Nonprofit and Voluntary Sector Quarterly
OnlineFirst
© The Author(s) 2025, Article Reuse Guidelines
https://doi.org/10.1177/08997640251348653

Sage Journals

Article

Relation, Exploitation, or Function? Developing a Measurement Scale and Assessing Perceptions of Non-Profit/ Business Partnerships

Debra Z. Basil [1], **Mary Runté** [1], **Carolina O. C. Werle** [2], **and Jennifer Chernishenko** [3]

Abstract

This research examines non-profit organizations' (NPOs) attitudes and intentions for engaging in business partnerships for their first time. A randomly selected, nationally representative survey of NPOs in the United States (N = 533), Canada (N = 399), and France (N = 139) was conducted online. Scales were created to assess NPO perceptions along three dimensions: relational, avoiding exploitation, and functional. Scales created herein are shown to be a valid means of assessing partnership perceptions, and the research results replicated across these three developed countries. Results demonstrate that NPOs considering business partnerships for the first time are primarily seeking concrete, functional benefits. They approach business partnerships with optimism, expecting positive relationships with little fear of exploitation. This suggests an inclination to participate. It also suggests potential vulnerability at the hands of a stronger business partner.

Keywords

business partnership, cause-related marketing (CM; CrM), non-profit organizations (NPOs), interorganizational relationships (IOR), scale development

[1]University of Lethbridge, Alberta, Canada
[2]Grenoble Ecole de Management, France
[3]University of Kent, UK

Corresponding author(s):
Debra Z. Basil, Institute for Consumer and Social Well-Being, Dhillon School of Business, University of Lethbridge, 4401 University Drive, Lethbridge, Alberta T1K 3M4, Canada. Email: debra.basil@uleth.ca

Introduction

Imagine that a non-profit organization (NPO) is invited to join a business in a promotional partnership in which they will receive a portion of the proceeds from the business' product sales. Although tempting, what if the business has recently been associated with controversy? Or the business wants to shift the cause focus? These are some of the many considerations for NPOs[1] contemplating business partnerships.

Businesses are increasingly expected to benefit society, as well as earning a profit (Cone Communications, 2017). More than 70% of both consumers and investors say that corporate social

responsibility (CSR) is an important part of their decision making (Stobierski, 2021). One popular way that businesses demonstrate CSR is partnering with NPOs (For Momentum, 2022).

The present research examines NPO attitudes and intentions toward business partnerships, specifically focusing on partnerships with a public promotional aspect such as cause-related marketing (CM) or cause sponsorship. This research identifies three key components of NPO partnership perceptions and develops a scale to measure the influence of these components. This is done by accessing large, nationally representative samples using a quantitative survey. This research includes insights from American, (English) Canadian, and French NPOs, demonstrating external validity of the proposed scales. Participants have not previously participated in a business partnership, to avoid having hindsight bias influence their responses (Fischoff, 1975). The findings reveal consistent and positive attitudes toward business partnerships from NPO managers.

Literature Review

In this research examining NPO motivations for forming a business partnership, existing research is used to identify key partnership motivators. Three leading motivators are identified from the literature, and these are then used to create and test a scale measuring the influence of each motivator on NPO attitude and behavioral intention toward forming a business partnership. The following section reviews the foundational literature that is used as the basis for identifying the partnership motivators that are then tested in this work. Specifically, under the umbrella of CSR, we draw upon the CM and sponsorship literatures to understand the foundational basis for business partnerships. We then turn to interorganizational relationship literature to gain insight into partnering motivations, and later we introduce hindsight bias literature to explain our participant selection approach.

Corporate Social Responsibility

Consumers and employees are the leading stakeholder groups that companies target for their CSR efforts (Carroll, 2021). Consumers support and even demand positive CSR efforts; more than 80% of consumers worldwide indicate that they seek out socially responsible products and services when possible, and 90% expect companies to do more than make a profit (Cone Communications/Ebiquity, 2015). Engaging with nonprofits is one of the leading CSR trends for companies; 83% work with local and national nonprofits (For Momentum, 2022).

Two popular ways that companies engage with NPOs to meet CSR expectations are through CM (Startus Insights, 2024), and sponsorships (Cornwell & Kwon, 2020), which are the leading forms of NPO/business partnerships. In the following sections we review CM and sponsorship literature as a foundation for understanding what motivates NPOs to form these partnerships.

Cause-related Marketing

CM Background. CM allows businesses to showcase their CSR efforts to meet consumer CSR expectations (Cone Communications/Ebiquity, 2015). Traditionally, CM has involved a transaction-based arrangement, such as when a company makes a specific donation for each product purchase (Galan-Ladero et al., 2021; Kotler & Lee, 2005), although CM efforts have become more diverse in recent years, with many programs involving non-purchase behaviors. For example, some programs ask consumers to upload pictures of

themselves performing a desired behavior such as reading (Gupta & Handa, 2024). Corporations spend billions of dollars on CM each year (Palmquist, 2020), and CM is a strategic tool for businesses (Bhatti et al., 2023), providing visibility for their social efforts.

CM involves three key actors: one or more NPOs, one or more businesses, and consumers (Lafferty et al., 2016). Many NPOs act as cause advocates; the cause represents a particular goal whereas the NPO is seeking to address that goal. For example, the American Cancer Society (NPO) addresses the cause of cancer research. This research addresses NPOs as proxies for causes.

The CM literature is vast and diverse (e.g., Fan et al., 2022; Guerreiro et al., 2016; Lafferty et al., 2016; Schamp et al., 2023). Some of the key findings in this literature include that higher fit is preferred (e.g., Barone et al., 2007), consumers prefer when the donation amount is disclosed (e.g., Das et al., 2016), absolute donation amount should be clear (e.g., Baghi et al., 2010), consumers prefer larger donations (Jung et al., 2017), CM can reduce guilt for hedonic purchases (Das et al., 2016), and company CSR reputation colors interpretations of CM efforts (e.g., Koschate-Fischer et al., 2016), among other things.

The Non-Profit Perspective. CM research frequently focuses on the consumer's perspective (Lafferty et al., 2016). NPO/business partnership research taking either the business or the NPO perspective is sorely lacking (Bhatti et al., 2023; Cornwell & Kwon, 2020; Guerreiro et al., 2016; Lafferty et al., 2016). Alhough limited in quantity, partnership research taking an NPO perspective offers valuable insights (e.g., see the strategic confrontation and collaboration interaction model [SCCIM], which offers a model of potential approaches to NPO/business partnerships, Diepeveen, 2023). Research from the NPO perspective demonstrates that NPOs are primarily seeking event support, networking opportunities, and public awareness, and they generally realize these goals (Runté et al., 2009). Conflicting values and missions can be problematic, though, since the business focuses on market value whereas the NPO focuses on social value (Boenigk & Schuchardt, 2015). Furthermore, when the business partner lacks congruence and relevance, the NPO may perceive the business as a potential threat to their organizational identity (Kandel et al., 2024). Other concerns include business' lack of respect for NPOs' identity and work, taking advantage of their superior bargaining power, and not treating the NPO as an equal partner (Liston-Heyes & Liu, 2013). However, NPOs with high symbolic capital (public esteem) can secure more desirable business partners (Bocquet et al., 2020). We build on this base of existing NPO/business partnership knowledge with a large-scale, multi-country survey.

Sponsorship

Sponsorship is a second popular form of CSR. Whether sponsorship is defined under the umbrella of CM (as in Liu & Ko, 2011), or under its own moniker, it is a form of promotion-oriented CSR in which businesses partner with NPOs (Cornwell & Kwon, 2020). With sponsorship, the business purchases the opportunity to associate itself with an NPO's event or activity (Liu & Ko, 2011). Brands are increasingly interested in sponsoring sports, arts, and causes (Cornwell & Kwon, 2020) because consumers are highly engaged with these (Wakefield et al., 2020). A survey of CSR and marketing professionals indicated that 69% of the surveyed companies participate in nonprofit sponsorship programs (For Momentum, 2022). As with CM, sponsorship fit is beneficial (Kim et al., 2015), especially with a novel execution (Bodur et al., 2023).

NPO/Business Partnerships as Interorganizational Relationships (IORs)

A large body of research has examined IORs (e.g., Lumineau & Oliveira, 2018), investigating antecedents,

processes, and outcomes for IORs (see Agostini & Nosella, 2017 for a review). Generally, IORs are thought to create value for organizations (Le Pennec & Rauflet, 2018); although they may not fully deliver as hoped (Shumate et al., 2018). IORs can flourish, despite power differentials, when partners focus on over-arching mutual goals (Nicholls & Huybrechts, 2016) and foster relationship quality (Liu et al., 2018).

NPO/business partnerships, including CM and sponsorship, represent a specific type of IOR. We build on the six contingencies model by Oliver (1990), the strategic alliance success factors of Whipple and Frankel (2000), and competence and integrity-based trust model of Connelly et al. (2018) to develop measurement scales to assess NPO perceptions of NPO/business partnerships.

Developing IOR Components for CM

Oliver (1990) proposed six key motivators for IOR formation, which were labeled "contingencies." Any one of these six can motivate partnership formation, but they often work in combination. They reflect a variety of theoretical perspectives, some emphasizing functional issues, others, relationship issues or power asymmetry (Oliver, 1990). These are described next.

1. *Necessity* is the first contingency. This reflects an external requirement to partner and thus is an unlikely motivation for an NPO/business partnership.
2. *Asymmetry* reflects a desire to gain control. Power imbalance can destabilize partnerships (Ashraf et al., 2017) and lead to mission shift, with a business's market focus overshadowing the NPO's focal purpose (Reed, 2009). For NPOs, exploitation is a concern with power asymmetry.
3. *Reciprocity* is the notion that the two partners will be helping each other. It is grounded in an exchange theory perspective (Levine & White, 1961). In an NPO/business partnership, the business benefits from the NPO's positive reputation, and the NPO gains valuable resources from the business, providing mutual benefit.
4. *Efficiency* is gained when IORs offer value to NPOs by introducing new skills and methods (Le Pennec & Rauflet, 2018). Efficiency fits within a resource dependence lens (Hillman et al., 2009; Pfeffer & Salancik, 1978), as it helps NPOs become less dependent on external resources.
5. *Stability* can also be gained from IORs. IORs may provide predictable resources such as funding and event support (Liu & Ko, 2011) in an otherwise unpredictable NPO funding environment.
6. *Legitimacy* can be gained from IORs as well. Legitimacy is a key factor in the joint value created by partnerships (Weber et al., 2017), and NPOs seek a strong partner image and public awareness in partnerships (Runté et al., 2009).

A review of additional IOR research demonstrates that the motivations identified by Oliver are found in other works as well. For example, Whipple and Frankel (2000), take an exchange theory perspective (Levine & White, 1961), consistent with Oliver's third contingency of reciprocity. Their work identifies key indicators of IOR success, including trust, senior management support, clear goals, meeting expectations, and partner compatibility.

In addition, Connelly et al. (2018) use competency and integrity as their basis for IOR categorization, applying the perspectives of reciprocity and exchange, again consistent with Oliver's third contingency.

Hypothesis Development

Based on the literature, we argue that there are three broad components for NPO/business partnerships: relational, exploitation avoidance, and functional. The *relational* component addresses the nature of human interaction. It is based on Oliver's (1990) contingency of reciprocity, Whipple and Frankel's (2000) key indicators of trust, senior management support, and compatibility, and Connelly et al.'s (2018) integrity categorization. This lens stresses the positive relationship between partners, grounded in exchange, whereby each brings something to the other, creating additional value through synergy.

Exploitation avoidance addresses NPO concerns about a lack of equity in the partnership. This component emerged in both IOR and CM literature. Oliver (1990) identifies this concern as asymmetry. Liston-Heyes and Liu (2013) discuss diluting the NPO's identity and failing to prioritize the NPO. This is the "dark side" of NPO/business partnerships, whereby one partner may seek to exploit the other, generally with the business assuming the upper hand (Ashraf et al., 2017; Liston-Heyes & Liu, 2013; Oliver, 1990; Reed, 2009).

Finally, the *functional* component addresses operational issues. These include Oliver's (1990) contingencies of necessity, efficiency, stability, and legitimacy, as well as Whipple and Frankel's (2000) indicators of setting clear goals and meeting expectations, Connelly et al.'s (2018) categorization of competency, and Gourville and Rangan's (2004) first order benefits. This is a resource-dependence perspective (Austin & Seitanidi, 2012a, 2012b; Connelly et al., 2018; Gourville & Rangan, 2004; Oliver, 1990; Runté et al., 2009; Weber et al., 2017), which suggests that NPOs seek to gain resources and/or efficiencies from their IOR partner.

The preceding discussion suggests the following hypotheses (see Figure 1).

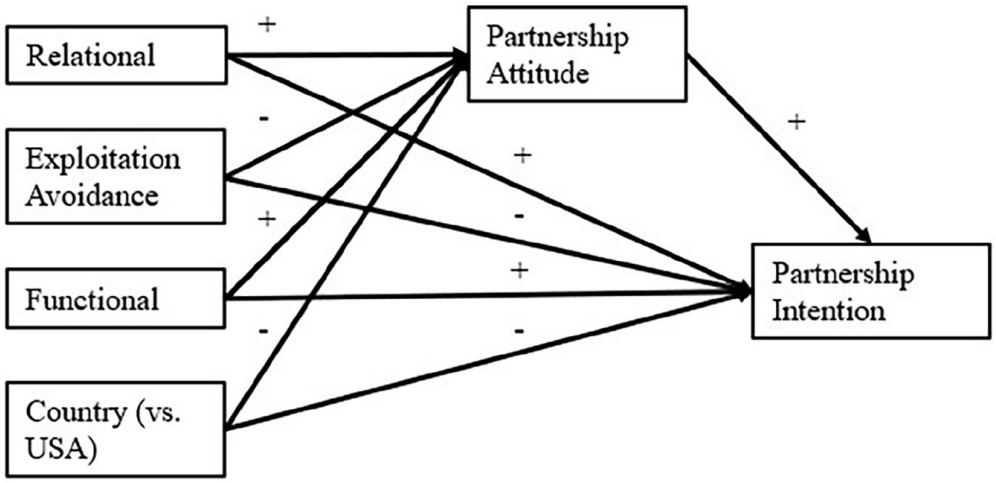

Figure 1. Model of Proposed Factors Predicting Attitudes and Intentions Toward NPO/Business Partnerships

Hypothesis 1 (H1): *Key IOR considerations for NPOs can be super-ordinately represented by (a) a relational component (b) an exploitation avoidance component, and (c) a functional component.*

Expectation of a positive exchange relationship whereby partners reciprocally benefit each other motivates the next hypothesis.

Hypothesis 2 (H2): *The relational component will be positively related to (a) attitude and (b) intention toward an NPO/business partnership.*

However, NPOs may be concerned about mission shift or exploitation by a more powerful business

partner, leading to more negative attitudes and lower intention for NPO/business partnerships.

Hypothesis 3 (H3): *The exploitation avoidance component will be negatively related to (a) attitude and (b) intention toward an NPO/business partnership.*

Expectation of positive functional benefits to the NPO should result in a more positive attitude toward an NPO/business partnership and stronger intention to participate.

Hypothesis 4 (H4): *The functional component will be positively related to (a) attitude and (b) intention toward an NPO/business partnership.*

Finally, research has demonstrated that attitude mediates the effect of motivational factors on behavioral intention and/or behavior (e.g., Fishbein & Ajzen, 1980; Homer & Kahle, 1988). Given this, NPO/business partnership attitude should mediate the relationship between the relational, exploitation avoidance, and functional components of partnership on behavioral intention to participate in an NPO/business partnership (see Figure 1).

Hypothesis 5 (H5): *NPO/business partnership attitude will mediate the relationship between the three proposed components (relational, exploitation avoidance, and functional) and behavioral intention toward an NPO/business partnership.*

Hypothesis Development for a Three Country Comparison

To assess generalizability, this research was conducted in the United States, Canada (in English), and France. NPO/business partnership studies, particularly CM studies, are occurring in countries around the world such as Taiwan (Lee & Charles, 2021), the United Kingdom (Eng et al., 2020), and India (Amawate & Deb, 2021), among many others. The United States, however, continues to lead in the number of CM publications, with the United Kingdom, Australia, and Vietnam following distantly in that order (Singh & Dhir, 2019). Although international representation is valuable and increasing, it tends to be consumer-oriented research conducted in one country. Some comparative research has examined the consumer perspective (e.g., Ferraris et al., 2020) but limited research is available to assess response consistency across countries from an NPO managerial perspective. The current study helps to fill this gap.

Canada was selected for its proximity and similarity to the United States. Canadian CM has mirrored the United States, although smaller scale and time lagged (Hessekiel, 2014). According to a report on international support for CSR, Canadians are quite cynical, and do not tend to believe that companies have made a significant difference with their efforts to benefit issues (Cone Communications/Ebiquity, 2015).

France was selected because of its historical ties to both the United States and Canada, its lower incidence of NPO/business partnerships compared with the United States and Canada, and its relatively strong skepticism toward corporate CSR (Cone Communications/Ebiquity, 2015). France was also a selection of convenience as it is home to one of the researchers.

Given that CM is the leading form of business partnership and modern-day CM began in the United States, all other locations have experienced relatively less CM exposure. Since less familiarity tends to lead to a less positive response toward CM (Lavack & Kropp, 2003), and Canadians and French have a generally more cynical view toward corporate CSR efforts overall (Cone Communications/Ebiquity, 2015), Canadian and French NPO responses to NPO/business partnerships are expected to be more negative than American NPO responses.

Hypothesis 6 (H6): *Compared with American responses, Canadian responses will be less positive in terms of (a) attitude and (b) intention toward an NPO/business partnership.*

Hypothesis 7 (H7): *Compared with American responses, French responses will be less positive in terms of (a) attitude and (b) intention toward an NPO/business partnership.*

Finally, given relatively high CSR skepticism in both Canada and France, compared with the United States, it is unclear whether attitudinal and intentional differences between them should be expected; therefore, this is explored without a directional hypothesis.

Methodological Consideration: Pre-Partnership NPO Perspective

This research examines the NPO perspective for those who have not previously participated in a business partnership, to guard against having hindsight bias become an alternative explanation for study findings. People, without realizing it (Fischoff, 1975), often revise their memories to be consistent with what has transpired. Unaware the outcome influenced their judgment, they reframe their perception of the past to fit the present (Hawkins & Hastie, 1990; Roese & Vohs, 2012; Shachar & Eckstein, 2007). This is termed hindsight bias. Hindsight bias can affect retrospective judgments (things that happened in the past), as well as prospective judgments (what is expected in the future; Chen et al., 2021). Furthermore, it impacts judgments in many contexts, including business settings (Louie, 2005) and ethical decisions for managers (Sligo & Stirton, 1998). Since partnership decisions involve ethical and monetary issues that may be at odds, asking NPO managers about their initial apprehensions and expectations of a business partnership *after* they have participated may lead to unknowingly biased responses. Therefore, this research engages NPOs that have not previously participated in an NPO/business partnership, thus avoiding hindsight bias as a potential alternative explanation for our findings. This is a relatively unique methodological contribution within the NPO/business partnership literature.

Method

An online survey was executed in the United States, Canada, and France to assess the proposed hypotheses for NPOs that have not previously participated in an NPO/business partnership. Randomly selected samples were engaged in Canada and the United States. For France, all NPOs categorized as having utility for the public were contacted. This research received ethics approval from the authors' institutions in Canada and France.

The online survey first asked whether they had previously participated in an NPO/business partnership with a promotional component; this research focuses only on those who had not. Those who had previously participated were automatically streamed to different survey questions which are reported elsewhere.

Participants in the United States and Canada were offered entry into a draw for $500, $300, and $200 for their participation. Participants in France were offered entry into a €500 draw. The decision to offer only one draw prize in France was made after consultation with local French survey researchers. This sort of draw is not common in French research; one draw amount was thought to be more straight-forward for this audience.

Participants

The American sample was randomly drawn from the Urban Institute's National Center for Charitable

Statistics NPO listing. The Canadian sample was randomly drawn from the Nationwide Canada Revenue Agency Charities Listing. Research assistants phoned the selected organizations to obtain an email address to send the URL for the online survey. Instructions requested the survey be forwarded to the individual who manages the organization's business partnerships or the person responsible for marketing for the organization. Responses were received from 1,541 participants in the United States and Canada. Substantially incomplete responses were removed. Of the remaining 1,369, a total of 932 were from organizations that had not previously participated in an NPO/business partnership, which are the focus of this analysis. This represents 533 NPOs from the United States and 399 NPOs from Canada. The completion rate per contact was roughly 17%, which reflects the common challenge of securing responses from those in managerial or executive positions (Holtom et al., 2022).

The French sample frame consisted of the complete list of all 2,500 associations and foundations officially categorized as representing public utility by the French government (i.e., a nonprofit organization with a goal of aiding the public, rather than benefiting its own members; Council on Foundations, 2024). This is similar to the guidelines for registered charity status in the United States (Foundation Group, 2024) and Canada (Government of Canada, 2019). Usable surveys were received by 172 recipients. Of these, 139 had not participated in an NPO/business partnership previously and thus are included in this research.

Most NPOs in the sample were small, using number of full-time employees as a measure of size. This is representative, as the vast majority of NPOs in all three countries are small (Associatheque, 2023; Dobuzinskis, 2024; Zip Sprout, 2024). The number of full-time employees at the 25th percentile was zero and at the 50th percentile it was one for all three countries. At the 75th percentile it was seven in the United States, five in Canada, and six in France. Organizational size data was only provided by 67% of participants.

Instrument

Two exploratory focus groups were conducted first to guide development of the survey items. Twelve individuals from NPOs in a Canadian community each participated in one or both groups. Questions were drafted based on the literature reviewed above, particularly Oliver's (1990) IOR contingencies, further discussed in the next paragraph. Focus group participants were asked to identify lack of clarity in the survey questions. Questions were revised accordingly. Notably, participants suggested that the term "cause-related marketing" might be unfamiliar to some NPOs, so the term "business partnership" was used instead, with the stipulation that it be a partnership that included a promotional component. Consequently, survey participants were instructed to consider business partnerships in which the business publicly promoted the partnership in some way.

The resulting 14 questions (see Table 2) represent relational, exploitation avoidance, and functional motivations for partnership. Specifically, four items were created to represent relational issues. Two items were developed to represent exploitation avoidance. Eight items were created to represent functional issues, which include Oliver's (1990) contingencies for stability, efficiency, necessity, and legitimacy. All items were deemed to be reflective for scale creation purposes (Hair et al., 2010).

Attitude toward an NPO/business partnership was measured in two ways: (a) three items measured attitude toward an NPO/business partnership for the participants' own specific organization and (b) three items measured attitude toward an NPO/business partnership in general. This was done because individuals may have a different attitude toward issues in the abstract than they do when the issue is considered more concretely (Trope & Liberman, 2010). Organization-specific attitudes and general attitudes toward business

partnerships are both examined. For both attitude toward own organization and attitude toward an NPO/business partnership in general, multi-item Likert-type scales were used, which is a common approach in survey research (e.g., Myers et al., 2013). The authors crafted the items, since most existing scales are for consumer attitudes toward CM or business partnerships, not NPO attitudes. Attitudes and intention are treated separately since attitude is seen as mediating the effects of motivations on intention.

Behavioral intention was measured with three author-created items: behavioral intention within the next year, the next 3 years, and sometime in the future. See Table 1 for attitude and intention items and scale reliabilities.

Table 1. Attitude and Behavioral Intention Measures.

Scale	Cronbach's alpha	Scale items
Organization Attitude	.94	I have a positive attitude toward my organization entering into a business partnership
		I think a business partnership would be good for my organization
		When considering business partnerships for my organization, the benefits outweigh the negative elements
General Attitude	.91	I have a positive attitude toward business partnerships in general
		I think business partnerships are good for nonprofit organizations in general
		When considering business partnerships in general, the benefits outweigh the negative elements for nonprofits
Behavioral Intention	.93	My organization will participate in a business partnership sometime in the future
		My organization will participate in a business partnership in the next 3 years
		My organization will participate in a business partnership in the next year

Finally, demographics were collected.

All questions were closed-ended, with discrete choice options asked on 7-point scales (1-*Strongly Disagree*, 7-*Strongly Agree*), unless otherwise stated.

The same survey was used for the United States and Canada, and this was translated to French following standard cross-cultural translation procedures of translation and back-translation (Brislin, 1970). Alterations were made where a strict literal translation would result in a loss of clarity. For example, the phrase "whitewash" was translated for meaning rather than using a literal translation.

Results

This research took the initial steps toward identifying key components for NPO/business partnerships and developing measurement tools for these. After successful scale creation, samples were combined to assess

the influence of the proposed components on attitudes and intentions for NPO/business partnership formation.

Principal Component Analysis (PCA)

Scale creation used a two-step process. First, exploratory factor analysis (EFA) was conducted on the U.S. sample, since the items were author-created. Then confirmatory factor analysis (CFA) was conducted, based on the EFA results, using the Canada and France samples, to assess generalizability of the scales.

PCA was used in SPSS (Version 27) to perform EFA, using Varimax rotation with Kaiser normalization, which converged in five iterations. All 14 items were used in the analysis. Three factors with eigenvalues above 1 emerged, accounting for 61.68% of the total variance. For details, see Table 2.

Table 2. Rotated PCA Matrix for IOR Components.

Item	Scale (item #)	Factor 1 (rel.)	Factor 2 (func.)	Factor 3 (exp.)
The partnership would operate with mutual respect.	Relational (Rel1)	**.86**		
The business and my organization would be helping each other.	Relational (Rel3)	**.85**		
The partnership would be equitable for both partners.	Relational (Rel2)	**.85**		
The business and my organization would be pursuing mutually desired goals.	Relational (Rel4)	**.81**		
The partnership would give the business legitimacy with the public.	Functional (Fun2)	.41	.31	.37
The partnership would help us to better deal with the uncertainties of our environment.	Functional (Fun8)		**.75**	
The partnership would help us to operate more efficiently.	Functional (Fun6)		**.74**	
This sort of partnership will become a necessity for my organization.	Functional (Fun4)		**.73**	
The partnership would assure us stable resources.	Functional (Fun7)	*.35*	**.62**	
The partnership would help my organization to develop business skills and expertise.	Functional (Fun3)	*.34*	**.59**	
We will be legally compelled to form a partnership.	Functional (Fun5)		**.58**	
The partnership would give my organization legitimacy with the public.	Functional (Fun1)	*.32*	**.53**	
The business would exploit my organization.	Exploitation (Ex1)			**.85**
The business would do a bit of 'whitewashing' to make themselves look even better to the public in terms of the partnership.	Exploitation (Ex2)			**.84**

Clear loadings in bold. Weaker loadings italicized. Deleted item shaded.

Looking at the rotated components matrix, it was clear the relational and exploitation avoidance scale measures loaded as intended. These two scales were clearly defined and provided support for H1a and H1b. The functional scale was also well defined, with the exception of one item, generally supporting H1c. The business legitimacy item ("The partnership would give the business legitimacy with the public") did not load highly onto any factor and so was removed. In retrospect, this item was not well suited to the scales as it focuses on outcomes for businesses rather than for NPOs—the focal topic of this research.

Although no strict guidelines exist for item acceptance, attention should be paid to loadings and cross-loadings. Items were deemed acceptable if they loaded at .5 or higher and were at least .2 higher than the nearest cross-loading. This approach was used to confirm three items that were somewhat weaker in loading (italicized in Table 2).

In summary, after removing one item and confirming all other items loaded properly onto their intended factors, 13 items were retained to measure three CM motivations—relational, exploitation avoidance, and functional. These findings support Hypothesis 1.

Confirmatory Factor Analysis

Confirmatory factor analyses (CFAs) were run separately for Canada and France to assess the generalizability of the factors created from the U.S. data. Analyses were done using JASP (Version 0.14.1).

Using diagonally weighted least squares (DWLS), which can be more appropriate for ordinal data than other methods (e.g., maximum likelihood; Li, 2016), the fit for Canada was good (χ^2 = 85.36, p = .026; comparative fit index (CFI) = .99; Tucker-Lewis Index (TLI) = .99; root mean square error of approximation (RMSEA) = .04, confidence interval [CI] = [.014, .057]). Results were similar for France (χ^2 = 90.71, p = .010; CFI = .98; TLI = .97; RMSEA = .06, CI = [.030, .086]). These results suggest a three-factor model is an adequate fit for the data.

Descriptive Statistics

Attitudes and Intentions. Attitudes and intentions were assessed using the general and organization-specific attitude scales. For all three countries, participants had positive attitudes toward NPO/business partnerships in general (M_{USA} = 4.9, M_{CA} = 4.7, M_{FR} = 4.4) and mildly positive attitudes toward NPO/business partnerships for their own organization (M_{USA} = 4.6, M_{CA} = 4.3, M_{FR} = 4.1). Each of these means were significantly above the scale mid-point of 4 on a 7-point scale (p < .001) except the French organizational attitude of 4.1 (p = .39). General attitude toward NPO/business partnerships was significantly higher than attitude toward NPO/business partnerships for their own organization in all three countries (all p < .001). Despite generally positive attitudes, intentions to participate in NPO/business partnerships were relatively low across the three countries (M_{USA} = 3.2, M_{CA} = 3.0, M_{FR} = 2.8), all significantly below the scale mid-point (p < .001).

Motivations and Size. Average responses to the IOR motivations were similar across the three countries. Relatively high scores on the relational component suggested a perception the IORs would be positive and productive (M_{USA} = 5.08, M_{Ca} = 4.94, M_{Fr} = 4.74). Relatively low scores on the exploitation avoidance component suggested little concern over exploitation in all three countries (M_{USA} = 3.15, M_{Ca} = 2.98, M_{Fr} = 3.26). Mid-range functional scores suggested a perception of moderate functional benefits accruing (M_{USA} = 3.81, M_{Ca} = 3.65, M_{Fr} = 3.66). Given the overarching similarity of response patterns across the three countries, the three samples were combined for the next set of analyses. Between country differences were also examined and are addressed in a later section.

Regarding organization size, responses were compared for organizations with one or more full-time employees, compared with those with none. No significant differences were found for smaller versus larger NPOs on the relational ($M_{<1FTE}$ = 4.9, M_{1+FTE} = 5.1, p = .09), the exploitation avoidance ($M_{<1FTE}$ = 3.0, M_{1+FTE} = 3.0, p = .34), or the functional component ($M_{<1FTE}$ = 3.7, M_{1+FTE} = 3.8, p = .23). Given this lack of difference and a large proportion of missing responses for organization size (reported by only 67%), size is not examined further.

Hypothesis Testing

Correlations and Regressions. Bivariate correlations of the full sample showed support for Hypotheses 2, 3, and 4. Specifically, the relational scale was positively correlated with general NPO/business partnership attitude (r = .47), organization-specific NPO/business partnership attitude (r = .53), and intention to participate in an NPO/business partnership (r = .40), supporting H2a and b. The exploitation avoidance scale

was negatively correlated with general NPO/business partnership attitude ($r = -.31$), organization-specific NPO/business partnership attitude ($r = -.30$), and behavioral intentions ($r = -.18$), supporting H3a and H3b. Furthermore, the functional scale was positively correlated with general NPO/business partnership attitude ($r = .40$), organization-specific NPO/business partnership attitude ($r = .52$), and behavioral intentions ($r = .45$), supporting H4a and H4b. See Table 3 for full details.

Table 3. Bivariate Correlations for IOR Components, Attitudes, and Intentions.

Factor	Statistic	Fun.	Rel.	Exp.	Gen. att.	Org att.	Int.
Fun.	Pearson Correlation	1					
Rel.	Pearson Correlation	.51**	1				
Exp.	Pearson Correlation	−.07*	−.38**	1			
Gen. Att.	Pearson Correlation	.40**	.47**	−.31**	1		
Org. Att.	Pearson Correlation	.52**	.53**	−.30	.78**	1	
Int.	Pearson Correlation	.45**	.40**	−.18**	.46**	.63**	1

*Indicates < .05. **Indicates < .01.

Further assessing attitudes, a multiple linear regression was conducted in SPSS (Version 27) with organization-specific attitude as the dependent variable (DV), entering all three IOR components at once. The overall model was significant (F [3, 932] = 198.1, $p < .001$). These three variables account for approximately 39% of the variance in organization-specific attitude toward an NPO/business partnership (adjusted $R^2 = .39$). Using unstandardized coefficients, the functional component had greater influence on overall attitudes (B =.52, $SE = .04$, $p < .001$, variance inflation factor [VIF] = 1.4), compared with the relational component (B =.33, $SE = .04$, $p < .001$, VIF = 1.6) and the exploitation avoidance component (B = −.20, $SE = .03$, $p < .001$, VIF = 1.2).

Further assessing intention to participate in an NPO/business partnership, multiple linear regression was used in SPSS (Version 27) with all three IOR components entered at once. The overall model was significant (F [3, 929] = 109.8, $p < .001$) and accounted for approximately 27% of the variance in participation intentions (adjusted $R^2 = .27$). Using unstandardized coefficients, the functional component contributed the most toward participation intentions (B =.54, $SE = .05$, $p < .001$, VIF = 1.4), followed by the relational component (B =.23, $SE = .04$, $p < .001$, VIF = 1.6) and the exploitation avoidance component (B =−.09, SE = .04, $p = .010$, VIF = 1.2).

Next, H5 proposed partnership attitude would mediate the effects of the IOR components on participation intent. Three separate mediation models (Hayes, 2018, Model 4, 5000 bootstrap samples) were run, each including one of the three IOR components as the independent variable (IV), behavioral intention as the DV, organization-specific attitude as the mediator, and the other two components as covariates.

The direct effect of the relational component on behavioral intention was not statistically significant (β = 0.05, $SE = 0.04$, $t = 1.35$, $p = .18$, 95% CI = [−0.02, 0.13]); however, the indirect effect through attitude was significant (β = 0.17, $SE = 0.03$, $p < .001$, 95% CI = [0.12, 0.22]). In the second model the exploitation IOR component served as the IV, and the direct effect was again insignificant (β = 0.01, $SE = 0.03$, $t = 0.17$, p =

.87, 95% CI = [−0.06, 0.07]). However, the indirect effect through attitude was significant (β = −0.10, *SE* = 0.02, *p* <.001, 95% CI = [−0.13, −0.06]). In the final model, controlling for the other two components, the functional IOR component was directly related to behavioral intention (β = 0.26, *SE* = 0.05, *t* = 5.70, *p* < .001, 95% CI = [0.17, 0.35]), and was indirectly related as well (β = 0.28, *SE* = 0.03, *p* < .001, 95% CI = [0.22, 0.33]). These results support Hypothesis 5 while also demonstrating a significant direct impact of functional issues on behavioral intention. These results suggest the effects of the relational and exploitation avoidance components on CM participation intention are mediated by CM organization-specific attitude, whereas functional issues have both direct and indirect influence on intention.

Country Differences. Next, one-way analysis of variances (ANOVAs) were conducted to test Hypotheses 6 and 7, which proposed more positive attitudes and behavioral intentions for the United States, compared with Canada and France. First, a one-way ANOVA was conducted with country as the IV and attitude toward own organization forming a business partnership as the DV. Results showed a significant effect of country on attitude (*F* [2, 985] = 6.42, *p* = .002). The United States participants reported the most favorable attitudes (*M* = 4.56, *SE* = 0.07), followed by Canada (*M* = 4.29, *SE* = 0.09) and France (*M* = 4.04, *SE* = 0.14). Tukey's Honest Significant Difference (HSD) post hoc tests confirmed that the U.S. mean was significantly higher than both Canada (*M*diff = 0.27, *p* = .049) and France (*M*diff = 0.52, *p* = .003), supporting Hypotheses 6a and 7a. The Canada–France difference was not significant (*p* = .298).

A separate one-way ANOVA tested country differences for behavioral intention. A significant effect of country was found (*F* [2, 930] = 3.65, *p* = .026). Behavioral intention was highest among U.S. participants (*M* = 3.15, *SE* = 0.07), followed by Canada (*M* = 2.87, *SE* = 0.09) and France (*M* = 2.85, *SE* = 0.14). Pairwise Least Significant Difference (LSD) comparisons indicated a significant difference between the United States and Canada responses (*M*diff = 0.28, *p* = .019), and a marginal difference between the United States and France (*p* = .051). Tukey HSD confirmed the U.S.–Canada difference (*p* = .049), supporting Hypothesis 6b, but did not confirm a difference for France (*p* = .12), failing to support Hypothesis 7b. Canada and France did not significantly differ (*p* = .99), see Figure 2.

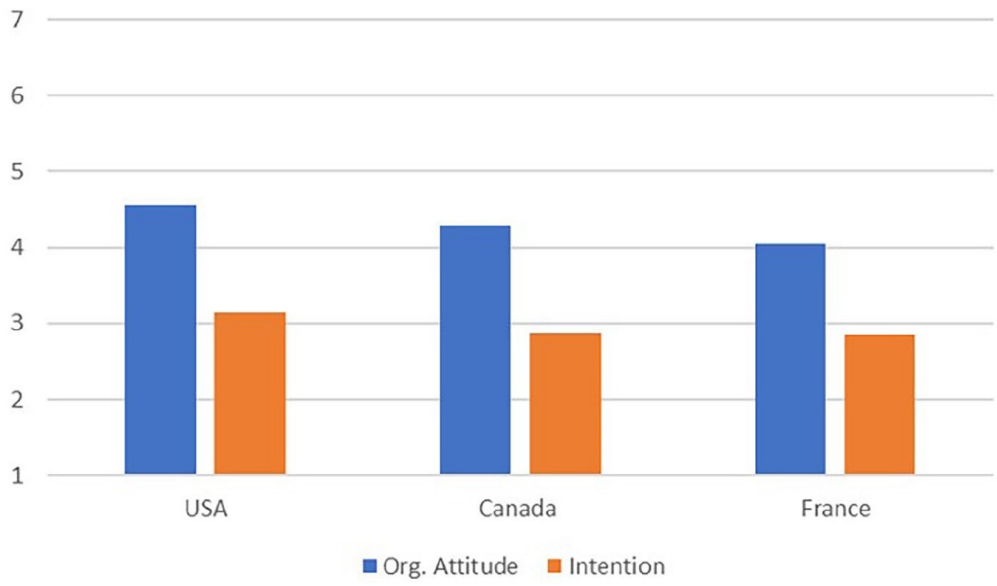

Figure 2. Country Level Comparison of Partnership Attitudes and Intentions

To further assess cross-national generalizability, a mixed-design ANOVA was conducted with IOR component (relational, functional, exploitation avoidance) as a within-participants factor and country (United States, Canada, France) as a between-participants factor. Mauchly's test indicated a violation of sphericity, so Greenhouse-Geisser corrections were applied ($\varepsilon = .717$).

A significant main effect of country emerged (F [2, 968] = 4.47, $p = .012$). Estimated marginal means showed that participants from the United States reported more favorable overall IOR responses ($M = 4.01$, $SE = 0.03$) than those from Canada ($M = 3.86$, $SE = 0.04$) or France ($M = 3.89$, $SE = 0.07$). Tukey HSD pairwise comparisons indicated that only the U.S.–Canada difference was statistically significant (Mdiff = 0.16, $p = .012$). However, the Tukey homogeneous subsets test grouped all three countries into a single, non-significantly different cluster ($p = .064$).

A significant main effect of IOR component was also found (F [1.43, 1388.10] = 338.30, $p < .001$). Relational motivations were rated highest ($M = 4.92$, $SE = 0.05$), followed by functional ($M = 3.72$, $SE = 0.04$), and exploitation avoidance ($M = 3.12$, $SE = 0.05$), with all pairwise differences significant ($p < .001$). The IOR × country interaction was not significant (F [2.87, 1388.10] = 1.51, $p = .211$), indicating that the relative ordering of IOR components was consistent across countries (i.e., relational > functional > exploitation avoidance; see Table 4).

Table 4. Average Country Scores on IOR Components.

IOR motivations		*M*	*SD*
Canada	Relational scale	4.94	1.36
	Exploitational scale	2.98	1.40
	Functional scale	3.65	1.13
France	Relational scale	4.74	1.58
	Exploitational scale	3.26	1.65
	Functional scale	3.66	1.25
United States	Relational scale	5.08	1.36
	Exploitational scale	3.15	1.43
	Functional scale	3.81	1.14

Although the overall interaction was nonsignificant, simple effects analyses were conducted to examine country-level differences within each IOR component. For relational motivations, a significant effect of country was observed (F [2, 968] = 3.36, $p = .035$). The U.S. participants rated relational IORs significantly higher than French participants (Mdiff = 0.34, $p = .013$), whereas differences between the United States and Canada ($p = .152$) and between Canada and France ($p = .183$) were not significant. No significant country differences were found for the functional (F [2, 968] = 1.98, $p = .139$) or exploitation avoidance components (F [2, 968] = 1.95, $p = .143$).

Discussion

This research identifies three key factors that motivate NPOs to form business partnerships and develops

measurement scales for these factors. NPOs are motivated toward business partnerships for relational and functional gains, and shy away from business partnerships to avoid exploitation. These three components offer strong explanatory power for understanding NPO motivations to form promotion-focused business partnerships such as CM and sponsorship.

Responses were relatively consistent across three countries—Canada, United States, and France—suggesting the findings are generalizable. Overall, participants have positive attitudes toward NPO/business partnerships in general and are mildly positive when asked about NPO/business partnerships for their own organization. They anticipate positive relations and the potential for functional benefits if they do participate, with little fear of exploitation. However, intentions to participate are not strong.

This research demonstrates expectations for both relational and functional benefits from NPO/business partnerships, similar to Liu's (2013) relational and instrumental approaches to CM. Measurement scales are successfully developed to examine these perceptions. The relational component developed here was shown to predict attitude toward the partnership, and to indirectly predict participation intention, mediated by attitude. This relational component demonstrates a belief by NPO managers that engaging in an NPO/business partnership will offer a mutually beneficial exchange (Austin, 2000), a motivating perspective for NPOs to take when considering a partnership for the first time.

Concern over exploitation was a significant predictor of NPO/business partnership attitude and intention (mediated through attitude), but the effect was relatively small, offering the least explanatory power. That NPO managers expect a positive, mutually beneficial relationship is remarkable given research demonstrating strong consumer skepticism toward CSR and CM (Cone Communications/Ebiquity, 2015). Although evidence of positive expectations is promising, NPOs should not be naïve about potential partnership risks. Research shows a variety of negative outcomes for NPOs engaging in cross-sector IORs (Ashraf et al., 2017; Liston-Heyes & Liu, 2013; Reed, 2009). Sensitivity to these risks by both NPOs and businesses can help guard against them.

The functional component was by far the most influential. This suggests NPO attitudes and intentions are strongly driven by the prospect of gaining operational benefits. Underscoring their impact, functional outcomes influenced behavioral intention directly, as well as influencing attitudes. The relational and exploitation avoidance components had only an indirect effect on partnership intention through partnership attitude. The direct effect of the functional motivation suggests NPOs may be approaching NPO/business partnerships from a utilitarian perspective, willing to put misgivings aside somewhat if they feel participation will garner needed resources and functionality. NPOs appear, then, to primarily be motivated by first-order benefits, but also recognize the potential for higher-level, longer-term relationships (Gourville & Rangan, 2004).

From a theoretical perspective, these results support both a resource dependence and an exchange theory approach to NPO/business partnerships. Although resource dependence, in the form of the functional component tested here, appears to more strongly influence partnership attitudes and intentions, an exchange perspective, in the form of the relational component, also offers valuable explanatory power. Both appear to influence partnership perceptions, consistent with Oliver's (1990) suggestion that multiple motivations can be influential simultaneously. Exploitation avoidance appears to be a relatively minor issue compared with the other issues that influence NPO consideration of a partnership. Future researchers are encouraged to consider multiple theoretical lenses as they further examine NPO/business IORs.

Interestingly, in this work NPO managers' responses to gaining legitimacy through NPO/business

partnerships emerged as a functional issue, loading on the functional component with elements such as operating more efficiently and gaining stable resources. In previous research, legitimacy had been positioned within the realm of relational issues (Liu, 2013). A case can certainly be made for positioning legitimacy in both ways—gaining legitimacy is functionally beneficial and it can help an organization foster longer-term relationships. When considering a new partnership, NPO managers may be approaching legitimacy as a stagnant resource, failing to consider the benefits of leveraging legitimacy to develop relationships with key stakeholders.

There were some nuanced differences between countries, with France and Canada showing less positivity toward partnerships than the United States, which may be due to the relatively lower level of NPO/business partnership exposure in these countries. Nonetheless, the pattern of results was remarkably consistent across these three countries and a wide variety of organizations. This demonstrates generalizability for the developed measures, and cross-national consistency regarding NPOs' partnership perceptions, at least in these developed countries.

Practical Implications

Extant literature suggests business partnerships present certain risks for NPOs. They are often the weaker partner and may not be a prioritized stakeholder. Rather than the mutually supportive relationship NPOs anticipate, they may face situations where the business partner exploits contractual vagueness to take advantage of the NPO. In addition, their identity may be misused by the business partner, putting their NPO brand image at risk. Finally, the market-focus of a business partner may clash with the values-focus of the NPO (Liston-Heyes & Liu, 2013). These differing institutional logics pose a threat to the longevity of a cross-sector alliance (Ashraf et al., 2017). Participants in this research anticipated minimal exploitation from their business partner. This optimism may be misplaced, since research suggests NPOs with the least CM experience also have the least realistic expectations for their CM alliances (Runté et al., 2009). This is not to say all business partners will be exploitive, but rather NPOs should anticipate differing institutional logics and be prepared to protect their brand and their values.

A partnership can be championed by someone internal to the NPO or from an interested business. A champion seeking to encourage an NPO to engage in an NPO/business partnership, whether internal or external, may find that emphasizing the functional benefits is the most persuasive approach. This research suggests that stressing functional benefits may be the best route to encourage engagement. This should be reinforced with suggestions of a positive reciprocal relationship, as relational aspects are the next most important influencer in the attitude toward NPO/business partnerships.

Theoretical and Methodological Contribution

Previous research has examined cross-sector IORs through a number of theoretical lenses. The present results suggest multiple theoretical lenses are appropriate. Specifically, resource dependence, exchange theory, and power asymmetry all influence NPO perception of business partnerships. NPO considerations are not unidimensional and probably should not be treated as such. Still, a resource dependence perspective seems to have the strongest influence over attitude and intent toward NPO/business partnerships, evidenced by the relative influence of the functional component in this research, compared with the relational and exploitation avoidance components. This likely reflects the constrained resource environment of most NPOs.

Methodologically, this research identifies and tests three core components of IOR perceptions in an NPO/business partnership context. These measures may serve as valuable tools for researchers to better understand IOR partnerships. Although this is an initial, exploratory inquiry, the use of relatively large, random samples across three different countries allows for a strong test of the proposed measures. Future research should further develop and apply these measures.

This research examines the perspective of NPOs who have not previously participated in a business partnership, which is an important contribution. People tend to revise their memories to be consistent with their current reality, so asking people to reflect on why they did something after the fact leads to biased responses (Fischoff, 1975). Hindsight bias can influence both prospective judgments, which is how individuals expect things to unfold in the future, and retrospective judgments, which is how they recall things that occurred in the past (Chen et al., 2021). Only by asking prior to the action can one avoid this response bias. Knowing pre-behavior attitudes and expectations helps to understand those who are in the contemplation stage.

Replication is necessary for demonstrating reliability of results and is another relatively unique contribution of this work. Given claims of a replication crisis in academic research (Open Science Collaboration, 2015), results were replicated across three countries, demonstrating generalizability within English speaking North America and in a European (French) context.

Limitations and Future Research

Although the survey completion rate was acceptable, it could have been better. This is a consistent concern with survey research targeting managerial or executive level respondents (Holtom et al., 2022). The three countries examined are all industrialized, Western nations. The developed scales should be tested in emerging nations as well, since research based on emerging markets is relatively sparse (Thomas et al., 2020) and NPO/business partnerships may be evaluated differently in emerging markets (Patel et al., 2017). This research takes a primarily quantitative approach, which may miss subtleties. Our work was fruitfully informed by past qualitative research (Liston-Heyes & Liu, 2013; Liu, 2013; Liu et al., 2018; Liu & Ko, 2011). Following suggestions that mixed-methods research can provide valuable insight, and that it flows in an iterative fashion (Creswell & Plano Clark, 2017), it may be enlightening to use qualitative methods to delve more deeply into our quantitative results. This may be particularly important for our finding that exploitation posed only a mild concern, given how problematic exploitation could be for the NPO. The sample contains a large number of very small NPOs. This accurately reflects reality; however, it limits the ability to assess response differences based on organizational size. Other CSR research that examined company-supported volunteerism with NPOs demonstrates differences based on company size (Basil et al., 2011), with larger companies supporting volunteerism in a more strategic, formalized manner than smaller companies. It may be that smaller organizations in general approach socially oriented partnerships in a less formal manner than larger organizations, and this could lead to less rigorous vetting of the partnership agreement. Finally, a relatively large proportion of respondents did not indicate organization size. This may be because they believed that leaving the question blank equated to a response of zero. Future research should stratify for size and carefully word such questions.

Conclusion

This research offers new insight into NPO motivations to engage in business partnerships, identifying three

core components: functional benefit, relational benefit, and exploitation avoidance. Measurement scales for each are successfully developed. While the desire for functional benefits is the most powerful motivator, relational factors also play a significant role in shaping attitudes. The relatively low concern for exploitation is surprising and warrants further investigation, particularly given the risks identified in prior literature. Together, these findings underscore the importance of both pragmatic and relational considerations in NPO decision-making and provide a foundation for future research.

Authors' Note

Carolina O. C. Werle is also affiliated with IREGE, Université de Savoie Mont Blanc, Annecy, France.

Data Availability

The data that support the findings of this study are available on request from the corresponding author. The data are not publicly available due to privacy or ethical restrictions.

Declaration of Conflicting Interests

The author(s) declared no potential conflicts of interest with respect to the research, authorship, and/or publication of this article.

Funding

The author(s) disclosed receipt of the following financial support for the research, authorship, and/or publication of this article: This work was supported by the Social Sciences and Humanities Research Council of Canada, under grant 864-2007-313.

ORCID iDs

Debra Z. Basil https://orcid.org/0000-0002-1363-5414

Carolina O. C. Werle https://orcid.org/0000-0001-7358-0737

Note

1. This research examines attitudes and intentions of individuals representing non-profit organizations (NPOs). For simplicity we refer to NPOs rather than specifying each time that we are referring to agents representing these NPOs.

References

Agostini L., Nosella A. (2017). Interorganizational relationships in marketing: A critical review and research agenda. *International Journal of Management Reviews*, 19(2), 131–150.

Amawate V., Deb M. (2021). Antecedents and consequences of consumer skepticism toward cause-related marketing: Gender as moderator and attitude as mediator. *Journal of Marketing Communications*, 27(1), 31–52.

Ashraf N., Ahmadsimab A., Pinkse J. (2017). From animosity to affinity: The interplay of competing logics and interdependence in cross-sector partnerships. *Journal of Management Studies*, 54(6), 793–822. Crossref

Associatheque. (2023). *Key figures and history of the voluntary sector*. Associatheque of Credit Mutuel. https://www.associatheque.fr/fr/creer-association/chiffres-cles.html

Austin J. E. (2000). Strategic collaboration between nonprofits and businesses. *Nonprofit and Voluntary Sector Quarterly*, 29(Suppl. 1), 69–97.

Austin J. E., Seitanidi M. M. (2012a). Collaborative value creation: A review of partnering between nonprofits and businesses: Part I. Value creation spectrum and collaboration stages. *Nonprofit and Voluntary Sector Quarterly*, 41(5), 726–758.

Austin J. E., Seitanidi M. M. (2012b). Collaborative value creation: A review of partnering between nonprofits and businesses. Part 2: Partnership processes and outcomes. *Nonprofit and Voluntary Sector Quarterly*, 41(6), 929–968.

Baghi I., Rubaltelli E., Tedeschi M. (2010). Mental accounting and cause related marketing strategies. *International Review on Public and Nonprofit Marketing*, 7(2), 145–156.

Barone M. J., Norman A. T., Miyazaki A. D. (2007). Consumer response to retailer use of cause-related marketing: Is more fit better? *Journal of Retailing*, 83(4), 437–445.

Basil D. Z., Runte M., Basil M., Usher J. (2011). Company support for employee volunteerism: Does size matter? *Journal of Business Research*, 64(1), 61–66.

Bhatti H. Y., Galan-Ladero M. M., Galera-Casquet C. (2023). Cause-related marketing: A systematic review of the literature. *International Review on Public and Nonprofit Marketing*, 20(1), 25–64.

Bocquet R., Cotterlaz-Rannard G., Ferrary M. (2020). How do NPOs get funding? A business model perspective based on the conversion of symbolic capital. *Nonprofit and Voluntary Sector Quarterly*, 49(6), 1233–1258.

Bodur H. O., Tezer A., Grohmann B. (2023). Execution novelty: Improving brand evaluations in cause sponsorship. *Journal of Business Research*, 165, 114024.

Boenigk S., Schuchardt V. (2015). Nonprofit collaboration with luxury brands: Positive and negative effects for cause-related marketing. *Nonprofit and Voluntary Sector Quarterly*, 44(4), 708–733. https://doi.org/10.1177%2F0899764014551280

Brislin R. W. (1970). Back-translation for cross-cultural research. *Journal of Cross-Cultural Psychology*, 1, 185–216.

Carroll A. B. (2021). Corporate social responsibility: Perspectives on the CSR construct's development and future. *Business & Society*, 60(6), 1258–1278.

Chen J., Kwan L. C., Ma L. Y., Choi H. Y., Lo Y. C., Au S. Y., . . .Feldman G. (2021). Retrospective and prospective hindsight bias: Replications and extensions of Fischhoff (1975) and Slovic and Fischhoff (1977). *Journal of Experimental Social Psychology*, 96, 104154.

Cone Communications. (2017). *Cone Communications CSR study*. https://conecomm.com/2017-csr-study/

Cone Communications/Ebiquity. (2015). *Global CSR study*. https://www.conecomm.com/2015-cone-communications-ebiquity-global-csr-study-pdf

Connelly B. L., Crook T. R., Combs J. G., Ketchen D. J. Jr., Aguinis H. (2018). Competence-and integrity-based trust in interorganizational relationships: Which matters more? *Journal of Management*, 44(3), 919–945. https://doi.org/10.1177%2F0149206315596813

Cornwell T. B., Kwon Y. (2020). Sponsorship-linked marketing: Research surpluses and shortages. *Journal of the Academy of Marketing Science*, 48, 607–629.

Council on Foundations. (2024). *Nonprofit law in France*. https://cof.org/content/nonprofit-law-france

Creswell J. W., Plano Clark V. L. (2017). *Designing and conducting mixed methods research* (3rd ed.). Sage Publications.

Das N., Guha A., Biswas A., Krishnan B. (2016). How product–cause fit and donation quantifier interact in cause-related marketing (CRM) settings: Evidence of the cue congruency effect. *Marketing Letters*, 27, 295–308.

Diepeveen M. A. (2023). How advocacy nonprofits interact with and impact business: Introducing a strategic confrontation and collaboration interaction model (SCCIM). *Nonprofit and Voluntary Sector Quarterly*, 53, 1074–1088.

Dobuzinskis C. (2024). *Most Canadian charities operate on a revenue of less than 200K per year*. Charitable Impact. https://www.charitableimpact.com/blog/most-canadian-charities-are-small/

Eng T. Y., Ozdemir S., Gupta S., Kanungo R. P. (2020). International social entrepreneurship and social value creation in cause-related marketing through personal relationships and accountability. *International Marketing Review*, 37(5), 945–976.

Fan X., Deng N., Qian Y., Dong X. (2022). Factors affecting the effectiveness of cause-related marketing: A meta-analysis. *Journal of Business Ethics*, 175, 1–22.

Ferraris A., Giudice M. D., Grandhi B., Cillo V. (2020). Refining the relation between cause-related marketing and consumers purchase intentions: A cross-country analysis. *International Marketing Review*, 37(4), 651–669.

Fischoff B. (1975). Hindsight is not equal to foresight: The effect of outcome knowledge on judgment under uncertainty. *Journal of Experimental Psychology: Human Perception and Performance*, 1(3), 288–299. Crossref

Fishbein M., Ajzen I. (1980). Predicting and understanding consumer behavior: Attitude-behavior correspondence. *Understanding Attitudes and Predicting Social Behavior*, 1(1), 148–172.

For Momentum. (2022). *Next level partnerships: A corporate perspective*. https://formomentum.com/nextlevelpartnerships/

Foundation Group. (2024). *What is a 501 (c) (3): A guide to non-profit tax-exempt status*. https://www.501c3.org/what-is-a-501c3/

Galan-Ladero M. M., Galera-Casquet C., Alves H. M. (2021). Theoretical background: Introduction to cause-related marketing. In Galan-Ladero M. M., Galera-Casquet C., Alves H. M. (Eds.), *Cause-related marketing. Classroom companion: Business* (pp. 1–16). Springer. Crossref

Gourville J. T., Rangan V. K. (2004). Valuing the cause marketing relationship. *California Management Review*, 47(1), 38–57.

Government of Canada. (2019). *Engaging in allowable activities*. https://www.canada.ca/en/revenue-agency/services/charities-giving/charities/checklists-charities/engaging-allowable-activities.html

Guerreiro J., Rita P., Trigueiros D. (2016). A text mining-based review of cause-related marketing literature. *Journal of Business Ethics*, 139(1), 111–128. Crossref

Gupta S., Handa M. (2024). Rethinking the boundaries of cause-related marketing: Addressing the need for a new definition. *International Review on Public and Nonprofit Marketing*, 21, 659–689.

Hair J. F., Black W. C., Babin A., Anderson R. E. (2010). *Multivariate data analysis* (7th ed.). Pearson.

Hawkins S. A., Hastie R. (1990). Hindsight: Biased judgments of past events after the outcomes are known. *Psychological Bulletin*, 107(3), 311–327. Crossref

Hayes A. F. (2018). *Introduction to mediation, moderation, and conditional process analysis second edition: A regression-based approach*. Guilford Press.

Hessekiel D. (2014, August 9). Canadians emerging as cause-marketing leaders. *Forbes*. https://www.forbes.com/sites/davidhessekiel/2014/08/19/canadians-emerging-as-cause-marketing-leaders/#5e3eb1145a1b

Hillman A. J., Withers M. C., Collins B. J. (2009). Resource dependence theory: A review. *Journal of Management*, 35(6), 1404–1427.

Holtom B., Baruch Y., Aguinis H., Ballinger G. A. (2022). Survey response rates: Trends and a validity assessment framework. *Human Relations*, 75(8), 1560–1584.

Homer P. M., Kahle L. R. (1988). A structural equation test of the value-attitude-behavior hierarchy. *Journal of Personality and Social Psychology*, 54(4), 638.

Jung M. H., Nelson L. D., Gneezy U., Gneezy A. (2017). Signaling virtue: Charitable behavior under consumer elective pricing. *Marketing Science*, 36(2), 187–194.

Kandel I. J., Baluch A. M., Piening E. P. (2024). Mate or menace? Exploring organizational identity threats in nonprofit-business partnerships. *Nonprofit and Voluntary Sector Quarterly*, 53, 1156–1180.

Kim Y. K., Lee H. W., Magnusen M. J., Kim M. (2015). Factors influencing sponsorship effectiveness: A meta-analytic review and research synthesis. *Journal of Sport Management*, 29(4), 408–425.

Koschate-Fischer N., Huber I. V., Hoyer W. D. (2016). When will price increases associated with company donations to charity be perceived as fair? *Journal of the Academy of Marketing Science*, 44, 608–626.

Kotler P., Lee N. (2005). Best of breed: When it comes to gaining a market edge while supporting a social cause, "corporate social marketing" leads the pack. *Social Marketing Quarterly*, 11(3–4), 91–103.

Lafferty B. A., Lueth A. K., McCafferty R. (2016). An evolutionary process model of cause-related marketing and systematic review of the empirical literature. *Psychology and Marketing*, 33(11), 951–970. Crossref

Lavack A. M., Kropp F. (2003). A cross-cultural comparison of consumer attitudes toward cause-related marketing. *Social Marketing Quarterly*, 9(2), 3–16. https://doi.org/10.1080%2F15245000309103

Lee L., Charles V. (2021). The impact of consumers' perceptions regarding the ethics of online retailers and promotional strategy on their repurchase intention. *International Journal of Information Management*, 57, 102264.

Le Pennec M., Raufflet E. (2018). Value creation in inter-organizational collaboration: An empirical study. *Journal of Business Ethics*, 148(4), 817–834. Crossref

Levine S., White P. E. (1961). Exchange as a conceptual framework for the study of interorganizational relationships. *Administrative Science Quarterly*, 5, 583–601.

Li C. H. (2016). Confirmatory factor analysis with ordinal data: Comparing robust maximum likelihood and diagonally weighted least squares. *Behavior Research Methods*, 48, 936–949.

Liston-Heyes C., Liu G. (2013). A study of non-profit organisations in cause-related marketing: Stakeholder concerns and safeguarding strategies. *European Journal of Marketing*, 47(11/12), 1954–1974. Crossref

Liu G. (2013). Impacts of instrumental versus relational centered logic on cause-related marketing decision making. *Journal of Business Ethics*, 113(2), 243–263. Crossref

Liu G., Ko W. W. (2011). An analysis of cause-related marketing implementation strategies through social alliance: Partnership conditions and strategic objectives. *Journal of Business Ethics*, 100, 253–281. Crossref

Liu G., Ko W. W., Chapleo C. (2018). How and when socially entrepreneurial nonprofit organizations benefit from adopting social alliance management routines to manage social alliances? *Journal of Business Ethics*, 151(2), 497–516. Crossref

Louie T. A. (2005). Hindsight bias and outcome-consistent thoughts when observing and making service provider decisions. *Organizational Behavior and Human Decision Processes*, 98(1), 88–95.

Lumineau F., Oliveira N. (2018). A pluralistic perspective to overcome major blind spots in research on interorganizational relationships. *Academy of Management Annals*, 12(1), 440–465. Crossref

Myers B., Kwon W. S., Forsythe S. (2013). Creating successful cause–brand alliances: The role of cause involvement, perceived brand motivations and cause–brand alliance attitude. *Journal of Brand Management*, 20, 205–217.

Nicholls A., Huybrechts B. (2016). Sustaining inter-organizational relationships across institutional logics and power asymmetries: The case of fair trade. *Journal of Business Ethics*, 135(4), 699–714. Crossref

Oliver C. (1990). Determinants of interorganizational relationships: Integration and future directions. *Academy of Management Review*, 15(2), 241–265. Crossref

Open Science Collaboration. (2015). Estimating the reproducibility of psychological science. *Science*, 349(6251), aac4716. Crossref

Palmquist M. (2020). *A deep dive into cause-related marketing*. Strategy + Business. https://www.strategy-business.com/blog/A-deep-dive-into-cause-related-marketing

Patel J. D., Gadhavi D. D., Shukla Y. S. (2017). Consumers' responses to cause related marketing: Moderating influence of cause involvement and skepticism on attitude and purchase intention. *International Review on Public and Nonprofit Marketing*, 14(1), 1–18.

Pfeffer J., Salancik G. R. (1978). *The external control of organizations: A resource dependence perspective*. Harper and Row.

Reed D. (2009). What do corporations have to do with fair trade? Positive and normative analysis from a value chain perspective. *Journal of Business Ethics*, 86(1), 3–26. Crossref

Roese N. J., Vohs K. D. (2012). Hindsight bias. *Perspectives on Psychological Science*, 7(5), 411–426. https://doi.org/10.1177%2F1745691612454303

Runté M., Basil D. Z., Deshpande S. (2009). Cause-related marketing from the nonprofit's perspective: Classifying goals and experienced outcomes. *Journal of Nonprofit & Public Sector Marketing*, 21(3), 255–270. Crossref

Schamp C., Heitmann M., Bijmolt T. H., Katzenstein R. (2023). The effectiveness of cause-related marketing: A meta-analysis on consumer responses. *Journal of Marketing Research*, 60(1), 189–215.

Shachar R., Eckstein Z. (2007). Correcting for bias in retrospective data. *Journal of Applied Econometrics*, 22(3), 657–675. Crossref

Shumate M., Fu J. S., Cooper K. R. (2018). Does cross-sector collaboration lead to higher nonprofit capacity? *Journal of Business Ethics*, 150(2), 385–399. Crossref

Singh S., Dhir S. (2019). Structured review using TCCM and bibliometric analysis of international cause-related marketing, social marketing, and innovation of the firm. *International Review on Public and Nonprofit Marketing*, 16(2), 335–347.

Sligo F., Stirton N. (1998). Does hindsight bias change perceptions of business ethics? *Journal of Business Ethics*, 17(2), 111–124. Crossref

Startus Insights. (2024). *Top ten corporate social responsibility trends in 2023*. https://www.startus-insights.com/innovators-guide/corporate-social-responsibility-trends/#Top%2010%20Corporate%20Social%20Responsibility%20Trends%20in%202023hts.com

Stobierski T. (2021, June 15). 15 Eye-opening corporate social responsibility statistics. *Harvard Business School Online*. https://online.hbs.edu/blog/post/corporate-social-responsibility-statistics

Thomas S., Kureshi S., Vatavwala S. (2020). Cause-related marketing research (1988–2016): An academic review and classification. *Journal of Nonprofit & Public Sector Marketing*, 32(5), 488–516.

Trope Y., Liberman N. (2010). Construal-level theory of psychological distance. *Psychological Review*, 117(2), 440.

Wakefield L., Wakefield K., Lane Keller K. (2020). Understanding sponsorship: A consumer-centric model of sponsorship effects. *Journal of Advertising*, 49(3), 320–343.

Weber C., Weidner K., Kroeger A., Wallace J. (2017). Social value creation in inter-organizational collaborations in the not-for-profit sector–give and take from a dyadic perspective. *Journal of Management Studies*, 54(6), 929–956.

Whipple J. M., Frankel R. (2000). Strategic alliance success factors. *Journal of Supply Chain Management*, 36(3), 21–28. Crossref

Zip Sprout. (2024). *How big are most nonprofits?* https://zipsprout.com/how-big-are-most-non-profits/#:~:text=About%2021%25%20of%20all%20non,small%20to%20mid%2Dsized%20organizations

Author Biographies

Debra Z. Basil, PhD, is a professor of marketing at the University of Lethbridge, Dhillon School of Business, director and co-founder of the Institute for Consumer and Social Well-being, and a Tier I Board of Governors' Research Chair, University of Lethbridge. Her research examines issues of individual and social well-being in several realms, including cause marketing, non-profit appeals, and immigrant settlement, among others. She earned a BA in Business Administration at the University of Washington, Seattle and a PhD in Marketing at the University of Colorado at Boulder.

Mary Runté, PhD, is an associate professor and department/area chair of human resources management/organizational behavior at the University of Lethbridge. Her research focuses on non-profit issues, work-life balance, and health management. She is currently a member of a multi-million-dollar grant examining patient care perceptions. She earned her BA from the University of Alberta, MBA from York University, Schulich School of Business, and PhD from Saint Mary's University.

Carolina O. C. Werle, PhD, is a professor of marketing at Grenoble Ecole de Management, Université Grenoble Alpes, and a researcher at IREGE, Université de Savoie Montblanc. She holds a PhD in Marketing from the Université Grenoble Alpes. Her research interests include food consumption, effectiveness of public policy campaigns, motivation, and self-control. She worked also as an expert for the National Agency of Sanitary Health (ANSES) and for the National Institute of Medical Research (INSERM) in France. A native of Brazil, she received a B.A. in Business Administration from Universidade Federal do Rio Grande do Sul (Porto Alegre, Brazil) and a Masters' Degree from Université Grenoble Alpes.

Jennifer Chernishenko, MSc, recently completed her MSc Management with a marketing major from the University of Lethbridge, Canada, where her studies were partially supported by a prestigious SSHRC student grant. She is currently an ESRC (SeNSS) Funded PhD Student in Marketing at the University of Kent, UK. Her research focuses on individual behavior change, particularly in the realm of health and eating behaviors.