

Philanthropy in Family Enterprises: A Review of Literature

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Abstract

Philanthropy in family enterprises operates at the crossroads of family, business, and society. Most of the research in this area is approached from the business or the individual level; thus, we have a fragmented understanding of philanthropy in family enterprises. This article presents a systematic review of the literature on the subject. Based on 55 sources published between 1988 and 2014, we explain the drivers of this behavior, the vehicles used to practice it, and the outcomes tied to the practice of philanthropy in family enterprises. We identify gaps in our understanding and provide ideas for future research.

Keywords

philanthropy, giving, business families, family business, family enterprises

In its most general sense, philanthropy encompasses behaviors and actions that are manifestations of a voluntary commitment to the well-being of others (Schuyt, 2010). Philanthropy is rooted in cultural and religious teachings regarding the responsibilities that those more fortunate have toward others who are less fortunate or are going through a hard time (Rey-Garcia & Puig-Raposo, 2013; Schuyt, 2013). As important actors in their communities, family enterprises have always been at the forefront of philanthropic efforts (Astrachan, 1988; Sanborn & Portocarrero, 2003) and represent an important percentage of the monetary contributions toward the well-being of their communities. For example, in the United States, donations from corporations and foundations, many which are family-owned, represent over US\$67 billion per year (National Philanthropic Trust, 2013). In the United Kingdom, the top 100 family foundations and corporations contribute £908 million per year to societal causes (Pharoah, 2008). In Italy, family foundations contribute about €90 million and in Germany, they contribute an estimate of €490 million per year to societal improvements (Pharoah, 2009; Pharoah, Jenkins, & Goddard, 2014).¹ Therefore, the philanthropic efforts of family enterprises provide valuable economic resources for social services, education, health, arts, and humanities around the world.

In family enterprises, philanthropic activities also affect the donor business and the owning family. On the business

side, philanthropy serves as a mechanism to demonstrate commitment to long-term goals (Campopiano, De Massis, & Chirico, 2014), to develop social and reputational capital (Cruz, Larraza-Kintana, Garcés-Galdeano, & Berrone, 2014), and to enhance the commitment and involvement of family and nonfamily employees toward the firm (Muller, Pfarrer, & Little, 2014). On the family side, engaging in philanthropy helps educate family stakeholders on issues about family legacy, wealth (i.e., management and responsibilities), and the practice of professional skills required in the business world (Breeze, 2009; Eichenberger & Johnson, 2013; Ward, 2009). Philanthropy can also help families transfer social capital between generations by allowing different generations to interact and work toward a common goal (Breeze, 2009; Schwass & Lief, 2008). Given the important role that family enterprise philanthropy plays for the entrepreneurial family and the business, it is important to have a baseline understanding of the philanthropic process. This knowledge can help

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academics and practitioners understand how philanthropy in the family enterprise works and how it is used as a tool for the transfer of knowledge, resources, and ideas between and across generations.

Philanthropy in family enterprises is interesting because it can be practiced and governed from either the business or the family domains. This dual nature has led to a fragmented understanding of the topic that is rooted in three characteristics of research in philanthropy and family enterprise. First, philanthropy has been conceptualized in different ways (Gautier & Pache, 2015). For example, some argue that it is a responsibility that businesses or business families have toward society, while others suggest that it is a purely altruistic behavior (Liket & Simaens, 2015; Saiia, Carroll, & Buchholtz, 2003; Sulek, 2010). As a result, determining what to include and exclude under the concept of philanthropy is difficult. Second, there is a divide in family enterprise research between work that focuses primarily on the family system and on the business system, with very few researchers integrating these two approaches (Michael-Tsabari et al., 2014). This is problematic when studying philanthropy in family enterprises because a complete picture can only be obtained through the combination of research from both systems. Third, research in family enterprise shows little integration between practitioner and academically driven work (Gersick & Feliu, 2014). This causes difficulty in understanding philanthropy because academically driven work tends to focus exclusively on the business component of the enterprise, whereas practitioners will focus on the family component (Michael-Tsabari et al., 2014).

To address these issues, this article provides a comprehensive review of the literature to develop an understanding of philanthropy in the family enterprise and identify gaps for future research. This review focuses on four questions in the context of family enterprises:

Research Question 1: How is philanthropy conceptualized?

Research Question 2: What are the motivations for philanthropy?

Research Question 3: How is philanthropy practiced?

Research Question 4: What are the outcomes associated with philanthropy?

The unique contribution of our review lies in the combination of knowledge that is family-centered, business-centered, practitioner-driven, and academically

driven to provide an examination of the topic. The following sections present the scope of this review, general observations about this research, findings in each of the four research questions, general conclusions, and directions for future research.

Scope of the Review and Coding of Information

Databases from business and social sciences (i.e., EBSCO, JSTOR, Springer Link, Emerald, Science Direct, Wiley, Sage Publications, ProQuest, and Google scholar) were used to identify academic and practitioner publications for this review. Sources were identified using a combination of the following terms in the title, the abstract, and/or the keywords for each database: *philanthropy*, *philanthropic*, *philanthropic giving*, and *charity* with *family business*, *family firm*, *family enterprise*, *business family*, and *family*. Initially, there were 130 distinct sources. After reading each abstract and eliminating irrelevant entries, 48 articles and 1 book chapter were retained. Five reports that provided information on surveys conducted with family business owners regarding philanthropic practices and motives (The Institute for Family Business [the United Kingdom], the Centre for Charity Effectiveness [the United Kingdom], Credit Suisse [the United States], Center for Charitable Giving and Philanthropy and the Philanthropic Initiative [the United Kingdom]) were also identified. Finally, one book that focused on philanthropy in family enterprises was also included. In total, this review is based on information obtained from 55 publications² (see the appendix, for a list of sources).

Once publications were identified, a five-step process was used to code the information. First, the general information about the publication was identified. This included publication year, author, journal, type of article (i.e., academically vs. practice driven), unit of analysis (i.e., family, business, or both), origin of information (United States vs. other countries), focus of research (i.e., comparison of family firm vs. nonfamily firm, or family firm), research question, and general results or observations. Second, the definition (if any) and the measurement metric for philanthropy used in each study were coded. Third, the reasons given for why family enterprises engage in philanthropy were identified. This section also identified which theoretical explanations (if any) were used to describe these motivations. Fourth,

the specific practices employed by family enterprises to engage in philanthropy, and the level (individual, family, and/or business) through which philanthropy was practiced were identified. And, fifth, the empirical findings about predictors and outcomes associated with philanthropy were coded. To ensure consistency in the coding of information, the two authors independently coded each article. The codings were then compared. When inconsistencies arose, the coders discussed the information, resolved their differences, and made a joint determination about which coding to use.

What Do We Know About Research on Philanthropy in Family Enterprises?

The first article that emerged from our literature search appeared in 1988 (Atkinson & Galaskiewicz, 1988). During the 1990s, there were 10 articles that explored the subject. This included a special issue in *Family Business Review* that examined family foundations (seven articles). Since 2004, the interest in philanthropy in the family business context has grown steadily, mirroring the increased interest in corporate philanthropy (Gautier & Pache, 2015). The focus in the exploration of philanthropy has been balanced between family ($N = 25$) and business ($N = 24$) contexts with a small number of publications focusing on both ($N = 6$). Information about philanthropy seems to be equally driven by academic ($N = 28$) and practice-oriented knowledge ($N = 27$). Thirty-four publications in this review were empirical studies. The methodological approaches to collect empirical information included the use of secondary data ($N = 11$), survey research ($N = 9$), case studies ($N = 8$), in-depth interviews ($N = 4$), and focus groups ($N = 2$). Finally, only 33% of the publications provided information about philanthropy from outside the United States.

While coding for definitions, we analyzed how philanthropy was measured. Nineteen of the sources discussed the metrics for assessment of philanthropic activities, which included (a) monetary contribution ($N = 8$), (b) other forms of support or involvement in the community ($N = 5$), (c) dummy variable (i.e., asking whether the family enterprise practiced philanthropy; $N = 3$), and (e) using scores from databases (i.e., KDL and CSRHub, $N = 3$). Only four of the practice-driven forces directly measured philanthropy. One measured it as a form of support, while the other three measured it as monetary contribution.

Defining Philanthropy in Family Enterprises

There are many conceptual and empirical debates about what constitutes philanthropy (Gautier & Pache, 2015; Liket & Simaens, 2015). The source of these debates is closely linked to changes in the definition of philanthropy over time and the interpretations that individuals have of what constitutes a philanthropic act (Sulek, 2010). Before the 20th century, the terms *philanthropy* and *charity* were used interchangeably to signify the voluntary act of financial giving to support those who had fallen on hard times (Schuyt, 2013). This traditional view focused on helping the less fortunate and making sure that their basic needs were met (Schuyt, 2013). Early in the 20th century, as wealthy entrepreneurs in the United States started donating to a variety of causes that went beyond welfare and relief for the poor, the view of philanthropy shifted in at least three ways (Harvey, Maclean, Gordon, & Shaw, 2011; Rey-Garcia & Puig-Raposo, 2013). First, the types of causes supported by philanthropic efforts changed from a focus on basic physical and material needs (e.g., food, clothing, and shelter) to a wider spectrum of causes such as health care, environment, education, and the arts (Schuyt, 2013). Second, philanthropic efforts were no longer focused exclusively on reducing the consequences of social problems such as hunger or disease; instead, they looked at ways to alleviate the symptoms of these problems including the lack of education or of skills or a culture of poverty (Sulek, 2010). And, third, there was a change in the motives that guided philanthropy. Early in the 1900s, publicists like Ivy Lee advised customers to engage in actions that the public would perceive as good and beneficial for society so they would be seen in a positive light (Gruning & Hunt, 1984). This shifted the motives of philanthropy from purely altruistic (i.e., selfless concern for the well-being of others) to a desire for “return on investment” in the form of public approval from philanthropic actions or in changes in society (Cutlip, 1994). Thus, conceptualizations of philanthropy today go beyond the act of charity to include a wider range of activities (e.g., donating money to social welfare, education, or the arts) and purposes for the philanthropic act (Aguilera, Rupp, Williams, & Ganapathi, 2007; Barnett, 2007; Porter & Kramer, 1999).

Table 1 provides sample definitions that we found in this review. A total of 10 practitioner-focused and 23

Table 1. Sample Definitions of Philanthropy.

Year	Author	Philanthropy definition	Practice-driven	Academic-driven
“Commitment to the Common Good” approach				
2000	Litz and Stewart	Philanthropy involves giving of time and money with a charitable purpose (implied).		×
2014	Campopiano et al. ^a	Altruistic activities intended to serve others. This includes the act of donating money, goods, and services to support a socially beneficial or humanitarian cause.		×
2008	Pharoah	Philanthropy is the voluntary giving and serving of individuals and communities beyond one's family.	×	
“Community Investment” approach				
1988	Atkinson and Galaskiewicz	Donation to charity that is tax-deductible and serve the public good and may or may not benefit the organization.		×
2006	Robinson	Philanthropy has a long-term focus and its purpose is to establish long-term capital funding with financial capital creating and supporting programs for one or more initiatives. In contrast, charitable giving is short-term focus involving a one-time donation for a specific purpose.	×	
Blended approaches				
“Commitment to the Common Good” and “Community Investment”				
2006	Madden, Scaife, and Crissman	One of the activities through which a company engages with its community. Philanthropy is defined as the voluntary giving of money, time, or in-kind goods by a business without any direct commercial benefit and with the purpose of benefiting the community welfare.	×	
2012	Rey-Garcia	Corporate actions that are a response to societal expectations that businesses should be good citizens. It is one of the four components of corporate social responsibility. And, it is discretionary.		×
2014	Dou, Zhang, and Su ^a	Charitable donations with discretionary responsibility of where and how much to donate despite the society's expectations.		×
“Community Investment” and “Marketing”				
1995	File and Prince	These authors equate philanthropy with cause-related marketing. Cause-related marketing are joint ventures between nonprofits and businesses that include giving to the community and expecting a return.		×

^aThis article was published in a family business journal.

academic publications provided a definition of philanthropy in the text. All of the definitions described philanthropy as a form of giving that could include financial gifts, volunteering, or any other resource that the family enterprise possessed. The 33 definitions explicitly or implicitly indicated that the primary purpose of philanthropy was to help others. Only five definitions explicitly stated a direct benefit to the family enterprise.

The work of Gautier and Pache (2015) identifies three general types of corporate philanthropy. The “commitment to the common good” (CTCG) approach views philanthropy as a voluntary and selfless act of

the organization. The “community investment” (CI) approach encompasses philanthropic actions that can result in some form of long-term benefit for the firm. Finally, the “marketing” (MKT) approach views philanthropy as a commercial tool for the organization. We used this typology to code how philanthropy has been defined in the context of family enterprises. Our observations indicate that 13 publications described philanthropy as focusing exclusively on a CTCG, 5 described philanthropy as using the CI exclusively, and no definitions used the MKT approach. In addition, 15 publications used blended definitions of philanthropy.

Thirteen of those publications defined philanthropy using components of both the CTCG and CI approaches and two sources combined the CI and MKT approaches. When comparing academic- ($N = 23$) and practice-driven ($N = 10$) sources, we found that practice-driven definitions were more likely to describe philanthropy using primarily one approach (CTCG = 60%, CI = 20%) in comparison with academic-oriented sources (CTCG = 30%, CI = 13%). Furthermore, academic-driven sources were more likely to use blended definitions of philanthropy (57%) in comparison with practice-oriented sources (20%). Sixteen of these publications described philanthropy as a component of corporate social responsibility (CSR).

Based on the studies we reviewed and to capture the range of conceptualizations found in the family business literature, we define philanthropy as *the voluntary donation of resources (i.e., time, money, effort, or knowledge) to support causes that are primarily intended to promote the betterment of society with no direct expectation of economic returns*. Thus, we believe that the main goal of philanthropy is to serve society. We also acknowledge that individuals and organizations can have secondary goals when engaging in philanthropic efforts. The next section identifies these secondary motivations.

Motivations for Philanthropy in Family Enterprises

Twenty-five practice-oriented and 25 academic publications were coded to explore the motives that guide philanthropic activities in family enterprises. We focused on two aspects of the literature. First, the conceptual reasons that have been related to the practice of philanthropy. Second, the theoretical approaches, when provided, that have been used to explain why family enterprises engage in philanthropy. The two sections below provide the summary of our findings.

Motives That Guide Philanthropy in Family Enterprises

To identify the motives of philanthropy, we created a list of all the reasons presented in each source for why family enterprises engaged in philanthropy and grouped the items in this list into categories. There were three general categories: family-oriented motives, business-oriented motives, and dual motives (see Table 2).

Table 2. Motives for Philanthropic Efforts in Family Enterprises.

<i>Family-oriented motives</i>	
Family identity	Reflects that philanthropy is important to the family, part of its culture and identity, and describes important values.
Legacy	Highlights the family's concern in creation, preservation, and transfer of its legacy.
Wealth benefits	Suggest that families are motivated to do philanthropy because it can serve as a way to transfer and manage their wealth.
<i>Business-oriented motives</i>	
Strategic	Highlights that philanthropy is important to the family enterprise/business because it can help the bottom line of the business in the long term.
Political	Guided by a desire to gain political goodwill in the community.
Expectation	Based on the desire to fulfill the expectations of relevant others like competitors or similar organizations.
<i>Dual motives</i>	
Reputational	Guided by the desire to develop and preserve positive perceptions of the family and the family business from external and internal nonfamily stakeholders.
Moral	Emerge from the good intentions of the family and the business to contribute to the welfare of others and achieve social change. It is tied to the belief that "with great wealth comes great responsibility."
Educational	Based on the concern to educate family members about business, family, and personal skills. The belief is that philanthropy can serve to this process.

Family-Oriented Motives. Twenty practice-oriented and 10 academic publications provided information for this section. Fourteen publications support the family identity motive and suggest that philanthropy provides a vehicle through which families can work on family unity (Breeze, 2009; Snowdon-Blanchard, 2008), family cohesion (Schwass & Lief, 2008), family harmony (Zellweger & Nason, 2008), family values (Cruz et al., 2014; Dou et al., 2014; Hoy & Rosplock, 2014; Winer, 2012), connection between generations (Eichenberger & Johnson, 2011, 2013), and effective family processes (Gallo, 2007; Gersick, 2006; Gersick, Lansberg, & Davis, 1990; Robinson, 2006). In this area, there was only one empirical study that found a relationship

between family identity and the practice of philanthropy. In her work with family business owners in the United Kingdom, Breeze (2009) found that owners say they engage in philanthropic efforts because doing so is consistent with the values of the family.

Fourteen publications highlighted legacy factors as important motives. These articles suggest that family enterprises are interested in philanthropy because it provides a vehicle to learn about what the family has done in the past (Credit Suisse, 2010; Eichenberger & Johnson, 2013; Prince, File, & Gillespie, 1993), and can facilitate the involvement and knowledge exchange between members from multiple generations (Bingham, Dyer, Smith, & Adams, 2011; Eichenberger & Johnson, 2011; Hansen, 1990; Hoy & Rosplock, 2014; Lerner, 2011; Ward, 2009). The work of Litz and Stewart (2000) and Breeze (2009), provides some empirical support for the legacy motive. These studies found that family businesses want to leave a mark in the communities in which they operate and one of the ways of doing this is by engaging in philanthropy. Thus, the family's desire to build a legacy is one of the drivers for the practice of philanthropy in family enterprises.

Thirteen publications highlighted that family enterprises have a desire to practice philanthropy because by doing so, families can accrue wealth benefits (Bronfman, 2009; Gray, 2008; Hayes & Adams, 1990; Hersch, 2004; Hoy & Rosplock, 2014; Rey-Garcia, 2012). The only study that provides empirical support for this claim is the work of File and Prince (1995) who found that one of the reasons family business owners practice philanthropy is the tax benefits they obtain. Rey-Garcia and Puig-Raposo (2010, 2013) qualify this claim stating that the civil law tradition of the country in which the family engages in philanthropy can affect the tax and wealth benefits to individuals and organizations.

Business-Oriented Motives. Three practice-driven and 14 academic publications were used to identify the different business motives. Eleven publications focused on business strategic reasons for engaging in philanthropy. These motives suggest that donations help increase sales (File & Prince, 1998), increase performance (Fernando & Almeida, 2012; Fitzgerald, Haynes, Schrank, & Danes, 2010), and could bring tax benefits (Zellweger & Nason, 2008), or financial returns for the business (Lähdesmäki & Takala, 2012; Madden et al., 2006; Niehm, Swinnney, & Miller, 2008). Three publications provide empirical support for this motive (File & Prince, 1998;

Lähdesmäki & Takala, 2012; Niehm et al., 2008). Political reasons represent the second business motive explored. Four publications discussed political reasons to practice philanthropy. In the Chinese context, having political connections is positively related to the practice of philanthropy in family enterprises (Zhang, Yang, Wang, & Wang, 2012). Chinese family enterprises also engaged in philanthropy to divert attention from environmental misconduct (Du, 2015). In the United States, Atkinson and Galaskiewicz (1988) also found that the connections that CEOs have to the philanthropic elite would influence to whom the company decides to donate to and how much they donate. Finally, Pharoah, Keidan, and Gordon (2011) found that the personal contacts of business owners play a role in the practice of philanthropy by family firms.

Ten publications (practice: $N = 3$, academic: $N = 7$) suggest that the expectations of others matter when deciding to engage in philanthropy. Even though philanthropy is not a legal, economic, or ethical obligation of the organization (Schwartz & Carroll, 2003), there are social expectations for a business to engage in some form of philanthropic activity. Doing so shows the organization's commitment and responsibility toward their community (Gautier & Pache, 2015). In line with these expectations, researchers suggest that family enterprises perceive pressures from society (Danco & Ward, 1990), stakeholders of the firm (Prince et al., 1993), the community (Campopiano et al., 2014), and/or peer organizations (Breeze, 2009; Madden et al., 2006) to engage in philanthropy. The only study that provides some empirical support for this relationship is Breeze (2009). She found that peer pressure was a prominent explanation business owners gave for doing philanthropy in family enterprises.

Dual Motives. Fourteen practice-driven and 20 academic publications discussed dual motives as a reason for why family enterprises practice philanthropy. Thirteen publications support reputational reasons to practice philanthropy (Breeze, 2009; Campopiano et al., 2014, Cruz et al., 2014; Dyer & Whetten, 2006; Harvey et al., 2011; Rey-Garcia & Puig-Raposo, 2010). These researchers argue that when family enterprises are involved in philanthropy, they are seen as a positive influence in the community, and these positive perceptions can translate into opportunities and sources of reputational capital (Bingham et al., 2011; Hoy & Rosplock, 2014; Schwass & Lief, 2008; Uhlaner, van Goor-Balk, & Masurel, 2004). The empirical support for reputational motives is limited.

Findings indicate that family enterprises whose name is associated with the business are more likely to have concern for the reputation of the family and are more likely to engage in philanthropy (Breeze, 2009; Uhlaner et al., 2004). Similarly, studies suggest that business owners perceive that philanthropy provides visibility to the family and the business (Breeze, 2009; Pharoah et al., 2011). Therefore, family business owners are more motivated to practice some form of philanthropy. However, there is no systematic exploration of the importance of reputation when making decisions about philanthropy.

Twenty-two publications provide information about moral motives guiding the practice of philanthropy. This research indicates that family firms are more likely to practice philanthropy because they are more concerned with helping their communities (Kranenburg & Zoet-Wissink, 2012; Uhlaner et al., 2004), contributing to their welfare (Lähdesmäki & Takala, 2012), benefiting society (Rey-Garcia, 2012), giving back to the community (Winer, 2012), affecting social change (Eichenberger & Johnson, 2013), making a mark in the community where the business is located (Litz & Stewart, 2000), and solving social problems (Déniz & Suárez, 2005). However, there is no empirical research that directly linked moral motives with the decision to engage in philanthropy.

Finally, eight publications suggest that philanthropic activities provide educational benefits for the family and the business. These sources indicate that philanthropic entities can offer a context in which family members learn how to manage their wealth (Gallo, 2007; Gray, 2008), develop and practice management and business skills (Credit Suisse, 2010; Hoy & Rosplock, 2014; Schwass & Lief, 2008), and where junior generations are educated about issues that are important for the family and the business (Breeze, 2009; Hoy & Rosplock, 2014). We did not find empirical publications that explored education as a motive to practice philanthropy.

Using Theory to Explain Motivations

The second part of understanding motives focused on the theoretical lenses used to explain why family enterprises engage in philanthropy. There were 13 academic publications that employed theoretical frameworks to explain the drivers of philanthropy. These approaches are summarized in Table 3.

There are two general observations about the use of theory in research on this subject. First, although early publications relied on one theory to explain the motives

for philanthropy, advances in the study of family enterprises have led authors to combine theories to better explain the multiple motivations toward philanthropy (Pharoah, 2008). For example, Cruz et al. (2014) combine organizational identity, stakeholder theory, and socioemotional wealth (SEW) frameworks to suggest that family enterprises behave differently toward external and internal stakeholders. They argue that family enterprises are responsive to the claims of external stakeholders, and are likely to initiate actions that will help them respond to external stakeholder needs. At the same time, family enterprises want to act in ways that reflect their own self-professed desires (i.e., their identity), with SEW representing an important element of the identity of the family enterprise. In this case, philanthropy is seen as a practice that is directed to external stakeholders and helps the family express their identity to the community, show their concern for others, and be connected to the community. Therefore, different theories are necessary to explain why family enterprises may have multiple motives when engaging in philanthropy.

Second, our review indicates that theoretical work provides a rationale that is most consistent with business-driven motives (see Table 3). There are at least two reasons for this focus. First, the research that uses theoretical frameworks is conducted primarily in academia. This academic focus results in explorations that are conducted through the lens of entrepreneurship or business strategy (Michael-Tsabari et al., 2014). In these disciplines, the unit of analysis is typically the business and not the family. Second, data about philanthropy from the organizational perspective may be more accessible than data from the family or individual side. Consequently, we should expect that as interest for family enterprises research grows in other disciplines (i.e., family studies, psychology, sociology, or other social sciences), theoretical works that emphasize family and dual motives are more likely to emerge.

Moderators in the Relationship Between Motives and Practices

In the process of coding for motives, we identified two practice-driven and 16 academic publications that explored characteristics that moderated whether a family enterprise would engage in philanthropy. The primary moderators influencing whether family enterprises practice philanthropy were the perception of having sufficient excess financial resources

Table 3. Theoretical Approaches Used to Explain Motivations for Philanthropy.

Theory	Explanation	References	Motives
Agency	In “owner-controlled firms,” philanthropy is not seen as an agency cost because owners may not exclusively focus on stockholders.	Atkinson and Galaskiewicz (1988); Zhang et al. (2012)	Family identity Strategic
Enlightened self-interest model	Socially responsible actions by a firm will be reciprocated over time by support from loyal customers, employees, suppliers, and other stakeholders.	Niehm et al. (2008)	Family identity Reputational
Organizational identity	Engaging in socially responsible actions is part of the identity that firms want to project to others.	Bingham et al. (2011); Cruz et al. (2014); Dyer and Whetten (2006)	Family identity Reputation Moral
Social capital	Philanthropy helps develop ties between the business and the community that can be valuable.	Campopiano et al. (2014); Harvey et al. (2011); Lähdesmäki and Takala (2012); Niehm et al. (2008)	Political Reputation
Socioemotional wealth (SEW)	Practicing philanthropy enhances different dimensions of SEW that are important for family businesses identity.	Cruz et al. (2014); Dou et al. (2014)	Family identity Legacy Reputation
Stakeholder identity orientation	Organizations engage in philanthropy because these actions are consistent with how the business wants certain stakeholders to view the firm.	Bingham et al. (2011)	Moral Reputation
Stakeholder	Family firms engage in philanthropy to meet the demands of relevant stakeholders.	Bingham et al. (2011); Cruz et al. (2014); Fernando and Almeida (2012); Zhang et al. (2012); Zellweger and Nason (2008)	Expectation
Stewardship	Practicing philanthropy helps the family firm act as good steward in the community where they work.	Campopiano et al. (2014)	Strategic Political Reputation
Sustainable family business	Philanthropy enhances the interaction between the firm and the community, which is essential for the sustainability of the firm.	Fitzgerald et al. (2010)	Legacy Expectation

(Fitzgerald et al., 2010; Harvey et al., 2011; U.S. Trust, 2013) and sales (Campopiano et al., 2014; Déniz & Suárez, 2005; Dou et al., 2014; Madden et al., 2006; Ward, 2009). Other factors that were linked to differences in the practice of philanthropy included the generation of the family in charge of the business (Lähdesmäki & Takala, 2012; Uhlaner et al., 2004), the dispersion of family ownership among family members (Campopiano et al., 2014), the size of the business (Déniz & Suárez, 2005; Litz & Stewart, 2000; Niehm et al., 2008; Zhang et al., 2012), the age of the business (Déniz & Suárez, 2005), the percentage of family ownership (Déniz & Suárez, 2005), the degree of interest by business owners in helping the community (Fitzgerald et al., 2010; Lähdesmäki & Takala, 2012), and the level of

involvement of family members in the business (Bingham et al., 2011; Litz & Stewart, 2000).

The industry in which the business operates also affects engagement in philanthropy. Companies in industries that promote a higher sense of social responsibility are more likely to practice philanthropy (Madden et al., 2006; Zhang et al., 2012). The country where the company operates can also be considered a moderator of why companies feel that they need to engage in philanthropy (Rey-Garcia & Puig-Raposo, 2010, 2013). Companies in countries with laws that promote tax benefits for giving are more likely to engage in philanthropy. Finally, size of the community influences the motive to engage in philanthropy (Uhlaner et al., 2004). Being in a smaller community may create a stronger sense of responsibility in comparison with larger communities.

Philanthropy Practices in Family Enterprises

Philanthropy in family enterprises is a phenomenon at the intersection of family, business, and society. Because of this, a unique characteristic of philanthropy in this context is that it can be carried out through individual, family, and corporate activities, or a combination of practices from these levels. Building on this idea, we explored the different vehicles used for philanthropy and the preferences that family enterprises had toward those vehicles. We relied on 15 practice-driven and 12 academic publications to explore these issues. Table 4 summarizes the different vehicles that family enterprises can use to practice philanthropy, based on our sources.

We found that family enterprises were less structured and more informal when engaging in philanthropy (Breeze, 2009; U.S. Trust, 2013). In general, the degree of formality in practices varies depending on the extent to which the family business is already established, the number of family members involved in the business, the number of family members involved in philanthropy, the degree of interest in philanthropy shown by family members, the extent to which the business engages with consumers, the type of previous experiences with philanthropy, and the access to advice about philanthropic giving (Breeze, 2009; U.S. Trust, 2013). For instance, Australian and U.S. small family business owners prefer to support local causes in their community and avoid cash donations (Fitzgerald et al., 2010; Madden et al., 2006). Business owners in small communities prefer to make contributions in kind (i.e., technical help, volunteering in the community) and are more likely to make these contributions when community is economically vulnerable.

Although informal practices are more prevalent in the practice of philanthropy, it is important to note that the majority of practices detailed in Table 4 involve foundations, which are considered formal organizations for the practice of philanthropy. In this review, 18 out of the 27 publications investigated foundations. Given the significance of this vehicle in the practice of philanthropy, the section below summarizes what we found about foundations in our review.

Foundations as Important Vehicles for Practicing Philanthropy

Foundations are nonprofit entities established with the purpose of making grants to unrelated organizations,

Table 4. Types of Philanthropic Practices.

Practice	Definition
<i>Individual practices</i>	
Checkbook philanthropy	Giving because someone asks.
Formative philanthropy	Giving back to organizations that are important to the person.
Cause philanthropy	Supporting causes that are important for the individual.
<i>Family practices</i>	
Collaborative giving	Working with a group of family members to create a pool of funds used for philanthropy.
Donor-advised funds	A fund set by a private donor (individual, family, or corporation) within one public foundation.
Family foundations	Practicing philanthropy through an entity in which a family or some of its members endow and play a significant role in its governance and/or management.
Planned donations	Donations that are planned and done as a group.
<i>Corporate practices</i>	
Foundations	Supporting philanthropic causes through a separate and independently governed legal entity from the parent company but maintaining close ties with it (i.e., contributions to maintain its giving or reflecting the parent's interests).
Endowments	Exercising philanthropy by a donation of money or assets to a nonprofit organization for the ongoing support of that organization.
<i>Multiple levels</i>	
Charitable trusts	A trust settled for both charitable purposes and public benefit.
Giving circles	A collective way of practicing philanthropy, in which donors come together, formally or informally, to combine their resources for a cause.
Public community foundations	Engaging in philanthropy by irrevocably giving funds to a chosen community foundation.

institutions, or individuals for scientific, educational, cultural, religious, or other charitable purposes (Moody, Knapp, & Corrado, 2011; Rey-Garcia, 2012). Family foundations are those in which a family or some of its members endow and play a significant role in its governance and/or management (Brody & Strauch, 1990; Gersick, 2006). Although family foundations are closely

associated with family business owners, it is not just family business owners who utilize family foundations. Individuals and families who obtained their fortune in other ways also use foundations as a vehicle to manage their wealth.

Family foundations have different purposes. Some argue that family foundations are created with a focus on social impact and family unity (Credit Suisse, 2010; Gersick et al., 1990; Pharoah, 2008; Snowdon-Blanchard, 2008). Others argue that family foundations are platforms developed to educate the next generation (Hansen, 1990) or to obtain tax exemption (Hayes & Adams, 1990; Ottinger, 2008; Rey-Garcia & Puig-Raposo, 2010). As a result, the purpose of a foundation varies depending on the motivation of the family and/or the laws of country in which the foundation is located.

Several models differentiate between types of family foundations. A classification presented by Rey-Garcia and Puig-Raposo (2010, 2013) suggests that family foundations can be described based on two models commonly used by entrepreneurial families. The *noncontrolling model* is a family foundation whose main goal is to channel the philanthropic activities of the family enterprise in a tax efficient way. The *controlling model* describes foundations that are primarily used by the founder as a vehicle for maintaining control over one or several family firms. Another classification suggests that there are three models that are relevant in foundations linked to family enterprises (Credit Suisse, 2010, Rey-Garcia 2012; Rey-Garcia & Puig-Raposo, 2010). The *pure family model* includes those funded, governed, and managed by the family, without any connection to the business. The *pure corporate model* includes foundations that are created by the family firm as a separate entity from the business, and are funded through the company. The *hybrid model* groups foundations that combine the components of the family and corporate models. Current research indicates that the *pure family model* is most prevalent in countries such as the United States and the United Kingdom, while the *pure corporate model* is most prevalent in Latin America (Credit Suisse, 2010). However, there is a limited ability to generalize from these results because the reporting on foundations is not mandatory in all countries and, as a result, data about foundations are not always available (Rey-Garcia & Puig-Raposo, 2010).

Some of the work we reviewed focused on the differences between family and nonfamily foundations. Authors argue that the main difference between these two types of foundations is the degree of family control and the influence that families can have over the management and allocation of resources (Gersick, 2006; Gersick et al., 1990). Research from Brody and Strauch (1990) found that family foundations have smaller boards, with about half of the board composed of family members, and more female board members. They also found that boards in family foundations have fewer limits to terms and services, and board members spend more time in management roles. Lungeanu and Ward (2012) complement these findings suggesting that the generational stage of the family and the level of family control on the board is likely to affect the grant-making strategy (i.e., diversification or focus of the foundation). In their research, they find that the extent of diversification of the family foundation is positively related to board size and the involvement of more generations on the board.

A final topic discussed in the articles was the importance that foundations have for family enterprises and family systems. Foundations create a place in which the family can learn and grow together through involvement in multiple capacities (Breeze, 2009; Hansen, 1990). This is particularly true when foundations are more structured in their giving and are strategic in their approach. These two factors create more opportunities for the learning and development of family members (Hansen, 1990). Foundations also provide space to work on the relationships between family members (Breeze, 2009; Gersick et al., 1990) and can help business owners create exit strategies after leaving the firm (Danco & Ward, 1990).

Outcomes Associated With Philanthropy in Family Enterprises

The final research question in this review explored the outcomes associated with philanthropy. Although there are many claims that family enterprises can benefit from engaging in philanthropy (i.e., have better reputation, better relationships with the community, better performance), only four practice-driven and four academic publications focused on the outcomes of philanthropy. Findings indicate that practicing philanthropy results in enhanced family dynamics (Breeze, 2009). Three studies examined the

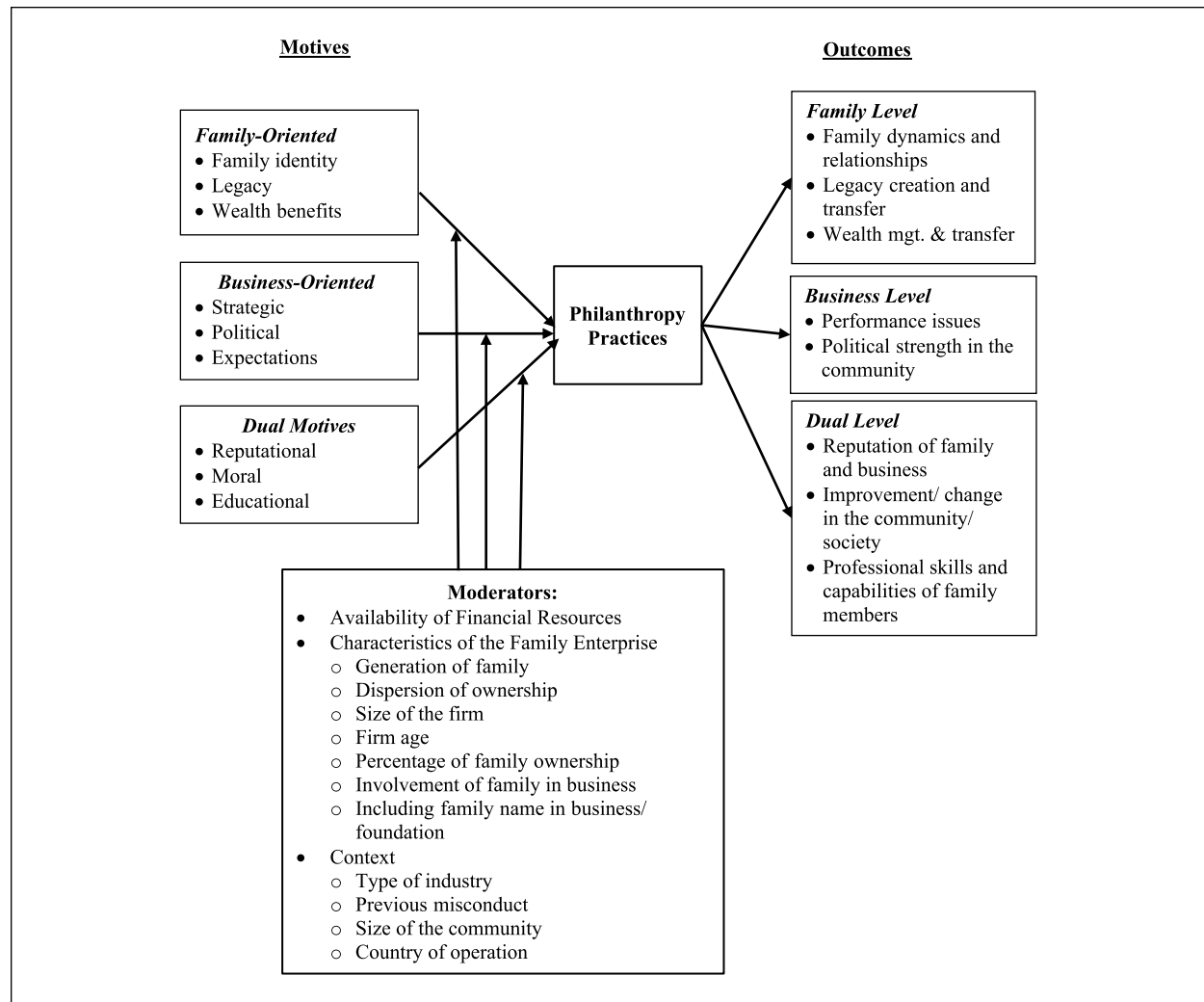


Figure 1. Motives and outcomes of engaging in philanthropic efforts in the context of family enterprises.

business outcomes associated and found that family businesses that engage in philanthropy have better performance (Niehm et al., 2008), increased reputations (Fernando & Almeida, 2012), and higher stock valuations (Zhang et al., 2012). Other studies found that engaging in philanthropy resulted in positive perceptions about the family (Breeze, 2009; File & Prince, 1998), opportunities to educate and involve family members who were not part of the business (Pharoah, 2008; Pharoah et al., 2011), and opportunities to encourage charitable giving by the next generation (U.S. Trust, 2013).

Discussion and Directions for Future Research

This article reviews the literature on philanthropy in family enterprises over the past 26 years (1988-2014). Our primary purpose was to create a baseline understanding of the motivations that underlie philanthropic practices and outcomes in family enterprises by focusing on four general research questions. Figure 1 provides a visual representation of what we found based on this review. The following sections discuss our findings, the gaps in

our understanding of the topic, and provide directions for future research.

Defining Philanthropy in Family Enterprises

In family enterprises, conceptualizations of what constitutes philanthropy vary from traditional approaches (i.e., philanthropy = charity) to more strategic approaches (i.e., philanthropy has a purpose and should produce some form of return on investment; Gautier & Pache, 2015; Liket & Simaens, 2015; Saiia et al., 2003). Our review shows that, conceptually, researchers in family enterprises use a range of definitions, but most of them highlight two important components of philanthropy: (a) voluntary action and (b) the long-term benefits that these actions should have for the family enterprise. Nevertheless, there was little agreement in the definitions as to what actions were considered philanthropic in nature.

The lack of definitional consensus presents problems in three areas. First, it makes it difficult to demarcate what constitutes a philanthropic act. Not having a clear definition leads to questions such as: Are all donations philanthropic acts? and What types of donations would be philanthropic in nature? Second, not having a clear definition makes it difficult to determine the underlying characteristics of this behavior. For example, earlier in the text, we mentioned that one of the main characteristics of philanthropy is that it represents a voluntary act. One of the social expectations of society today is to be “a responsible citizen.” Part of this social responsibility involves volunteering and donating time and efforts to others. In this sense, many actions are a result of social pressures instead of voluntary actions. This changes the characteristic of the philanthropic act from being voluntary to being obligatory. This raises questions such as: Does something that I believe I have to do constitute a philanthropic act? The third aspect that is problematic about the lack of definitional consensus relates to the measurement of the construct. Even when the conceptual definition is clearly stated and appropriately multidimensional, philanthropy has most often been measured very simplistically (i.e., monetary contribution, dummy variables, or CSR database scores). This simplistic assessment does not fully capture the complexity of the philanthropy construct. For example, if we define philanthropy as *the voluntary donation of resources (i.e., time, money,*

effort, or knowledge) to support causes that are primarily intended to promote the betterment of society with no direct expectation of economic returns, our measurement needs to at least include the assessment of: (a) What was donated? (b) Were donations perceived as voluntary? and (c) How did individuals expect that their actions would benefit society? These three areas represent the different facets of the definition. Therefore, given the problems that are evident, based on the lack of clarity in the definition of philanthropy, future research should endeavor to clearly define what is philanthropy, and make sure that the conceptual definition is reflected in the measurement of the construct.

This review also shows that academics, in some cases, tend to view philanthropy as a component of CSR. This raises two interesting questions. First, if philanthropy is defined as CSR, what happens when family enterprises engage in philanthropy through family and not business vehicles? Does this translate into family businesses being less “socially responsible”? Second, it raises the question of whether philanthropy is an expected behavior for family enterprises. Although Carroll (1979) suggests that philanthropy is a discretionary component of social responsibility, stakeholders believe that part of the obligation of organizations is to engage in corporate responsible actions like philanthropy (Gautier & Pache, 2015). Thus, if philanthropy is a component of CSR, does it not also become an expected behavior of family enterprise? And, if philanthropy is expected, does this not contradict the voluntary nature of it? Given this, we need to clarify the relationship between philanthropy and social responsibility so that researchers can investigate whether it is a discretionary or an expected behavior of the family enterprise. The need for a clear definition of philanthropy is also relevant to differentiate philanthropy from other approaches, such as social entrepreneurship, impact investing, or impact capitalism, which include financial motives and profit expectations.

Motivations for Philanthropy in Family Enterprises

The understanding of motives is the most common topic of research in family enterprise philanthropy. As seen in Table 2, there are nine motives offered in the literature to understand philanthropic behavior. Family enterprises are likely to use combinations of these

motives when making decisions about philanthropy. One aspect that it is not addressed by the existing literature is how the different motives interact with each other to explain why family enterprises engage in philanthropy. For example, what motives are more prevalent? What happens when family and business motives are incompatible? Based on these questions, future research should explore how business, family, and dual motives combine to determine the ways in which family enterprises practice philanthropy.

Part of the work on motivation has highlighted the different theories of why family enterprises are interested in philanthropy. Table 3 shows that most of these theories focus on business-oriented motives to explain the reasons for this engagement. This emphasis on business indicates that future research can benefit from the inclusion of family-oriented theories to explain the behavior of family enterprises. Future studies should also continue to explore how different theoretical approaches could be combined to acknowledge that family enterprises have multiple motives. For example, it would be interesting to explore how the importance of the different components of SEW to a family could moderate the relationship between motives and how family enterprises practice philanthropy. In a similar way, it would be interesting to explore how the importance that families give to their image in society can moderate the extent to which reputational motives may drive involvement in philanthropy. Future research can build on work that combines multiple theoretical approaches to understand the nuances in the family enterprise context (see Campopiano et al., 2014; Cruz et al., 2014; Dou et al., 2014; Zellweger & Nason, 2008; Zhang et al., 2012).

Philanthropy Practices in Family Enterprises

To date, research has focused on formal practices of philanthropy. However, our review of the literature suggests that there is a preference for informality when engaging in philanthropy in family enterprises (Breeze, 2008). This raises important questions. For example, What are the different informal vehicles that family enterprises use? When do family enterprises shift to formal practices? How do family enterprises combine informal and formal vehicles to carry out their philanthropy? What factors determine whether a family enterprise will use a formal or an informal vehicle to practice

philanthropy? How do family enterprises decide from which context (i.e., family, business, or ownership) they will practice philanthropy? Building on this, the field could benefit from descriptive work that can help us better understand the variety of practices used as vehicles for philanthropy and what factors affect the shift from the use of informal to formal practices. Empirical work can also help understand the family and business factors that influence the choice of practices and the factors that may influence changes in these preferences.

Based on our observations, an underlying assumption of the research exploring philanthropy is that family enterprises generally represent one family and one business. However, family enterprises can be complex systems with multiple constituencies and subcomponents (Chrisman et al., 2005; Michael-Tsabari et al., 2014; Sundaramurthy & Kreiner, 2008). These ideas have important implications in understanding how family enterprises practice philanthropy and how these practices evolve over time and across generations. Entrepreneurial families³ can carry out their philanthropy simultaneously through different vehicles at the individual, family, and business levels. Consequently, one important area for future research is to understand how family enterprises with multiple businesses engage in philanthropy.

Our review suggests that the study of foundations has dominated our understanding of how philanthropy is carried out in family firms. Although this research has been informative, literature on philanthropic foundations needs to be better integrated into our understanding of how philanthropy is carried out in family enterprises. This includes understanding the prevalence of the different types of foundations (pure family, pure business, or hybrid models). The models by Rey-Garcia and Puig-Raposo provide a very promising framework for exploring the international prevalence of different types of foundations. Further work in this area could provide insights into how different legal, economic, and political contexts around the world can influence how philanthropy is carried out. Another area that would be interesting to explore is the process that family enterprise foundations use to make decisions about how to fund their philanthropic endeavors and how to govern their practices. As philanthropic organizations move toward an understanding of their impact in society (Maas & Liket, 2010), it becomes necessary

to examine the processes that they use in their decision making and governance that could influence their impact.

Outcomes Associated to the Practice of Philanthropy in Family Enterprises

Observations from our review indicate that the majority of our sources focused on the drivers instead of the outcomes of philanthropy. Thus, philanthropy was more likely to be viewed as a dependent instead of an independent variable. This is interesting given that many of the arguments for studying philanthropy are based on wanting to understand the impact of these actions for individuals, families, businesses, or society. Given this focus, a gap in our understanding is the limited knowledge that we have about outcomes associated with philanthropy. For example, at the family level, it would be interesting to explore whether practicing philanthropy as a family affects the relationships and dynamics between family members and how or when this occurs. The work of Breeze (2009) found that family business owners felt that doing philanthropy as a family had a positive effect on family relationships, but we do not know what dynamics are affected or when and how these dynamics are affected. Other aspects that need exploration include understanding whether practicing philanthropy helps the family manage/transfer wealth between and within generations, and how philanthropic practices affect the creation and transmission of the family legacy.

At the business level, future research needs to continue exploring the effect that philanthropy may have on the performance of the firm. This review shows that family enterprises need to perceive that they have a surplus of financial resources available to invest in their philanthropic endeavors (Fitzgerald et al., 2010; Harvey et al., 2011; U.S. Trust, 2013). We also know that family firms that engage in philanthropy have better performance (Niehm et al., 2008). However, the directionality of this effect is not clear. Therefore, we need to better understand when does practicing philanthropy result in increased performance, and how performance of the firm affects the practice of philanthropy? Other issues that require further consideration at the business level are the impact of philanthropic practices on the level of political influence that family enterprises have in a community, and the level of trust that external and internal

stakeholders develop toward these firms. All of these issues could help us better understand the benefits and costs associated with philanthropic practices.

The study of outcomes should also focus on the perceptions that external stakeholders have about the family and the business and whether these perceptions can act as sources of competitive advantage. Researchers argue that stakeholder perceptions are important because they can affect the legitimacy, financial performance, and moral capital of the firm (Barnett, 2007; Chiu & Sharfman, 2011; Godfrey, 2005). Therefore, future work could explore whether and how engaging in philanthropy results in positive, neutral, or negative reputations for the family enterprise. Other areas to explore include whether, how, and when the practice of philanthropy helps next-generation family members develop professional skills and capabilities, and the relationship between the vehicle through which philanthropy is practiced and the different outcomes.

Methodological Considerations

Our review suggests three methodological considerations when developing future research about philanthropy. In their work, Evert, Martin, McLeod, and Payne (2015) highlight the importance of considering multilevel relationships when exploring family firms. Building on this, we believe that future researchers can benefit from multilevel considerations when exploring philanthropy. For example, we could study how antecedents at different levels combine to affect the practice of philanthropy as well as the different outcomes associated with philanthropy. A second methodological consideration is the lack of discussion of the combined effects of both family and business motives or outcomes when studying philanthropy. Although practitioners and academics both suggest that philanthropic activity can be motivated by multiple family and business motives, there is no systematic exploration of how the combination of these motives work.

One characteristic that is generally overlooked across all the areas of existing literature is the importance of the cultural context to understand philanthropy. Research about philanthropy in family enterprises has been dominated by studies conducted in the United States. A reason for this is that philanthropy has a longer history in the United States where there are legal, political, and

economic policies that promote philanthropic behavior (Rey-Garcia & Puig-Raposo, 2013). Because policies vary across countries, these findings may not be generalizable to other cultural contexts. This is evident when comparing studies conducted in China (Du, 2015; Zhang et al., 2012) with those conducted in Italy (Campopiano et al., 2014) and in other areas of Europe (Cruz et al., 2014) or the United States (Bingham et al., 2011; Dyer & Whetten, 2006). Therefore, an important methodological issue for future research is the role of cultural context in interpreting the motives, practices, moderators, and outcomes associated with philanthropy.

Other Important Topics in Philanthropy

A topic that has interested family business scholars is the comparison between family and nonfamily firms. Family firms are said to have unique competitive advantages and characteristics that make them act differently than nonfamily businesses (Sirmon & Hitt, 2003). An interesting observation about research in philanthropy is that only six studies compare family and nonfamily firms, and four of them find no differences between the extents to which ownership affects the practice of philanthropy (Atkinson & Galaskiewicz, 1988; Cruz et al., 2014; Dyer & Whetten, 2006; Niehm et al., 2008). One of the reasons for the lack of differences may be that these studies measured philanthropy using CSR databases, which make it difficult to precisely assess philanthropic practices and donations. It would be interesting for future research to continue to explore this area and see whether there are differences between family and nonfamily businesses based on firm size and how philanthropy is measured.

Another understudied aspect is how philanthropy is funded. In the context of family enterprises, financial resources can come directly from the business, from the dividends to the family (and other shareholders), or from financial resources of family members. We believe that the way philanthropy is financed can have important implications for what vehicle is used to practice philanthropy, how philanthropy is governed, and which motives and goals have priority when making philanthropic decisions. It may be that when the funding source is the family member, family-driven motives will be more relevant. On the other hand, when funding comes exclusively from financial resources of the business, business-related motives may be more prevalent. In each of the cases, the

governance and the involvement of family in governance issues may be different. Therefore, future research needs to explore the financial aspect of philanthropy in family enterprises. Governance (i.e., the process and structures used to manage and direct the business affairs and accountability of philanthropic endeavors; Gersick & Feliu, 2014) of philanthropic activities is another topic that is understudied. None of the sources in this review talked about governance issues in philanthropy outside of the family foundation. Given the important role of governance, future research should explore the different mechanisms that family enterprises use to govern their philanthropy, and how these governance structures affect the decision about philanthropy. This could benefit practitioners who work with entrepreneurial families in developing their philanthropic practices.

Concluding Remarks

Our review comes at a time when there is an increased interest in the socially responsible actions of individuals, families, and businesses. As family enterprises are more involved in philanthropy, scholars and practitioners have a great opportunity to conduct research in this area. This review synthesizes the current knowledge of philanthropic practices from both the academic and the practitioner points of view to capitalize on the unique knowledge these two areas of research bring to our understanding of family enterprises. We summarize how philanthropy is defined, the motives that drive it, how it is practiced by family enterprises, and the outcomes associated with philanthropy in family enterprises. Despite the important contributions of the literature in the past 26 years, there are gaps in our understanding that need further exploration. We have written this review to provide a road map for future research and we hope that it will spur more interest in a phenomenon that lies at the crossroads of family, business, and society. For academics, the exploration of philanthropy can provide understanding about alternative vehicles that can help in the preparation of future generations, in the creation and transmission of legacy between generations, and in the relationship between family members. For practitioners, a better understanding of philanthropy can help when assisting entrepreneurial families that are concerned about their legacy, the education of future generations, and creating spaces for the family to work together.

Appendix

List of Sources Included in the Review

Year	Author	Academic	Practice	Family	Business	Outside the United States	RQ1	CSR	RQ2	Theory	RQ3	Foundation	RQ4
1988	Atkinson and Galaskiewicz	x			x		x		x	x			
1990	Brody and Strauch		x	x							x	x	
1990	Danco and Ward	x		x					x		x	x	
1990	Gersick et al.		x	x					x		x	x	
1990	Hansen		x	x					x		x	x	
1990	Hayes and Adams		x	x					x		x	x	
1990	Von Lossberg		x	x							x	x	
1990	Ylvisaker		x	x							x	x	
1993	Prince et al.	x			x				x				
1995	File and Prince	x			x		x	x	x		x		
1998	File and Prince	x			x		x	x	x				x
2000	Litz and Stewart	x			x		x		x		x		
2004	Hersch		x	x	x		x		x				
2004	Uhlener et al.	x			x	x	x	x	x				
2005	Déniz and Suárez	x			x	x	x	x	x		x		
2006	Dyer and Whetten	x			x		x	x	x	x			
2006	Gersick		x	x					x			x	
2006	Madden et al.	x			x	x	x		x		x		
2006	Robinson		x	x			x		x				
2007	Gallo		x	x					x				
2008	Gray		x	x	x				x				
2008	Niehm et al.	x			x		x	x	x	x			x
2008	Ottinger		x	x					x		x	x	
2008	Pharoah		x	x		x	x		x			x	x
2008	Schwass and Lief		x	x	x		x		x				
2008	Snowdon-Blanchard		x	x					x		x	x	
2008	Zellweger and Nason	x		x	x		x		x	x			
2009	Breeze		x		x	x	x		x		x		x
2009	Bronfman		x	x					x		x		
2009	Chenier		x	x							x		

(continued)

Appendix (continued)

Year	Author	Academic	Practice	Family	Business	Outside the United States	RQ1	CSR	RQ2	Theory	RQ3	Foundation	RQ4
2009	Ward		x	x					x				
2011	Bingham et al.	x			x		x	x	x	x	x		
2010	Credit Suisse		x	x		x			x		x		
2010	Fitzgerald et al.	x			x		x	x	x	x	x		
2010	Rey-Garcia and Puig- Raposo	x		x		x	x		x		x	x	
2011	Eichenberger and Johnson		x	x			x		x				
2011	Harvey et al.	x			x		x		x	x			
2011	Lerner		x	x			x		x		x	x	
2011	Moody et al.		x	x					x			x	
2011	Pharoah et al.		x		x	x	x		x			x	x
2012	Fernando and Almeida	x			x	x	x	x	x	x			x
2012	Kranenburg and Zoet- Wissink	x			x	x	x	x	x				
2012	Lähdesmäki and Takala	x			x	x	x	x	x	x	x		
2012	Lungeanu and Ward	x		x					x		x	x	
2012	Rey-Garcia	x			x	x	x	x	x		x	x	
2012	Winer		x	x	x				x		x		
2012	Zhang et al.	x			x	x			x	x			x
2013	Eichenberger and Johnson		x	x			x		x				
2013	Rey-Garcia and Puig- Raposo	x		x		x	x		x		x	x	
2013	U.S. Trust		x	x					x		x		x
2014	Campopiano et al.	x			x	x	x		x	x			
2014	Cruz et al.	x			x	x	x	x	x	x			
2014	Dou et al.	x			x	x	x	x	x	x			
2015	Du	x			x	x	x	x	x				
2014	Hoy and Rosplock	x		x	x		x	x	x				
	Total	28	27	31	30	18	33	16	50	13	27	18	8

Note. CSR = corporate social responsibility. "x" Indicates that a publication was coded under the characteristics described in the header. The four research questions explored were RQ1: How is philanthropy conceptualized? RQ2: What are the motivations for philanthropy? RQ3: How is philanthropy practiced? RQ4: What are the outcomes associated with philanthropy?

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Notes

1. Donations data in U.S. Dollars as of August 17, 2015 are \$67 billion per year in the United States, \$1,422.00 million per year in the United Kingdom, \$99.4 million per year in Italy, and \$541.5 million per year in Germany.
2. Although there was 1 book, 1 book chapter, 5 reports, and 48 articles, all of these are referred to as publications.
3. Entrepreneurial families are those that have multiple businesses that are related to the family system, being the family the driving force of entrepreneurial behavior (Michael-Tsabari, Labaki, & Zachary, 2014).

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