Abstract. In this article we address issues related to cross sector social partnerships as a form of a complex corporate social responsibility policy of companies developed with the purpose of creating social value and economic value. We also highlight the implications of corporate social responsibilities and partnerships and their effects over the entities *implicated to follow the same avenue* to reach different objectives. Nowadays, more and more not for profit organizations are increasingly thinking their strategy, resources and competencies in business terms which make the partnership with public sector for social purposes easier. Collaborations/ partnerships could *be considered an important stimulus* for successful corporate social responsibility strategies, and it can enhance significantly innovation and organizational effectiveness. Due to this research, there will be exemplified through a case study how a business can collaborate efficiently with a not for profit organization, by addressing issues that complements the subject studied, identifying ultimately how social involvement of these corporations can provide longterm and sustainable social value.

Keywords: corporate social responsibility, cooperation, strategy, social impact, social value.

APPROACHING CORPORATE SOCIAL RESPONSIBILITY TROUGH CROSS SECTOR SOCIAL PARTNERSHIPS – CASE STUDY OF BUFAB ROMANIA

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1. Introduction

Corporate social responsibility refers to the responsibilities of corporations as social institutions (Dillard and Murray, 2013). According to Bateson (1979) it refers to elements such as: sustainability, environmental management, sustainable development, philanthropy and community investments, corporate governance, worker rights and welfare, human rights, corruption, legal compliance and animal rights. The Brundtland Commission (World Commission of Economic Development, 2004) considers that social responsibility emphasizes those actions that meet the needs of the present generation without compromising the ability of future generations to meet their own needs. The term corporate responsibility describes the philanthropic activities that a company can achieve (Blowfield and Murray, 2008). Corporate social responsibility involves a commitment to improve society through business practices (Kotler and Lee, 2005).

An organization must be actively involved in the development of society. In order to do that, a company has a plethora of instruments that can be used to reduce the distance between the company and the environment. Thus social responsibility is an alternative that refers to the actions, an organization takes beyond what is legally required to protect or enhance the well-being of living things (Carroll and Buchholtz, 2011). The central contribution of corporate social responsibility is to place social needs on top of the agenda of the business, by facing the dilemma of choosing between social needs and economic objectives (Seitanidi, 2013).

Corporate social responsibility includes those practices that enable positive relationships with the communities (Waddock, 2004). Thus, we may include under this umbrella philanthropic foundations and business programs, volunteering, donations under different forms, intersectional collaboration, etc. A similar approach argues that corporate social involvement requires investment in partnerships established with non-profit and public sector in order to create favorable and healthy conditions, targeting both the community's needs and the business objectives of the company (Austin, 2000).

To increase the impact of corporate social responsibility policies, enterprises should identify the community operating partners (businesses, social mission organizations) who have experience in dealing with the social problems of the community, like not for profit organizations (Crişan and Borza, 2010). Thus, considering the diversity and particular characteristics of each organization, the main challenge is to find the proper partner with which it is possible to achieve synergy. This requires more advanced and powerful forms of corporate social responsibility, called by Austin and Refico (2009) corporate social entrepreneurship (CSE).

Nevertheless, these companies show that social entrepreneurship can be seen as the final stage of corporate social responsibility when the social involvement of companies achieve the most complex form (Nicholls, 2006; Blowfield and Murray, 2008). In this context social innovation is seen as a business opportunity exploited by companies that want to develop new markets with a focus on social goals. These companies from a consolidated corporate social responsibility policy can have a significant social impact and can trigger the process of social entrepreneurship (Boschee, 2003; Austin, 2000; Austin, 2002; Austin and Refico, 2009).

This paper ensures the continuity of the research made by the author in this sector and is meant to highlight the way in which companies and not for profit organizations collaborate in order to create social and economic value. In previous articles the author was preoccupied to identify and analyze how companies, with corporate social responsibility policies, can support social causes in a sustainable manner through social entrepreneurship.

2. Cooperation/partnerships for social purpose

By using components from the not for profit sector in an innovative way and through social implication, a company can gain a competitive advantage. This can be integrated into business strategy and can be an effective way to motivate employees and at the same time, a way to strengthen the relationship with suppliers, customers, local communities, etc. Using the proper strategy of corporate social responsibility enables the company to achieve sustainable development. Not for profit organizations have the capacity to play a significant role in this context. Nevertheless, these organizations have to build a proper strategy which must be in direct connection with the main purpose of the organization considering the existing social problems and the fundraising mechanism of the organization.

The not for profit sector includes institutions that work for the common public good but are independent of the state (charities, trusts, or similar institutions) and these raise their income through a variety of private, voluntary and variable sources (Carroll and Buchholtz, 2011). When it comes to resources, most of the not for profit organizations rely on public donations and sponsorship and most likely there is some competition to obtain those funds.

Three relevant sources can be identified in the not for profit sector such as voluntary, specialist technical knowledge in delivering the service and leadership and governance (Carroll and Buchholtz, 2011). Thus, help from volunteers is needed in rising founds and delivering the service – they can be highly dedicated but can also fickle in the sense that they are unpaid volunteers. Also special technical knowledge in delivering the service is the purpose of some of these organizations (Eg: Charitas, Medicins sans Frontieres, Ashoka) and this expertise is highly valuable together with leadership and governance because leaders can make the difference by using their imagination and their ability in finding new sustainable resources.

Fundraising expertise for some of these organizations has become a major source of resources, networks of contacts, branding, reputation and organizational capability in attracting others support provided by companies, citizens or foundations. Thus, establishing collaborations and partnerships with companies is vital for ensuring the vigor of these organizations. Collaboration process must be a learning experience that should make the partners aware of the fact that both are parts of a bigger strategy.

Nevertheless, the advantages that could result from it cannot be neglected, such as: increased notoriety, better relation with social sector, stronger organizational culture with significant positive effects on the companies' future strategy, lower operational costs, and lower personnel fluctuation (Kotler and Nancy, 2005; Keinert 2008; Werna et al., 2009).

These cross-sector collaborations and partnerships enable companies to strategically allocate funds for social purposes without compromising the regular activities of the companies (Valera and Prieto, 2001). Thus, companies avoid dispersion of resources through synergy, being able to cover better areas which normally were not designed to be covered. Moreover, these companies earn reputation as the management and employees are willing to be actively involved in these collaborations/partnerships (Association for Community Relations, 2006).

A modern approach for corporations is to embrace cross sector collaboration as a source of competitive advantage, innovation and change. Social purpose collaborations and social partnerships, the most recent type of cross sector social interaction represent the avenue for the achievement of social good (Seitanidy, 2008).

To reduce the chances of failure, companies and not for profit organizations should firstly consider clarifying the purpose of collaboration, by explaining how it will create and deliver value (Hudson, 2009). Moreover, another aspect that should be taken into consideration is the particularities of the organizations that operate in different industries, which makes a collaboration even more difficult (Roşca, 2011). According to Austin (2000), three stages of collaboration between not for profit organizations and private companies can be identified: charitable stage, transactional stage, organizational stage.

Table 1

The stages of relationship between not for profit organizations and private companies, Austin, (2000)

Type of relation	Characteristics			
Charitable stage	- the not for profit organization is in the receiver position and the company in the position			
	of the donor			
	 not having an advantage the donor will more likely renounce this relationship 			
Transactional stage	- the interaction becomes more complex			
	- the partners must be involved in sharing resources through specific activities such as			
	sponsorship activities, promotion through advertising, licensing			
	 these relationships must create value for both parties 			
Organizational stage	- becomes possible through a collaborative partnership involving intense exchanges and			
	collective value creation			
	 at this level the cooperation has to be mutually beneficial 			
	- each organization's culture is influenced by the relationship established between them			
	and the internal or external environment component			
	 the not for profit organization becomes an integrated part of the enterprise. 			
	- relatively few organizations and businesses that have a social mission achieve this			
	level of integration			

Approaching corporate social responsibility trough cross sector social partnerships

Companies decide to develop corporate social responsibility policies for various reasons such as: tax regulation facilities, increasing notoriety among customers and community, to avoid dispersion of resources on specific projects that do not generate a lasting impact etc. In many cases organizations decide to establish collaborations and partnerships with not for profit organizations in order to increase the social impact of corporate social responsibility policies.

A social partnership is the commitment of a corporation or a group of corporations to work with an organization from a different economic sector (public, nonprofit) (Waddock, 1988). A cross sector social partnership is a form of interaction which aims to address social problems, by combining the resources and the capabilities of organizations across sectors (Brison et al., 2006; Selsky and Parker 2005; Seitanidy and Crane, 2013). Companies can sustain social entrepreneurship, through collaborations, partnerships, or by creating an organization with social mission (Austin, 2000; Tracey et al., 2005; Seitanidy, 2008; Seitanidy and Crane, 2013; Crişan and Borza, 2011; Crişan and Borza, 2012)

Nevertheless there has to be taken into account the complexity and dynamics of this type of relation between two entities that have several particularities that distinguish one of another. Both parties use the same means to achieve the stated objectives, but the motivation and the reason are different. For this reason it is essential for a successful collaboration to identify the avenue that allows the creation of a viable solution in achieving a successful collaborative model. Both business and social mission organizations must consider benefits provided by the collaboration/partnership as being an important factor that enable both organizations to reach their mission and vision. Other criterion that should be taken into consideration is how collaboration/partnership will influence short and long-term results.

Based on the complexity of nonprofit partnerships with businesses, some difficulties may appear that can negatively influence the outcome, generated by misunderstandings, power imbalances, lack of resources, different motivations and expectations. The potential to change of both parties can help to reduce the negative impact of the problems that might occur during the collaboration/partnership.

Once an organization decides to persuade a collaboration/partnership several phases that contribute to the establishment of a long term relation have to be taken into consideration. According to Austin (2000) and Shirley (2000), we can identify several stages that must have a certain succession such:

• *preparing the strategic collaboration* where the company must analyze how its' mission is in accordance with the one of the social organization in terms of personnel skills, competencies and interests.

• *setting the cooperation* involves identifying a potential partner by taking into account the indicators that worth to be considered: history, experience, community image, the social impact achieved in similar actions.

• *enforce strategic links* means to test the compatibility of partners and in the beginning this can be done by performing simple projects. Thus, planning,

implementing and evaluating simple projects on a smaller scale can save partner's resources.

• *creating sustainable value* which will lead to a long term cooperation and will determine the new projects benefits for both partners.

• *ensuring the continuity of the cooperation* depends on the benefits obtained by both partners, and on how social mission best fits the future strategy of both entities.

Collaborations and partnerships depend crucially on the value obtained by the partners and the society. Interactions across socio-economic sectors, public-private-nonprofit have intensified in the recent years, particularly in the form of cross-sector social partnership (Seitanidy, 2010). The reason for the intensification of cross sector social interactions emphasizes the recognition that collaboration leads to an increased efficiency of the resource usage, allows maximum creativity, delivers multi-level changes on the micro-meso-macro levels, and increases the potential impact in addressing social needs (Seitanidy, 2013).

Companies are involved in collaborations/partnership for social purposes (donations, sponsorship, etc) for profit maximization constraints, being both strategic and altruistic in their giving (Gan, 2006). According to Sikka (2010) corporations have developed a culture that is promising ethical conduct to external audiences and this is revealed by the organizational practices of increasing profits by avoiding taxes. Social implication provides a major benefit for companies in terms of tax reduction that cannot be neglected. Due to this fact social conflict is inherent and requires reflection on the social benefits and private accumulation. Once we refer to collaborations and partnerships, the durability of this relation relays on the benefits obtained. For a long term relation the benefits of both parties must be mutual, but this is not enough, mainly both organizations must have a healthy business model, that enable them to be self-sustainable. This becomes more complicated once a partner is more social oriented (not-profit organizations, NGOs, social enterprises).

In order to have an overview of the implications of a partnership established between a company and a not for profit organization, in the following section a case study will be presented revealing the implications of collaborations and partnerships and how these strategies are influencing both organizations.

3. Bufab's perspective on collaboration for social and economic purposes

3.1. Research methodology

This paper highlights a qualitative research and the methods used were observation and semi-structured interview. The interviews were held with employees of Bufab Romania and the manual packaging department chief, the person who was with Crownnet from its early beginnings and some employees of the manual packaging.

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The main objective of this paper was to highlight a positive example that can be implemented by companies who want to overpass their position of a simple donor due to corporate social responsibility policies by developing relations that can achieve organizational stage (Austin, 2000). Moreover, this case study wants to emphasize the evolution of a collaboration between a not-for-profit organization and a corporation, starting from setting terms of collaboration, enforcing the relation and ensuring its' sustainability and continuity, by finding solutions to the challenges faced on the way.

Research questions:

1. What kind of social and economic benefits does the collaboration between a not for profit and a corporation bring to each party?

2. Can collaborations/partnerships between not for profit organizations and companies provide viable alternatives in order to integrate socially disadvantaged people?

3. Can a company that does not have a proper organizational culture sustain long-term collaboration with a not for profit organization?

This article wants to illustrate, through a case study, a concrete situation, that was identified due to my previous research, by exemplifying the relationship established between a company and a not for profit organization which first started to provide an alternative to people with social problems, and resulted in a long term collaboration that offered social and economic benefits for both partners.

3.2. Bufab Romania and Crownnet

This research was made on Bufab Romania, a subsidiary of Bufab Group one of the world leading suppliers of fastener/small parts to demanding customers, in several different industrial segments. Bufab Company is a corporation with subsidiaries in 32 countries including Asia, with about 800 employees around the world, and with sales of 220 million EUR (2012). The portfolio of this company includes production and distribution of a broad range of Fasteners and Small parts. With a broad variety of representative customers, Bufab serves clients from different industrial sectors such as furniture producers dedicated to Ikea, EMS, automotive or producers from general industry.

Bufab Corporation has an enormous influence on the communities where they develop activities, not only from the economic point of view, but also from the social one. We have chosen to analyze a particular project developed by Bufab Romania because it is an example of a successful social program that shows the real meaning of transforming social problems in business opportunities. The official results of Bufab Romania can be seen in the Table 2.

Crownnet LLC was a common project that took life, with the initiative of Mr. Erik Oord, the CEO of Bufab Romania, and Marinus Kroon, the manager of "Charis" a charitable foundation that is located in Florești, Cluj County. The idea for this collaboration came first out of a personal reasons, the manager of Bufab Romania is preoccupied to help people with disabilities in a sustainable way. At the same time

another reason was given by the need of finding new ways to develop the business, by expanding the packaging department, due to the increasing demand for Bufab products. Bufab main products are kitted items for furniture business. These kits are divided into two categories, simple but high volume which are packed by automated machines and more complex or containing larger items that need to be packed manually. Due to an exponential increase of business in the past four years the number of kits per year increased from 300.000 to 5.000.000.

Table 2

Year	Turnover	Profits	Debts	Fixed	Current	Equity	Emplo
ICal				assets	assets	Employees	yees
2009	2.767.292	-2.991	2.025.599	15.626	2.113.232	103.259	2
2010	10. 563.163	-989.399	7.738.490	1.580.985	5.239.446	-886.140	10
2011	17.184.694	639.280	12.551.284	1.774.486	10.481.814	-246.860	15
2012	21.286.617	621.644	12. 352.039	1.629.586	10.997.027	366.311	22

BUFAB Romania official results

Source: www.ListaFirme.ro

Initially an alternative was to introduce manual packaging activities through a specialized company. Thus, in 2009, Crownnet was created and it was registered as a Limited Liability Company. At first it was desired that Crowned would be part of "Charis" Foundation but according to Romanian legislation, Bufab could not deduct VAT from invoices issued by a non for profit company. Thus, it was chosen as a form of ownership LLC with a sole proprietorship. The employees of Crownnet were chosen primarily considering their social needs (especially people with different disabilities), their choice being made through a recruiting program realized with the implication of the mayor and other charities. The profile of the candidates was as follows: disabled or social disadvantaged people, with a not too high professional level. The mission of Crownnet was to provide jobs for disadvantaged people such as people with disabilities or people from foster homes and orphanages, and the profit would have been directed to charities.

Due to its early stages Crownnet had to face several drawbacks generated by the lack of entrepreneurial and managerial experience and many things were learned "on the go". At first they started with four employees. The manager was a young volunteer from Charis Foundation. They had to pack standalone orders for three customers, and one of them was Bufab Romania. The orders were 100% dependant on the running projects of the companies' customers.

The management did not use a business plan or monthly budget estimation which was a major mistake, but easy to explain due to the project based work. Another error was determined by the fact that Crownnet, after a very short while, became dependent on a single customer, even though at the start-up, Crownnet had a three clients portfolio. In the first year, another problem of Crownnet was generated by the poor location in relation with customers and suppliers, which generated high transportation costs and low efficiency. Other reasons that led to an inefficient activity were the lack of investment in the logistics and the lack of strategy to expand the business and to consolidate it.

The Crownnet main results between 2010 and 2012, before being integrated in Bufab, can be seen in the Table 3.

Table 3

	Year	Turnover	Profits	Debts	Fixed assets	Current assets	Equity Employees	Employees
	2010	15.4116	5.397	32.329	0	27.517	-4.812	8
	2011	98.422	-12.170	12.799	0	2.590	10.2019	8
Ì	2012	41.567	1.761	14.442	253	16.150	1.961	6

CROWNNET Official results

Source: www.ListaFirme.ro

The start-up capital was a grant offered by private individuals, with the purpose to sustain this social project. The purpose of this project was to create a self-sustainable social enterprise, but the lack of knowledge and experience made the firm to have higher costs than income.

Due to this fact Bufab Romania decided to sustain the company with several donations, but even so the situation did not improve. Thus, it was decided to integrate the social enterprise in Bufab Romania, by employing the entire staff of Crownnet and even the former employees.

The main factors that determined Bufab Romania to get involved in this project were:

• to sustain a social enterprise oriented especially on offering a better alternative to people with disabilities that had bad financial problems;

• to avoid losing a supplier that was cost effective for the company and was ready to announce bankruptcy;

• the difficulty to outsource manual packing to a new company that is willing to provide services at the same costs.

The agreement was signed at the end of 2012, and the manual packing department started to work at full capacity from the 3rd of January 2013. The costs of this transaction are confidential but Bufab paid Crownnet's debts and took over full inventory and staff.

This strategic decision had positive effects such as:

• the reduction of packing cost for manual department by up to 35% which had a positive effect over gross profit by calculating the cost as cost per hour not as cost per part handled like in the Crownnet's case;

deduction of taxes, for the salaries of the disabled people;

having well skilled employees, extremely motivated and dedicated to the company;

• expanding the packaging department by introducing manual packing activities besides automatic, with low costs;

• a good image on the market that positively influenced the relation with major stakeholders;

• the advantage offered to Bufab customers by not oblige them to hire disabled people (to every 100 employees a company has to hire 4 disable people).

As disadvantages, Bufab had an increase of indirect cost because of the costs with the new salaries and the investments required, that affected the EBIT (gross profit). At the same time was a need for adaptation and integration of the new staff, that required training and some investments to expand the department and to ensure their transportation considering their special needs.

Crownnet, did not reach to have an organic growth due to the lack of proper entrepreneurial and managerial skills, but it can be considered a positive example of how companies can reach long term effects through a social partnership that brought advantages for both parties involved. Nevertheless, these results emphasizes that the social project accomplished its social purpose because Bufab Romania, through this strategic decision gave opportunity to many people of having a decent life that otherwise would not have had other alternative than to rely on social help provided by the state.

Currently, all Crownnet's former employees are working in the manual packing department and developing this department is an integral part of functional level strategy of Bufab Romania. Moreover, in October 2013 this department reached 15 employees, all being people with different disabilities or people with special social needs.

An important aspect of this social project is that Bufab Romania did not lose sight of the social component and is still searching for ways to collaborate with local authorities and any local or European funds for professional development of staff through training courses and beyond. To keep up the project an alternative for Bufab manual packing department could be to become a protected unit. According to Romanian legislation Law no. 448/206¹ article 44, firms regardless of the ownership that have at least 30% of the total employees, people with disabilities, are being considered protected units.

This form of ownership of Bufab would bring several fiscal benefits such as:

• exemption from licensing fees for authorization;

• exemption from income taxes, if at least 75 % of these funds will be invested for restructuring or for acquiring technological equipment, machinery, work equipment and/or sheltered employment arrangement in conditions stipulated by Law no. 571/2003 - Fiscal Code;

• access to other social help provided by local authorities.

¹ www.unitate-protejata.com/legislatie-unitati-protejate

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The Crownnet project can be considered an example of successful collaboration/partnership that reached the organizational stage (Austin, 2000). Even if Crownnet initially did not reach all the established objectives, not being able to generate profits for charities and other social projects, trough collaboration the social impact was reached. This example emphasizes the fact that cross-sector partnerships are an effective way to enhance social value. Moreover, between not for profit organizations and corporations a strong bound can be established, that can lead to social and financial advantages.

4. Conclusions

Nowadays companies that neglect social involvement will have more and more a handicap in their business. Social non-involvement can have a positive impact on short-term profits, but on long term, it leads to creating discontent in the categories of stakeholders (eg., local community).

Bufab Romania is an example that enables the reader to observe the real meaning of corporate social responsibility policies that are an integrative part of a sustainable strategy. The limited resources determine companies to find new ways to reach competitive advantage and due to corporate social responsibility policies Bufab Company was able to develop competencies that lead to increased efficiency, notoriety, diversity and cost-reduction. Nevertheless those companies that see corporate social responsibility just as an avenue to reach competitive advantage, will not be able to develop long-term collaborations. This is not the case of Bufab Romania because the satisfaction and the implication of the employees from manual packing department were extremely positive. What surprised me was the implication, devotion and positive attitude towards work of these employees that receive a fair salary for their work without any discrimination. The satisfaction of being useful determines them to give what is best of them, which leads to good performance and a pleasant work environment.

For reaching organizational stage, companies should go beyond financial outcomes and social values should be well integrated in the organizational culture of the company. Due to the fact that this collaboration faced several challenges, Bufab Romania did not give up and it tried to find other options to keep the process running. This is possible only if the company seeks truly sustainable development.

Through collaboration and partnership the complexity of social engagement will gradually increase, and both, businesses and not for profit organization will have to pass through a series of stages, from early-stage initiatives, that will not involve too many resources, to complex approaches that will have to gather contribution once the social mission is followed.

This research has tried to bring to light a project that started as an idea and became a successful project for people with social problems. The model can be easily replicated by other companies, and in this way people with special social needs will have more chances to have a normal life and gain the chance to be socially integrated.

The limitation of this article is determined by the fact that this research underlines a situation identified in a single case, not being possible to compare and to identify some typologies of collaborations/partnerships between not for profit organizations and corporations. Nevertheless, this case study provides insights that enables the reader to understand how cross-sector collaboration, between not for profit and for profit work and understand the implications that came out of these collaborations. This case study can serve for didactical purpose because it enables the reader to see a different side of how a company may do business in a sustainable way, which is mutual beneficial for all parties involved.

An important aspect of this research is that it may represent a starting point for further academic research, which could concentrate upon how a cross-sector collaborations/partnerships, can be sustained by various entities (local authorities, foundations, associations, etc.), to reach social value and to increase social impact by transforming social values in business opportunities.

The views expressed in this case study are those of the author not the official views of Bufab Romania. This case study is written for educational purpose.

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