominant logic of treating economic and social value as separate entities and rather see it as one concept: socio-economic value (Emerson and Cabaj, 2000). As an extension of this concept triple bottom line (TBL) value creation emerged (Elkington et al., 2006). TBL represents a *blended value proposition* and consists of value across three dimensions: economic, social and environmental. The presumption behind this is that every organization (be it profit or non-profit) creates value that is inherently non-separable and consequently consist of a blend of the aforementioned three elements (Ann et al., 1999; Elkington et al., 2006). Concluding from this, organizations should strive to optimize performance on all three dimensions instead of maximizing only one dimension. One of the consequences of the growing importance of TBL reporting shows in the fact that CEOs, board of directors and investors get increasingly involved in CSR goals and activities (Elkington et al., 2006) and that an increasing number of organizations report their social and environmental involvements through alternative annual reports, such as sustainability reports or corporate social responsibility reports.

2.4 Theoretical background

The need for more outcome and impact related reporting reflects market oriented logics and thinking on an institutional level (Nicholls and Cho, 2006). This means that organizations that deliver some form of social impact want to outperform other similar organizations such as competitors in the field of social impact. Additionally, the field of accounting can also be considered an institutional practice in that it is embedded in most market contexts (Ramanathan, 1976). However, the objectivity and impartiality of accounting is open for debate (Hopwood, 1978; 1983). The growing need to show

impact fits a *critical theorist* perspective; meaning that not all types of value are considered in the established accounting ways. To illustrate this, for profit organizations have relied almost entirely on financial indicators for the assessment of corporate performance (Ittner and Larcker, 1998). Next to this, coercive pressures resulting from increased isomorphism in institutional systems that influence reporting norms and standards, contribute to move away from an input focus of CSR to an output-and outcome focus of the latter (Nicholls, 2009). However, the main issue with this is, “what to report?” and if that is clearly defined, “how to measure what to report?”

Nicholls (2009) adds to this discussion that changes in resources used as input for organizations are an important driver for the emergence of new impact reporting methods. Nicholls (2009) also identified a move from *transactional philanthropy* (focus in reporting lies on amounts granted/received) to *investment philanthropy* (focus on maximizing the impact of the amounts granted/received). In other words, the focus of reporting is shifting from inputs to a focus on outputs and outcomes.

As stated in section 2.3, Elkington et al. (2006) argue that all three dimensions of TBL should be optimized. However, measurement of these dimensions suffers from some serious drawbacks. First of all, impact is difficult to measure and to quantify. Next to this, organizations can have both a positive and a negative impact on economic, environmental and social dimensions. Another challenge in impact measurement is that it includes a time component: both short-and long term effects have to be taken into account. Fourth, there is a vast amount of factors contributing to the three dimensions, some of which might not always be visible. All the aforementioned challenges result in causality and correlation issues regarding allocating impact to CSR activities.

2.5 The concept of impact

The concept of impact suffers from a definition problem: scholars from different disciplines such as entrepreneurship, business, business-society management, accounting and strategic management use various definitions. Social impact is a particular form of impact and is not unfamiliar to the same definition issues. Next to this, the term social impact is often substituted for ‘social value creation’ (Emerson et al., 2000) or ‘social return’ (Clark et al., 2004).

Social impact alters the way people live, work, play, relative to one another; it also includes changes in norms, values and beliefs that guide individuals and society (Burdge and Vanclay, 1996). To be more specific, Latané (1981) strongly emphasizes the change in psychological states, feelings, motives and emotions that shape beliefs, values and behavior. Emerson and Cabaj (2000) agree to a large extent with Burdge and Vanclay in stating that impact improves the lives of individuals or society. Clark et al. (2000) add the important notion of the deadweight effect of impact: it is the total outcome of an activity, minus what would have happened anyway if the CSR activity did not take place. This notion suggests that impact can have either a positive or a negative net effect.

Crucial is to separate outputs, outcomes and impacts (Clark et al, 2004; Maas, 2009). Conceptually this means that all three are considered different from one another. The reason is that outputs and outcomes are connected to the initiator of the CSR activity, whilst impacts are associated with the user of the CSR activity or the target group (Kolodinsky et al., 2006). The Impact Value Chain (IVC) is a conceptualization of the aforementioned point (see Figure 2.1 and Table 2.1 for clarification).

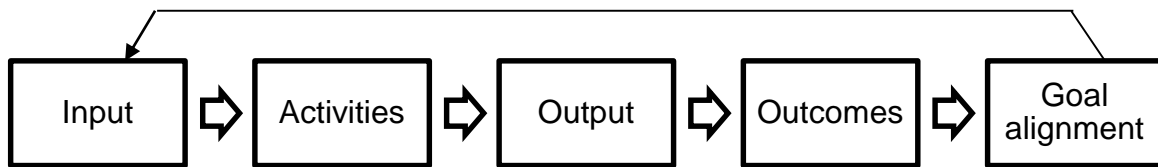


Figure 2.1: The Impact Value Chain (adapted from Clark et al., 2004)

Aspects of the Impact Value Chain explained (based on Clark et al., 2004, p. 17)	
Inputs:	Resources that are needed to operate the organization (e.g. money)
Outputs:	Measurable variables from operations from an organization that can be measured directly
Outcomes:	Changes in attitudes, behaviours, knowledge or skills that are a result of the organizations' activities (e.g. finding a job)
Impact:	The difference between the outcomes of an activity minus what would have occurred anyway without the activity taking place
Goal alignment:	Evaluate whether outcomes and/or impacts meet goals and what can be improved

Table 2.1: Aspects of the Impact Value Chain

The IVC is a way to simplify the process of creating social value and a way to clarify the definition of impact. Clark et al. defined impact as follows: “*the portion of the total outcome that happened as a result of the activity of the venture, above and beyond what would have happened anyway*” (2004, p. 10). In order to show impact, one needs a counterfactual to compare in order to distil the variables causing the change. In a research setting this would imply that there is a group of actors exposed to the CSR activity and a control group. Impact would be the statistical significant difference between the group exposed to the CSR activity and the control group. To conclude, Maas added another relationship in the model (see Figure 2.1) between goal alignment and input since the goal alignment process might involve altering the input in order to attain other goals or better results with the current goals (2009). The addition of Maas (2009) turns the IVC into a model with a feedback loop.

2.6 Aspects of impact measurement methods

In the assessment of the existing impact measurement methods, Maas (2009) notes that a method developed by NGOs, does not have to be exclusively used by NGOs; for profit organizations might employ those methods too, be it with some adaptations. Next to this, Maas (2009) indicates four possible purposes of impact measurement methods, because it is not always clear why to measure impact and for whom. Methods with a *screening* purpose might be used to evaluate the possibilities of investment in new activities. Methods employed for *monitoring* aid and guide management in managing activities. A *reporting* purpose method is focused around reporting to external stakeholders and *evaluation* purpose methods can be used to assess activities after they have taken place (Maas, 2009).

Maas (2009) elaborates on this by stating that methods differ in *perspective*, because there is no consensus on what to measure in order to establish impact. Perspective has three levels: micro, meso and macro level (respectively the individual, the company and society). Schaltegger et al. (2000) give a more specific overview of social impact measurement methods. First, methods may differ in information type; monetary values versus physical items. Second, the scope of the methods differ; there can be an internal scope or external scope. A third classification lies in the time frame; is the

method orientated on the past or on the future? In relation to the previous point, methods can have a short term focus and a long term focus, indicating that the length of the time frame within methods differs. Finally, the types of information that serve as input in the social measurement methods differ in that it can use routinely generated (structured) information or use ad hoc (unstructured) information (Schaltegger et al., 2000).

The *approach* in methods differs since they all have their specific type of measurement (Maas, 2009). According to Clark et al. (2004) impact measurement methods either have a *process focus*, a *focus on impacts* or a *monetization focus*. Process focused methods can be employed to monitor efficiency and effectiveness of outputs. The outputs can in turn be related to the social outcomes/impact. An impact focused method emphasizes the relationship between outputs and outcomes; a typical impact method would indicate what the effect of a CSR activity is above “what would have happened anyway”. Finally, methods that focus on monetization are meant to monetize outcomes or impact by attributing a financial value to it. This corresponds with the distinction of Schaltegger et al. (2000) between monetary values and physical items. Finally, one focus of a method is not excluding another one; a method can have a two folded focus (e.g. monetization-and impact focus).

To conclude, Maas (2009) indicates that there are two possible *orientations*: input and output (Maas, 2009). An input orientation is in line with the more internal scope of Schaltegger et al. (2000), because it looks at the input side of a CSR activity (e.g. increased engagement amongst employees because of the CSR activity). On the other hand, an output orientation fits the external scope as defined by Schaltegger et al. (2000), since here the focus lies beyond the boundaries of the organization (e.g. increased brand awareness in the market). Combining the aforementioned characteristics, an overview can be created in which social impact measurement methods can be classified (see Table 2.2).

Characteristics of existing social impact measurement methods		
Characteristics	Types	
<i>Purposes</i>	Screening Monitoring Reporting Evaluation	
<i>Perspective</i>	Micro level Meso level Macro level	
<i>Time frame</i>	Future oriented Past oriented	
<i>Length of time frame</i>	Short term Long term	
<i>Approach</i>	Process methods Impact methods Monetization methods	
<i>Orientation</i>	Input orientated Output orientated	

Table 2.2: Characteristics of social impact methods (adapted from Maas (2009))

2.7 Shifting the focus to social return on investment

Maas (2009) reviewed thirty social impact measurement methods using characteristics mentioned in section 2.6 as a guideline. Both Nicholls et al. (2009) and Gibbon and Dey (2011) believe that the social return on investment (SROI) method will develop in the near future to become the standard method for social impact assessment. This belief is challenged by amongst others Pearce (2001) and Pearce and Kay (2005; 2008). They believe that Social Accounting and Audit (SAA) might prove to be a better method. Though, Gibbon and Dey (2011) admit that SAA might also develop to become an accepted method in the near future, they believe that it is the more inclusive methodology of SROI that will eventually prove to be superior to any other method.

Using Table 2.2 as guideline, Maas (2009) classifies SROI as follows. The purposes of SROI can be to monitor, report or evaluate. As a contradiction Clark et al. (2004) see a strong screening purpose of SROI and almost no purpose for monitoring. It might be that they assessed SROI at a higher level of analysis within an organization (e.g. top management; their priorities lie in screening for possible projects and external reporting). Second, both Maas (2009) and Clark et al. (2004) classify the time frame retrospective and on-going (this is the here and now) and the length of the time frame as short. Next to this, Maas (2009) identifies an input orientation at SROI and sees a micro perspective in combination with a somewhat macro perspective. Finally, SROI makes use of process-and monetization methods; to a lesser extent it makes use of impact methods.

The classification of SROI as given by Maas (2009) may seem in contradiction with the previous chapters, since the focus was on impact measurement. Emerson (2003) calls for a shift to '*narrative numeracy*' in SROI and methods that are alike. Basically this means that in order to really understand reality, the numbers must be complemented with background information and relevant context. Bessire and Onnée (2010) take a more radical position in stating that quantitative approaches only reinforce agency theory related problems and with that the focus on shareholder value, since unquantifiable data such as social impact, is left out of the analysis. They argue for the use of more qualitative approaches since these can provide a much more critical review (Bessire and Onnée, 2010). Second, Emerson (2003) argues that economic value and social value are not two separate entities, rather they form one single concept: *socio-economic value* (Emerson and Cabaj, 2000). That is why Emerson and Cabaj (2000) and Emerson (2003) argue for the need to optimize economic and social value by using this concept. Finally, the concept of value is often regarded to be a two dimensional and linear concept (Emerson, 2003). However, reality shows that value is much more transformational.

This paper will continue to describe the SROI method based on the suggestions of amongst others Emerson (2000), Emerson and Cabaj (2000) and McLoughlin et al. (2009) to use both economic and social value combined with the point made by Gibbon and Dey (2011) about the need for a more inclusive perspective on impact. The SROI method aims at understanding impacts of a project or activity based on a range of stakeholders. Here, stakeholder theory comes into play, making it a more inclusive method (Costa and Menichini, 2013). Next to this, it includes the value of individuals that are excluded from market evaluation (hence: social value). The mix of quantitative analysis combined with qualitative analysis makes SROI a more complete method (Weber, 2008) and a strong management tool with potential to move to the '*narrative numeracy*' as stated by Emerson (2003). Ultimate goal of SROI is to achieve economic success and maximize social benefit. Gibbon and Dey (2011) therefore conclude that SROI satisfies to a large extent, the need for more TBL forms of accountability.

2.8 SROI: history and nature

SROI is a method developed originally by a non-profit organization, the Roberts Enterprise Development Fund (REDF) for assessing projects with both economic and social goals (Gair, 2009; Nicholls, 2009). The term return on investment (ROI) is a widely used and institutionalized concept in business and beyond. The ROI is an indication of how many times an investment is earned back by the investor. SROI, in essence, works the same but it incorporates different forms of returns generated by multiple stakeholders.

SROI can be seen as a form of cost-benefit analysis (Clark et al., 2004, Lawlor, 2009; Maas, 2009; Gair, 2009). It aims to track and recognize value that is created but not measured in existing methods. It is however, not a typical analysis in that SROI takes a more complete (holistic) approach by including all types of cost and benefits. A typical cost-benefit analysis requires that the units of analysis are expressed in monetary values. This is not that complicated for costs and benefits that can be easily expressed in currency. This is called a *tangible* cost or benefit, such as the price of a product or service. *Intangible* costs and benefits are much harder to express in financial values since they often relate to positive or negative externalities (Arvidson et al., 2010).

However, SROI involves more than just costs and benefits to one particular actor. It entails involving all the stakeholders that relate to the issue at hand (Arvidson et al., 2010) or in the words of Nicholls (2009, p.20): *“people or organisations that experience change, whether positive or negative, as a result of the activity being analysed”*. This is unique for the SROI approach, but it can be challenging since stakeholders may be hard to identify. The analysis aims to attribute financial value to inputs, outputs and outcomes; this can also be problematic since unexpected outcomes may be overlooked (Arvidson et al., 2010).

Though SROI is a form of cost-benefit analysis, some differences with classical cost-benefit analyses exist. First of all, SROI stresses the importance of involvement of all stakeholders where cost-benefit analysis does not. SROI is a much more inclusive form of assessment. Second, SROI can be seen as management tool; cost-benefit analysis has a much wider applicability and is much more established (Arvidson et al., 2010). A third point entails comparability of results. A typical cost-benefit analysis is designed to compare results across different activities and settings. Due to the stakeholder involvement in SROI, there are much more indicators and parameters that need to be taken into account causing a decrease in comparability (Emerson and Cabaj, 2000). Finally, SROI is a concept that goes beyond merely economic value as cost-benefit analysis does, since it tries to give a financial meaning to value that does not have a market price (Maas and Liket, 2010).

2.9 Structure of SROI

Since the introduction of SROI by the REDF, variations on and extensions of the method have been developed. Despite these differences in approach, SROI always involves some of the six stages presented in table 2.3 identified by Gibbon and Dey (2011).

The six stages in SROI

1. Establish scope and identify stakeholders
 2. Visualise the outcomes
 3. Attribute value to the outcomes
 4. Determine impact
 5. Calculate the SROI
 6. Report and embed the results
-

Table 2.3: The six stages in SROI (adapted from Gibbon and Dey, 2011; p. 67)

At stage 1; the scope is determined, and the stakeholders involved are identified and their roles clarified (Dubini et al., 2012). Stage 2 covers outcomes, mainly through the use of impact maps. Impact maps can be seen as a form of causal maps as described by Parisi and Hockerts (2008). Within causal maps there is a method called *congregate mapping approach*. This method aims at identifying the key causal variables that drive system dynamics (Bougon, 1992). In other words, the key drivers of impact are visualized using the mapping technique. This can also be termed *theory of change* (Gibbon and Dey, 2011). The result of such a theory of change is that it show the relationship between inputs, outputs and outcomes. Montibeller and Belton (2006) suggest to extend the impact map by distilling performance indicators first, so that the definition of the driving force is clearly defined. At stage 3, data has to be collected and organized to show whether the predefined outcomes have taken place. Another important part of stage 3 is to monetize the outcomes. The 4th stage is important since here the impact will be established. The effects that would have happened anyway without the CSR activity taken place have to be subtracted from the outcomes. Stage 5 involves the actual calculation of the SROI; all the benefits have to be added up and subtracted by the negative benefits leaving an outcome that needs to be compared to the investment. The final stage involves reporting the findings to all the stakeholders involved and embed good outcomes into 'normal practice' (Gibbon and Dey, 2011). Reporting also involves internal reporting; not only towards external stakeholders (Costa and Menichini, 2013).

2.10 Impact of CSR on the organization

So far the focus has been on impact beyond the organizational context, but CSR can also influence the organization and its employees as seen from a Human Resources (HR) perspective. This implicates that the SROI method should also look at the effects on the organization. Fuentes-Garcia et al. (2008) describe three trends that show the need for CSR using HR logics. First, there is increased regulation from governments and regulatory bodies (compliance), second the pressure from consumer markets and third the pressure form financial markets. In short, the organization has to be prepared to carry and express CSR. The point about financial markets refers to investors who are increasingly looking for socially responsible investments (SRI) and also expect to find this embedded into the organization.

2.10.1 HR-CSR associated methods

Fuentes-Garcia et al. (2008) describe five tools that are used in CSR that have a strong relation to HR practices. HR practices are for instance increasing commitment, engagement and loyalty, but also learning and development of employees. The first tool described by Fuentes-Garcia et al. (2008) is a list of socially responsible companies. This list is has almost no costs and may boost the image of the company (especially if the company is higher ranked than its direct competitors). The second tool is a code of conduct which is relatively low in costs and easy to implement. A code of conduct streamlines

behaviour of employees and makes sure that there is compliance with basic company values and rules. If these values have a strong CSR character, employees are adhering to CSR principles through an HR tool (Fuentes-Garcia et al., 2008). A third method identified is the ratification of standards. This too is a low cost and easy to implement method and ensures that employees follow a certain pattern deliberately set out for them, possibly leading to more involvement in CSR. A fourth tool are the social reports or sustainability reports that organizations release in addition to their financial report. These reports are more costly than the other options, but could be more effective in use. A social report can be seen as a form of formalization and confirmation of the CSR practices (Fuentes-Garcia et al., 2008). The final tool is external certification of standards. This ensures a maximum guarantee of good practices and is externally controlled whereas all the previous options are not.

The five tools described by Fuentes-Garcia et al. (2008) may at first glance seem to have no influence on HR practices. However, the relationship with HR is often an indirect one. For instance, a high ranking on a list of socially responsible companies might attract better workforce or lower the costs of recruiting talent (Philips, 2008; Angus-Leppan et al., 2010). It might also influence satisfaction, motivation and commitment of employees since they might feel more involved in the organization. Other more accepted and known benefits are increased image and sales (or increased sales through increased image) that may lead to higher payoffs (e.g. salary or bonuses). As these examples show, the various factors are very much interrelated and their relationship is unidirectional or at unequal levels: some factors are more important and influence employees more than other factors do; hygiene factors versus motivators (Greenberg and Baron, 2008; Herzberg, 1964).

2.10.2 Leadership development and CSR-HR approaches

Gond et al. (2011) looked at CSR activities and leadership development within organizations and found that there are many possible benefits in the synergy of both fields. To start, CSR challenges the classical leader-follower concept of leadership in that CSR often involves many stakeholders where leadership is ambiguously defined. Next to this, an increase in the number of stakeholders means an increase in the number of followers altering the relationship between leaders and followers. Second, CSR may influence a normative dimension in that non-responsible leaders who are inactive in CSR will be seen as bad leaders. In other words, the dominant logic within an organization may evolve in the understanding that leaders who are somehow not involved in CSR are not good leaders. Preuss et al. (2009) add to this that CSR can often be 'spread throughout the organization' through employee representatives or leaders, something that is largely ignored in current CSR literature. Finally, leaders who engage in CSR often become facilitators of relationships between different stakeholders (Gond et al., 2011). This allows for new opportunities to rise, such as cross-sector and cross-workforce collaborations and cross-sector learning. All these variables combined form the basis for responsible leadership, which is embedded in stakeholder theory and CSR.

Additionally, Gond et al. (2011) see a synergy in the HR – CSR playfield. First of all, in terms of actual activities done, CSR and HR get more intertwined. For instance, HR practices are presented as CSR activities, such as regular skills training and health and safety procedures. This is of course a rather inactive approach to CSR, by simply relabeling established HR practices. A second category entails a healthy mix of both CSR and HR, such as the promotion of gender equality. From a HR perspective a diverse workforce is desired since it may outperform competitors; from a CSR perspective gender equality fits into a much broader picture of promoting economic independence of women across the

globe. The final category consist of CSR activities that involve HR practices, such as community involvement and becoming a more sustainable company. Community involvement and sustainability are from origin two topics that that have their roots in CSR, but they do entail important HR aspects, such as teambuilding, project management skills and offer opportunities for personal development. In this way CSR can actually contribute to the field of HR and vice versa: a co-design of practices, CSR can improve engagement of employees and through the use of HR, CSR can become a clearer concept to employees (Gond et al., 2011).

2.10.3 Retaining employees: implicit versus explicit CSR

Matten and Moon (2008) make a distinction between implicit and explicit CSR in stating that implicit CSR consists of *a country's formal and informal institutions* and explicit CSR consists of *corporate policies* (p. 9). In other words, implicit CSR is present in any organization and has to do with the national cultural values and norms in that specific country, whilst explicit CSR is designed by members of the organization. So taking the firm as level of analysis, implicit CSR is a fixed variable and the variable explicit CSR can be altered. To continue, explicit CSR has some advantages over implicit CSR in that it can assist with attracting new staff, it becomes simpler to manage customers and stakeholders and it offers the possibility to gain more market share (Angus-Leppan et al., 2010). On the other hand, implicit CSR can boost engagement and commitment amongst employees. There has to be a healthy balance of both implicit and explicit CSR for optimal benefits of both.

In essence, implicit and explicit CSR are always in conflict since implicit CSR is driven by national business systems and the current organizational field whilst explicit CSR is driven by the organization and by individuals within that organization (Matten and Moon, 2008; Angus-Leppan et al., 2010). In relation to this Orvis et al. (2008) suggest to look at the psychological contract of employment: when an organization attracts employees based on a set of organizational values, but the organizations governs them using a different set of values the organization violates the individual perception of rights and obligations that bind the employee to the organization (Rousseau, 1998). This indicates that, in order to retain employees, the organization cannot ignore the values and norms that are implicitly present in an organization. Secondly, in order to have a healthy implicit/explicit CSR balance, explicit CSR should not be formulated with too much distance or opposing elements towards the implicit values and norms. This in turn implies that global companies actively involved in CSR may have to adjust their explicit CSR activities to more local and country specific implicit CSR values and norms.

2.10.4 The need of employees

CSR can also fulfill a need of employees. Regarding Maslow's (1943) hierarchy of needs, CSR can substitute to some extent the *esteem need* and to a larger extent the *self-actualization need* (Maslow, 1943). Building on this knowledge, Rodrigo and Arenas (2008) identified three types of workers in terms of their attitude towards CSR. Those that identify themselves to a large extent with CSR and deem it highly important are labeled committed workers. Indifferent workers, the majority, do not really identify themselves with CSR, but do see it as something important. The final group, dissident workers have no identification with CSR and do not see it as something important. Conclusion from this is that dissident workers do not seek self-actualization in the form of CSR activities. Rodrigo and Arenas (2008) note that the worldview of employees highly matters in making these classifications:

CSR activities developed in line with the world view of employees will lead to committed workers whilst CSR activities based on a different worldview than employees, might lead to dissident workers. Finally, Rodrigo and Arenas (2008) note that contract workers care less for CSR in general, probably because of their loose and uncertain nature of their relationship with the organization.

2.11 Limitations of SROI

Though the SROI method is still in development and is constantly being improved, it does have several limitations both from a scientific as practical point of view. First of all, the issue of a causal relationship between inputs and social impact is contested by several authors (e.g. Blowfield and Frynas, 2005; Gibbon and Dey, 2011). Next to this, the element of time is an issue. When a larger time frame is taken for SROI, uncertainty regarding the outcomes increases (Lingane and Olsen, 2004). Third, some authors believe that social (and environmental) indicators of performance can under no circumstance be expressed in monetary terms (Korhonen, 2003) and any attempts in doing so will lead to a misevaluation, and with that to wrong outcomes and impacts, by definition. McLoughlin et al. (2009) take a milder stance in stating that it is possible to attach financial indicators to social value, but that it is not always desirable to do so. In addition, quantification of qualitative variables is always receptive for debate (Gibbon and Dey, 2011). That is why Arvidson et al. (2010) and Gibbon and Dey (2011) warn for subjectivity in the entire process of calculating the SROI. It is highly likely that within any organization politics and power relations influence the impact map, the theory of change and the entire SROI method; in short: the method and outcomes are exposed to manipulation.

A practical limitation to SROI is that it requires advanced information and monitoring systems in order to get the most accurate result (Arvidson et al., 2010; Bessire and Onnée, 2010; Gibbon and Dey, 2011; Emerson and Cabaj, 2000). The SROI approach relies on much and varied data from different sources due to the large set of stakeholders involved. Additionally, the data that serves as input for SROI has to be gathered as an ongoing process over time, this places a high demand on information systems. Second, social value has to be quantified and monetized, next to the fundamental question whether this is possible, it is a difficult and time consuming task to complete, since a lot of input is required (e.g. discount and interest rates). A third practical limitation is that comparability between outcomes of SROI is almost impossible (Emerson and Cabaj, 2000; Gibbon and Dey, 2011). To illustrate this consider the following example: imagine that the SROI outcome of an investment possibility in HIV treatments in Africa is ten times higher than that of an investment in Malaria prevention in Africa. Does this mean that the HIV treatment is a better investment to make? The context and underlying objectives always have to be taken into account; every SROI evaluation should be treated as a single, unique case. Fourth, it is almost impossible to make a complete picture of all the inputs, outcomes and impacts since the majority of organizations do not track their social impact indicators (Lingane and Olsen, 2004). This means that implementing the SROI method, can become a frustrating issue since vital information is lacking at some points. Finally, SROI is a method that does not stand as a sole indicator (Gibbon and Dey, 2011; Lingane and Olsen, 2004); its outcomes should always be evaluated in a broader context (by using additional assessment methods). Besides that, SROI is a method amongst a wide spread variety of alternatives (e.g. Maas, 2009; Antonaras et al. 2011).

Blowfield (2008) adds that the applicability of the SROI method also has attention direction problems, since the method is often tied to some issue that presents a possible business case at the

same time (e.g. in microfinance: very poor people become clients). However, issues that do not have a business case are probably not even considered to begin with; this implies that lack of attention on certain issues causes users of the SROI to focus on one or several aspects of an issue instead of the entire issue (Blowfield and Frynas, 2005). Next to this, Kratky and Tetreva (2012) warn for four pitfalls when using the SROI method. First, a cultural pitfall would be that there is a difference in what the users see as valuable and what the projected target group sees as valuable. Second, there must be political will to be open, reliable and to allow measurement of qualitative variables. Third, if the overall economic development of a certain settings is stagnating, non-financial impact will receive less attention. Finally, the users of the SROI should not change its assumption and structure; the method might be manipulated or used for political purposes and thus becomes less relevant (Kratky and Tetreva, 2012; Arvidson et al., 2010; Gibbon and Dey, 2011).

2.12 Conclusion

Impact of CSR has two sides: the impact on society or the issue at hand and the impact on the organization and its employees. In essence SROI touches upon these two aspects: the survival or continuation of the organization and a solution to the issue at hand. Though several methods for impact measurement have been developed, the SROI method is an inclusive approach that brings together all the stakeholder involved.

3. Literature review on business-NGO partnerships

The purpose of this chapter is to clarify the phenomenon of business – NGO partnerships. One of the most intensive and strategic forms of collaboration is a partnership with another organization. Though, much literature exists on business-business partnerships (e.g. merger and acquisition literature), the engagement with NGOs is only recently receiving serious attention. This chapter will touch upon the rise of partnerships and the rationale behind engaging in these forms of collaboration. The chapter continues by explaining the design of partnerships and will conclude with some conditions that need to be met in order to make a partnership a success.

3.1 Rise of the civil society

Pressures from NGOs on businesses show that new forms of engagement have to be found. A widely known example is the plan of Shell to sink their old and worn drilling platform the Brent Spar. Sinking it at sea would be the cheapest option, compared to other alternatives (e.g. dismantling in a specialized dock to neutralize toxic or dangerous parts). Greenpeace campaigned and lobbied heavily against this; and with success. According to Kourula and Laasonen (2010) this example shows the power of NGOs and with that the need for new and more trustworthy forms of dialogue between businesses and NGOs. For businesses this means that they have to acknowledge that their responsibilities go beyond that what is legally required (Blowfield and Frynas, 2005).

Chapters 1 and 2 already mentioned that organizations have to show their impact and be more transparent about what they do and deliver. This phenomena is for a large part a result of a growing importance of the civil society. Selsky and Parker (2005) and Van Tulder and Van der Zwart (2006) describe three major spheres in the societal triangle: state, market and civil society. Though there are partnerships possible between all three spheres, this research only looks at partnerships between market and civil society on the profit and non-profit interface.

Traditionally, in Anglo-Saxon countries the market has been the most powerful societal sphere (Van Tulder and Van der Zwart, 2006). It is characterized by strong competition and many for profit and non-profit sectors. However, since the beginning of the 21st century, civil society seems to be on the rise. New types of NGOs are being established such as the international non-governmental organizations (INGOs) that operate on a global level. Many NGOs have become more professional and better organized and at the same time, many NGOs have are “category killers” (Argenti, 2004) and have a “single issue orientation” focusing on just one particular (large) problem in society (Van Tulder and Van der Zwart, 2006). The fact that NGOs are becoming more internationally linked and active along with a more professional organization are reasons to believe that the civil society is gaining importance in the societal triangle. Their power has grown substantially; they are able to influence governments and corporations (Argenti, 2004; Keck and Sikkink, 1998). Van Tulder and Van der Zwart (2005) see a movement towards a business orientation at NGOs, by stating that the business interested NGO (BINGO) is on the rise at the expense of the government interested NGO (GINGO). Heap (2000) adds to this that the power balance in society has shifted from governments to corporations and NGOs. From that perspective, it seem logical that NGOs can pressure for profit organizations to be clearer about and more accountable for the impacts of their business in the world.

Waddell (2000) identified a trend in the rise of NGOs. Initially, corporations resisted the majority of the NGOs and were mainly involved with them through their public relations strategy. This

resistance fits the example of the Brent Spar quite well. Then, Waddell (2000) identified a wave of legislation implemented by governments targeted at corporations to become responsible and responsive to social issues. Finally, corporations recognized that interactions with NGOs are actually new business opportunities. This final point is a great opportunity for corporations, since BINGOs are on the rise and are more willing to cooperate with businesses than other types of NGOs.

3.2 Forms of business-NGO engagements

Heap (2000) compares NGO engagement with businesses as a game of chess: the pieces remain the same at all time, but there are almost infinite possibilities on how to move them. This a good metaphor for the current state of the cross sector partnership literature, since collaboration can range from superficial to intense and from passive to proactive (Van Tulder and Da Rosa, 2012; Van Tulder and Van der Zwart, 2005).

Kourula and Halme (2008) describe three types of CSR firms engage in: philanthropy, CSR integration and CSR innovation. Philanthropy lies outside the core business of the firm and is usually associated with reputational motives. CSR integration is closely related to the core business and aims at improving the environmental and social aspects of that core business (e.g. reduce negative externalities). CSR innovation actually develops new business models and it aims to tackle environmental or social issues. Additionally, in terms of engagement with NGOs, Kourula (2006) identified eight forms (see Table 3.1).

Forms of profit – non-profit engagements	
Type of engagement	Content of engagement
Sponsorship	Financial support / charity
Single issue consultation	NGO consulted for one specific issue
Research cooperation	Joint research effort
Employee training / volunteerism	Employees volunteers for NGO
Certification / eco-labelling	NGO certifies service/product of the firm
Systematic dialogue	Stakeholder dialogues
Common projects	Cooperation with goals and actions
Strategic partnerships	Long-term goals (combined in above forms)

Table 3.1: Forms of profit – non-profit engagements

Rondinelli and London (2003) make three possible distinctions in the relationship between corporate and not for profit (NFP) organizations such as NGOs. The first type of collaboration identified is the *arm’s length relationship* where intensity of collaboration is low and mainly consists of some form sponsorship. The second type of is the *interactive collaboration*, where synergy is moderate and involves certification and educational projects. The third and most intense form of collaboration is the *intensive (environmental) management alliance*. Here the alliance has a direct influence on the business model of both partners and changes the status quo. This final type is closest related to the strategic partnership identified by Kourula (2006). Rondinelli and London (2003) note that although intensive management alliances or strategic partnerships are the highest form of engagement, it may not always be applicable to use this form. It depends on the goals, ambitions and motivations of both partners to see what form is most suitable.

Reed and Reed (2009) identified similar types of partnerships: a conventional business partnership, a corporate social responsibility partnership, a corporate accountability partnership and a

social economy partnership. The first type, a conventional business partnership, is aimed solely at increasing revenue and can therefore not be considered a partnership with real CSR objectives since it is one dimensional. The second type, corporate social responsibility partnership, is aimed at influencing public relations and has a marketing focus, this can be associated with the arm's length relationship (Rondinelli and London, 2003) and is not an advanced form of CSR engagement (Waddell, 2000). Third, corporate accountability partnerships focus on transparency of the relationship and on rule setting (e.g. certification (Kourula, 2006)). The social economy partnership is closest related to the strategic partnership, because it has some sort of social purpose and involves sharing resources in order to fulfil that purpose (Reed and Reed, 2009).

To continue, strategic partnerships are classified by Van Tulder and Da Rosa (2012) as an active approach. According to Van Tulder and Da Rosa (2012) there are four main approaches: inactive, reactive, active and proactive. An inactive approach would be that the business has no partnership at all. A reactive approach means that businesses only engage in disaster relief or sponsor events and superficially train employees. They often focus on one issue only. An active approach however involves closer collaboration and could involve a research project or some sort of certification by the partner. Finally, a proactive approach is focused on sustainable community development. This is done through strategic partnerships where common projects are carried out and systematic dialogue takes place. Kourula (2006), Reed and Reed (2009), Rondinelli and London (2003) and Van Tulder and Da Rosa (2012) acknowledge that this is the highest form of engagement; sponsorship on the other hand is one of the lowest forms of engagement.

3.3 Collaboration and value creation in business-NGO partnerships

In the similar line of thought as Kourula (2006), Austin (2000) developed a collaboration continuum (CC) to describe the intensity of interaction between businesses and NGOs (see Table 3.2). Where Kourula (2006) classifies the engagement, Austin (2000) only shows different factors that operate as a continuum within a business-NGO relationship. There are three stages of collaboration: philanthropic, transactional and integrative. Follow-up research resulted in the addition of the transformational stage to this list (Austin and Seitanidi, 2012). At the first stage, the relationship between business and NGO is that of donor and recipient. Austin (2000) notes that most business-NGO relationships are still in this stage. In the transactional stage, resource exchanges are involved that focus on specific activities, such as joint marketing and joint product/service offers. In the integrative stage, the mission and goals of both organizations start to merge and all actions become a collective effort. The final stage added is the highest form of collaboration since it involves co-creation and aims to initiate change on societal level and changing the rules of the game (Mirvis and Googins, 2006; Post and Altman, 1992). Austin (2000) and Austin and Seitanidi (2012) note that the higher the form of collaboration the more the focus on the continuum of all factors shifts to the right (see Table 3.3). For instance, the management of the relationship becomes more complex, more resources are needed and more organizational activities are covered. On the other hand, the strategic relevance and importance to solve the issue at hand also increases, making a higher stage a more effective stage.

The collaboration continuum				
Nature of relationship	Stage I	Stage II	Stage III	Stage IV
	Philanthropic	Transactional	Integrative	Transformational
Level of engagement	<i>Low</i>	←→		<i>High</i>
Importance to mission	<i>Peripheral</i>	←→		<i>Central</i>
Magnitude of resources	<i>Small</i>	←→		<i>Big</i>
Types of resources	<i>Money</i>	←→		<i>Core competencies</i>
Scope of activities	<i>Narrow</i>	←→		<i>Broad</i>
Interaction level	<i>Infrequent</i>	←→		<i>Intensive</i>
Trust	<i>Modest</i>	←→		<i>Deep</i>
Internal change	<i>Minimal</i>	←→		<i>Great</i>
Managerial complexity	<i>Simple</i>	←→		<i>Complex</i>
Strategic value	<i>Minor</i>	←→		<i>Major</i>
Co-creation of value	<i>Sole</i>	←→		<i>Conjoined</i>
Synergistic value	<i>Occasional</i>	←→		<i>Predominant</i>
Innovation	<i>Seldom</i>	←→		<i>Frequent</i>
External system change	<i>Rare</i>	←→		<i>Common</i>

Table 3.2: The collaboration continuum (based on Austin (2000) and Austin and Seitanidi (2012))

In relation to the CC, Austin (2000) describes the collaboration value construct (CVC), which consists of four dimensions: value definition before the partnership and value creation, balance and renewal during the partnership. These stages share similarities with other life cycles. Before two organizations engage in a partnership, value (to the partners and society) has to be defined in very specific terms. This is a critical step that determines the success of a collaboration to a large extent. Value creation is the process during the partnership where both parties constantly think in terms of added value. Three possible exchanges are possible: generic resource transfer, core competencies exchange and joint value creation. Austin (2000) notes that value balance is needed for a long lasting partnership since both parties have to provide a comparable amount of value. In the final stage, value renewal, the original value proposition erodes through internalization of skills and changing contexts. Creativity and the ability to adapt and innovate are crucial to sustain a new value proposition. Both the CC and CVC can be used to assess business-NGO engagements in terms of intensity of collaboration and value assessment. Conceptually, it allows for classification of and comparison between these engagements.

3.4 Definition of business-NGO partnerships

In literature a business-NGO partnership is often described as a partnership containing both a profit organization and a non-profit organization or NGO in order to tackle some sort of social issue (Hansen and Spitzeck 2011; Ählström and Sjöström, 2005; Googins and Rochlin, 2002). Therefore, Reed and Reed (2009) identified business-NGO partnerships as a form of CSR engagement. This type of partnership can also be termed a cross-sector partnership referring to the different societal spheres (Googins and Rochlin, 2002). Waddock (1988) already noted that partners from different societal spheres have to be committed to resources of both parties and that the solution to the issue has to benefit both parties.

The issues that these partnerships address lie beyond the organizational boundaries of a single actor in the societal triangle (Van Tulder and Van der Zwart, 2006). The issues often stretch across the different societal spheres and require some sort of collaborative effort in order to solve them. Therefore the issues that are being addressed in these partnerships are too large and complicated for

a single actor to deal with (Wadell and Brown, 1997; Wilson and Charlton, 1997). In this light, Huxham (1993) refers to a collaborative advantage. This means that from a business perspective an alliance or partnership should only be formed when there is a value added component in collaboration. This means that if an issue is addressed in a business-NGO partnership and risks and rewards are shared, both parties are likely to be better off if the issue is addressed (Wilson and Charlton, 1997).

3.5 Theoretical embeddedness of partnerships

Much of the research on cross-sector partnerships is based on the resource based view (RBV) of the firm (Kourula and Laasonen, 2010; Selsky and Parker, 2005; Van Tulder and Da Rosa, 2012). According to Wernerfelt (1984) the RBV lies at the core for having a competitive advantage. This means that a competitive advantage of a firm depends on the tangible and intangible resources at the firms' disposal. Barney, (1991) adds to this that ideally, the resources have to be valuable, rare, heterogeneous and not perfectly imitable or substitutable without making some large investment (entry barriers). The general idea behind the RBV is that firms who acquire resources that meet the aforementioned criteria should outperform others. In terms of partnerships, this means that a partnership that somehow meets the criteria of valuable, rare, non-imitable and non-substitutional, can be considered a resource that potentially could deliver more value. Though the RBV seems to be a suitable theory to explain the existence of partnerships, Van Tulder and Da Rosa (2012) do associate low engagement and reactive approaches towards partnerships with the RBV indicating that this might not be the best theory to employ.

Next to the RBV, stakeholder theory is also widely used in this field of research and steadily more applied (Kourula and Laasonen, 2010; Rasche and Esser, 2006; Selsky and Parker, 2005). Basically, stakeholder theory zooms in on those actors that have an interest in, affect or are affected by the actions (direct or indirect) of the corporation (Freeman, 1984). This implies that many different groups can influence or are influenced by firms. It also indicates that the context of a firm is seen as much broader than when applying the RBV. Traditionally, the firm was viewed predominantly from a shareholder perspective with the objective of creating value. However, stakeholder theory identifies multiple interest groups involved and considers shareholders only as one group of stakeholders amongst many others. Stakeholder theory is widely used in CSR related studies, since the topic zooms into the effects of companies in a much broader context.

Other theoretical frameworks that could be used in assessing cross-sector partnerships are resource dependency theory and the institutional based view, though the latter is used remarkably little (Kourula and Laasonen, 2010; Selsky and Parker, 2005). This is extraordinary since stakeholders influence the interaction between market and civil society and by that they actually shape the institutional environment. The reason why it is often impossible to adopt the institutional view is because it would undermine the input – output model that takes a central role in the RBV and to a lesser extent in the stakeholder theory perspective (Selsky and Parker, 2005).

However, there are several authors who attempt to use the institutional view. Institutional theory basically deals with the question of how organizations seek legitimacy for their existence in a particular context and to become isomorphic with this context (DiMaggio and Powell, 1983). Isomorphism means that organizations shape themselves to the context they are in resulting in many similar looking organizations in that context. According to Doh and Guay (2006) institutional variation

shapes the way NGOs, corporations and governments interact in resolving CSR related issues. This variation could also explain why some issues remain untouched or why some actors have a preference for certain issues and collaboration approaches.

3.6 Rationale of cross-sector partnerships

The logic for any form of partnership is actually quite simple: all organizations have strengths, but no organizations possess all strengths to do everything (Macdonald and Chrisp, 2005). From a theoretical point of view the rationale behind engaging in partnerships lies in uncertainty reduction (Macdonald and Chrisp, 2005; Waddell, 2000) and gaining some sort of competitive advantage (Rotter et al., 2012; hence Huxham (1993): collaborative advantage). Uncertainty can be reduced by pooling the risks involved when engaging in a certain issue. A shared risk basis is a more stable platform to act from since the consequences can be less fierce and more manageable. The collaborative advantage stems from the idea that a joint effort in the form of a partnership grants both parties capabilities that neither would have had on their own.

Googins and Rochlin (2002) describe two reasons to engage in cross-sector partnerships in particular. First, as mentioned before, a partnership can deliver better outcomes than one societal actor going solo. Rondinelli and London (2003) add to this that a partnership with a NGO is often the only option if a specific issue is targeted since NGOs possess knowledge and skills a company is unable or are too costly to generate (Macdonald and Chrisp, 2005). Additionally, it is not reasonable to assume a company would merge or acquire an NGO. Second, a cross-sector partnership is a method against heavy market competition and the conflicts that rise in society due to that competition. In this perspective Googins and Rochlin (2002) see cross-sector partnerships as tools for change, since they are able to engage with issues that were previously unaddressed. The two explanations given by Googins and Rochlin (2002) are based upon the assumption that not one sector in the societal triangle should dominate society (e.g. one could argue that if the state would be very powerful and the market very small, certain issues would be non-existent or taken care of by a powerful state).

Ashman (2001) contributes by providing reasons for business-NGO partnerships in particular. First of all, engaging in business-NGO partnerships creates more impacts than simply engaging in philanthropy. Second, business-NGO partnerships offer mutual benefits and are not only to the benefit of, this is often assumed, the NGO or firm only (Googins and Rochlin, 2002). Third, because business-NGO partnerships offer shared control, the success rate of tackling an issue is likely to become higher. Finally, business-NGO partnerships foster collaboration in the future, not just within the partnership, but also more in general, since the benefits of collaboration become clear and manifest during the partnership.

This future collaboration relates to the possibility of sustainable business development, what basically means gaining a sustainable competitive advantage (Rotter et al. 2012; Robertson, 2007). This suggests that business-NGO partnerships have the potential to influence corporate strategies (Kourula and Halme, 2008). Dahan et al. (2010) state that influence on a strategy begins with influence on a business model. This can take place in two forms: both partners can restructure or redefine their business model through collaboration or develop an entirely new business model and abandon the old one. Rotter et al. (2012) add to this that reasons for businesses to engage in partnerships with NGOs are better publicity, public education, access to (new) markets (Dahan et al., 2010; Wadell, 2000),

increased reliability, access to information and internal marketing. Wadell (2000) also adds cost reductions, productivity gains, HR development, building entry barriers and increased creativity and change to this list. From a NGO perspective Rotter et al. (2012) identify the following motives: generate funding, increased publicity, community education, improving the environment (or society) and repositioning themselves to become more institutionalized.

Kivleniece and Quelin (2012) identified motives for business-NGO collaboration by looking at sources of value creation derived from different academic publications. They identified motives that could lead to more value: addressing a social issue or dilemma that both parties face (managing externalities), accessing and leveraging resources and skills (reconfiguration of resources), bundling investment and operations to deliver social welfare enhancing innovations (cost efficiency), enhancing public sector efficiency (e.g. through more competition and incentives) and reducing fiscal pressure and public debt. Key here is that forms of cross-sector collaborations combine existing resources from two (or more) sectors in order to create value spillovers that are beneficiary to society and the parties involved.

Concerning institutional theory, Handelman and Arnold (1999) see two institutional actions of corporations: performative actions and institutional actions. Performative actions deal with issues such as how the corporation places itself in the market (e.g. accessibility, pricing strategy, range of products and services). Institutional actions deal with adherence to unwritten rules and norms (e.g. charity). According to Handelman and Arnold (1999) both types of actions lead to an increased legitimacy of the corporation, but negative institutional actions (e.g. not much charity or no CSR strategy) could harm even large, well performing corporations. On the other hand, positive institutional actions have the potential to elevate normal or low performing corporations.

3.7 Design of cross-sector collaborations

To describe the framework of cross-sector collaborations, Bryson et al. (2006) identified five categories on which the design of a partnership depends: initial conditions, structure and governance, process, contingencies and constraints and outcomes and accountabilities (see Figure 3.2). When turbulence is high, sectors are failing (e.g. issues too large to be solved by one sector of the societal triangle) and when direct antecedents exist, then the “breeding ground” for collaborations between sectors is in place. The processes within the collaboration consist of formal and informal actions that describe the dynamics. The structure and governance have both again a formal and informal character; some agreements have to be formalized, but informal agreements often offer room for flexibility and innovation. The contingencies and constraints may stimulate or block the collaboration. Finally,

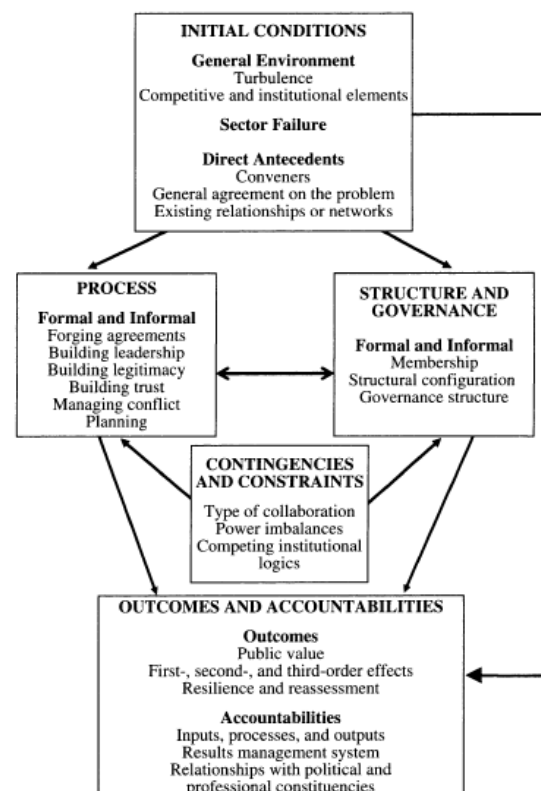


Figure 3.2: Cross-sector collaboration framework (adapted from Bryson et al., 2006)

outcomes and accountabilities cover whether value is created and what the impact of the collaboration has been. There are relationships between all the variables: initial conditions influence both the process and structure and governance, which in turn influence the outcomes and accountabilities. At the same time contingencies and constraints influence the process and the structure and governance that also influence each other. Additionally, the initial conditions can be linked to these outcomes and accountabilities. This relates to the impact value chain as shown in Figure 2.1.

3.8 Making partnerships work: conditions and pitfalls

In order for any partnership to become successful, many authors identified factors that seem to play a role in making a partnership a success. Seitanidi and Crane (2009) suggest to look at partnerships from a conceptual level using three stages. First, partnership selection involves selecting a suitable partner to engage in a partnership. This can be a planned or emergent process or a combination of the two. This implies that not all partnerships are “planned events” as some companies and NGOs may claim once the partnership is established. Second, the design phase, is described by Seitanidi and Crane (2009) as a ‘trial and error’ stage since it involves experimenting with goal alignment, different cultures and reporting. The final stage is the partnership institutionalisation stage, where the partnership becomes an established entity for both parties and is embedded into the daily routine and role distribution of both partners (Dubini et al., 2012). Seitanidi and Crane (2009) note that not all partnerships reach this stage due to the achievement of the common goals (and some may state that the partnership is no longer needed) or that it is not yet ready to become institutionalized since the partnership is not functioning properly.

Argenti (2004) supplements by stating that that a partnership should be treated with much care and has to be considered a strategic resource (RBV perspective). Handling a partnership as a strategic resource not only insures that it gets enough senior level management attention, but also suggests that it has to potential to create value in the future. The downside is that it takes a lot of time and effort to build a strategic relationship with an organization; again trust, mutual understanding and commitment are key factors here and cannot be achieved overnight. Reed and Reed (2009) add to this the importance to embed the partnership into the networks of both partners so a larger pool of tangible and intangible resources is available to the partnership.

Googins and Rochlin (2000) identified several critical factors that need to be present if a partnership is to be successful: define clear stated goals (Austin, 2000), make sure the process gets executive sponsoring and commitment, partners have to communicate frequently (Austin, 2000), put someone in charge of the partnership formation process that is dedicated and full time available, share resources and commitment between partners and jointly evaluate both the outcomes and the processes. Andriof (2000) holds a similar view on partnerships with the four P’s of partnership building: purpose of the partnership, pact between the partners, power relations between the partners and process of partnership evolution. Seitanidi and Crane (2009) note that the authors from the previously identified factors assume that a partnership can be build using a stage process. This does not have to be true, since partnerships could also have an evolutionary character in which the steps identified by other authors are not present or not immediately visible. What Seitanidi and Crane (2009) do acknowledge is that there is often a chronological pattern in the process.

Other authors agree that a partnership has to have some sort of mutual benefit and objectives (Rotter et al., 2012). Next to this, Rotter et al. (2012) identified the need for exclusivity as a crucial point. This means that neither one of the partners are “one of the many”. The idea behind this is that being an exclusive partner will provide more attention and commitment from each other. Of course this does not mean that an organization can only have one partnership, it is about the feeling of exclusivity and being taken seriously. To build on this, commitment, trust and mutual understanding are viewed as important factors too (Rotter et al., 2012). Dahan et al. (2010) suggest to exploit the full potential of the partners so that they both benefit to a maximum extent. Dahan et al. (2010) deem it vital that the two partners have a ‘fit’ in terms of organizational structure, culture and compatibility. This logic can also be found in regular (business-business) partnership literature.

Next to the conditions for success, there are also some pitfalls in the creation of business-NGO partnerships. Rondinelli and London (2005) and Long and Arnold (1995) warn for a feeling of mistrust, the loss of control and misunderstanding of intentions and motivations. Mistrust may occur when one of the partners feels that they are not taken seriously or not giving enough attention. Mistrust can be devastating and can even break up a partnership. The fear of loss of control is something that has to be managed, since a partnership is about joining forces together to make a certain impact. This may manifest in one partner exploiting the partnership at the expense of the other. This is closely related to misunderstanding in intentions and motivations. Therefore, clear communication is vital in this process in order to take away the impression of a hidden agenda. If not managed properly this may result in tensions that influence trust and commitment that may cause the partnership to fail. Ellram and Edis (1996) even state that the lack of excellent communication is the main reason why partnerships fail. Van Tulder and Van der Zwart (2005; p. 112) add the free rider problem to this list. Freeriding means that one of the partners lifts on the efforts of the other. This means that one partner is clearly investing less effort in the partnership, which could eventually lead to conflicts. Again, this relates to the distribution of costs and benefits amongst the partners. Reed and Reed (2009) add to this that the timespan of a partnership might also be problematic. Both partners might agree to engage in a long term partnership, but one partner might expect results on the short term whilst the other partner is in it for the long term and not so much focused on short term gains. A final challenge is provided by Teegen et al. (2004) who state that transaction costs may be high in business-NGO partnerships due to information asymmetry. Iossa and Martimort (2012) conclude that this opens the door to allocate costs and risks unevenly across the partners and this might also fuel other forms of opportunistic behaviour that causes tensions and places the partnership under stress.

3.9 Conclusion

The purpose of this chapter was to get a view on the current state of literature on profit – nonprofit partnerships. Business-NGO partnerships can be considered a special form of collaboration with some specific unique traits, especially in the light of CSR. A partnership can be classified as being a high degree of engagement or strategic form of collaboration. In order to establish a successful partnership is difficult, but there seems to be some clear guidance on how to achieve this in the best possible way.

4 Methodology

In this chapter the methodology of this thesis will be presented. First, the context in which CSR takes place at Accenture is briefly discussed followed by a short history of CSR at Accenture. Then several impact models are discussed followed by a deeper analysis of the concept of impact and the current method employed at Accenture to measure this. Finally, a classification scheme will be presented in which all partnerships will be eventually classified in.

4.1 The position of the researcher

This research was undertaken during a 9 month internship at the Corporate Citizenship and Diversity department at Accenture in the Netherlands. The researcher spent the majority of the time at the office in the Netherlands which is based in Amsterdam. During the internship the researcher assisted with the day-to-day operations of the department, but also was the first point of contact for a lot of partnerships. Without an internal position in Accenture in the Netherlands a thorough evaluation of CSR and impact at Accenture would not have been possible. Therefore, some information found in the remainder of this thesis regarding Accenture and their partnerships is only for internal use and is not publically available. The information used throughout this thesis is therefore either approved by the current CSR manager or publically available.

4.2 Context of CSR at Accenture

Accenture operationalizes Corporate Social Responsibility through the employment of a Corporate Citizenship program. In essence this program is two folded: on the one hand there is the official company program that is shaped by the company and on the other hand there is room for initiatives brought up by employees.

The official program is the most important. It is formulated by the company and also the part that Accenture communicates about to their stakeholders. In 2009 Accenture formulated their current objectives of the Corporate Citizenship initiative. The official program is called Skills to Succeed (Accenture, 2013). This program aims at building skills that enable people around the world to participate in and contribute to the economy and society. In practice this means that Accenture seeks to equip people with the skills and tools to either find a job or start a business. The program targets both people in developing-and developed countries. The original goal formulated in 2009 was to equip 250.000 people worldwide with such skills by the year 2015. In March 2013, the bar was raised by doubling the original goal to 500.000 people, since the 250.000 target was already exceeded (by the end of 2012 320.000 people were already equipped with the "Skills to Succeed"). All official partnerships of Accenture focus around the Skills to Succeed theme and have to be aligned to a large extent with that theme in order to contribute to the Skills to Succeed goal.

The theory of change on which the Skills to Succeed initiative is based is two folded. First of all, Accenture assumes that there is enough demand on the labor market in a given area, but that there is a misfit with the supply side. In short, people lack or have the wrong skills and abilities in order to participate on the labor market. Accenture aims to address this misfit at the supply side by providing the right skills that match the demand side. Second and sometimes parallel to the first point, Accenture aims to increase the demand side on the labor market by providing people with entrepreneurial skills in order to create new employment. The idea behind this is that when people

are able to participate in the (local) economy their living standard and the living standard of their communities improves.

The second part of the Corporate Citizenship program consist of stimulating corporate volunteering by letting employees participate in voluntary work in addition to their job. Corporate volunteering is defined by Tuffrey as *“the voluntary activity of employees, encouraged and supported by their employers, in their local communities”* (1998, p. 3). In the case of Accenture, employees can either opt for an hourly compensation or a financial donation for a charity of their choice. This part of the Corporate Citizenship program does not involve an overall strategy and is meant for those wanting to contribute to society in a way not met by the official Skills to Succeed program. This research will only focus on the company formulated, official part of the program.

4.3 Reasons to engage in CSR

For Accenture having a Corporate Citizenship program entails four possible benefits. First of all, Accenture sees this program as a way to attract talent. 87,5% of interns at Accenture responded that Corporate Citizenship programs are important or very important when considering Accenture as their future employer (Accenture, 2012). This suggests that Corporate Citizenship programs could be used as feature in recruitment marketing and external communications (Greening and Turban, 2000; Tuffrey, 2003). The second benefit is closely related to the first point. It concerns the retention of talent (Zappalà, 2004). Being active as a volunteer or on a pro bono basis gives employees a new perspective not encountered in their daily jobs. This experience could build new skills or enhance existing ones and could motivate the employee to continue to work for this organization (Zappalà, 2004). Third, the program offers the opportunity to develop new skills and capabilities that can also be applied in regular consulting work. Consulting services on a pro bono basis allows for innovation, development of new credentials and to look for new commercial opportunities. For instance, in light of the Skills to Succeed program, Accenture developed a model for the placement of Wa-jongeren¹ in cooperation with Ahold. This model was so successful that it is now being sold a regular business service. Finally, the program is also employed to build relationships with new stakeholders and to tighten existing relationships with stakeholders, such as clients. The Wa-jongeren example forced both Accenture and Ahold to cooperate in a new way on a CSR related problem: the placement of Wa-jongeren at Albert Heijn supermarkets across the Netherlands. This form of cooperation has strengthened the relationship with Ahold and could lead to more trust between both parties and maybe even future business opportunities.

4.4 Forms of CSR activities at Accenture

Within the Skills to Succeed program Accenture has chosen to opt for three possible activities: pro bono consulting, cash donations and employee volunteering. All these different activities have to somehow contribute to the Skills to Succeed goal. Pro bono consulting offers the core business skills of Accenture to NGOs at zero cost or at a very low fee. This means that in most of the cases, the NGO is not charged for the work done by consultants from Accenture. For the employee staffed on a pro bono project their chargeability (where performance ratings are based on for a large extent) is not affected, because Accenture covers all the expenses for them. In practice there is no difference for the

¹ People with a mental or physical disability who due to their disability have trouble participating in the ‘regular’ economy.

consultant between a pro bono assignment and a regular client assignment. Using this structure, NGOs get access to consulting that would normally be unattainable given the limited budget NGOs often have. Cash donations are preferred in combination with the development of skills and capabilities in the form of a pro bono assignment. However, sometimes financial donations are necessary to build a platform on which the NGO can grow (e.g. IT infrastructure or up-to-date hardware equipment). The final activity is employee volunteering on a local level as well as on an international level. In the Netherlands Accenture gives its employees the opportunity to volunteer for NGOs that are aligned with the Skills to Succeed program. Employees can also volunteer abroad, most often in developing countries for a longer period of time to help build skills and capabilities.

Though Accenture has chosen these three forms of engagement, there are more options for interacting with NGOs available. In Table 3.2 in chapter 3 Kourula (2006) classified different forms of engagement. However, according to Meijs (2013) Accenture has somewhat of a definition problem regarding their CSR activities. In all external communication, Accenture calls their CSR initiatives Corporate Citizenship. Meijs (2013) defines Corporate Citizenship as a theory in which the firm is seen as a regular citizen in society. This citizen can act the same as any citizen and has duties and obligations to fulfill. Van der Voort et al. (2009) argue that corporate volunteering could be one of those duties/obligations. Important aspects of corporate volunteering programs are that they are characterized by the individual choice of employees to get involved or not. Van der Voort et al. (2009) stress the importance of the freedom of not participating in such programs. Finally, corporate volunteering does not have to be related to the core business of the company and is not consistent over time. On the other hand Van der Voort et al. (2009) define Corporate Social Responsibility as something developed and formulated by the company. CSR programs are often characterized by consistency over time, a clear relation to the core business and therefore a relation to the overall strategic goals. Table 4.7 provides an overview the main differences.

CSR versus corporate volunteering	
Corporate Social Responsibility	Corporate volunteering
Initiated by the company	Individual choice of the employee
Consistent over time	Not consistent over time
Strategic	Ad hoc
Core business related	Does not have to be core business related

Table 4.1: Differences between CSR and Corporate volunteering (based on: Van der Voort et al., 2009)

Accenture has both clear elements of CSR in place with the Skills to Succeed program and of elements of Corporate Citizenship with volunteering. Pro bono consultancy for instance is closely related to the core business, whilst this does not have to hold for all corporate volunteering options. The point here is that Accenture frames everything under the heading of Corporate Citizenship, whilst the reality shows both elements of CSR *and* Corporate Citizenship. From the literature review in chapter 3, it is expected that CSR has more impact than corporate volunteering, since CSR is often more strategic, has a long term orientation, is formulated at top management level and is more related to the core business of Accenture.

4.5 Types of impact of a CSR activity

Considering the impact of the three CSR activity types Accenture employs, three types of impact can be identified. The types of impact will be graphically presented using different models. It is

presupposed that engaging in a CSR activity has some sort of influence on either the own organization, the partner organization, the target audience of the partner organization or a combination of these factors.

In Table 4.2 a clarification of the variables as used in the impact models is presented. The independent variable throughout the models is the CSR activity. It can take three forms as defined by Accenture: pro bono consultancy, cash donations and volunteering. Within volunteering another distinction can be made between volunteering for a partner organization and volunteering for a target audience directly (without intervention of a partner organization). The first dependent variable is Accenture itself. A CSR activity may lead to an increase in motivation, engagement or satisfaction of employees or some other influence on the organization. The second dependent variable is the partner organization. In this case the CSR activity is aimed at increasing efficiency or effectiveness, but it could also increase the reach or the capacity of the partner organization. In practice this could mean that a CSR activity allows the partner organization to target a bigger audience (e.g. through more sophisticated work methods presented to the partner organization by volunteers or a new IT system that was purchased with a cash donation). The next dependent variable is the target audience of Accenture. The Skills to Succeed program targets young and disadvantaged people that have a distance towards the labor market due to a lack of skills and capabilities. Accenture targets different groups ranging from disadvantaged technical students in Latin-America who lack proper job application training to refugees in the Netherlands that do not know how to integrate into the Dutch labor market. The final dependent variable is the target audience of the partner organization. This audience is different for every partner and therefore has to be evaluated per partner.

Clarification of variables in impact models					
Variable	<i>Independent</i>	<i>Dependent</i>	<i>Dependent</i>	<i>Dependent</i>	<i>Dependent</i>
	CSR activity	Accenture	Partner organization	Target audience Accenture	Target audience partner org.
Forms	Pro bono consultancy	Motivation	Efficiency	Young (16-35)	Different
	Cash donations	Engagement	Effectiveness	people with a	depending on
	Volunteering for partner org.	Satisfaction	Reach	distance	the partner
	Volunteering for target audience		Capacity	towards the labor market	organization involved

Table 4.2: Clarification of variables

4.5.1 Model 1: impact on Accenture

In Figure 4.1, the independent variable is the CSR activity and the dependent variable is Accenture. This model presupposes that there is a direct effect of the CSR activity on the organization with a feedback loop within the organization.

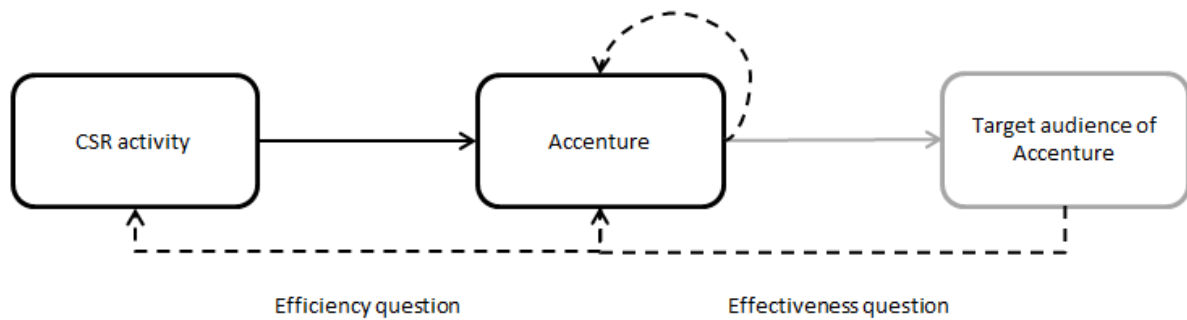


Figure 4.1: Impact model 1

The relationship towards the target audience of Accenture is shown with the grey arrow, since in impact model 1 the focus lies with the impact on Accenture. The way impact is depicted in Figure 4.1 is a very limited view of impact and only affects Accenture. The effect on the dependent variable is that employees might feel more engaged, motivated or satisfied working for Accenture since employees are offered the opportunity to be part of a CSR activity during business hours. The feedback loop that affects Accenture represents the feeling of a positive attitude about the organization once the CSR activity has taken place. Note that this model treats impact as a one dimensional concept.

The effectiveness question in this model concerns whether Accenture is able to accomplish a purpose or expected result (with the target audience of Accenture). The efficiency question concerns functioning in the best way possible with the least amount of resources needed in the process. In this case it means whether the CSR activity employed is actually the best option to employ. Both the effectiveness and efficiency question are shown in this model, but will only be elaborated on in more detail in the final model presented in later sections.

4.5.2 Model 2: impact on the partner organization

In Figure 4.2 impact model 2 is depicted where the CSR activity impacts the partner organization. The independent variable is again the CSR activity and Accenture and the partner organization are the dependent variables. Feedback loops are drawn to show the possible learning effects of the CSR activity for the own organization. In this model there is no direct impact on Accenture and the target audience of the partner organization is shown in light grey since the focus in this model lies with the partner organization.

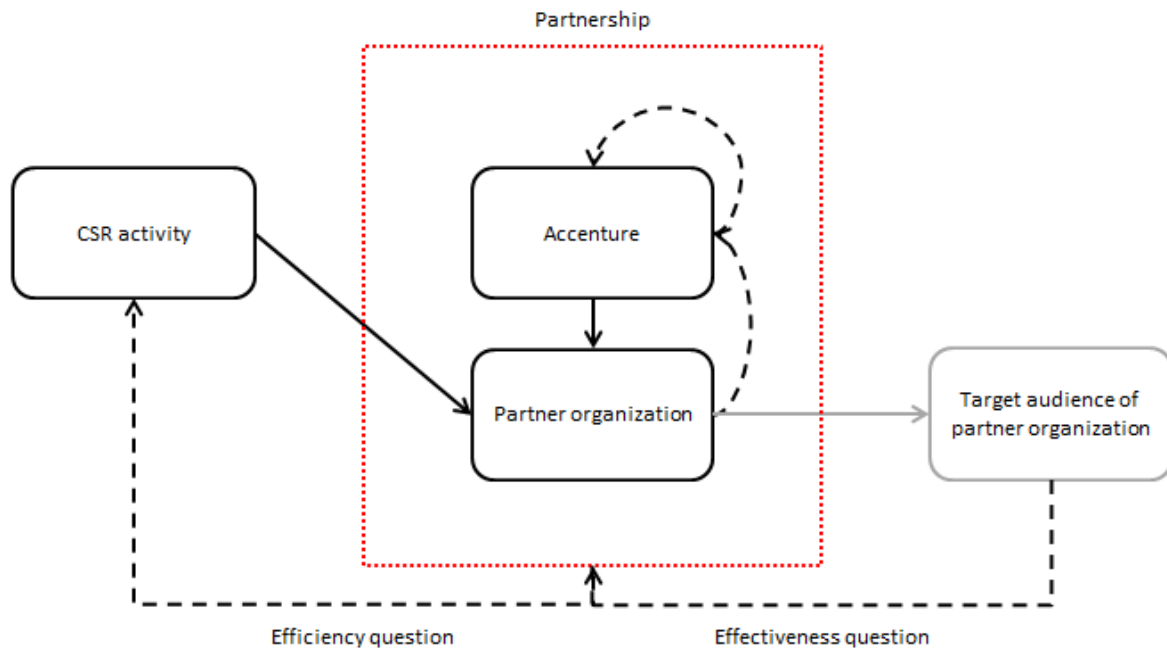


Figure 4.2: Impact model 2

Impact model 2 presupposes a direct relationship of the CSR activity on the partner organization. It might be the case that the CSR activity is aimed at restructuring the internal processes of the partner organization in order to optimize those processes. In that case, the partner organization is better able to operate than before the CSR activity took place. So, in this model the impact of the CSR activity is directly visible at the partner organization, but also indirectly at Accenture since learning effects of both the partner organization and the CSR activity could be transferred back to Accenture. Even if the CSR activity might be completely targeted at the partner organization, this does not imply that there is no impact of the activity at Accenture since it are often the employees of Accenture who carry out the CSR activity or play an important role in the execution of it.

The area outlined in red in Figure 4.2 indicates the area of a partnership: Accenture and a partner organization. This implies that the CSR activity also has an effect on the partnership. Within this red outlined area where partnership dynamics take place, the question of effectiveness rises again. In general effectiveness refers to the capability of something or someone to reach a certain intended outcome. In this context effectiveness is defined as whether the partnership is able to accomplish a purpose or expected result. In other words: is the partnership in the current form the best way to achieve formulated goals as opposed to other options? The efficiency questions remains the same: are the CSR activities employed in the best possible way with the use of the least amount of resources?

4.5.3 Model 3: integrated impact model

Impact model 3 as depicted in Figure 4.3 provides an integrated view on impact of a CSR activity.

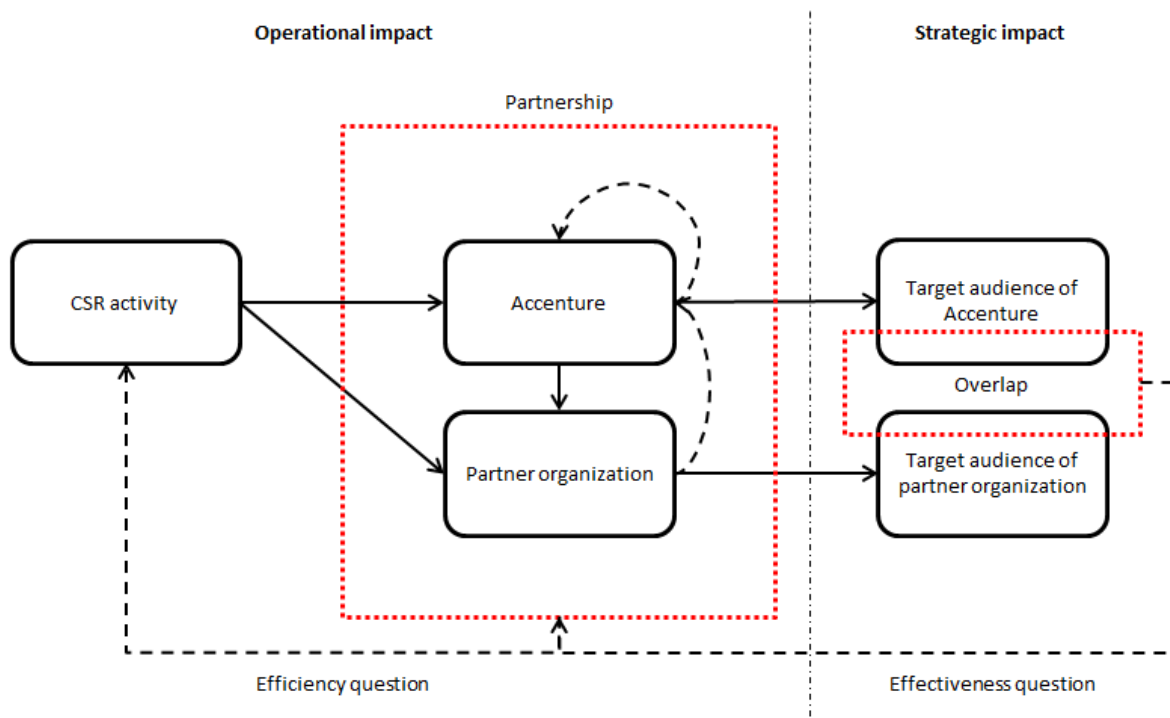


Figure 4.3: Impact model 3

In Figure 4.3 the CSR activity has a direct influence on both Accenture and the partner organization. Within the partnership (the area outlined in red), Accenture also influences the partner organization. In this model it is not assumed that the partner organization directly influences Accenture; there is however a feedback loop from the partner organization to Accenture just like in impact model 2. Impact model 3 is extended with two more variables, starting with the target audience of Accenture (young (16-35) people with a distance towards the labor market) at which the CSR activity is ultimately targeted. The other variable is the target audience of the partner organization. The CSR activity is assumed to be also beneficial to this audience. Further, it is likely that there is some degree of overlap (righter area outlined in red) between the two audiences, otherwise the CSR activity would not be beneficial to either Accenture or the partner organization.

Impact model 3 assumes that there is a tension between the audience that Accenture wants to address and the audience of the partner organization. This is due to the high search costs for identifying the right audience to target. Though Accenture has formulated their audience in a very broad definition, young people with a distance towards the labor market, they are probably unable to identify these groups within society. That is where the partner organization comes in. Partner organizations often have a close relationship with their target audience since they operate “in the field” and are therefore able to search within that audience for people that match the criteria of Accenture. In other words there is a form of information asymmetry between Accenture and the partner organization. The following example illustrates this tension: Plan Nederland aims to help youth in the third world improve their living standards. This can be done through health and sanitation education in schools and woodworking classes for young adults in an area where many woodworkers are needed. For Plan Nederland the youngsters at school that receive health and sanitation education and the young adults receiving woodworking classes are part of their target audience, but for Accenture only the audience receiving the woodworking classes is relevant, since this audience has a

distance towards the labor market and will likely get a sustainable job once the education is finished. This example shows that it is hard to exactly match the target audience of both parties within the partnership, it is likely that there will be always some overlap. However without the partnership it would be almost impossible for Accenture to identify and target the desired audience.

In impact model 3 the questions regarding effectiveness and efficiency are most prominently present and most relevant. As noted earlier, efficiency also takes into account the resources involved that are required to operate. In this context it concerns the nature of the CSR activity: the partnership has to wonder whether the current way in which the CSR activity takes place is the best manner. Are there for instance other ways of organizing the CSR activity in that it costs less resources? In short: efficiency is about doing things in the right manner.

Finally, there is a distinction between operational and strategic impact added in impact model 3 illustrated by the vertical line drawn through the two arrows leading to the target audiences. Strategic impact refers to the long-term goals of both Accenture and the partner organization. This type of impact is often a long-term process and is measurable so that pre-set targets can be compared to the actual impact achieved. In the case of Accenture and most partner organizations, this is the actual impact they want to achieve and touches upon the essence of existence of the organization or program. For example, for Plan Nederland strategic impact would be the amount of people alleviated from poverty in a certain region in a sustainable way. Operational impact on the other hand refers to impact on both Accenture and the partner organization. This type of impact assures that one of the organizations or both of them are better able to contribute to the strategic impact. This type of impact is much less measured and communicated about to external parties, but it is likely that operational impact eventually could improve strategic impact.

4.6 Impact measurement method

Using the impact value chain as described in section 2.5, the current impact measurement method can be evaluated and classified. The system that is used by Accenture to register all their CSR efforts will be explained. Second, the criteria for impact measurement within partnerships is presented.

4.6.1 Current impact measurement method at Accenture

Accenture wants to measure the impact of the CSR activities they employ to see to what extent the Skills to Succeed goals are achieved. In order to do so, Accenture makes use of a software application which is developed by an external party called Enablon which keeps track of the progress. Enablon is a company that specializes in developing software for sustainable performance management (Enablon, 2013). Accenture makes use of a customized version of this software application that is capable of tracking corporate responsibility performance by looking at predefined parameters. Enablon also offers software that tracks energy efficiency, carbon management, sustainable supply chain management, legal and safety performance. They offer a standard software platform that can be adapted to the wishes of the organization that acquires it. Based on this information, Enablon serves both as a reporting and evaluation method (Maas, 2009).

Every CSR department in every country where Accenture is active fills out the CSR data for that specific country into the Enablon system. Only authorized Accenture employees of every country are allowed access to the system. Within the authorized users, there is a distinction between a “view

only” option and an “edit data” option. Employees with a “view only” authorization can enter into the system and see all the data entries but cannot modify the data. Employees with the “edit data” authorization (often CSR managers) on the other hand can not only view the data, but also enter and alter it. The technical features of the system are in turn managed by Enablon, so in practice this means that Accenture employees can only edit and view data and create (custom) reports. Adding a new feature to the system can only be done through contact with Enablon.

4.6.2 Design of the current way to track CSR efforts

The Enablon reporting system has many indicators that have to be filled out in order to track CSR efforts. Some indicators have to be entered by the authorized user and other indicators are automatically calculated by the system once input has been provided (e.g. remaining budgets or percentages). The system also makes a distinction between the CSR efforts themselves and the financial side of these efforts. Table 4.3 illustrates this distinction. In Appendix 1 and 2 all the indicators that are included in Enablon are presented per factor.

Main indicators of Enablon			
CSR finance data		CSR efforts data	
Factor	# indicators	Factor	# indicators
<i>Local giving (input, cash)</i>	14	<i>Employee giving (output, cash)</i>	19
<i>Time & skills (input, in kind)</i>	20	<i>Unpaid volunteering (output, time)</i>	7
<i>Paid volunteering (input, time)</i>	6	<i>Program Management (input)</i>	14
<i>Summary report metrics (for official statements)</i>	11	<i>Skills to Succeed goal (outcome)</i>	10
		<i>Country program progress</i>	11
		<i>Overseas travel</i>	6
Total # of indicators	51		65

Table 4.3: Main indicators of the Enablon impact measurement system

The CSR finance data covers the entire financial side of the CSR program at a specific Accenture country. There are three main factors that shape the financial data input: local giving (cash donations), time and skills (pro bono consultancy) and paid volunteering (corporate volunteering during business hours). The finance data also includes an option to give a summary of all three activities combined intended for internal and external reporting. For a complete overview of all the indicators included, see Appendix 1.

The CSR efforts data consists of giving by employees and unpaid volunteering efforts. It also includes the efforts and the progress of the official CSR program (the Skills to Succeed program) by looking at the status of the program management, the Skills to Succeed goal, the progress of the country program and if there is any overseas travel involved. For a complete overview of all the indicators see Appendix 2.

The financial metrics do not cover any outcomes or impacts. As described in the literature review, impact is almost impossible to measure in financial indicators alone. Therefore Accenture has opted to employ a dual system that on the one hand tracks financial inputs and on the other hand tracks the actual CSR activities. Second, some of these factors might not be applicable in all countries where Accenture is active. The system is uniformly designed and present Accenture worldwide in this

form with no option to make country specific adjustments. In other words every country uses exactly the same system. The overseas travel for instance is not applicable in the Dutch context but it might be applicable to the North-American context. Another example is that in the United States local giving also involves disaster relief, again something that is not applicable in the case of the Netherlands since the Dutch management has decided not to get involved in this. That is why the Enablon system always asks if a certain factor is applicable to that specific country (yes or no questions). If not, then the entire factor will be left out of the calculation (so in the case of the Netherlands overseas travel is a “no” and is therefore never included).

4.6.3 Indicators and impact value chain analysis

The indicators of the Enablon system can also be classified using the impact value chain as depicted in Figure 2.1 in chapter 2. Table 4.4 shows the number of indicators indicating a particular part of the impact value chain. For the classification into each stage of the impact value chain per indicator see Appendix 3 and 4. The data entries at the input, output, outcome and impact stage are all quantitative in nature.

Enablon indicators and the impact value chain						
Impact value chain →	Input	Output	Outcome	Impact	Other	Total
# CSR finance data indicators	9	35	0	0	7	51
# CSR efforts data indicators	22	17	2	1	23	65
# Total indicators belonging to each part of the value chain	31	52	2	1	30	116

Table 4.4: Enablon indicators and the impact value chain

The category “other” is not part of the impact value chain but is created in the overview presented in Table 4.4 to show that Enablon also includes metrics that do not fit the impact value chain. The category involves questions that have to be answered with yes or no (is something applicable or not), questions that cover a range of options (e.g. not started yet – ongoing/in progress – finished), question that cover forecasts for the next fiscal year and textual input (e.g. examples of good practice). The entries in the category “other” are qualitative instead of quantitative like the indicators that do cover stages of the impact value chain. For a full overview of the indicators classified as “other” see Appendix 3 and 4.

Table 4.4 shows that the current impact measurement system is very much focused on indicators regarding inputs and outputs. Regarding the CSR finance data, more emphasis is placed on output related indicators (35 out of 51). This is probably due to the fact that most of these indicators cover budgetary matters and are important for reporting in financial statements. It involves a range of quantitative indicators that show how much resources (time, money, and people) have been spent on certain CSR activities. In this way the system is able to calculate the entire CSR efforts for a certain period. On the other hand, indicators concerning outcomes and impact are not present in the CSR finance data indicators and there are only three indicators in the CSR efforts data indicators. Additionally, the few indicators that do measure outcomes and impact, only cover the Skills to Succeed target of equipping people with skills in order to find sustainable employment (see Appendix 4). Impact on the organization itself and the partner organization are not included in the indicators of the system except for the employee satisfaction score that is measured companywide every year.

4.6.4 Outcome and impact measurement for partnerships

The concept behind the outcome and impact measurement method at Accenture is based on the use of different outcome areas where the CSR partners somehow have to adhere to. Each of these outcome areas consists of a list of metrics. The focus that Accenture prefers lie in outcome areas that are in line with the Skills to Succeed theme by equipping people with the tools and capabilities to find a job or to start their own business. In terms of impact this means the number of people who gained sustainable employment. In order to measure the number of people who gained sustainable employment, Accenture formulated four outcome areas that have to be present in any partnership collaboration that are in line with this thought: 1) increasing competitiveness in the job market, 2) increase economic resilience, 3) build sustainable business and 4) create employment opportunities for others. In turn, each outcome area consists of multiple metrics that can be seen as an operationalization of the outcome area whereas the outcome areas are an operationalization of the number of people who gained sustainable employment. In Table 4.5 an overview is presented of the key outcome areas and their specific metrics of Accenture’s Skills to Succeed program.

Outcome areas and metrics for Skills to Succeed measurement	
Outcome area	Metric
<i>Increase competitiveness in the job market</i>	<ul style="list-style-type: none"> - # (%) of people equipped with skills who go on to get a job - # (%) who get a job who are still in employment 6-12 months later - # (%) of people reporting improvement in ability to compete in job market - # (%) reported positive change in attitude, confidence, aspiration or ambition - Reported positive feedback from employers
<i>Increase economic resilience</i>	<ul style="list-style-type: none"> - # (%) of people reporting an increase actual income/earning potential - # of other people supported by the individual (family/community members) - # (%) reporting improved quality of job (e.g. meaningful work, formal sector)
<i>Build sustainable business</i>	<ul style="list-style-type: none"> - # (%) of people equipped with skills who go on to launch a new business or grow an existing small business - # (%) who are still in business after defined time period (e.g. 12-24 months) - # (%) of businesses that have achieved business objectives (e.g. generate return on investment, met, or exceeded growth targets)
<i>Create employment opportunities for others</i>	<ul style="list-style-type: none"> - # of jobs created by the entrepreneur’s business - # of people trained by the entrepreneur’s business - # of people supported in addition to employees (family/community members)

Table 4.5: Four outcome areas for partnerships and their metrics

Table 4.5 shows that impact of a partnership with Accenture is defined as the number of people who gained sustainable employment based on the four outcome areas. These metrics are intended to measure individual projects or activities. All activities that Accenture does in collaboration with their partners are measurable on most of these criteria. This means that for every project done at least one or more of these metrics can be filled out (e.g. within a pro bono consultancy project 10 people were trained to start a business or a group of 20 students were equipped with the skills to get a job). According to Accenture, the total outcome is the sum of all activities done in a certain period. Also note that these metrics do not have to be included in every activity or partnership. Some activities may have a focus on increasing economic resilience, so metrics matching that outcome will be selected. Again, not all metrics have to be present in an activity; it is also possible to focus only on just one metric. This also implies that the partner organization must be able to keep track and measure these metrics in order to establish outcomes and impact.

Concluding, the “skills” in the Skills to Succeed program, relate to outcomes as defined in the four outcome areas in Table 4.5. Second, impact can be seen as the “succeed” part in the Skills to Succeed program in that people gain sustainable employment. This relates to the theory of change that Accenture employs as described in section 4.1. Only the number of people that were equipped with skills (outcome) *and* the number of people that gained sustainable employment (impact) are included in the Enablon system. So the outcome areas that are used at the partnerships are not included into the system, the four outcome areas are added up and are entered into the Enablon system as just one indicator.

4.7 Classification for partnerships and impact

In Figure 4.4 the former impact model is combined with the impact value chain (IVC). Here the specific stages in the IVC are linked to the relationships in impact model. The input in the IVC refers to the CSR activity undertaken in the impact model. Outputs are also achieved within partnerships and consist of the results of the activities that were performed. The outcome and impact however, are related to the specific target audiences of both Accenture and the partner organization. Figure 4.4 represents the link between impact measurement and CSR activities within partnerships.

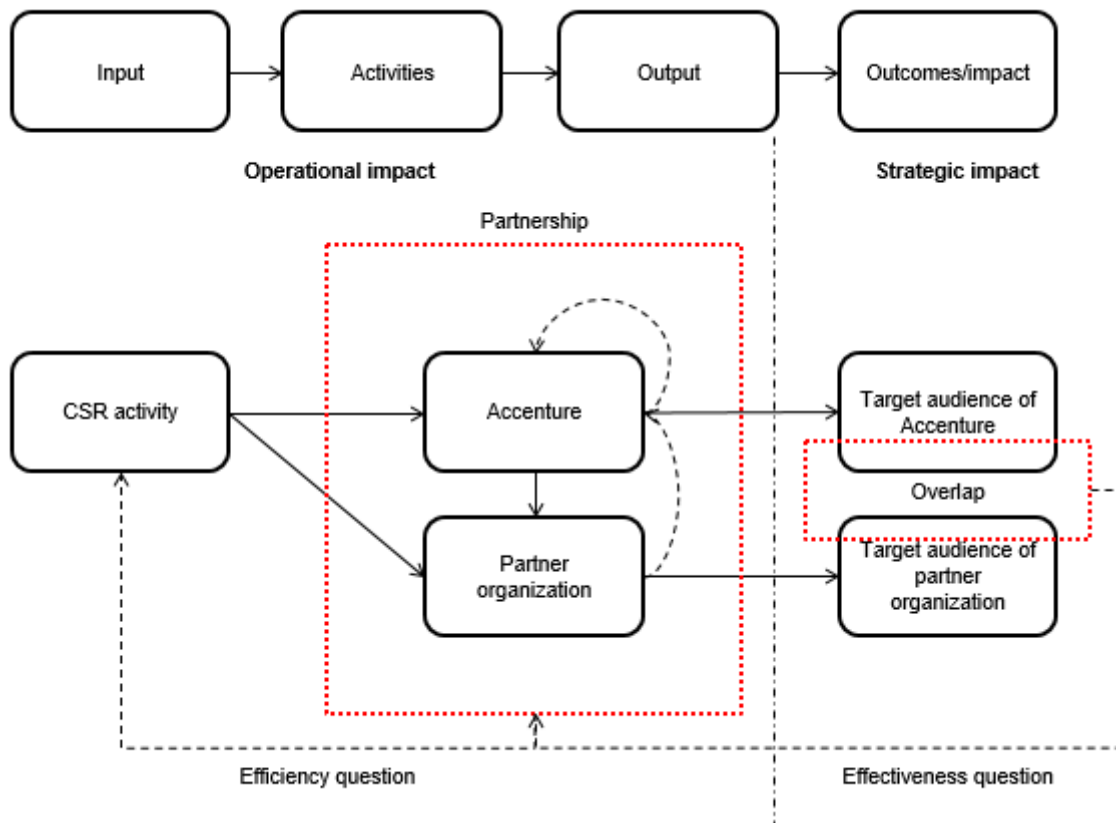


Figure 4.4: Impact value chain and impact model combined

The final step in this methodological chapter is to develop a classification in which the partnerships of Accenture can be classified into. Figure 4.5 presents a rough scale of the degree of engagement that is based on the collaboration continuum as described by Austin (2002) and Austin and Seitanidi (2012). The scale is divided into four stages, roughly ranging from an ad hoc engagement to a more strategic degree of engagement. Partner organizations will be placed on the scale based on the criteria presented in Table 4.6. Per partnership two of these classifications will be made. First, the degree of engagement with the NGO in question is assessed using the perspective of Accenture. Second, Accenture will be assessed in terms of the degree of engagement from a standpoint of the NGO. The placement of organizations on the degree of engagement scale depends on a qualitative judgment. The scale is not meant or suitable to exactly classify the degree of engagement of a partner organization, rather its purpose is to give a rough indication where both Accenture and the partner organizations stand in order to judge the alignment between them.



Figure 4.5: Scale for the degree of engagement

Classification criteria for the degree of engagement	
Criteria	Operationalization
<i>Forms of CSR activities employed</i>	Pro bono consultancy, financial donations, corporate volunteering or a mix
<i>Definition of partnership</i>	According to NGO versus Accenture
<i>Development of the partnership</i>	How did the partnership develop over time
<i>Goal alignment</i>	Formulation of goals in partnership agreements

Table 4.6: Classification criteria for the degree of engagement

As indicated already in the literature review, it is likely that partnerships that have a higher degree of engagement achieve more impact. This means that both parties have to classify each other as having a high degree of engagement. The impact criteria in Table 4.7 will be related to the degree of engagement in order to establish the impact of the partnership in relation to the degree of engagement. Impact on the partner organization is believed to be larger when there is a higher degree of engagement. The same holds for impact on the partnership itself. The final criteria is the actual number of people who gained sustainable employment through the partnership which is eventually the goal of Accenture’s Skills to Succeed program.

Classification criteria for impact	
<i>Impact on the partner organization</i>	Impact/learning from Accenture as partner
<i>Impact on Accenture</i>	Impact/learning on Accenture
<i>Impact on the partnership</i>	Impact/learning within the partnership
<i>Partnership evaluation criteria</i>	Success factors, goal achievement, satisfaction, effectiveness and efficiency question
<i>Skills to Succeed impact in #</i>	# of people who gained sustainable employment

Table 4.7: Classification criteria for impact

4.8 Expectations and propositions

This final section formulates five propositions that will be evaluated in this thesis. These propositions allow the research to remain explorative in nature and are not meant to be tested in the way hypotheses are evaluated. However, a qualitative evaluation of the propositions is possible.

The way both partners define a partnership says something about the mutual understanding between the partners. If both Accenture and the NGO partner define partnerships in roughly the same terms, then it is likely that expectations are aligned. Setting expectations up beforehand is deemed crucial for success of a partnership and should allow for more engagement with each other.

Proposition 1: The more partnership definitions are alike, the higher the degree of engagement.

Forms of CSR activities employed, refers to which of the CSR activities Accenture initiates within the partnership: pro bono consultancy, financial donations, corporate volunteering or a mix of the three. If all three forms of engagement are employed, it is likely that the degree of engagement is higher (and probably more strategic) for both parties compared to just one form of engagement (probably more ad hoc). Employing more CSR activities says something about the degree of engagement of Accenture with the NGO and in turn it is likely that NGO that receives more CSR activities would consider these activities as important and valuable, increasing their degree of engagement with Accenture.

Proposition 2: *The more forms of CSR activities are employed within a partnership, the higher the degree of engagement.*

The former two propositions relate to the degree of engagement of Accenture with the partner organization and vice versa. Eventually, the main focus lies with establishing the highest possible operational and strategic impact within partnerships and on the target audience. It is believed that a high degree of engagement has a positive effect on both these types of impact.

Proposition 3: *the higher the degree of engagement more operational impact will be established.*

Proposition 4: *the higher the degree of engagement the more strategic impact will be established.*

The final propositions focuses on the success of the partnerships. If indeed a higher degree of engagement leads to both more operational-and strategic impact, it is likely that both Accenture and the partner organizations will evaluate the success of the partnership higher compared to situations where this is not the case.

Proposition 5: *the higher the degree of engagement, the more successful a partnership will be evaluated.*

4.9 Method

4.9.1 Semi-structured interviews

A qualitative method is employed in order to evaluate the propositions and will consist of semi-structured interviews (Bryman and Bell, 2007). These semi-structured interviews were held with representatives of different partner organizations within the partnership portfolio of Accenture. In addition, the former and current CSR manager at Accenture were interviewed too. The former CSR manager was closely involved in the early stages of the Skills to Succeed program whilst the current CSR manager is more up to date of the current state of CSR and the partnerships. The interview guide for the semi-structured interviews for both the partner organization and the former and current CSR manager at Accenture are presented in Appendix 5 and Appendix 6 respectively. The interviews were divided over two interviewers that held the same position within Accenture (interns) and were all held in Dutch, recorded and fully transcribed. According to Bryman and Bell (2007), semi-structured interviews are the most suitable if two or more people are carrying out interviews, because the comparability in interviewing style is somewhat secured by the interview guide. Finally, Horton et al. (2004) add to this that semi-structured interviews provide a degree of freedom that is sometimes necessary to get to the core of the issue at hand.

Appendix 7 shows the labeling sheet that covers the classification criteria from Table 4.6 and 4.7. The labeling sheet will be filled out per partnership and input from both the interviews held at Accenture will also be used when applicable. Not all criteria as shown in Table 4.6 and 4.7 have to be identified through the interviews. Some criteria can be found in formal documentation that is available within Accenture or at the partner organization. The criteria identified by desk research are the types of CSR activities employed at the partner organization and the target audience and from Table 4.7: the Skills to Succeed impact in numbers. The factors identified in the interviews will be related to the concepts derived from the literature review such as items that define a partnership and success factors for partnerships.

4.9.2 Confidentiality and ethics

All representatives involved in this research were briefed about its purpose, its extent and its degree of publicity. All interviewees were aware of the fact that this research was employed in order to pursue the degree of Master of Science in Business Administration at the Rotterdam School of Management, Erasmus University. Additionally, Accenture granted full support in taking the interviews at their partner organizations.

It was agreed upon that no that no direct quotes will be used throughout this research and that the names of the representatives who gave the interview will be made anonymous. All representatives were asked to speak on behalf of their organization, so the name of the interviewee is not relevant for this research. Finally, the transcribed interviews were sent to interviewees as a notification and are only in the possession of the researcher and were solely used for the purpose of writing this master thesis.

Finally, some information used throughout this thesis can be regarded as information available to the company alone. The necessary permission was obtained in order to use this information in this research. For this reason the information regarding the entire impact measurement system that is included in the appendices is only available at the company itself. Though some information is not publically available, the sources are still placed in the bibliography to present the used data as complete as possible.

4.9.3 Overview of the partnerships

Appendix 8 shows an overview of the current partnerships at Accenture (January 1st 2013) showing the year of the formation of the partnership, the size of the partner organization in numbers of employees and a short description of the partner organization. A final column in the table shows whether the partner organization has been interviewed or not. Out of the 12² partnerships Accenture has in total, 9 representatives were willing and/or able to be interviewed for the purpose of this plus another master thesis covering the topic of the effect of learning within partnerships.

² As of May 1st 2013 the number of partnerships at Accenture is 14.

5 Results

This chapter will focus on the results of the empirical analysis at Accenture and their NGO partners. The partnership definition, degree of engagement, operational impact, effectiveness, efficiency and the success of all partnerships will be elaborated upon per partnership during the remainder of this chapter.

5.1 Accenture

This section will focus on the definitions that Accenture holds on partnerships, goals, impact and success factors. Input for this was partially acquired from two interviews at Accenture: one with the former CSR manager who was involved with the formulation of the Skills to Succeed program and the current CSR manager. Another part of the information is based on both internal and external documentation of Accenture.

5.1.1 Partnership definition

Accenture defines a partnership with a NGO partner as ‘a special form of cooperation’. First of all, the partnership has to result in a win-win situation in that both parties have to get something out of the partnership. This also implies that both partners commit to the cause of the partnership and that they are both willing to put effort into the cooperation. The goals of the partnership also have to be relevant for both parties. This means that sometimes a compromise has to be found between the goals of the partner organization and Accenture. Another factor that shapes a partnership is that both partners reinforce each other on different topics since two are often stronger than one. Finally, cooperation has to take place on an equal level meaning that the NGO is not less than Accenture. Table 5.1 provides an overview of the different facets that make a partnership according to Accenture.

Partnership definition according to Accenture	
Special form of cooperation	Shared efforts
Win-win situation	Relevant goals for both parties
Commitment from both parties	Reinforce each other
Equivalent level of cooperation	

Table 5.1: Partnership definition Accenture

5.1.2 Partnerships, activities and goals

In Appendix 8 an overview of the partnerships is presented with a short description and their specific target audience. In Figure 6.1³ the activities employed at each partner, a time line and the Skills to Succeed beneficiaries are presented. The final number in the column ‘actual employed’ in Figure 6.1 represents the strategic impact that was established.

In terms of goals, Accenture has six major focus areas for fiscal year 2013 (1 September 2012 – 30 August 2013). These goals are general goals for Corporate Citizenship at Accenture and are not meant for any particular partnership. Table 5.2 provides an overview of the current goals.

³ This information is presented in chapter 6 due to the relevance of the information for the guiding text in that chapter.

Goals within the partnership portfolio	
Goal	Indicator
1. Scale with current NGO partners	-At least two NGO partners scaled their impact
2. Focus on sustainable employment with current NGOs	-At least 80% of all partner NGOs focus on output in # of sustainable employed -All NGO provide transparent reporting on output
3. Build client collaboration around shared Skills to Succeed goals	-At least 50% of top management knows the content, opportunities and benefits of the Corporate Citizenship program and Skills to Succeed impact -Accenture has partnered in pro bono or volunteering with at least 3 clients to address shared Skills to Succeed goals
4. Be the expert on target segment of Wa-jongeren	-Have the commitment of relevant governments and corporates -Work with at least 2 client partners on actual increased employment of Wa-jongeren
5. Enlarge market visibility on Skills to Succeed impact	-Accenture is showcased on our Skills to Succeed impact on at least 5 relevant events -At least 10 publications on our Skills to Succeed impact -Receive at least 1 award for our program -Organize recruitment event for technical students
6. Increase employee engagement	-At least 275 employees (10% of all workforce) have been engaged through volunteering or pro bono -At least 50% of career counselors discuss the opportunities to engage with their counselees -At least 1 employee recognition event (CC Awards) and 1 international Skills to Succeed event (Learning Journey) organized

Table 5.2: Skills to Succeed goals within the partnership portfolio

The goals 1, 2 and 4 are focused on the partnerships with NGOs and seem to benefit the NGO directly. However, goals 3, 5, and 6 focus solely on Accenture and are not directly relevant for the partner NGOs. Another conclusion from Figure 6.1 is that the Skills to Succeed audience that Accenture targets mainly consist of four subgroups: youth, migrants, entrepreneurs and Wa-jongeren.

Not all partnerships are Skills to Succeed aligned. As a consequence Accenture uses a percentage of Skills to Succeed in two of their CSR activities (pro bono consultancy and cash donations). To illustrate this, a Skills to Succeed alignment percentage of 80% on a cash donation of EUR 1000,- means that EUR 800,- has a Skills to Succeed impact. The same principle applies to pro bono consulting assignments, though the percentage of alignment is harder to determine. Volunteering is sometimes Skills to Succeed aligned and depends heavily on the alignment of both pro bono consultancy and cash donations. If those are sufficiently aligned then volunteering often is so too. However, Accenture also wants to let people choose their own charity to volunteer for. These charities do not necessarily need to be partners of Accenture and/or Skills to Succeed aligned. That is why only the number of volunteering participants is presented in Appendix 9.

Concluding from this section, Accenture has some overall goals in their Corporate Citizenship program independent from the partnerships they have. Some goals are even more business related and do not benefit the partner organization in any way (e.g. goal 6 in Table 5.2). Accenture is always looking for Skills to Succeed alignment but in most cases this lies around 80%, so 20% of the activities is not in line with the Skills to Succeed program and cannot be related to impact.

5.1.2 Evaluation

Table 5.3 shows the success factors according to Accenture. Target and goals are seen as very important, since Accenture has an ambition they want to achieve in terms of the Skills to Succeed goal. The factor room for improvement means that the partnership has still a potential to grow and to develop. Another interesting factor for success is the positioning and branding of Accenture as a company. This can for instance be one through external publications about the achievements of a particular partnership. Also the engagement of employees is an important factor for success, indicating a connection with HR practices.

Success factors Accenture	
Measurable, aligned goals	Get energy from each other
Employee involvement in the partnership	Satisfaction with the partnership
Strengthen each other	Connect the less obvious
Impact made	Lived up to made promises
Hard targets: output + impact	Room for improvement
Positioning and branding Accenture	Mix of hard and soft targets

Table 5.3: Success factors according to Accenture

5.2 Plan Nederland

Plan Nederland is an organization that supports youth and young adults in developing countries and aims to improve their living conditions and future perspectives in order to increase economic resilience. The target audience of Plan Nederland is located outside the Netherlands (Plan Nederland, 2013).

5.2.1 Degree of engagement

For both parties the degree of engagement is rather strategic in nature. This is mainly due to the intensive cooperation over the past decade with Plan International. Plan International already received financial donations from Accenture Global long before the Skills to Succeed program was initiated. Due path dependency and the formulation of to the Skills to Succeed program a local partnership with Plan Nederland was formed and pro bono consultancy and employee volunteering were added as CSR activities. Both organizations share similar ideas on the design of a partnerships and are looking for long term commitment with shared goals. Additionally, Accenture also worked with Plan Nederland on other initiatives than CSR such as recruiting events for Accenture and on the Accenture Development Partnerships⁴ (ADP). This indicates a more strategic view on the partnership from the side of Accenture. Plan Nederland recognizes that cooperation lies only in these areas where the goals of both organizations show overlap (hence: overlap in target audience). This overlap of goals is a feature of an integrative nature of the degree of engagement. Finally, the current CSR manager at

⁴ An internal program that allows employees to work abroad on a CSR related topic for a longer period of time.

Accenture indicated that the partnership is currently in a phase where a new direction for future cooperation has to be found. This is not necessarily a bad thing since partnerships follow a lifecycle too and this actually shows the willingness of Accenture to continue the cooperation.



Figure 5.1: Degree of engagement partnership Plan Nederland

5.2.2 Operational impact

The operational impact of Accenture on Plan Nederland lies mainly in the fact that Plan Nederland developed a more professional way of working and dealing with other organizations. Plan Nederland also indicated that the use of expertise in the form of pro bono consulting assignments is much more valuable and has much more impact than just a financial donation. For instance, Accenture guided Plan Nederland in the process of purchasing a new IT system that would benefit their operations. Plan Nederland indicated that they did not have any expertise in this area and that the help of Accenture was much appreciated in making the right purchase decisions. Impact on the partnership itself lies in challenging each other and keeping each other sharp. Especially in the beginning it was difficult to get on the same page in terms of cooperation and goal alignment. As the partnership developed and activities began to take shape this slowly faded trust within the partnership increased.

5.2.3 Evaluation, effectiveness and efficiency

Plan Nederland indicated several factors that they deem necessary for a successful partnership. An overview of these factors is presented in Table 5.2.

Success factors Plan Nederland		
Transformational	Bottom-up support	Room for initiatives
Thematically matching	Top management support	Personal relationships
Top-down strategy	Sufficient resources	

Table 5.2: Success factors according to Plan Nederland

First of all, the partnership has to be transformational in the sense that both parties are changing the rules of the game (though the degree of engagement is more integrative than transformational). Second, there must be a thematically matching principle between both partners, the Skills to Succeed program, which has to be managed top-down, but requires bottom-up support. Additionally, top management support and sponsoring is deemed very important too. Next to this, both sides need sufficient resources in order to engage in joint activities and there must be room for initiatives that are not officially agreed upon when the partnership was formed (in the case of Plane Nederland a

recruitment event for Accenture). Finally, personal relationships with the representatives of Accenture are seen by Plan Nederland as an important factor for a successful cooperation.

When looking at goal achievement and satisfaction, Plan Nederland indicates that their strategy and goals regarding the partnership are still in draft version so no final hard targets have been set yet. Satisfaction about the partnership is high and Plan Nederland indicates that the cooperation runs very well and has been a great success so far. On the other hand, according to Accenture the partnership has to find a new direction in order to remain successful (hence: the development follows a life cycle pattern).

In terms of effectiveness, Plan Nederland indicates that they need to ask the question whether the current design of the partnership is the best approach possible to target the Skills to Succeed target audience. They are thinking about altering the partnership dynamics in order to be more effective. What these specific changes should entail is yet to be determined. In terms of efficiency, Plan Nederland thinks about ways to increase impact and how this can be achieved in the smartest possible way. This might mean that new forms of CSR activities have to be introduced in order to be more efficient in assisting the common target audience.

5.3 The 1% Club

The 1% Club is an online platform that connects smart ideas in developing countries to people, knowledge and money in The Netherlands. The 1% Club is specialized in crowd funding and online campaigns and they have a community of 14.000 members with over 500 different projects. Their main focus lies in project outside of the Netherlands and is focused on entrepreneurs and startups. The chairman of the board of advice of the 1% Club is an Accenture employee (1% Club, 2013).

5.3.1 Degree of engagement

The strategic nature of the degree of engagement of the partnership with the 1% Club can be explained by several important factors. First of all, the partnership was formed after the 1% Club participated in the Accenture Innovation Awards. This annual event allows startups to pitch innovative ideas to a jury that judges the different concepts. The 1% Club was one of these concepts and appealed so much to some managers at Accenture that they started to see if they could cooperate on a structural basis. This explains the intensive cooperation right from the start where financial donations were immediately supplemented with knowledge sharing projects. Currently, the 1% Club makes use of all three CSR activity types but also engages in co-creation and recruiting events with Accenture, something that can be classified as being integrative in nature. Another important factor is that the 1% Club looks for expansion of their community within the network of Accenture and at the same time introduces Accenture to possible new would-be clients in co-creation session with multiple companies. Finally, the 1% Club has a platform within Accenture for all kind of different volunteering options called the 1% Community. This community is made up of Accenture employees that feel connected to the 1% Club and is quite active within Accenture. The 1% Club stays in close contact with this community and with the CSR manager of Accenture to see what new activities can be done. Concluding from this the degree of engagement is quite high and strategic from both the perspective of Accenture and the 1% Club. This is mainly due to a great overlap in partnership definition and target

audience, but also because they are jointly initiating activities that relate to the core business of both organizations.

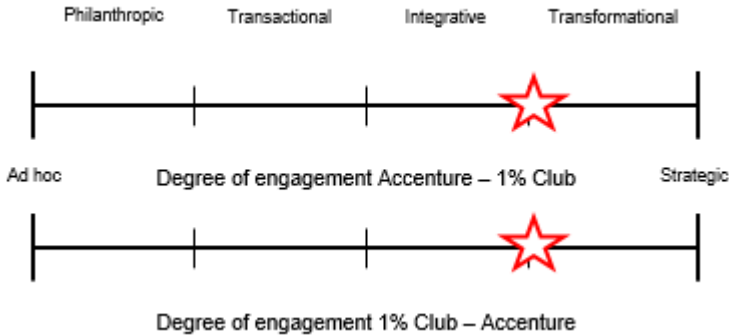


Figure 5.2: Degree of engagement partnership 1% Club

5.3.2 Operational impact

The operational impact of Accenture on the 1% Club lies mainly in the pro bono consulting projects. When an Accenture employee comes to the 1% Club to work there full time for three months, it helps the 1% Club to see and understand the way Accenture employees work and think. Next to this, the different languages both parties speak and expectations become much more visible. This is not always positive, because sometimes both partners miscommunicate with each other completely missing the relevant point. The main operational impact of Accenture on the 1% Club lies in providing a platform for increasing the brand awareness of the 1% Club in the Netherlands. In itself this does not fit the Skills to Succeed theme, but does help the 1% Club to grow and eventually enable them to reach a greater audience. The impact on the partnership lies in a constant critical evaluation and reality check of what the 1% Club does. Accenture wants to know what the outcomes are if they engage in a new project before resources are contributed to that project. This means that the 1% Club constantly needs to think and express themselves in terms of value added for both Accenture and the target audience.

5.3.3 Evaluation, effectiveness and efficiency

Table 5.3 shows the success factors of a partnership according to the 1% Club.

Success factors 1% Club	
Personal relationships	Open relationship
Internal support at Accenture	Added value creation
Clear focus in CSR strategy Accenture	Link with core business
Complementary partners	

Table 5.3: Success factors according to the 1% Club

The 1% Club also indicated that personal relationships with the representatives of Accenture are important for a successful relationship and form the basis of cooperating with each other. In addition to the first point, it is important to have an open relationships in the sense that none of the partners hide information from each other or have a hidden agenda. The 1% Club also named internal support at Accenture as a vital factor for success since eventually Accenture employees have to do a large part of the work at or for the 1% Club. The next point, added value creation is actually what the core of the

partnership is about: to create value that otherwise would not exist. A clear CSR strategy from the side of Accenture is of assistance in the way it is clear what road to follow, but also what not to do. A partnership is also stronger according to the 1% Club if both partners are complementary. The 1% Club considers their solutions as innovative and quite creative and likes smart and quick solutions, whilst Accenture is much more into process analysis and structured reasoning. Finally, the link with the core business of both partners is an important factor for a strategic relationship in particular.

Interestingly, in terms of goal achievement and satisfaction, the majority of the goals of the partnership are focused around brand awareness of the 1% Club and on restructuring the internal processes. This causes the real Skills to Succeed goals to be less prominently present in the partnership agreements. At the same time, the 1% Club sees the partnership with Accenture as very successful and actually treats it as their preferred and exemplary partnership in their external communication efforts.

Finally, when looking at effectiveness and efficiency, the 1% Club indicates that, they are already collaborating on almost every aspect they can think of (e.g. employee level, organizational level) except with clients of Accenture. That could be interesting for both Accenture and the 1% Club, since it would strengthen bonds with existing clients and the 1% Club has the opportunity to expand their community.

5.4 ViAfrica

ViAfrica is an organization that focuses on education and IT in Africa. The organization aims at developing skills that allow people to find a job or start a business. The activities of ViAfrica are mainly focused at primary-and secondary schools in Sub-Saharan Africa, where IT skills like programming, software development and advanced Microsoft Office use are taught (ViAfrica, 2013).

5.4.1 Degree of engagement

First of all, the definition of what a partnership should entail according to ViAfrica deviates somewhat from the definition of Accenture. ViAfrica makes a distinction between partners that only make financial donations and partners that are involved in the organizational processes. Accenture is a partner that is involved in both. Additionally, the cooperation started with a financial donation through a formal request filed by ViAfrica. Later this was supplemented with pro bono consultancy, but it turned out to be difficult to find the right direction. Though resources are shared on certain projects, no joint activities were initiated. This explains why the degree of engagement with ViAfrica in the view of Accenture is rather transactional. Another factor that influences this degree of engagement is the goal alignment. Though there are some overall goals guiding the partnership, these goals are not elaborated upon in detail. Additionally, ViAfrica believes that their internal goals are much tighter in nature and more important for the organization. This separation of goals does not contribute to a strategic nature of the degree of engagement. Finally, all the communication and evaluation is based on and runs via the ViAfrica office in the Netherlands, but the reality in Africa where most of the activities take place is very different. For ViAfrica the engagement with Accenture is slightly more strategic in nature since Accenture provides both financial support and expertise. This expertise knowledge is crucial to ViAfrica if they want to improve their organization.

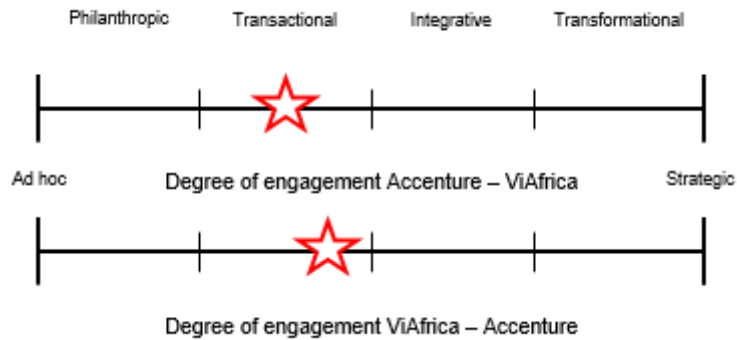


Figure 5.3: Degree of engagement partnership ViAfrica

5.4.2 Operational impact

The operational impact Accenture has on ViAfrica lies almost exclusively with the operations of ViAfrica in the Netherlands and not so much in the ‘field’ in Africa. Accenture enables ViAfrica to operate in a better way so that their operations in Kenya and Tanzania profit indirectly. Pro bono consulting aims at restructuring processes at ViAfrica in the Netherlands, but this also has negative consequences. The way of working at Accenture completely did not match that of ViAfrica and resulted in communication problems. In addition, ViAfrica had the feeling that some of the consulting solutions were copy-pasted from other assignments. At the same time they admit that this is also the strength of Accenture, but it does not feel like a tailor made solution to them. Despite these problems, the operational impact of the pro bono consulting projects was that processes are running better than before, that a new recruitment model was introduced for use in the field and that there are other minor positive spin offs to the field in Africa.

In terms of operational impact on the partnership, Accenture has learned more about the way of dealing with Africa. According to ViAfrica, when the partnership was formed, Accenture had little knowledge about the reality of doing business and/or CSR in Africa. Next to an increased understanding, the partnership developed a new way of working mainly based on the way of working at Accenture. ViAfrica indicates that it is very valuable for them to see the way of working of a large professional organization. At the same time the differences hinder communication within the partnership and causes delays in project proposals and financial donation applications.

5.4.3 Evaluation, effectiveness and efficiency

In Table 5.4 the success factors according to ViAfrica are presented.

Success factors ViAfrica		
Long term commitment	Shared goals	Value creation
Management of expectations	Expertise contributions	Success is tied to a person

Table 5.4: Success factors according to ViAfrica

ViAfrica indicated that long term commitment is very important for the success of a partnership. A long term orientation enables the partners to engage in a sustainable relationship and are able to reach better results. Another important factor is to manage expectations at the start of the partnership and should actually be done at the start of every new activity the partners engage in. This prevents undesirable results and might jeopardize the entire partnership. Closely related to this is the

formulation of shared goals that lead to the creation of value that would not exist without the partnership. In this context, contributions in terms of expertise and knowledge are considered much more valuable than financial donations, because this forces the partners to focus on each other and build a relationship. Finally, the representative of ViAfrica not only believes that a personal click with the representative of the other organization is important, he even believes that the success of a partnership can be tied to a person or a small group of individuals. In relation to this ViAfrica talks about the willingness to grant each other success, a feeling that is tied often tied to an individual.

ViAfrica indicated some clear improvements for the partnership in terms of effectiveness. First, ViAfrica would see the process for the creation of a pro bono consulting project simplified. Currently, ViAfrica has to provide very detailed, consulting like descriptions of a problem or issue, whilst in practice this is often not that clear yet. Connected to this point is the overall communication process. Accenture sometimes communicates in their own style and ViAfrica is not always sure if they understood the message correctly. Finally, ViAfrica would like to see the commitment of Accenture made more explicit in terms of goals and efforts.

When looking at efficiency, ViAfrica also indicated that due to a pro bono project, the organization was able to greatly improve their recruitment efforts in Africa. This means that ViAfrica is better able to guide Africans towards education and a working life. Eventually, this makes the partnership more efficient. Though this pro bono project was a success ViAfrica is still searching for the optimal mix of activities as to make the biggest strategic impact. Finally, ViAfrica sees issues in measuring these impacts because they are not sure what amount of impact should be contributed to the partnership. ViAfrica is actively involved in these impact related questions indicating that they are constantly looking for new ways of engaging with Accenture and the partnership.

5.5 VSO

Voluntary Services Overseas (VSO) is an international development organization that wants to alleviate poverty by exchanging sustainable knowledge. Though they are a global organization, their office in the Netherlands is responsible for sending Accenture employees from the Netherlands, Belgium and Germany abroad for a period between 2 and 9 months (VSO, 2013).

5.5.1 Degree of engagement

VSO sees a partnership as a cooperation with common efforts and goals, value creation for both parties and a long term orientation. The partnership with Accenture already exists for over ten years on a global level and mainly consists of cash donations. Nowadays the partnerships is focused around sending employees abroad to developing countries. The partnership Accenture - VSO Netherlands is responsible for this program in the region that consists of the Netherlands, Belgium and Germany. VSO indicates that a cash grant is absolutely not strategic and that only a handful of employees are sent abroad each year. However, if they do send employees of Accenture abroad, the entire recruitment process for selecting employees is internalized by Accenture and the project aboard has to be in line with the Skills to Succeed program and goals. When Accenture internalizes activities of VSO this likely means less engagement with them and this is the reason why the degree of engagement for Accenture is rather ad hoc, between philanthropic and transactional as depicted in Figure 5.4. VSO has their own goals but the partnership goals still remain vague and are based on

estimates. Next, VSO indicates that the partnership started off quite intensive but has cooled down over the years. One of the reasons, according to VSO for this, is that there is internal competition within Accenture and within the partnership portfolio. Plan Nederland for instance also has a program where people are sent abroad and Accenture also has their own program in the form of ADP. VSO indicates that they sometimes feel neglected or second choice when it comes to their program and partnership relation with Accenture. Since VSO is trying to engage more with Accenture and given the history of more intensive and strategic collaboration, the degree of engagement for VSO lies somewhere between ad hoc and strategic.

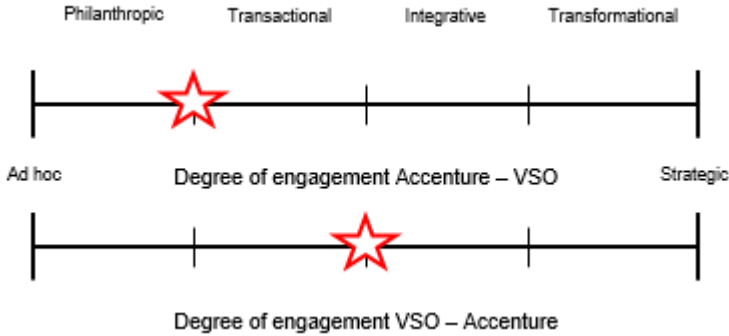


Figure 5.4: Degree of engagement partnership VSO

5.5.2 Operational impact

In terms of operational impact, VSO learned a new way of communicating with large organizations like Accenture. Being a global partner of Accenture for over ten years has transferred knowledge about communicating with large organizations to the local VSO offices. Additionally, VSO learned to adapt to the way of working at Accenture where at first there was a minor ‘clash’ between the different organizational cultures. The most impact that Accenture had on VSO was the restructuring of the donation system in the Netherlands. The process was analyzed and improvements were made resulting in a better and a more cash generating donation system that allowed VSO Netherlands to grow. Finally, due to the perceived competition with other partnerships of Accenture, VSO is aiming to join forces with Plan Nederland to make their offerings more attractive to Accenture. In other words, VSO is anticipating on the situation by learning to cooperate with another partner in the portfolio of Accenture in order to strengthen their own position.

The operational impact on the partnership comes mainly from Accenture since it is a very Accenture dominated partnership according to VSO. Most of the activities are focused on Accenture or the interests of Accenture and the selection process of employees who want to go aboard is already internalized. One of the managing directors at Accenture is also involved in the board of advice of VSO, so Accenture is very much present. Though the partnership feels Accenture centered, VSO has the feeling that they are putting much more effort into the partnership than Accenture does. Finally, VSO feels the competition with internal programs of Accenture and tries to be proactive in this matter by trying to show the added value of VSO.

5.5.3 Evaluation, effectiveness and efficiency

In Table 5.5 the success factors of a partnership are shown according to VSO.

Success factors VSO	
Shared goals	Added value creation
Communication	Personal click
Not too many other partnerships	Link with the CSR program
Not copy your partner organization	

Table 5.5: Success factors according to VSO

VSO indicated that they would rate the current partnership as somewhat unsuccessful. The factors identified for successful cooperation according to VSO are first of all to create some sort of added value as a partnership. Next to this, VSO indicates that there has to be a clear link between the CSR program of the partner and the program of VSO in order to be able to create this added value. Shared goals are an extension and operationalization of this since goals often guide towards added value creation. In the process communication from both partners is very important and a personal click with the representative of the partner organization is also deemed as an important factor for success. Finally, VSO actually indicates two more factors that are in fact pitfalls that they experienced themselves. VSO noticed that when the partner organization has many other partnerships that offer a similar benefit to the one VSO offers it becomes hard to reach a successful cooperation due to competition between the partnerships. Second, VSO indicates that it is not wise to copy the partner organization and let them lead the way since it should be a joint commitment and process.

VSO did not indicate much about the effectiveness of the partnership, but they did admit that it will be necessary to plan a thorough evaluation of the current way of working. VSO would like a more intensive and better cooperation with Accenture. In terms of efficiency this means that VSO thinks that Accenture is very inward focused. The current situation might not be the best way to cooperate with Accenture, there are probably other ways in which both Accenture and VSO can profit much more of the partnership. Currently, VSO feels that both parties are not getting the value that should be possible if the partnership would have been arranged differently.

5.6 UAF

The Universitair Asiel Fonds⁵ (UAF) supports higher educated refugees in attaining a place in the labor market and helps them with their studies in the Netherlands. The ultimate purpose of the UAF is to guide refugee students to success in the Dutch labor market. Recently, the CEO of Accenture in the Netherlands (Anja Montijn-Groenewoud) became an ambassador to the UAF (UAF, 2013).

5.6.1 Degree of engagement

As shown in Figure 5.5, the degree of engagement for both Accenture and UAF is quite strategic in nature. First of all, the UAF seeks an exclusive partner when forming a partnership with a business organization. For the UAF a partnership is a tailor made program on an equal basis that connects the ambitions of both parties. Within such a cooperation the commitment of both partners should be long term and goals have to be aligned. Since Accenture seeks roughly the same in a partnership this indicates an integrative perspective. The partnership with the UAF started in the final quarter of 2011 through a network acquaintance of the UAF who knew about Accenture. Though, there were some initial contacts through the network, Accenture was specifically selected by the UAF for their Skills to

⁵ Literal translation: University Asylum Fund

Succeed theme. The partnership was quite intensive from the start, though a financial donation was made first by Accenture, both parties already agreed on pro bono projects and volunteering efforts. The latter two required more preparation and planning, whilst the financial donation could be arranged relatively quickly. From that point on, the cooperation with Accenture intensified over the year till the point that the country managing director of Accenture in the Netherlands joined the ambassadors' network of the UAF. This network seeks commitment from other top managers in the corporate world to also support the UAF. For the UAF the acceptance of this ambassador position by the director of Accenture in the Netherlands is considered a great honor and shows the strategic commitment of Accenture towards the partnership with the UAF.

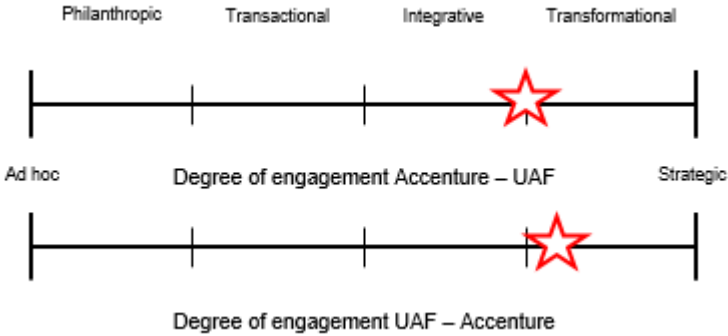


Figure 5.5: Degree of engagement with UAF

5.6.2 Operational impact

According to the UAF, the operational impact on their organization has been substantial. First of all, a pro bono consulting assignment that focused on redesigning the whole admission process that students need go through was very successful. The result of the project was that students are treated much faster in the process and are linked to a job coach in an earlier stage. This improves both the capacity of the UAF but also improves rate at which students are supported since the process takes less time than it did before. The bottom-line is that the UAF is able to help more students with the same amount of resources. Another operational impact on the organization is the Lean Six Sigma training that Accenture provided to the staff of the UAF. They are very content with a professional training that allows employees to gain expertise skills. It should enable the staff of the UAF to identify issues in their organizational processes and provide them the tools to tackle those issues themselves.

As a consequence of the impact on the organization, the UAF noticed that within the partnership a shared language emerged based mostly on the language and way of working at Accenture. The UAF started to use all kind of English terms clearly derived from business related proposals, plans, tools and solutions provided by Accenture. The UAF is very enthusiastic about this way of working and is actually copying this within the partnership and it may even extend to the whole UAF in time.

5.6.3 Evaluation, effectiveness and efficiency

In Table 5.6 the factors for success according to the UAF are presented.

Success factors UAF		
Open to each other	Equal level cooperation	Management of expectations
Top management support	Trust	Personal Click
Internal support	Evaluation moments	Sympathy

Table 5.6: Success factors according to UAF

The UAF rates the current partnership with Accenture as very successful. First of all, the UAF stresses that the cooperation has to open and on an equal level because both partners have to be treated in the same way. Another factor is making clear agreements on what to do from the start in the form of the management of expectations. The UAF names top management support at Accenture as one of the most crucial factors for success, because it truly shows commitment. If top management is involved in the partnership it is also likely that more internal support at Accenture exists for this cooperation. Related to this is the matter of trust and having a personal click with the company representative. The mix of these two factors leads to a state where both partners have some sympathy for each other and therefore would go the extra mile if necessary. Finally, regular moments of evaluation make sure that the partnership sticks to its initial commitment and issues can be identified and tackled in an early, and therefore often more manageable, stage.

When looking at the effectiveness of the partnership the UAF suggests improvements when it comes to goal alignment. The UAF indicates that their own goals as an organization have been achieved. However, both partners only found out half way through the cooperation that some of their individual goals deviated or conflicted with each other. A clear process of aligning goals of both the UAF and Accenture would potentially improve the effectiveness of the partnership as there are currently no concrete partnership goals present.

In terms of efficiency the UAF finds it hard to suggest a recommendation. As the partnership already employed all of the CSR activities from the beginning of the partnership, the 'optimal mix' is already in place. Also, the pro bono projects focused on the organizational processes of the UAF making it both more effective and efficient. Though not explicitly indicated in the interview, the UAF hopes that the country managing director of Accenture in the Netherlands in the role of ambassador will attract new possible partners and with that new forms of CSR engagement (e.g. Accenture in collaboration with their clients or suppliers).

5.7 Dress for Success

Dress for Success (DfS) supports low income job seekers by providing them with donated business attire to enhance their self-esteem and to give them a professional look. DfS is also a global partner of Accenture and in the Netherlands DfS has 12 stores that rely on donated business clothing. Additionally, DfS provides job interview training to their customers to increase the success rate their clients (Dress for Success, 2013).

5.7.1 Degree of engagement

DfS uses a somewhat narrow definition of a partnership. This is the main reason why the degree of engagement for DfS is lower and more ad hoc when compared to Accenture. DfS sees partnerships as a rather transactional instrument, because a partner organization has to contribute financially, with expertise or hands on (volunteering). A partnership should also be focused on stakeholders and it

should entail some sort of win-win situation for both partners. Important is that the partnership operates on an equal basis and that both partners have the intention to work on a long term relationship. Another factor that influences the degree of engagement is the history of the partnership. DfS planned their first meeting with Accenture very carefully in cooperation with a marketing bureau that advised them on how to approach them. Accenture was invited to one of their fashion shows that are in fact events focused on gaining new business relations. DfS was already familiar with the Skills to Succeed program of Accenture, so the first meeting was seen as a way into Accenture. Eventually, DfS proposed a partnership which started with a financial donation followed by a pro bono assignment. DfS formulated their goals using the SMART method and managed expectations within the partnership, but no concrete partnership goals were formulated. The cooperation started off quite intensive but evolved to become less intensive due to communication problems and the lack of formal feedback systems. In addition, according to DfS, the cooperation was exposed to a lot of pressure due to an adaption of partnership regulations at the side of Accenture. These negative experiences were mainly felt by DfS leaving the degree of engagement for Accenture a bit more strategic and higher, since Accenture does invest resources into pro bono projects at DfS.

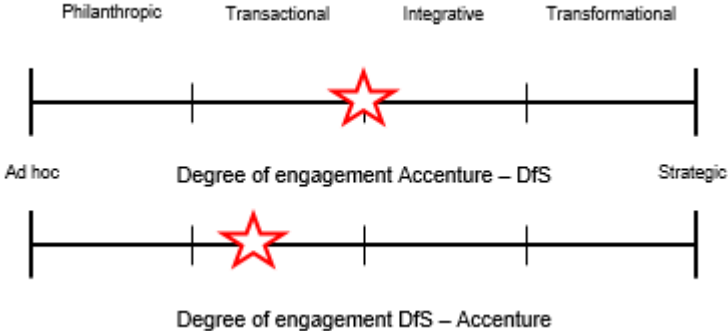


Figure 5.7: Degree of engagement partnership Dress for Success

5.7.2 Operational impact

The operational impact of Accenture on DfS is substantial but it is not always experienced as positive. Though Accenture helps DfS to think in a more strategic manner and is implementing a new registration system that allows them to track their clients and manage their accounts more effectively and efficiently, DfS also experiences negative impact in the form of very bureaucratic contracts. Whenever DfS applies for a new cash donation or pro bono project they perceive it to be very bureaucratic and tied to many rules that do not directly apply to the situation. This causes delays in the process and also impacts the financial statement of DfS since the signing of a cash contract had to be postponed with four months because not all formalities required by Accenture were met.

This relates to the impact on the partnership where DfS sometimes experiences a clash with the way they want to do things and the way Accenture wants it. DfS sometimes feels lost and misunderstood because Accenture uses a standard format to approach partnerships and does not pay attention to local circumstances, according to DfS. As a consequence, DfS feels that the cooperation is under a lot of pressure due to the negative impact on both DfS and the partnership.

5.7.3 Evaluation, effectiveness and efficiency

In Table 5.7 the two factors for success according to DfS are presented.

Success factors Dress for Success	
Value creation	Challenge each other

Table 5.7: Success factors according to Dress for Success

DfS indicated just two factors for success. Actually, DfS does not want to speak in terms of success, they are very happy with the partnership, but for them it is more important that the cooperation creates value. As this is currently the case, DfS is happy with the partnership despite the difficulties encountered. Another 'success factor' for DfS is that they are challenged in their current thinking something that is also present in the current partnership. The main conclusion of DfS is that partnerships should be evaluated in terms of value creation instead of a perceived or experienced feeling of success. The goals that were set by DfS are partially achieved and on the right track, but what DfS realized is that everything goes slower than they anticipated.

Revising the current way of communicating within the partnership would be a way to improve effectiveness according to DfS. Some of the difficulties described in the previous section originate for a large part due to unclear or incomplete communication from the side of Accenture, according to DfS. Second, scheduling regular evaluation moments during the cooperation would also help to counter communication problems, but also keep track of the overall progress and allows both parties to refocus on value creation.

In terms of efficiency DfS sees a clear point for improvement in terms of customization. This means that the activities Accenture and DfS initiate really have to be customized to the specific situation of DfS. This also has an impact on how agreements are reached. Currently, agreements are sometimes seen by DfS as too general or too broad in their nature and as a consequence many items of these agreements do not apply to the situation of DfS. They named the very extensive and strict contracts that Accenture wants them to sign as one example of that. Though these contracts may work fine in other situations, DfS sometimes feels completely lost when faced with such extensive and strict contracts.

5.8 MVO Nederland

The network of Maatschappelijk Verantwoord Ondernemen Nederland⁶ (MVO NL) offers people with labor restrictions better changes on the Dutch labor market. Additionally, MVO NL promotes and facilitates CSR projects that organizations can do in collaboration with MVO NL, other parties or alone (MVO Nederland, 2013). The like to present themselves as an advocate and catalyst of CSR in the Netherlands.

5.8.1 Degree of engagement

MVO NL sees a partnership as a cooperation of two parties that are complementary and based on reciprocity. There should also be an equal merit to both partners of the partnership. The degree of engagement with MVO NL is shown in Figure 5.8 and is quite ad hoc for Accenture, but much more strategic for MVO NL. This is mainly due to the fact that the partnership emerged as a coincidence

⁶ Literal translation: Corporate Social Responsibility Netherlands

through a client relation of Accenture. According to MVO NL Accenture wanted to do a CSR project at Ahold, but in order to do so they needed a NGO partner that would formally issue the assignment. That is how Accenture found MVO NL, but it could have been another party too, according to MVO NL. The partnership is very much focused on the Accenture – Ahold relationship and not so much on MVO NL so goals were only set within the Accenture – Ahold relationship. However, over time the cooperation became more balanced and a bit more intensive. Accenture never made a donation to MVO NL, they were only needed to facilitate the project with Ahold as an intermediary NGO partner that would monitor and oversee the implementation in the form of a pro bono consulting assignment. As a conclusion, the degree of engagement is quite ad hoc and low for Accenture, since Accenture and Ahold just needed a third party in order to go ahead with their project.

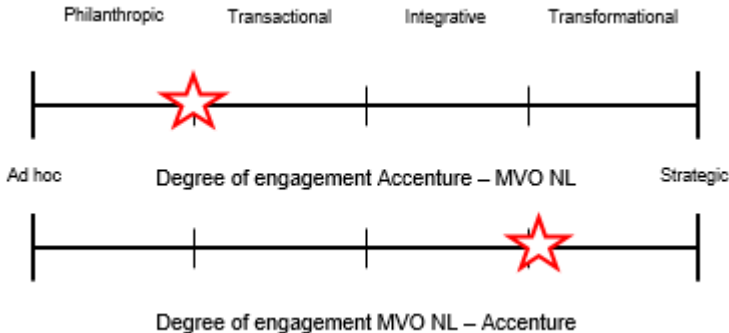


Figure 5.8: Degree of engagement partnership MVO NL

5.8.2 Operational impact

The operational impact on MVO NL so far has been marginal, but MVO NL noticed that their speed of working already increased due to the cooperation with Accenture. In addition, they found out that companies like Accenture prefer that NGOs get to the essence of the issue at hand quickly in order to go ahead with the project. On the other hand, because the cooperation focused more on Ahold, no changes to processes and/or systems have been made at MVO NL.

The operational impact on the partnership has become clear during the cooperation with Accenture. First of all, MVO NL and Accenture both learned to treat each other more as equals, not just as a useful tool to reach a certain outcome (e.g. the project with Ahold). Second, Accenture started to invest in the network of MVO NL by introducing them to their existing clients. This makes Accenture a valuable partner for MVO NL, because they allow them to expand their operations to other organizations. Despite the positive impact, MVO NL also experienced a clash between the two organizational cultures which resulted in a skew effort on the side of MVO NL because they could not keep up with the pace of Accenture.

5.8.3 Evaluation, effectiveness and efficiency

The success factors for MVO NL are presented in Table 5.8.

Success factors MVO Nederland	
Strong leadership	Capacity of partners
Challenge each other	Reciprocity
Goal achievement	Personal click
Growth of partners	

Table 5.8: Success factors according to MVO Nederland

For MVO NL a successful partnership needs strong leadership in the implementation of CSR activities in order to get continues support. Next to this, both partners need the capacity to engage in a partnership so partners can also challenge each other to go beyond what they already know and have done. Reciprocity is very important for MVO NL and basically means that if MVO NL does something for Accenture, Accenture has to do something for MVO NL. In this case MVO NL supported the partnership with Ahold and in their turn Accenture invested in the network of MVO NL. Reciprocity also relates to the goal achievement of the partners since both can have different goals, but if you can help each other on those goals a partnership can become a success. MVO NL also notes that a personal click with the company representatives is an important factor. Finally, success can also be determined by the growth of both partners on the area they want to grow in (e.g. for MVO NL an expansion of their network in the Netherlands). When asked to judge the success of the current partnership with Accenture, MVO NL would rate it as a successful cooperation, though goals have not yet been achieved. The forecast is that they will achieve their goals that were formulated in the beginning of the cooperation in October 2013.

The only thing that MVO NL indicated as a possible improvement in terms of effectiveness is that the reciprocity within the partnership has to be defined more clearly. MVO NL does not want to be used by Accenture just for a project with Ahold to be pushed aside later on once the project is finished. In fact MVO NL wants to find a way to create a good follow-up of the Accenture – Ahold cooperation, but with clearly defined benefits for both partners.

When asked about what would make the partnership more efficient, MVO NL answered that this would mainly lie in the expansion of their network and reach in the Netherlands. They are looking for large companies to join their network, but they do not have a concrete idea how to employ this network to contribute to the goals of MVO NL.

5.9 JINC

JINC is an organization that supports pupils in low income neighborhoods in cities in the Netherlands towards a place in the labor market by inviting business professionals into the classroom. The want to be the bridge between the business world and local schools and their pupils. The goal of JINC is to provide youth with a realistic view on a professional career and on entrepreneurship by showing them real live examples. The country managing director of Accenture Netherlands (Anja Montijn-Groenewoud) is the chairwoman of the board of JINC (JINC, 2013).

5.9.1 Degree of engagement

For JINC a partner is a party that pays JINC to be a member of their network. JINC has a network of paying and non-paying associates. Accenture is a paying associate of JINC in the sense that they pay an annual 'membership fee'. The partnership with JINC originated quite coincidental at a Christmas

networking party. The collaboration started with a financial contribution from Accenture, but was soon followed by volunteering options for Accenture employees. The cooperation intensified over the year since more and more Accenture employees started to volunteer for JINC. Additionally, the country managing director of Accenture in the Netherlands joined the board of JINC a year ago. JINC depends on participation of business professionals (also from other companies), so after one year agreements were made on participating in volunteering projects. Every three months these volunteering figures will be evaluated to see whether Accenture meets the required number of volunteering participants. JINC has many companies in their partnership portfolio and the formula for all partners is the same: they contribute money to realize projects and provide employees that volunteer at schools or invite schools to their company to show youth how companies work. Finally, not all projects JINC offers are Skills to Succeed related, because the target group is either too young or the projects are too short and/or superficial. Because of the membership nature that JINC uses in combination with off-the-shelf projects that companies can choose from and the absence of pro bono assignments, the degree of engagement for both Accenture and JINC is rather ad hoc and low as shown in Figure 5.9.

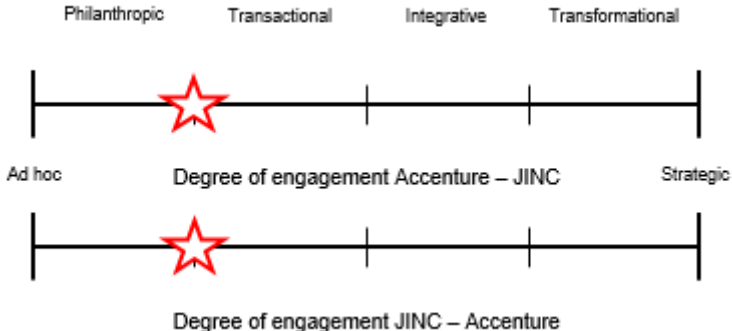


Figure 5.9: Degree of engagement partnership JINC

5.9.2 Operational impact

The operational impact on JINC as an organization has been marginal ever since the partnership started. However, when the country managing director of Accenture in the Netherlands joined the board of JINC, she started to propose new organizational structures and processes. This was not a pro bono project, but more a brainstorm session which eventually led to some changes in the organizational structure of JINC. However, due to how JINC operates with companies the impact of those companies on JINC remain negligible. JINC organizes everything regarding the project that involve schools and pupils. Companies only need to provide the volunteers, the rest is all managed by JINC. Therefore volunteers hardly work with the organization and employees of JINC itself, rather they work with the youth of the schools that JINC found prepared to receive business professionals. Also for this reason no operational impact was established within the partnership, according to JINC.

5.9.3 Evaluation, effectiveness and efficiency

For JINC the success of the cooperation depends on the factors presented in Table 5.9. First of all, JINC only organizes volunteering opportunities for companies. So for them it is important to have both a high quality and quantity of participants. In that way they can reach the most pupils and make a bigger impact. Second, JINC indicates that they need to have ties with the partner organizations on different

levels as to strengthen the bond between both organizations. In relation to this JINC indicates that the matter of top management support and a broad support throughout the partner organization is very important. Often, if top management is positive the support throughout the rest of the organization grows automatically, according to JINC. Another important factor for JINC is the existence of spillover effects. In this context JINC refers to the country managing director of Accenture who joined the board and helped to shape a new organizational structure. This was something not to be foreseen, but had a very positive effect on JINC. In terms of goal achievement JINC notes that this is not an issue and it does not matter. If Accenture does not meet the required amount of volunteers JINC starts to look for volunteers from other organizations. To conclude, JINC looks at the partnership with Accenture as very successful.

Success factors JINC	
High quality of volunteers participating	Positive spillover effects
High quantity of volunteers participating	Broad support throughout partner organization
Contacts on different levels	Personal click
Top management support	

Table 5.9: Success factors according to JINC

When asked about increasing effectiveness of the partnership, JINC indicates that they do not see enough merit creating hard targets for the partnership. As already described, when one party does not deliver enough volunteers JINC simply seeks new volunteers at another party. They indicate that things run fine the way it currently is.

In terms of efficiency JINC made two suggestions for the partnership with Accenture. First of all, they think that media involvement in some projects might benefit the exposure of both JINC and Accenture that eventually could lead to new partners, but also could tap into a new pool of schools and pupils. A second initiative to increase efficiency according to JINC would be to create new types of activities for pupils, for instance at the Accenture office. By doing so Accenture invites the target audience of JINC into their world in order to give the youth a better understanding about Accenture. Eventually, this is the most valuable for JINC, since their ‘core business’ is to show pupils from schools how a business environment works. JINC agrees that there is no direct benefit to this for Accenture.

5.10 Amsterdam aan het Werk

Amsterdam aan het Werk⁷ (AahW) supports young professionals who are struggling to find a job (> 0,5 year jobless and applying for all sorts of jobs) towards the Dutch (mainly Amsterdam focused) labor market. AahW provides intensive trainings on how to apply for a job and practices job interviews with students from educational backgrounds and levels (Amsterdam aan het Werk, 2013).

5.10.1 Degree of engagement

For AahW a partner in a partnership is mainly a financier of the organization. In the eyes of AahW a partner makes a financial contribution to their organization meant for the projects that AahW initiates. Another important input in a partnership is expertise that can be useful to the other party or to the partnership. However, currently AahW is mainly seeking partners who are willing to contribute in terms of money. Therefore, the relationship with Accenture is rather strategic, since AahW depends

⁷ Literal translation: Amsterdam to Work

on financial donations otherwise they would not be able to carry out their operations (see Figure 5.10). The partnership with Accenture originated because the founder of AahW filed an official partnership request in 2012 at Accenture, but not after having met with Accenture a couple of times. The current HR director at Accenture is actually a friend of the founder of AahW, so he suggested the right people to talk to and how to approach a partnership request. When the new CSR manager at Accenture was installed, the partnership immediately took form and the first financial donation was made. Since January 2013 this has been supplemented with job interview training provided by Accenture employees, making the partnership a little bit more intensive. Because AahW is the smallest organization in the portfolio there are no concrete issues for organizational development. The organization is simply too small to use any of the standard practices Accenture could offer to improve their operations (e.g. pro bono consulting). On the other hand, the goals of AahW are fully aligned with the Skills to Succeed program and concrete goals have been set at the beginning of the partnership. AahW suggested that their internal goals would become the goals of the partnership. Accenture reacted positive to this and it was agreed upon that the height of financial donations will be tied to these goals. In other words, the more the goals are achieved (providing employment to jobless students) the more money will be donated to AahW. In return, Accenture may count all the students that found a job as Skills to Succeed impact. Though the goals are fully aligned, the agreement on financial donations shows many features that are transactional in nature. Therefore, the degree of engagement for Accenture is rather ad hoc and low. It is in fact about making a financial contribution.

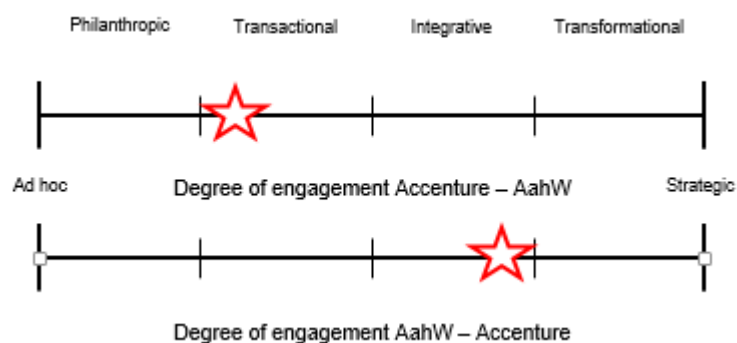


Figure 5.10: Degree of engagement partnership Amsterdam aan het Werk

5.10.2 Operational impact

AahW indicates that the collaboration is too fresh to identify any clear operational impact on the organization. The area where impact is most visible lies with the participants of the programs, but this is more a matter of strategic impact. Additionally, AahW concludes that it is still too early to identify areas for improvement within the organization itself, so pro bono consulting is not yet necessary.

5.10.3 Evaluation, effectiveness and efficiency

AahW identified four success factors in Table 5.10. What is most important for them is that both partners have a passion for the cause. They should both be passionate about solving the issue at hand and really show this within the partnership. Another important factor is the alignment and formulation of goals in advance (in fact this is what AahW and Accenture did). Third, AahW thinks a personal click is important and helps a lot in the cooperation, but is not always necessary depending on the intensity of the relationship. Finally, top management support for the initiatives of AahW within Accenture is

very important. The fact that top management at Accenture told their senior managers that they should contribute to this program has spurred the application of new volunteers who want to participate. AahW rates the current partnership as definitely successful and open for future growth.

Success factors Amsterdam aan het Werk	
Passion for the cause	Personal click
Goal alignment and setting in advance	Top management support

Table 5.10: Success factors according to Amsterdam aan het Werk

In terms of effectiveness AahW sees possibilities for improvements in both communication and the projects they run. Currently, when students apply for the job application training at AahW, the trajectory from beginning till end takes 4 months. This implies that only after four months AahW gets the financial compensation for this participant, because the donations are tied to the output from the program. According to AahW this four month period should be shortened to become more effective.

When looking at efficiency, AahW suggest to start new forms of activities with Accenture. Next to the volunteering options Accenture might offer the opportunity for recent graduates to shadow consultants for a day in order to give students a taste of the consulting business. The new activity would make the consulting work more explicit to participating candidates and provides them a realistic view of this type of job.

5.11 Remaining partnerships

Looking at the partnership portfolio overview in Figure 6.1 and Appendix 8 three more partnerships of Accenture exist. Accenture also has a partnership with Stichting de Regenboog Groep, Qredits and the Colour Kitchen. No interviews were held with representatives of these NGO partners, but they were briefly discussed in the interview with the current CSR manager of Accenture. If applicable, the input provided by current CSR manager will be used in the discussion concerning these three partnerships. However, due to lack of input from the partner organization the degree of engagement could not completely be determined. Only presenting the degree of engagement of Accenture would result in an incomplete picture. Besides that, there would be no opportunity to make statements about operational impact, effectiveness, efficiency and success factors.

During this research Accenture expanded their partnership portfolio with two more partners. As of the first of June 2013 Vluchtelingenwerk Nederland (organization similar to UAF with a focus on migrants) and SE.Lab (Social Enterprise Lab; focused on connecting students, business professionals and entrepreneurs within the Netherlands) signed a partnership agreement with Accenture. There is however no agreement yet on the types of activities that Accenture will employ within these new partnerships. Finally, these partners joined the portfolio when this research already passed the data gathering phase. For these two reasons the two partnerships are not included in the analysis.

6 Discussion

This chapter discusses and evaluate the five propositions that were formulated in chapter 4. Additionally, the current impact measurement method will be evaluated using both input from the semi-structured interviews and desk research.

6.1 Evaluation of the propositions

This section will elaborate on the five propositions formulated that were formulated. The findings will be discussed using input from the semi-structured interviews presented in chapter 5 and will be related to relevant evidence identified in the literature review in chapters 2 and 3.

6.1.1 Partnership definition and the degree of engagement

Proposition 1: the more partnership definitions are alike the higher the degree of engagement.

Table 6.1 compares the partnership definition of Accenture to the definition used by the partner organizations and presents the corresponding degree of engagement for both Accenture and the NGO in question. There seems to be some evidence for a higher degree of engagement if partnership definitions are more aligned. The opposite, a difference in partnership definition does not seem to automatically lead to a lower degree of engagement.

Partnership definitions versus degree of engagement			
Partnership organization	Similar partnership definition	Degree of engagement Accenture	Degree of engagement partner NGO
Plan Nederland	Yes	Middle-high	Middle-high
1% Club	Yes	High	High
ViAfrica	No	Middle-low	Middle
VSO	Yes	Low	Middle
UAF	Yes	High	High
Dress for Success	No	Middle	Middle-low
MVO NL	Yes	Low	High
JINC	No	Low	Low
Amsterdam aan het Werk	No	Low	High

Table 6.1: Partnership definition and the degree of engagement

Plan Nederland, the 1% Club and UAF all have a partnership definition that is similar to the one Accenture uses. In addition, these three partnerships were also classified as having a high degree of engagement or using the classification of Austin and Seitanidi (2012): are integrative or transformational. On the other hand, ViAfrica, Dfs, JINC and AahW do not share many similarities in partnership definition with Accenture. These partnerships were classified having a degree of engagement according to Accenture between middle and low and can be seen as transactional or philanthropic (Austin and Seitanidi, 2012). This seems to suggest that having a common partnership definition helps to engage more with your partner organization. It might be that common definitions also affect expectation setting in the early formation stages of a partnership creating a solid ground for cooperation (Rotter et al., 2012).

However, Table 6.1 shows two organizations that do not seem to fit this proposition. VSO and MVO NL both have quite a similar partnership definition to Accenture, though the degree of

engagement seen from Accenture is in both cases low. First of all, regarding VSO, this might be due to the fact that the entire process of VSO has been internalized by Accenture's own recruitment staff. This means that the work that VSO normally does for companies is carried out internally leaving almost no role for VSO. This might explain the low degree of engagement of Accenture with VSO. Though both Accenture and VSO have the same thoughts about what a partnership should look like there is simply no room to execute this in the current cooperation. VSO keeps trying to seek ways to renew the collaboration increasing their degree of engagement compared to Accenture.

Second, when looking at MVO NL, the partnership definition is quite similar to that of Accenture, but the degree of engagement of Accenture is also low. This might be due to the fact that Accenture was obliged to seek a non-profit partner in order to start their project with Ahold. In order to address the social issue of placing 'Wa-jongeren', both Accenture and Ahold needed a 'client' who would issue this assignment. This client was found in the form of MVO NL. It might explain the low degree of engagement on the side of Accenture, because MVO NL was simply needed to start this particular project with Ahold. In other words, the cooperation was probably formed ad hoc without any future strategy in place or future projects planned. For MVO NL, Accenture was the first partner to cooperate with and they were dependent on them to a certain extent. That is probably why the degree of engagement for MVO NL is much higher and seen as more strategic from their perspective.

However, the fact that partnership definitions are similar and that this probably has an effect on the expectation setting process does not have to imply that this will lead to a higher degree of engagement per se. Of course, other variables play a role here too such as trust, commitment and availability of resources (Rotter et al., 2012). When considering the list of partners with a higher degree of engagement one observes that these organizations are of substantial size, probably with a vast amount of resources at their disposal. This might be of influence when partnering with a large organization such as Accenture, because partnerships can simply achieve more if they both invest more into the partnership. Additionally, larger partnership partners distribute the costs and benefits more equally (Rondinelli and London, 2005) and there is less room for opportunistic behaviour (Iossa and Martimort, 2012) opening up the possibilities for a higher degree of engagement. Finally, there is probably a threat of dependency on Accenture for smaller partners. This may be the case with MVO NL and AahW since they classified their degree of engagement with Accenture as rather high, but that was because their operations (hence: survival) depend on Accenture for a large part.

6.1.2 Forms of CSR activity and the degree of engagement

Proposition 2: the more forms of CSR activities are employed within a partnership the higher the degree of engagement.

Figure 6.1 shows the different forms of CSR activities (pro bono consulting, financial donations and volunteering) employed at the different partnerships. Plan Nederland, 1% Club and UAF show a high degree of engagement that is aligned from both the view of Accenture and the NGO and have all forms of CSR activities that Accenture offers (Plan Nederland is financially supported by Accenture worldwide and therefore not shown in Figure 6.1). DfS also has all forms of CSR activities employed, but their degree of engagement with Accenture is not aligned and as high as was the case with the aforementioned three partnerships. The remaining partnerships have only one or two forms of CSR activities employed and show a lower degree of engagement seen from Accenture compared to the

partnerships where all three forms of CSR activities are present. This indicates some support for the second proposition.

CC partner	Target audience	Country of impact	Activity	FY07	FY08	FY09	FY10	FY11	FY12	FY13	total # S2S beneficiaries	actual employed	forecast #S2S FY13	
Plan Nederland	youth	Vietnam India Thailand Indonesia	Pro Bono				Reach project and YEE roll-out							
			Cash Giving											
			Volunteering								Coaching			
1% Club	entrepreneurs	Kenia NL	Pro Bono				1% site, S2S initiatives and Nailab							
			Cash Giving				Donation	Donation	Donation	Donation				
			Volunteering								1% community			
Viafrica	youth	Tanzania Kenia Sierra Leone	Pro Bono							Recruitment				
			Cash Giving	Donation		Donation			Donation	Donation				
			Volunteering											
UAF	migrants	NL	Pro Bono							Lean trajectory				
			Cash Giving					Donation	Donation	Donation				
			Volunteering								Coaching			
Dress for Success	migrants	NL	Pro Bono							Client services				
			Cash Giving					Donation	Donation	Donation				
			Volunteering								Collecting			
MVO Nederland	wajongers	NL	Pro Bono							Placement				
			Cash Giving											
			Volunteering											
JINC	youth	NL	Pro Bono											
			Cash Giving					Donation	Donation	Donation				
			Volunteering								Training			
Amsterdam aan het Werk	youth	NL	Pro Bono											
			Cash Giving						Donation	Donation				
			Volunteering								Training			
Regenboog Groep	migrants	NL	Pro Bono											
			Cash Giving						Donation	Donation				
			Volunteering								Coaching			
Qredits	entrepreneurs	NL	Pro Bono											
			Cash Giving											
			Volunteering								Coaching			
Colour Kitchen	wajongers	NL	Pro Bono											
			Cash Giving						Donation	Donation				
			Volunteering								Training			
TOTAL #											5222	708	8485	

Figure 6.1: Partnerships and forms of CSR activities

When taking a closer look at the different activities, it is probably mainly due to the presence of pro bono consulting combined with the other two activities that the degree of engagement at both Accenture and the NGO is higher and more aligned. This is logical, since pro bono consulting requires close collaboration with the partner organization and forces both parties to closely work together. It may also lead to more understanding, empathy and trust building that may increase the degree of engagement.

Finally, this proposition also relates to proposition 1, because when one defines a partnership as a structure where knowledge and expertise is being shared (e.g. 1% Club), it is likely that this will eventually manifest somewhere during the partnership, since this is included into the expectations and preconditions. If one does not include this in the partnership definition, it is likely that other variables are deemed as more important and that pro bono consulting has less value than it may have for other parties. This may lead to not having the need for pro bono consulting at all as was observed at JINC, AahW, Qredits, the Regenboog Groep and Colour Kitchen (see Figure 6.1). For these partnerships, financial support is the main driver for collaboration since their survival depends on this to a large extent.

6.1.3 The degree of engagement and operational impact

Proposition 3: *the higher the degree of engagement the more operational impact will be established.*

The interviews provide ambiguous evidence for the idea that partnerships that show a higher and aligned degree of engagement seen from both the perspective of Accenture and the NGO also establish more operational impact on the partner organization and/or on the partnership. On the one hand Plan Nederland, the 1% Club, ViAfrica, UAF and DfS all indicated that the partnership has benefitted their organization in some degree. UAF experiences the operational impact of Accenture on their organization as substantial, whilst DfS sees both positive and negative elements of operational impact on their organization. Plan Nederland and the 1% Club react generally positive when asked about the operational impact since internal processes run more effective and/or efficient. ViAfrica experienced minor improvements to their internal processes, but also experienced negative consequences, just like DfS. MVO NL did not experience any operational impact on their internal processes, just like VSO, JINC and AahW. The reason why MVO NL did not experience any operational impact at all is likely due to same reason stated at proposition 1 where Accenture needed a third party to carry out their assignment with Ahold.

Though, the partners indicating that some form of operational impact was achieved, the rationale behind the higher operational impact due to a higher degree of engagement can be challenged by another variable. When looking at Figure 6.1 one concludes that the pro bono assignments are a common variable amongst the partners indicating that they experienced substantial operational impact. These assignments are generally focused on improving processes, effectiveness and efficiency at organizations. It seems more likely that the existence of pro bono consulting assignments increases the operational impact rather than an aligned and high degree of engagement. DfS was classified as not having high degree of engagement and was not aligned in this engagement but did report positive operational impact due to pro bono consulting projects. To continue, when pro bono assignments are absent in a partnership the reported operational impact was almost none.

Perhaps the relationship as stated in the original proposition should be reversed to whether pro bono consulting (which eventually leads to operational impact) leads to a higher degree of engagement. There is some evidence for this derived from the literature. Austin (2000) and Austin and Seitanidi (2012) classify partnerships where great internal change takes place as having a high degree of engagement. Additionally, innovation has to happen frequently, the scope of activities has to be broad and there has to be a major strategic value. These are typically elements found in pro bono consulting assignments offered to NGOs within partnerships. These assignments focus on quick wins for the organization and/or for the partnership. Austin (2000) classifies these assignments as having an integrative or transformational nature in that they aim to change the operations of the partner organization to better serve their goals. Kourula (2006) adds to this that partnerships that engage on a frequent basis and do this in an intensive way are more likely to reach a higher and aligned degree of engagement with each other.

6.1.4 The degree of engagement and strategic impact

Proposition 4: the higher the degree of engagement the more strategic impact will be established.

The semi-structured interviews and the impact assessment of the different partnerships presented in Figure 6.1 provide inconclusive evidence for this proposition. Figure 6.1 shows the column 'actual employed', this can be regarded as the strategic impact. In fiscal year 2012 a total of 5222 people were equipped with the skills to either find a job or start a business. From those 5222 people 708

were employed through the benefit of the Skills to Succeed program and its partnerships. This means that roughly 1 out of 10 people equipped with skills actually finds sustainable employment. A closer look into the impact per partnership was not possible, since not all partnerships were able to indicate the exact number of people equipped with skills. Besides that, the activities by which some partnerships contribute vary too much to compare them on an equal basis. To illustrate this, it is not possible to compare a year of intensive one-on-one coaching to teaching two courses business planning for 50 people of one hour. These two activities differ very much in their nature, but when evaluated the coaching only counts for 1 beneficiary and the course taught count for 50 beneficiaries, though it is likely that the coaching has a much bigger impact. To continue, the partnership with JINC, that was classified as having an aligned but low to middle degree of engagement, did reach a lot of people through their of the shelf projects, but because they were all pupils in the age 12 – 16 none of them are counted in the final measure for sustainable employment, resulting in no Skills to Succeed impact at all for that particular partnership. This does not mean however, that this group does not benefit in other ways from the partnership, it is just no Skills to Succeed impact in the current definition.

From the literature review it was claimed that impact assessment methods need to look at both quantitative-and qualitative data (e.g. Arvidson et al., 2010; Emerson, 2003; Maas and Liket, 2010; Weber, 2008). The quantitative data is in most cases present or relatively easy to acquire, except for Plan Nederland who establish their impact in Asia and is hard to track in solid numbers. However, more important is the complete lack of qualitative data in the strategic impact assessment. As noted in the previous section, the actual people employed for 2012 was 708, but this does not say anything about the level of work, satisfaction with the job and the improved quality of life due to the employment. It might be the case that people indeed find a sustainable job through one of the partnerships of the Skills to Succeed program, but that this job does not completely fit their skills, capabilities and/or interests. In theory, this may lead to people having found employment, but without being content about it. To continue, dissatisfied workers might even be less productive resulting in a less sustainable impact effect (Tsang, et al., 1991; Leaman, 1995). Finally, the people that have been employed through the partnerships might not have been the best candidates for the job, resulting in a sub-optimal solution for all parties involved.

So the question is whether the term sustainable employment is appropriate to use without any knowledge of the qualitative sides of strategic impact. Based on the data presented in Figure 6.1, even if quantitative data per partnership was available, it is hardly possible to make a proper judgment about the sustainability of employment without a thorough investigation per individual case. Doing that would give a more realistic snapshot of the sustainable element of employment, but it also has considerable downsides and practical limitations (e.g. high costs of tracking qualitative experiences such as developing a survey focused on sustainability of employment).

Concluding, one can state that there is no evidence for a higher strategic impact given a high and aligned degree of engagement. Though the empirical data gathered at Accenture and their partners were not able to confirm this proposition, scientific literature suggests that a higher degree of engagement should in the end lead to greater impact (e.g. Austin, 2000; Austin and Seitanidi, 2012). This seems logical, because a partnership with partners that engage on a frequent and intensive basis simply achieve more due to the presence of a long term strategy and goals (Kourula, 2006). The

inclusion of qualitative data into the equation might lead to a different picture than outlined in this section and could lead to a confirmation of the proposition.

6.1.5 The degree of engagement and partnership success

Proposition 5: the higher the degree of engagement the more successful a partnership will be evaluated.

The semi-structured interviews seem to provide some evidence for this final proposition. The partnerships that were classified as having a high and aligned degree of engagement seen from both Accenture and the partner NGO in Table 6.1 (Plan Nederland, 1% Club and UAF) evaluate the partnership as very positive. These three organizations also do not mention any negative moments that might have occurred during the partnerships, whilst other organizations except for JINC and AahW that have a lower degree of engagement seen from Accenture do mention this. ViAfrica, VSO, DfS and MVO NL not only show a lower and unaligned degree of engagement in the view of Accenture but also do not entirely classify the partnership as a success. DfS even mentioned that the communication issues pressured the relation with Accenture to its limits, making their degree of engagement lower than that of Accenture. ViAfrica only sees partial success in the contribution of expertise by Accenture and VSO has the feeling that they are being neglected and that they are second choice after the larger partnership with Plan Nederland. Finally, MVO NL is not dissatisfied, but noticed that they are just a very small player compared to Accenture and that their goals have not been achieved yet.

When taking a closer look at the different success factors mentioned by the partnerships that show a high and aligned degree of engagement and a high success evaluation, Plan Nederland, 1% Club and UAF, compared to the other partnerships, a distinction between strategic thinking and operational thinking about success seems to emerge. Plan Nederland, 1% Club and UAF generally evaluate the success based on factors such as being transformational, strategically relevant, having a link with the core business, having sufficient resources, being complementary, operating on an equal level and ensuring top management support. These factors can be linked to a strategic perspective on partnerships (Argenti, 2004). Strategic partnerships generally show features of transforming the playing field and being tied to the core business (Austin, 2000; Austin and Seitanidi, 2012). On the other hand, the other partnerships that show a lower degree of engagement or an unaligned degree of engagement generally evaluate success from a more operational perspective. They indicated that factors for success such as financial contributions, goal alignment, the feeling of challenging each other, the contribution of expertise, clear communication, the quantity and quality of participating employees are important. Eventually all partnerships of course focus on some sort of value creation or impact, but partnerships showing a lower or unaligned degree of engagement might have the tendency to show less of these strategic success factors when judging the current partnership.

To illustrate the operational thinking of the lower and unaligned degree of engagement partnerships none of those partnerships named top management support except for JINC (hence: the degree of engagement is low but aligned) and AahW because in both cases a managing director of Accenture has a position in the board. Interestingly, both these organizations rated the partnership of Accenture as successful. Perhaps the involvement of top management fuels the relationship with trust, commitment and organizational clout that satisfies the partner organization (Austin, 2000; Rotter et al., 2012). Another factor that was not named by any of the lower or unaligned degree of

engagement partnerships is the relation to the core business. This is a vital part if you want to engage into a successful strategic partnership (Argenti, 2004). This in turn could allow the partnership to be transformative in its nature and actually change the rules of the game. Equal level cooperation and the investment of resources are also typically issues that represent strategic thinking (Reed and Reed, 2009; Van Tulder and Van der Zwart, 2005).

The reason why a higher and aligned degree of engagement might lead to a more successful evaluation of the partnership perhaps lies in the fact that the organization feels that they are a full part of the cooperation and are taken seriously by the other party. It is likely that this equal level of cooperation allows for more strategic thinking and evaluation, since none of the partners are trying to impose their agendas on each other. Additionally, some sort of mutual trust and understanding about the position, possibilities and limitations of the other party manifests within the partnership, something that was also indicated by the UAF. Next to this, the UAF suggests that exclusivity (Accenture being the only IT/consulting firm as a partner to the UAF) might reinforce this mutual trust and understanding.

Though the evaluation for success of Plan Nederland, 1% Club and UAF is quite strategic in nature, Accenture on the other hand judges success from a much more operational stance similar to the partnerships showing a lower degree of engagement. As can be concluded from Table 5.3, there are only two strategic elements Accenture employs to judge about success namely the positioning and branding of Accenture as a company and the actual impact made. This might be a position that Accenture can afford, since they already have an overarching and guiding strategy in place: the Skills to Succeed program. The program itself was formulated by Accenture on a global level involving the highest layers of management and can therefore already be regarded as rather strategic. Perhaps the existence of a clear strategy allows for the judgement of more operational success factors when evaluating partnerships, since everybody is already on the same page regarding the strategic goals.

6.2 Impact measurement method

This sections aims to discuss the current impact measurement method at Accenture, the Enablon system. Additionally, areas for improvement will be highlighted.

6.2.1 Qualitative data

First of all, one of the reasons proposition 3 in section 6.1.3 could not be confirmed was for a large part due to lack of qualitative information regarding impact. Though Accenture tries to gather as much quantitative data on their impact as possible, the qualitative elements are almost excluded from the equation (see Appendix 1 and 2 for all the Enablon indicators). The only qualitative elements that have to be entered into the system are 'success stories' of a certain Skills to Succeed project for communication purposes or 'best practice solutions' uncovered by the CSR manager of a specific country. This data, however, is not used in the assessment of impact; they are merely intended for internal use. When evaluating Appendix 1 and 2 one comes to the conclusion that the impact measurement method is very numerically and especially financially driven. This seems to contradict with scientific suggestions for impact measurement methods that good social impact methods contain both elements of quantitative and qualitative data (Emerson, 2000; Emerson and Cabaj, 2000; Gibbon and Dey, 2011; McLoughlin et al., 2009; Weber, 2008).

6.2.2 Impact measurement in Enablon and outcome areas

The only part of the Enablon system that actually tries to track impacts is the alignment with the Skills to Succeed goal that is part of the CSR efforts data. However, when looking at Table 4.4 there is only 1 indicator that actually measures impact: the number of people who gained sustainable employment (see Appendix 3 and 4 for a complete classification of all indicators). On a total of 116 indicators compared to the remaining 115 indicators that do not measure impact, this seems to be an unbalanced way of measuring impact because the method is very much input and output focused. However, this image is not entirely true since Accenture also employs four outcome areas with their own metrics as shown in Table 4.5. The problem with these metrics is that they are not included into the Enablon system. Basically, all the data of the outcome areas is aggregated into one number and that is the number that will be entered into the Enablon system as the indicator for impact (the number of people who gained sustainable employment). To state that one impact indicator is meagre is dangerous, since there are several other 'hidden' indicators that shape the final impact, but this is not visible in the Enablon system itself. Including the outcome areas into Enablon would clarify the impact indicators more and makes contributions more transparent than in the current situation.

In fact when looking at the outcome areas more specifically, one actually finds some hidden qualitative metrics that are presented as quantitative indicators. For instance, when looking at the outcome area *increase competitiveness in the job market* there is a metric involving a positive change in attitude, confidence, aspiration and ambition. These four elements are in fact qualitative indicators for impact, but Accenture only measures the number of reported people who felt a positive change. In other words they quantify the majority of the qualitative metrics that shape the outcome areas in Table 4.5. Another interesting feature is that only positive changes are taken into account, however a complete impact assessment should also include negative experiences in order to calculate the counterfactual of impact (Arvidson et al., 2010; Nicholls, 2009). Should participants in the Skills to Succeed program experience any negative consequences that can be traced to the program then this is currently not taken into the equation when assessing the final impact.

6.2.3 Relevant quantitative data

Appendix 9 provides a summary of the Enablon financial and efforts data that is deemed to be most useful and appropriate to use for managerial purposes. As already noted, Enablon includes a lot of indicators that are not applicable in the Dutch context. Besides that, other indicators have to be evaluated for their usefulness because there are a lot of indicators in the system that more or less measure the same (e.g. there are numerous indicators that measure participation; this could be reduced to one indicator). When looking at the pro bono consulting efforts in Appendix 9, one can conclude that Accenture increased this with over 100% for FY13. This makes sense, since pro bono consulting was found to be an important driver for operational impact. Considering the cash donations made by Accenture there is an increase to be seen in the amount donated to the current partnerships. At the same time the alignment with the Skills to Succeed program increased by 5%. This is in line with the pro bono development, because cash donations alone do not achieve the desired result and should be accompanied by pro bono consulting (which drastically increased) and/or corporate volunteering. The volunteering overview shows the number of participants in volunteering activities. FY12 showed a sharp decrease in volunteering participation, but this was restored in FY13.

Finally, the program management figure shows the general program features. In FY11 there was still 1,0 FTE available for the Skills to Succeed program, this has currently been reduced to 0,6 FTE. The current CSR manager at Accenture is at the same time Diversity and Inclusion manager for the Netherlands (with 0,4 FTE). This overview also shows awareness of both employees and clients on the Skills to Succeed program and also includes an internal and external communications goal. Though, Appendix 9 certainly does not provide a complete picture of the quantitative data available, but is relevant in terms of managerial decision making. The current layout of the Enablon system does provide a quick overview of these figures in relation to CSR efforts.

6.2.4 Tracking beneficiaries and counterfactual of impact

In Figure 6.1 Accenture reports both the number of people equipped with skills due to the Skills to Succeed program and its partnerships. This number is quite easy to determine since it simply involves all the people that came into contact with the partnerships and received some sort of training, coaching, skill building or learning experience. Participants in the program are counted and add up to a single number (in Figure 6.1 5222 people for FY13). However, the number of people that are actually employed and found sustainable employment is harder to determine. In fact, Accenture makes no mention on how this number was found. The individual partnerships have the responsibility to track the development of the participants in the program. For instance if a refugee student from the UAF finds a job then it is up to the UAF to keep track of this and report that to Accenture. This method is of course not very reliable, since it is not a direct observation made by Accenture, so the threat of subjectivity in the process is large, also because many partner organizations receive funding from Accenture based on the number of people participating and finding a job. Besides that, the employment tracking process is not standardized across partnerships and there is no clear definition on what sustainable employment entails for each of the target audiences.

However, tracking sustainable employment is not the only issue. As mentioned in chapter 2, impact assessment has to involve a counterfactual: would the outcome have taken place regardless the interference of Accenture and one of their partnerships? Simply put this issue is currently not addressed in any of the partnerships. Of course, the partner organizations and Accenture do indicate in the semi-structured interviews that the interference by the partnerships does help (in some cases more than in others), but are unable to quantify this or make it more explicit. In some cases the counterfactual of impact is more visible than in others. At AahW for instance, recent university graduates in the Netherlands receive job interview training. The fact that they find a job a few weeks after the training does not imply that they would not have found a job anyway (they are highly educated and the Dutch context allows for many opportunities). On the other hand, an entrepreneur in Africa that is starting to build a business who received budgeting and planning training from an Accenture professional, is more likely to benefit from the expertise, since these are often specialized skills that they cannot acquire on their own or in their local community.

To continue this discussion, there is another variable complicating the situation. The pro bono consulting assignments are intended to make the partner organization more effective and/or efficient. But how does this translate to the final calculation of strategic impact? Would the partner organization without interference of Accenture also be able to reach the desired outcome? And if Accenture did indeed contribute by restructuring the organization, what part of that support can actually be traced to the final strategic impact? Though, the conceptual model presented in Figure 4.5

does try to capture this relationship by showing the influence of Accenture on the partner organization, but is almost impossible to see the effect of that translated to the final calculation of strategic impact. Accenture aims to quantify this, but this process relies completely on rough estimates and previous experiences with similar projects.

Concluding, in the current situation the counterfactual is very hard, if not impossible, to determine for most partnerships. Though interviewees indicated that the impact is in most cases certainly positive, they cannot indicate exactly what this entails. A method developed by Accenture in the form of some standard guidelines should be employed to track the impact of all partnerships on a more equal and reliable level. It will however remain very difficult to exactly determine the counterfactual of impact. A first step in the right direction would be to shift the focus of the current method to outcomes-and impact (Ittner and Larcker, 1998; Nicholls, 2009) and to also include negative experiences of participants of the Skills to Succeed program.

6.4.5 Efficiency and effectiveness

In the conceptual model presented in chapter 4 both the efficiency and effectiveness question regarding impact and partnerships is included. In the semi-structured interviews interviewees were asked what could be done to improve efficiency and/or effectiveness. Almost all partnerships tried to answer these questions using the current paradigm of the partnership with Accenture and the current CSR activities. None of the partnerships managed to step out of this paradigm to evaluate the efficiency and effectiveness.

Perhaps this is the reason why these two questions did not produce very innovative results. At best, partnerships proposed to initiate a new CSR activity in their current partnership or suggested some areas for operational improvements (e.g. improve communication and less bureaucratic contracts), but none of the interviewees came up with the idea to challenge the current form of the collaboration in the first place. Though the answer to the efficiency and effectiveness question remains for a large part unresolved, it is interesting to see the way partner organizations use the given paradigm to structure their thinking and recommendations. Probably, Accenture is subjected to the limits of this paradigm too, so in order to answer the question of efficiency and effectiveness an external party might be the solution to provide an unbiased and more objective evaluation. Finally, using the classification of Clark et al. (2004) the Enablon system can be classified as having a monetization focus. This may explain the lack of improvements regarding efficiency and effectiveness since process focused methods are better equipped for those kind of questions. Finally, though not explicitly stated as improving effectiveness and efficiency, the interviewees showed the need to exchange knowledge and experiences within the partnership portfolio. This might actually be an opportunity to improve efficiency and effectiveness on a portfolio level. Partnerships could learn from each other or even jointly engage with Accenture in the form of a tripartite partnership if that would prove to be either more effective or efficient or both.

7 Conclusions

The purpose of this chapter is to give an overview of the relevant findings from the research and to present the final conclusions, contributions, recommendations, limitations and directions for future research.

7.1 General state of the partnership portfolio of Accenture

The investigation at Accenture provides the opportunity to make some general statements about the partnership portfolio. First of all, there seems to be a clear distinction between the preferred or 'star' partnerships and the remaining collaborations. This seems to be in line with the notion of Van Tulder and Da Rosa that portfolios should contain collaborations ranging from superficial to intense and from passive to proactive (2012). Plan Nederland, 1% Club and UAF are clearly the most engaged partnerships and probably the reason why they show the highest and most aligned degree of engagement. This might be due to the fact that all three CSR activities Accenture offers (pro bono consulting, cash donations and volunteering) are employed within these partnerships. Although Plan Nederland indicated that the partnership is currently seeking a new direction, this is in line with the collaboration value construct (Austin, 2000). A healthy partnership should follow a cycle of value creation, balance and renewal. Both Plan Nederland and Accenture indicated that they are currently in the balanced stage and are looking for renewal. The higher and more aligned degree of engagement collaborations are probably also strategically relevant for Accenture and could contain a collaborative advantage (Huxham, 1993; Wilson and Charlton, 1997). Evidence for this can be found in the fact that Accenture and Plan Nederland initiated a recruitment event in 2010 to attract recent university graduates. A similar event will take place in the near future in collaboration with the 1% Club. This indicates the importance of the partnerships for the positioning and branding of Accenture as a socially responsible company and employer.

Second, the partnership portfolio contains organizations that differ in terms of their size. The 'star' partnerships all involve NGOs that can be considered large organizations compared to the other partners in the portfolio (see Appendix 8). Plan Nederland is the largest organization of the portfolio with 85 employees on their payroll compared to the Colour Kitchen where there is only 1 paid employee active. This suggests that the portfolio contains a mix of large and (very) small organizations. This is also reflected in the scope partner organizations have. Plan Nederland, 1% Club, ViAfrica and VSO have an international focus, whilst JINC, AahW, Colour Kitchen and Regenboog Groep focus on Amsterdam and its vicinity. The remaining partners focus on the Dutch context. One could expect that larger organizations achieve more impact, but quantitative data seems to contradict this since there is no evidence for larger organizations achieving more strategic impact over smaller organizations.

A third statement that can be made regarding the partnership portfolio is that the Skills to Succeed target audience is adapted to the partnership in question. As can be concluded from Figure 6.1, Accenture focuses on four specific target groups: migrants, youth, entrepreneurs and WA-jongeren. This type of diversification in the portfolio allows for some flexibility and tailoring in the Skills to Succeed targets and in fact spreads the 'risk of doing business' over four different target audiences. Accenture seems to avoid betting on one horse, rather they aim to stretch their influence and impact across different dimensions, potentially reaching new business opportunities such as prospective clients. In short, having diverse target audiences opens the door to more opportunities. The placement of WA-jongeren for instance, is very much related to governmental organizations since

they arrange the payments for this particular target group. On the other hand, when targeting migrants Accenture at the same time taps into a diverse network of highly educated refugees that are potential new Accenture employees. Besides that, both UAF and JINC have a strong business network with many connections to the top of corporate Holland. This is probably one of the reasons why the current country managing director of Accenture became an ambassador to UAF and holds a position in the board of JINC since it simply generates opportunities for new business engagements.

7.2 Additional findings

This section zooms into some other relevant conclusions from this research that are not directly addressed in the propositions.

7.2.1 Are all partnerships true partnerships?

Accenture labels all their cooperation efforts with NGOs as partnerships. From the literature review, strategic business-NGO partnerships are characterized by long term common goals. Interesting to observe is that almost none of the partnerships at Accenture have common and long term goals. In most cases, both partners have their own set of goals with some overlap, but common goals are almost never explicitly formulated. This observation matches the representation of the different target audiences partnerships have with a certain degree of overlap as was presented in Figure 4.4. This is even more remarkable since a factor for success that was often named in the semi-structured interviews is the existence of common goals. Since this is hardly the case with most partnerships, is it fair to speak of true partnerships? Of course, some partnerships are quite intensive and show a high and aligned degree of engagement (Plan Nederland, 1% Club and UAF), but others show more features of a sponsorship relationship (JINC, AahW, Colour Kitchen, Sticing de Regenbooggroep) and should be more or less classified as philanthropy (Kourula, 2006; Kourula and Halme, 2008) or as superficial and rather passive (Van Tulder and Van der Zwart, 2005; Van Tulder and Da Rosa, 2012). To illustrate this, the partnership with JINC is in fact a membership to a network. Accenture pays a membership fee in exchange for access to this network. ViAfrica has a similar structure for their collaborations, but also engages in 'real' partnerships. AahW defines partners mainly as contributing in financial terms which indicates that they too see financial support as the most important feature. To conclude, it makes sense that Accenture speaks of partnerships in internal and external communication efforts, but a closer and critical look shows that not all their collaboration with NGOs are in 'real' partnerships.

7.2.2 High versus low degree of engagement: what is better?

Partnerships that have a relative long history with Accenture such as the partnership with Plan Nederland and the 1% Club, have a higher and more aligned degree of engagement compared to the remaining partnerships. On the other hand, UAF is a relatively new partnership, but also shows a high and aligned degree of engagement. The remaining partnerships show a moderate – low degree of engagement and is sometimes rather unaligned. The purpose of looking at the degree of engagement was to see whether the collaboration is more strategic in nature or more ad hoc. One suspects that a strategic nature is "better" than an ad hoc interaction, but is this truly the case? Accenture has a mix of both strategic partnerships and more ad hoc collaborations. A strategic partnership also requires more effort, resources, care and maintenance than a more ad hoc collaboration. In short, a strategic

partnership is much more intensive and relates to the core business of Accenture and therefore has to be managed carefully. On the other hand, the more ad hoc collaborations require care and attention every now and then, but do not seem to form the core of the partnership portfolio.

In fact a balanced portfolio should not only contain strategic and intensive partnerships but also more ad hoc and less strategic collaborations (Seitanidi and Crane, 2009). It is simply not possible to treat every partnership strategically, because it would take too much effort. Besides, not every party is capable or willing to engage in such an intensive and close collaboration with Accenture. The collaboration model of JINC for instance offer companies projects they can join, but these projects are exactly the same for every company, so collaboration efforts are never tailor made for the other party. Alignment is a concept that plays an important role in this discussion (Van Riel, 2012). A useful tool that could quickly determine whether a partnership shows potential to become a high and aligned degree of engagement partnership is the partnership box (Van Tulder, 2013). This quick approach looks at whether a partnership has 1) a shared idea of the issue at hand, 2) shared goals and definition of the mission and 3) a shared ambition in the sense of implementation and organization. This quick and easy analysis may be of help when assessing the degree of engagement and the strategic relevance of a partnership in general so that issues in one of these three points can be addressed effectively.

7.2.3 Competition in the partnership portfolio

One of the partners of Accenture indicated that they experienced the threat of competition within the partnership portfolio. VSO (the oldest partner of Accenture worldwide with a history of more than 15 years) noticed that their programs are subjected to competition from Plan Nederland and from Accenture's own ADP program. The fact that a partner organization takes note of this is one thing, but to see it as a threat to their own partnership is another. It is indeed true that Plan Nederland offers similar positions for voluntary work abroad just as VSO does, but ADP is actually a copy of VSO completely managed by Accenture. Competition can be a good thing, but in a relatively small portfolio it might also lead to one or more partners feeling not taken seriously or experience mistrust, a sense of neglecting or loss of control (Arnold, 1995; Rondinelli and London, 2005). A feeling of being neglected and not taken seriously seems to be the case at VSO. A critical evaluation of the portfolio should probably highlight these type of issues and counter them before they become unmanageable and lead to a bad relationship with the organization or worse such as reputation damage or partnership failure (Van Tulder and Van der Zwart, 2005).

This also relates to what UAF indicated as the need for exclusivity. If all partnerships would be quite similar in their nature competition would be very visible. Exclusivity in terms of the different types of organizations one chooses to partner with counters this problem (Rotter et al., 2012). In this light one may wonder why Accenture initiated the partnership with Vluchtelingenwerk Nederland in July 2013, because this organization is on many areas similar to UAF. This could lead to opportunistic behavior or free riding by either one of these organizations (Martimort, 2012). On the other hand, organizations that are alike and have the same target group could also work together with Accenture to achieve an even greater impact. The important thing is that they should not experience competition as a negative externality as is currently the case with VSO.

7.2.4. Skills to Succeed target audience

Accenture mentions in every external and internal communication effort that they target young adults with a distance towards the labor market. When looking at Figure 6.1 one actually sees four different target groups namely youth, entrepreneurs, migrants and Wa-jongeren. Accenture aggregates these groups into their Skills to Succeed target audience. The conceptual model in Figure 4.4 showed that in a partnership setting both parties have to give-and-take regarding their desired target audiences, leaving the partnership with an audience that satisfies both parties. The fact that Accenture has distinguished four different groups is quite sensible, since this allows for more diversification in the partnership portfolio. At the same time these groups can easily be aggregated to be labeled as the 'Skills to Succeed beneficiaries' that is used in general communications efforts. A diversified portfolio probably also ensures that the threat of competition within the portfolio is minimal since the different partnerships have different target audiences and goals that do not interfere with each other.

However, diversification in target audience does sometimes lead to issues with goal alignment within the partnership and with Accenture on a global level. In some partnerships the overlap in target audience is quite thin making it harder to set mutual goals. In other cases the Skills to Succeed link really has to be invented in order to go ahead with the partnership. This is not desirable, because partner organizations should not jump through hoops just to fit the Skills to Succeed thought. In other cases the global management of Accenture does not approve a certain target audience to be included in the final calculation of the Skills to Succeed impact, for instance at JINC, due to the age range of participants (12-16 years old).

7.2.5 Factors for success

Proposition 5 evaluated the degree of engagement and the success of partnerships. What this proposition did not cover was fact that partnerships tend to name success factors that relate to their own experiences. Additionally, they also mention pitfalls if negativity was experienced. DfS named clear communication and expectation setting as pitfalls if not managed properly. This is in line with findings from the literature review (e.g. Long and Arnold, 1995; Ellram and Edis, 1996; Rondinelli and London 2005). Interestingly, most partnerships mentioned the presence of mutual goals as a factor for success something that was also found in the literature (Rotter et al., 2012). However, almost none of the partnerships actually had mutual goals. So it was named a factor for success but at the same time it was not executed. This is even more remarkable considering that Accenture also aims for shared goals, though the CSR managers both speak of measurable and aligned goals when asked about this topic. Seitanidi and Crane (2009) indicate that experimenting with goal alignment indicates that a partnership is in the design phase and moving into the partnership institutionalization stage. However, not all partnerships reach this stage, but it is likely that the partnerships with a high and aligned degree of engagement are already in this stage, since they relate to the core business of Accenture.

Another factor mentioned by all partner organizations as a factor for success was the existence of a personal click or match with the company representative. Some partnerships even classified this as a vital success factor. Accenture phrases this in terms of getting energy from each other. The importance of a personal click can be illustrated with the emergence of the partnership with UAF. Though UAF and Accenture were already in contact for quite some time to discuss the terms for collaboration, it was only until the new CSR manager stepped into the arena that the partnership and its content rapidly got shape. UAF indicated that this was for a large part due to the

personal click with the new CSR manager. If this is indeed an important factor for success then it becomes highly relevant who to put in charge of the partnership portfolio. Evidence from the semi-structured interviews suggest that it has to be someone who can connect people fast and is good at relationship building. This is very much in line with research done by Ellram (1991) who also found that personal relationships are an important factor in the success of partnerships.

The support from top management was also mentioned several times by the different partners. The importance of this was already highlighted in the literature review (Argenti, 2004) and there is indeed a wide consensus that this is vital in any form of partnership (e.g. Ellram, 1991, 1995; Liang et al., 2007). However, the effects of this support seem to go further than just a more successful evaluation of the partnership. Partner organizations that experienced top management support from up close (UAF, JINC and AahW) seemed to be really proud of this and felt honored that top management of Accenture has chosen them. Maybe this support may be considered an 'invisible' asset that helps to build trust (Rotter et al., 2012) and credit at the partner organization. Trust is the basis of a good relationship (Bryson et al., 2006) and the buildup credit may lead to one of the partners going the extra mile if necessary. Additionally, it may also be beneficial for top management at Accenture to give their support in terms of leadership development (Gond et al., 2011), employee development (Preuss et al., 2009) and retention (Angus-Leppan et al., 2010).

Finally, many partnerships indicated that the beginning of the partnership was subjected to several cultural and organizational clashes. According to literature, this was to be expected since having a similar organizational structure and/or culture is seen by many authors as an important factor for the success of a partnership (Dahan et al., 2010). This 'organizational fit' was not mentioned by any of the partnerships as either being a success factor or an obstruction. This is remarkable, since it can determine the course of the partnership dynamics to a large extent.

7.3 Implications

This section covers both implications in general and some implications and recommendations for Accenture specifically.

7.3.1 General implications

A general implication for any type of partnership engagement is that it has to be clear up forehand for both parties how a partnership is defined and what it contains along with what the expectations and agreements are. Additionally, both parties should formulate mutual goals in an early stage of the partnership. All these elements show the commitment to the partnership and foster trust, understanding and relationship building in general. This is highly important, since the success of a partnership depends on many of these concepts. In fact this shows that partnership commitment is very much related to partnership success.

For NGOs wanting to engage in a partnership with a for-profit organization an implication is that they have to find an organization that matches both on content and on organizational structure/culture and not to randomly engage in partnership formation. The degree of engagement is likely to be higher and more aligned when the formation is carefully thought over. On the other hand, engaging in these partnerships remains to a large extent a judgment call. However, NGOs should still be aware of the danger of dependency on the often larger for-profit organization. Engaging in a skew

partnership relation is an unhealthy situation and may even threaten the survival and independency of the NGO.

Implications for other multinationals are the need to evaluate partnerships in the light of the entire partnership portfolio. Such an approach also allows to keep overview, prevent internal competition and the possibility to follow a clear partnership strategy. A mix of higher and lower degree of engagement collaborations and diversification in target audience within the portfolio provides a healthy basis to engage in CSR activities if the degree of engagement is aligned. This is the most important implication for both business and NGOs involved in partnerships. A low degree of engagement is not negative, as long as both parties are content with this and are aligned. Management of expectations, the setting of mutual goals and agreements on measuring impact might greatly assist in achieving this alignment within a partnership.

Finally, business-NGO partnerships seem to deliver value in areas that do not directly have a business purpose. In other words these types of collaborations are desirable and beneficial to society if managed well. Eventually, these partnerships might also involve government agencies as a third party, since policy makers are already involved in many CSR related issues and can be considered an important stakeholder. Additionally, before actually entering into a tripartite partnership government could also play an intermediary role in highlighting problem areas in society where business-NGO partnerships could be of help.

7.3.2 Accenture specific implications

Accenture should continue to critically evaluate the collaborations with their NGOs. This will uncover their needs and satisfaction with the current state of the partnership. Second, the formulation of mutual goals should be higher on the agenda since it is seen as an important factor for success by both Accenture and the NGOs. Third, Accenture could simplify and customize their communication efforts with the partnerships. Several NGOs indicated that the current way of communicating is not optimal and sometimes even has a negative effect. Critical evaluation of the communication process per partnership might be the solution to this problem, since NGOs indicated that they prefer a communication style that matches their situation and interests. Fourth, the current impact measurement system should be reevaluated and shift the focus from input-output to outcome-impact. This will provide a thorough ground for calculating impact more precise and may offer more insight into the counterfactual of impact, though this remains a difficult concept to measure in a global context. In relation to this, Accenture could develop a standardized format for tracking impact within partnerships. Currently, this is not present in a uniform and standardized way leaving room for errors to enter into the process. Fifth, the partnerships indicated that they want to exchange knowledge within the portfolio. Accenture could initiate a 'partnership meeting day' for all their partners to facilitate this. It might eventually lead to better cooperation and perhaps even new forms of CSR engagement. Finally, concerning the management of the portfolio, it might be good to reconsider to return to a full position for CSR at Accenture in the Netherlands (1,0 FTE instead of the current 0,6 FTE). All NGOs indicated that personal relationships are very important for the success of a partnership. It is likely that someone holding a full position is able to spend more time on the partnership portfolio and is more able to work on networking and relationship building with the NGOs.

Another implication for Accenture that does not directly result from this particular research would be to give a follow-up on the roundtable meeting *'11 partners in 2011'* that was organized in 2011 by the Dutch foreign ministry as a promotion campaign to increase business-NGO engagements. In that campaign, Accenture and Plan Nederland were taken as an exemplary partnership that approached third world development in a new and innovative way resulting in a business model that is applicable in multiple contexts (NUzakelijk, 2011; De Wit and Zijlstra, 2011). In the words of country managing director Anja Montijn-Groenewoud: *"there is a shift going on from 'doing good' to 'doing business' in order to generate economic, and with that social, growth on a large scale"* (Plan Nederland, 2011). Accenture could initiate a new round table with participants from 2011 to evaluate the developments so far, but more interestingly would be to also involve major current Accenture clients in this round table. In this way Accenture not only shows the involvement and commitment to the business issues of their clients, but also takes their CSR agenda into account. Given the rapid growth of business-NGO engagements this might be a good opportunity for Accenture to show their current efforts and ambitions to other corporations and to be an example of a CSR program that is business focused and/or driven.

7.4 Limitations

The conceptual model developed in chapter 4 tried to clarify the dynamics and different variables that come into play when engaging in social CSR activities. The model however, only shows a partial picture of a CSR activity. First of all the conceptual model has been created from the perspective of Accenture. Second, it is likely that more variables have an influence on the target audience. Contextual variables regarding the CSR activity and target audience for instance, have not been included in the conceptual model. Third, it is presupposed that a partnership is already in place and that it is the best structure available to engage in CSR, but evidence from the semi-structured interviews showed that not all collaborations with NGOs can in fact be classified as partnerships and maybe other forms of collaboration are also applicable in some situations.

Second, this thesis makes use of semi-structured interviews held with representatives from both Accenture and their NGO partners. The purpose of this method was to get an overview of the different motivations to engage in a partnership in order to tackle a social issue. Though, this method is good to get some insights on causal mechanisms, it cannot fully explain or test the proposed conceptual model, since there was no control group (e.g. partnerships engaging in CSR versus the company going solo after the issue). That is why in addition to the interviews, company data was included into the research in order to present a more complete picture. On the other hand, there are also some general issues with semi-structured interviews. The fear of interviewees speaking up during an interview, the bias and subjectivity of the interviewer during the interviews and the interpretation of the transcripts (Horton et al., 2004).

Third, the degree of engagement was selected as input for the evaluation of the propositions. First of all, the classification of the degree of engagement is highly qualitative and is presented and used as a scale in chapter 5, but this is questionable. The distances between the different stages in the degree of engagement scale that make a partnership more strategic or ad hoc do not represent a ratio- or interval scale. This means that the scale is subjective and can only be used to give a rough indication of the degree of engagement. Although, this indicator can say a lot about the state of a collaboration, it is certainly not the only factor determining whether a partnership is strategic or not.

Austin (2000) and Austin and Seitanidi (2012) for instance, see the degree of engagement as just a part of the collaboration continuum. Besides that, the degree of engagement in this thesis consists of many sub-indicators. The question is whether all these sub-indicators are relevant or if there are important indicators for determining the degree of engagement. A final point concerning the degree of engagement scale is that it is a static method trying to capture a dynamic concept (Bryson et al., 2006). This means almost per definition that a snapshot of the degree of engagement is not consistent over time and only tells a part of the story.

Fourth, during the semi-structured interviews there was only a qualitative evaluation of impact. The desk research however, uncovered some quantitative data on impact, but this was data that originated at Accenture, not at the partnerships. The question is whether both these types of data are accurate and reliable. If the partners would present their quantitative data too, the Accenture data can be checked, making the quantitative data more reliable. To continue, many partner organizations indicated that pro bono consulting was very helpful but were unable to quantify this support. Accenture aims to do this, but also remains with general statistics on man days and money spent on the assignments (input focus). Though there has to be a certain percentage of Skills to Succeed alignment in pro bono assignments, it is not clear how this is determined.

Finally, it may turn out to be difficult to generalize the results of this thesis and to transfer findings to other multinationals due to the specific context of this research. However, this study should be regarded as an exploratory investigation since some findings that emerged from the empirical analysis could turn out to be universal issues when dealing with partnerships in general, with business-NGO partnerships in particular and with social impact measurement.

7.5 Epilogue

The research question formulated in the introduction whether partnerships are a good option to gain sustainable impact can be answered two folded. On the one hand it was indeed found that if partnerships have a high and aligned degree of engagement, the operational impact is higher and partnerships were evaluated as being more successful. On the other hand, the effect on strategic impact was somewhat unclear. A lower degree of engagement that is aligned to some extent is not bad or negative per definition, but seems to yield lower operational impact than higher and more aligned degree of engagement partnerships. An unaligned degree of engagement within partnerships does seem to be undesirable since this may lead to a dependent relationship of the NGO. This risk seems to be particularly present when the partner NGO is very small compared to the other party and is engaged in few other partnerships.

To conclude, the partnerships that Accenture has seem to be a good option to provide people with relevant skills in order to find sustainable employment. The ultimate goal of combatting unemployment and fostering economic resilience is properly addressed in this way. The partnerships target people that would probably have been neglected by society to a large extent if these partnerships would not be present. Accenture and their partner NGOs are a good example on how social impact can be made through the effective use of partnerships and CSR activities. Other organizations could learn from the experiences at Accenture on how to shape a partnership portfolio that follows a clear strategy and on how to formulate a theory of change that functions as an overarching thought in all the activities within that portfolio.

7.6 Contributions and directions for future research

This thesis contributed to the existing literature in the sense that it aimed to bring together the field of social impact measurement and partnership literature. As partnerships between business and NGOs with a CSR foundation are becoming an established phenomena, the relevance of this thesis increases. It is a first attempt to uncover the additional value of partnerships when engaging in social CSR activities. At the same time this thesis shows that current impact measurement methods are far from perfect. Additionally, it also reconfirmed the notion that impact is a very complicated concept that requires a mixture of multiple approaches in order to fully grasp its meaning. This leaves many questions that could be addressed in future research.

First of all, the impact value chain should be tested using a large pool of different companies. Accenture showed a heavy focus on inputs and outputs. This might be an observation that is present at other companies too due to isomorphic pressures and a bias towards quantitative information regarding CSR. Second, further investigation should address the question whether balanced partnership portfolios achieve better impact over unbalanced portfolios. This implies that investigation into multiple companies is necessary. The portfolio approach has as an advantage over single partnership evaluation in that the complete picture is taken into account and with that total impact can be assessed. Additionally, it makes the competition between partnerships within a portfolio visible, which might be the cause of an unbalanced portfolio and with that a lower impact.

Regarding the conceptual model developed in chapter 4, future research could focus on a new operationalization of this model that moves beyond semi-structured interviews and extends the investigation into the degree of engagement. The caveat however, is to find a construction where both quantitative and qualitative data plays an equal role. This implies that future research should employ a multi-method research style in order to include both these inputs. Additionally, the matter of efficiency and effectiveness remained somewhat uncovered during the semi-structured interviews. The semi-structured interviews might not be the ideal method for investigation into these two topics. However, it would be interesting and relevant to develop a method that could constantly evaluate effectiveness and efficiency, because it eventually may lead to improved partnership dynamics or an increased operational-and/or strategic impact.

Finally, this thesis uncovered some interesting issues regarding the success of partnerships. As expected, top management support was deemed vital, but also personal relationships were seen as very important. Is it possible that the success of a partnership is dependent on the representatives of the organization? Future research could look into this by interviewing representatives of successful and unsuccessful partnerships. This is highly relevant since partnerships involve a lot of tangible (money) and intangible resources (reputation, brand value). If personal relationships are indeed as important as was suggested in the semi-structured interviews, then selecting the right person for the management the partnership portfolio becomes a matter of strategic importance.

8 Bibliography

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9 Appendix

9.1 Appendix 1: Enablon CSR finance data classification

CSR finance data		
Factor	Manual input	Automatic calculation
<i>Local giving</i>	<ul style="list-style-type: none"> -All documentation is uploaded in the RMT for all donations this Fiscal Year? -Have local Accenture Foundations received grants from CC Local Giving budget this period? -Amount of Local Giving Disbursements for Skills to Succeed (FYTD) -Amount of Local Giving Disbursements for Disaster Relief (FYTD) -Total amount of CC Cash Giving Grants to Accenture Foundations (FYTD) -Amount of CC cash giving grants to Accenture Foundations designated for Skills to Succeed (FYTD) 	<ul style="list-style-type: none"> -Total Amount of Local Giving Disbursements (FYTD) -% disbursement of current FY cash giving budget (FYTD) -% disbursement of FYTD forecast for cash giving -% Local Giving Disbursement Amount for Skills to Succeed (FYTD) -% Local Giving Disbursement Amount for Disaster Relief (FYTD) -% CC cash giving grants to Accenture Foundations for Skills to Succeed (FYTD) -Amount of current FY cash giving budget -Amount of FYTD forecast for cash giving
Total # metrics	6	8
Factor	Manual input	Automatic calculation
<i>Time and skills</i>	<ul style="list-style-type: none"> -All documentation is uploaded in the RMT for all projects this Fiscal Year? -Average Employee Satisfaction Score (FYTD) -Average Client Satisfaction Score (FYTD) -Value of Pro Bono for Skills to Succeed (FYTD) -Value of reduced fee projects for Skills to Succeed (after revenues; FYTD) -Employee satisfaction survey for time & skills projects -Client satisfaction survey for time & skills projects 	<ul style="list-style-type: none"> -Amount of current FY time & skills budget -Total amount of disbursement for time & skills (FYTD) -Total Value of Pro Bono Projects (FYTD) -Total Value of reduced fee projects (after revenues; FYTD) -# Hours Worked on Pro Bono Projects (FYTD) -# Employees on Pro Bono Projects (FYTD) -# Hours worked on reduced fee projects (FYTD) -# Employees on reduced fee projects (FYTD) -% disbursement of current FY time & skills budget (FYTD) -% disbursement of FYTD forecast for time & skills -% Pro Bono Value for Skills to Succeed (FYTD) -% of reduced fee value for Skills to Succeed (FYTD) -Amount of FYTD forecast for time & skills
Total # metrics	7	13
Factor	Manual input	Automatic calculation
<i>Paid volunteering</i>	<ul style="list-style-type: none"> -# Hours Participation in Paid Volunteering for Skills to Succeed (FYTD) 	<ul style="list-style-type: none"> -Total Value (excl. Load) of Paid Volunteering (FYTD) -# Hours Participation in Paid Volunteering (FYTD) -# Employees Participating in Paid Volunteering (FYTD)

Total # metrics	1	5
Factor	Manual input	Automatic calculation
<i>Summary reporting metrics</i>		-% Paid Volunteering Hours for Skills to Succeed (FYTD) -Paid Volunteering participation (YTD)
		-Total FYTD Cash Contribution Value (Local Giving) -Total FYTD In-Kind Contribution Value (excl. ADP) -Total Time Contribution Value (FYTD) -Total FYTD Accenture Contributions (excl. ADP) -Total Accenture Contributions for Skills to Succeed (FYTD) -Total Current FY CC Budget -% Total Accenture Contributions from Cash (FYTD) -% Total FYTD Accenture Contributions from In-Kind (excl. ADP) -% Total Accenture Contributions from Time (FYTD) -% Total FYTD Accenture Contributions from Time and Skills (excl. ADP) -% Total Accenture Contributions for Skills to Succeed (FYTD)
Total # metrics	0	11

9.2 Appendix 2: Enablon CSR efforts data classification

CSR efforts data		
Factor	Manual input	Automatic calculation
<i>Program management</i>	<ul style="list-style-type: none"> -Program Management metrics applicable to my location? -Are any Local CC Program Management staff paid for their CC hours? -Are any Local CC Program Management staff working only as volunteers (unpaid)? -# FTEs (Paid) on Local CC Program Management (FYTD) -# Employees (Paid) on Local CC Program Management (FYTD) -# FTEs (Unpaid) on Local CC Program Management (FYTD) -# Employees (Unpaid) on Local CC Program Management (FYTD) -Amount of FYTD Local CC Payroll (excl. Load) -Amount of Local CC Load Costs (FYTD) -Amount of Local CC Non-Payroll Costs (FYTD) -Amount of Local CC Contractor Costs (FYTD) 	<ul style="list-style-type: none"> -Total FYTD Local CC Program Management Spend (excl. Contractors) -Total FYTD Local CC Program Management Spend (incl. Contractors) -Total # FTEs on Local CC Program Management (FYTD)
Total # metrics	11	3
Factor	Manual input	Automatic calculation
<i>Employee giving</i>	<ul style="list-style-type: none"> -Facilitated Fund Raising applicable to my location? -Amount of Payroll Donations for Skills to Succeed (FYTD) -Amount of Payroll Donations for Disaster Relief (FYTD) -Amount of Facilitated Fund Raising Donations for Skills to Succeed (FYTD) -Amount of Facilitated Fund Raising Donations for Disaster Relief (FYTD) -Total Amount of Facilitated Fund Raising Donations (FYTD) 	<ul style="list-style-type: none"> -Amount of Celebrating Performance Donations Received by S2S Org (FYTD) -Total Value of Celebrating Performance Donations (FYTD) -Total Amount of Celebrating Performance Donations Received by Org (FYTD) -Total Amount of Employee Donations (FYTD) -Total Amount of Employee Donations for Skills to Succeed (FYTD) -Total Amount of Employee Donations for Disaster Relief (FYTD) -Total Amount of Payroll Donations (FYTD) -# Employees Donating Through Payroll Deductions (FYTD) -% Total Employee Donations from Payroll Donations (FYTD) -% Total Employee Donations from Facilitated Fund Raising (FYTD) -% Total Employee Donations from Celebrating Performance (FYTD) -% Total Employee Donations for Skills to Succeed (FYTD) -% Total Employee Donations for Disaster Relief (FYTD)
Total # metrics	6	13
Factor	Manual input	Automatic calculation
<i>Unpaid volunteering</i>	<ul style="list-style-type: none"> -Unpaid Volunteering applicable in my country for current FY? 	<ul style="list-style-type: none"> -% Hours Participation in Unpaid Volunteering for Skills to Succeed (FYTD)

	-Total # Hours Participation in Unpaid Volunteering (FYTD) -# Hours Participation in Unpaid Volunteering for Skills to Succeed (FYTD) -# Organizations Supported through Unpaid Volunteering (FYTD) -# Employees Participating in Unpaid Volunteering (FYTD)	-% Unpaid Volunteering participation (YTD)
Total # metrics	5	2
Factor	Manual input	Automatic calculation
<i>Country program progress</i>	-Status of refreshed S2S Investment Strategy -Status of new FY13 S2S Client Collaboration Relationship Sponsors for all S2S relationships -Do you have a process to obtain employee feedback on local CC programs (i.e. volunteering, general program, etc.)? -CC Leadership Sponsors in major locations -Corporate Citizenship on leadership agenda -Team has sufficient capacity (i.e. FTEs, skills, cross-functional relationships, etc.) to deliver all FY CC goals and objectives -Status of implementation of local Eco Campaign -Top (2 or 3) achievements from current quarter -Top (2 or 3) priorities for next quarter Issues for escalation to the global team	
Total # metrics	11	0
Factor	Manual input	Automatic calculation
<i>Skills to Succeed goal</i>	-# of people equipped with skills (FYTD) -# of people gained sustainable employment (FYTD) -Will you create or update S2S forecast for current FY? -Is there an update for number of people equipped with skills (only required once per FY)? -Is there an update for number of people gained sustainable employment (if applicable once per FY)? -Is the documentation from Non Profit for the actual number of people equipped with skills in the RMT? -Are there any initiatives (1 or 2) that you would like to highlight as best practice for S2S? -Forecast # of people equipped with skills for current FY -Top initiatives (1 or 2) considered as best practice for S2S	-% of people gained sustainable employment (FYTD)
Total # metrics	9	1
Factor	Manual input	Automatic calculation
<i>Overseas travel</i>	-Has Overseas Travel occurred for CC	

	purposes during this FY? -Will there be Overseas Travel for CC purposes in the current FY? -# of people travelling internationally Plan (FYTD) -# of people travelling internationally under Policy 55 Approval Process Plan (FYTD) -Total # of people travelled internationally (FYTD) -Total # of people travelled internationally under Policy 55 Approval Process (FYTD)	
Total # metrics	6	0

9.3 Appendix 3: Classification of CSR finance data into the impact value chain

CSR finance data		
LOCAL GIVING		
<i>Input</i>	<i>Output</i>	<i>Other</i>
-Amount of Local Giving Disbursements for Skills to Succeed (FYTD)	-Total Amount of Local Giving Disbursements (FYTD)	-All documentation is uploaded in the RMT for all donations this Fiscal Year?
-Amount of Local Giving Disbursements for Disaster Relief (FYTD)	-% disbursement of current FY cash giving budget (FYTD)	-Have local Accenture Foundations received grants from CC Local Giving budget this period?
-Total amount of CC Cash Giving Grants to Accenture Foundations (FYTD)	-% disbursement of FYTD forecast for cash giving	-Amount of FYTD forecast for cash giving
-Amount of CC cash giving grants to Accenture Foundations designated for Skills to Succeed (FYTD)	-% Local Giving Disbursement Amount for Skills to Succeed (FYTD)	
	-% Local Giving Disbursement Amount for Disaster Relief (FYTD)	
	-% CC cash giving grants to Accenture Foundations for Skills to Succeed (FYTD)	
	-Amount of current FY cash giving budget	
TIME & SKILLS		
<i>Input</i>	<i>Output</i>	<i>Other</i>
-Value of Pro Bono for Skills to Succeed (FYTD)	-Amount of current FY time & skills budget	-Started employee satisfaction survey for time & skills projects?
-Value of reduced fee projects for Skills to Succeed (after revenues; FYTD)	-Total amount of disbursement for time & skills (FYTD)	-Started client satisfaction survey for time & skills projects?
-Average Employee Satisfaction Score (FYTD)	-Total Value of Pro Bono Projects (FYTD)	-All documentation is uploaded in the RMT for all projects this Fiscal Year?
-Average Client Satisfaction Score (FYTD)	-Total Value of reduced fee projects (after revenues; FYTD)	-Amount of FYTD forecast for time & skills
	-# Hours Worked on Pro Bono Projects (FYTD)	
	-# Employees on Pro Bono Projects (FYTD)	
	-# Hours worked on reduced fee projects (FYTD)	
	-# Employees on reduced fee projects (FYTD)	
	-% disbursement of current FY time & skills budget (FYTD)	
	-% disbursement of FYTD forecast for time & skills	
	-% Pro Bono Value for Skills to Succeed (FYTD)	
	-% of reduced fee value for Skills to Succeed (FYTD)	
PAID VOLUNTEERING		
<i>Input</i>	<i>Output</i>	<i>Other</i>
-# Hours Participation in Paid Volunteering for Skills to Succeed (FYTD)	-Total Value (excl. Load) of Paid Volunteering (FYTD)	
	-# Hours Participation in Paid Volunteering (FYTD)	
	-# Employees Participating in Paid Volunteering (FYTD)	
	-% Paid Volunteering Hours for Skills to Succeed (FYTD)	
	-Paid Volunteering participation (YTD)	

SUMMARY REPORTING METRICS		
<i>Input</i>	<i>Output</i>	<i>Other</i>
	-Total FYTD Cash Contribution Value (Local Giving)	
	-Total FYTD In-Kind Contribution Value (excl. ADP)	
	-Total Time Contribution Value (FYTD)	
	-Total FYTD Accenture Contributions (excl. ADP)	
	-Total Accenture Contributions for Skills to Succeed (FYTD)	
	-Total Current FY CC Budget	
	-% Total Accenture Contributions from Cash (FYTD)	
	-% Total FYTD Accenture Contributions from In-Kind (excl. ADP)	
	-% Total Accenture Contributions from Time (FYTD)	
	-% Total FYTD Accenture Contributions from Time and Skills (excl. ADP)	
	-% Total Accenture Contributions for Skills to Succeed (FYTD)	
9	35	7

9.4 Appendix 4: Classification of CSR efforts data into the impact value chain

CSR efforts data			
PROGRAM MANAGEMENT			
<i>Input</i>	<i>Output</i>	<i>Outcomes / impact</i>	<i>Other</i>
-# FTEs (Paid) on Local CC Program Management (FYTD)	-Total FYTD Local CC Program Management Spend (excl. Contractors)		-Program Management metrics applicable to my location?
-# Employees (Paid) on Local CC Program Management (FYTD)	-Total FYTD Local CC Program Management Spend (incl. Contractors)		-Are any Local CC Program Management staff paid for their CC hours?
-# FTEs (Unpaid) on Local CC Program Management (FYTD)	-Total # FTEs on Local CC Program Management (FYTD)		-Are any Local CC Program Management staff working only as volunteers (unpaid)?
-# Employees (Unpaid) on Local CC Program Management (FYTD)			
-Amount of FYTD Local CC Payroll (excl. Load)			
-Amount of Local CC Load Costs (FYTD)			
-Amount of Local CC Non-Payroll Costs (FYTD)			
-Amount of Local CC Contractor Costs (FYTD)			
EMPLOYEE GIVING			
<i>Input</i>	<i>Output</i>	<i>Outcomes / impact</i>	<i>Other</i>
-Amount of Payroll Donations for Skills to Succeed (FYTD)	-Total Amount of Employee Donations (FYTD)		-Facilitated Fund Raising applicable to my location?
-Amount of Payroll Donations for Disaster Relief (FYTD)	-Total Amount of Employee Donations for Skills to Succeed (FYTD)		
-Amount of Facilitated Fund Raising Donations for Skills to Succeed (FYTD)	-Total Amount of Employee Donations for Disaster Relief (FYTD)		
-Amount of Facilitated Fund Raising Donations for Disaster Relief (FYTD)	-% Total Employee Donations from Payroll (FYTD)		
-Total Amount of Facilitated Fund Raising Donations (FYTD)	-% Total Employee Donations from Facilitated Fund Raising (FYTD)		
-Amount of Celebrating Performance Donations Received by S2S Org (FYTD)	-% Total Employee Donations from Celebrating Performance (FYTD)		
-Total Value of Celebrating Performance Donations (FYTD)	-% Total Employee Donations for Skills to Succeed (FYTD)		
-Total Amount of Celebrating Performance Donations Received by Org (FYTD)	-% Total Employee Donations for Disaster Relief (FYTD)		
-Total Amount of Payroll Donations (FYTD)			
-# Employees Donating Through Payroll Deductions (FYTD)			
UNPAID VOLUNTEERING			
<i>Input</i>	<i>Output</i>	<i>Outcomes / impact</i>	<i>Other</i>
-Total # Hours Participation	-# Organizations Supported		-Unpaid Volunteering

in Unpaid Volunteering (FYTD) -# Hours Participation in Unpaid Volunteering for Skills to Succeed (FYTD)	through Unpaid Volunteering (FYTD) -# Employees Participating in Unpaid Volunteering (FYTD) -% Hours Participation in Unpaid Volunteering for Skills to Succeed (FYTD) -% Unpaid Volunteering participation (YTD)	applicable in my country for current FY?
---	--	--

COUNTRY PROGRAM PROGRESS

<i>Input</i>	<i>Output</i>	<i>Outcomes / impact</i>	<i>Other</i>
			<ul style="list-style-type: none"> -Status of refreshed S2S Investment Strategy -Status of new FY13 S2S Client Collaboration -Relationship Sponsors for all S2S relationships -Do you have a process to obtain employee feedback on local CC programs (i.e. volunteering, general program, etc.)? -Corporate Citizenship on leadership agenda? CC Leadership Sponsors in major locations? -Team has sufficient capacity (i.e. FTEs, skills, cross-functional relationships, etc.) to deliver all FY CC goals and objectives -Status of implementation of local Eco Campaign -Top (2 or 3) achievements from current quarter -Top (2 or 3) priorities for next quarter -Issues for escalation to the global team?

SKILLS TO SUCCEED GOALS

<i>Input</i>	<i>Output</i>	<i>Outcomes / impact</i>	<i>Other</i>
		<ul style="list-style-type: none"> -# of people equipped with skills (FYTD) -# of people gained sustainable employment (FYTD) -% of people gained sustainable employment (FYTD) 	<ul style="list-style-type: none"> -Will you create or update S2S forecast for current FY? -Is there an update for number of people equipped with skills (only required once per FY)? -Is there an update for number of people gained sustainable employment (if applicable once per FY)? -Is the documentation from Non Profit for the actual number of people equipped with skills in the RMT? -Are there any initiatives (1 or 2) that you would like to highlight as best practice for S2S? -Forecast # of people

equipped with skills for current FY
 -Top initiatives (1 or 2) considered as best practice for S2S

OVERSEES TRAVEL			
<i>Input</i>	<i>Output</i>	<i>Outcomes / impact</i>	<i>Other</i>
-# of people travelling internationally Plan (FYTD)	-Total # of people travelled internationally (FYTD)		-Will there be Overseas Travel for CC purposes in the current FY?
-# of people travelling internationally under Policy 55 Approval Process Plan (FYTD)	-Total # of people travelled internationally under Policy 55 Approval Process (FYTD)		-Has Overseas Travel occurred for CC purposes during this FY?
22	17	3	23

9.5 Appendix 5: Interview protocol for partner organization representatives

Definition and general information

1. How would you describe a partnership? Could you tell me something about how your organization sees a partnership? I will look at partnerships particularly from the perspective of Accenture.
 2. Could you tell me something about your position and function?
 3. How is this related to the partnership or to partnerships in general?
-

Development and cooperation

1. Could you tell me about the formation of the partnership?
 - *Since when?*
 - *What were the criteria?*
 - *How did it start?*
 2. Could you tell me something about the development of the cooperation?
 - *What is the main focus of the partnership? Is it more philanthropically or also involves other activities?*
 - *Development: did the cooperation change from say philanthropic to a more structured and strategic cooperation?*
 - *Is the cooperation superficial or intensive? Did this change over time?*
-

Impacts and learning processes

1. Do you have the idea that the activities Accenture does within the partnership have a positive impact on your organization? Are there any examples?

Knowledge (cognitive):

- *New information learned/acquired?*
- *Knowledge acquired?*
- *Experience acquired?*
- *Better understanding of the partner organization?*
- *Knowledge transfer?*
- *Creating of shared/common language?*
- *Knowledge about the vision, mission, and perception of Accenture acquired?*
- *Knowledge about the culture of Accenture acquired?*

Skills (behavioural):

- *Improvements within the organization?*
- *Skills taught by Accenture?*

Processes and actions (behavioural):

- *New and/or changed processes due to cooperation?*
- *New and/or changed actions due to cooperation?*
- *Improved processes/action due to cooperation?*

2. Is there a difference between impact on a personal level and impact on organizational level?

- *Personal impact?*
- *Impact on the organization?*

3. What would you consider the most important thing you have learned?

- *Most important learning moment?*
 - *What do you hope to learn in the future?*
-

Evaluation

1. How would you judge the partnership and why?

- *Judgement partnership (is it successful?)*
- *What were the most important success moments?*
- *What are the points for improvement?*
- *Where there negative consequences?*

2. How do you judge the success of a partnership?

- *What are success factors according to you?*
- *Do you think that the impact made by Accenture on your organization determines how successful the partnership is?*

3. What were the targets in the beginning and are these targets achieved?

- *Other comments about partnerships and/or impact?*

9.6 Appendix 6: Interview protocol for Accenture representatives

Definition and general information

1. Can you tell me something about your role is/was and what your role is/was in relation to the NGO partnerships?
2. Can you explain what your definition is of a NGO-business partnership?

Development and evolution of partnerships

1. Can you briefly tell me something about all the individual partnerships?
 - Which ones are there?
 - Short description
 - Emergence: when and why?
 - What were the criteria on which they were chosen?
 - How has the cooperation developed? E.g. superficial to intensive?

Impact on partnerships

1. Could you tell something about the impact per partnership?
 - Did Accenture learn from some partners?
 - If yes, what did you learn?
 - Which processes are most visible? And which had the most impact?
 - Were there impact processes involved with every partner?
 - Knowledge?
 - Culture/vision/strategy
 - Skills?
 - Impact on which level? Organizational or individual?
2. Can you tell something about the way Accenture evaluates the success of a partnership?
 - Is impact on the partnership/Accenture also deemed successful?
 - Is learning from each other a criteria in the evaluation?
 - Are there things you hope to achieve within certain partnerships?
 - How did the development of the partnership influence the cooperation?

Development and evolution of partnership portfolio

1. Can you tell me something about the development of the partnership portfolio?
 - From few to many partnerships?
 - Intensified?
2. What was the role of the individual partnerships in this?
 - Did partnerships had an impact on each other?
 - Are there leading partnerships in the portfolio?

Impact across partnerships

1. How has engaging in multiple partnerships impacted the organization?
 - Lessons to be learned for the future
2. Did partnerships learn from each other?

9.7 Appendix 7: Labeling and processing sheet semi-structured interviews

Degree of engagement	
Definition partnership	Factors identified from interview quotes
According to Accenture	-List of features/definitions identified
According to partner NGO	-List of features/definitions identified
Development partnership	Storyline from start till today identified from interview quotes
According to Accenture	-First contact (planned versus coincidental) -Development over the years (intensified cooperation?) -Current state of the partnership (what are the current topics?)
According to partner NGO	-First contact (planned versus coincidental) -Development over the years (intensified cooperation?) -Current state of the partnership (what are the current topics?)
Goal alignment	Goals within the partnership identified from interview quotes
According to Accenture	-Goals (separate goals, partnership goals, mix or other) -Way of formulating goals (from the start, emergent/coincidental, other) -Consequences for not achieving goals?
According to partner NGO	-Goals (separate goals, partnership goals, mix or other) -Way of formulating goals (from the start, emergent/coincidental, other) -Consequences for not achieving goals?
Target audience	Target audience identified from interview quotes
According to Accenture	-Own definition of the target audience -Partnership view on target audience (fit with own target audience?) -Specificity in target audience (how narrow/broad is the definition?)
According to partner NGO	-Own definition of the target audience (multiple audiences?) -Partnership view on target audience (fit with own target audience?) -Specificity in target audience (how narrow/broad is the definition?)
Impact assessment	
Impact on partner NGO	Factors identified from interview quotes
According to partner NGO	-Operational impact (processes, work styles) -Experiences dealing with large multinational as Accenture (positive/negative) -Strategic impact (if any: what?)
Impact on Accenture	Factors identified from interview quotes
According to Accenture	-Strategic impact of the partnerships (if any: what and how?) -Impact on own organization (engagement, awareness)
Impact on partnership	Factors identified from interview quotes
According to Accenture	-Operational impact (processes, work styles) -Different from own organization or other partnerships?
According to partner NGO	-Operational impact (processes, work styles) -Different from own organization or other partnerships?
Evaluation of partnerships	
Success factors	Factors identified from interview quotes
According to Accenture	-List of features/definitions identified
According to partner NGO	-List of features/definitions identified
Goal achievement	Goal achievement identified from interview quotes
According to Accenture	-Goals achieved (yes, no, other) -Explanation why

According to partner NGO	-Goals achieved (yes, no, other) -Explanation why
Satisfaction	Satisfaction identified from interview quotes
According to Accenture	-Satisfaction with the individual partnerships -Satisfaction with the current partnership portfolio -Explanation why -Continuation?
According to partner NGO	-Satisfaction with the current partnership with Accenture -Explain why -Continuation?
Effectiveness	Factors identified from quotes
According to Accenture	-Factors named that would increase organizational effectiveness -Factors named that would increase partnership effectiveness
According to partner NGO	-Factors named that would increase organizational effectiveness -Factors named that would increase partnership effectiveness
Efficiency	Factors identified from quotes
According to Accenture	-Factors named that would increase organizational efficiency -Factors named that would increase partnership efficiency
According to partner NGO	-Factors named that would increase organizational efficiency -Factors named that would increase partnership efficiency

9.8 Appendix 8: Overview of partnerships

Name	Partner since	Size	Description	Interview
Plan Nederland	2009	85 paid employees in the Netherlands	Plan supports children and young adults in developing countries and wants to improve their living conditions and future perspectives in order to increase economic resilience.	Yes
1% Club	2009	12 paid employees; 20 volunteers both in the Netherlands	On-line platform that connects smart ideas in developing countries to people, knowledge and money in The Netherlands, specializes in crowd funding and online campaigns: community of 14.000 members, 500 projects, Accenture employee is chairman of their board of advice.	Yes
UAF	2011	70 paid employees in the Netherlands	UAF supports high educated refugees in attaining a place in the labor market and helps them with their studies; guide them to success in the Dutch labor market. The CEO of Accenture Netherlands is ambassador.	Yes
VSO	2002	30 paid employees in the Netherlands	International development organization that wants to alleviate poverty by exchanging sustainable knowledge.	Yes
ViAfrica	2006	25 paid employees, 25 volunteers both in Africa and in the Netherlands	Education and IT in Africa focused on developing skills that allow people to find a job or start a business (e.g. programming, Office Suite, SPSS etc.).	Yes
MVO Nederland/De Normaalste Zaak	2011	47 employees in the Netherlands	De Normaalste Zaak network offers people with labor restrictions better changes; MVO Nederland promotes and facilitates CSR projects that organizations can do with each other or alone.	Yes
Amsterdam aan het Werk	2012	3 paid employees, 1 volunteer both in the Netherlands	Supports young professionals who are struggling to get a job (>0,5 year of applying for a job) towards the Dutch labor market.	Yes
JINC	2009	35 paid employees in the Netherlands	JINC supports pupils in low income neighborhoods in cities in the Netherlands towards a place in the labor market by inviting professionals into the classroom. CEO of Accenture Netherlands is chairman of the board.	Yes
Dress4Success	2009	5 paid employees, about 75 volunteers in the Netherlands	Supports low income job seekers by providing them with donated business attire to enhance their self-esteem and to give them a professional look.	Yes
Qredits	2011	45 paid employees in the Netherlands	Provides micro financing and coaching to entrepreneurs in the Netherlands.	No
Colour Kitchen	2011	1 paid employee in the Netherlands	Platform that provides a learning experience/internship for students who want to work in the HORECA; close collaboration with schools, social institutions, government.	No
Regenboog Groep	2011	2 paid employees in the Netherlands	Coaching disadvantaged residents of Amsterdam on a range of socio-economic topics (e.g. dealing with debts).	No

9.9 Appendix 9: General quantitative Accenture CSR indicators

Pro bono consulting	Key performance indicator	FY11	FY12	FY13
Total man-days		505	567	1156
= in FTE		2,4	2,15	4,4
Employee participation	<i># staffed employees</i>	48	33	50
S2S alignment	<i>% of S2S alignment</i>	70%	80%	90%

Cash donations	Key performance indicator	FY11	FY12	FY13
Cash donations	<i>€ donated</i>	€173.353	€197.290	€218.114
S2S alignment	<i>% of total donations</i>	TBD	82%	87%

Volunteering	FY11	FY12	FY13
<i>Total number of participants</i>	409	275	402

Program management	Key performance indicator	FY11	FY12	FY13
Employee awareness	<i>GES score</i>	87%	85%	TBD
	<i>CC survey score</i>	54%	76%	TBD
External media	<i># press articles/ media</i>	22	7	18
Program resources	<i># FTE</i>	1	0,6	0,6
Program support	<i># internships</i>	1	1	2