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Russian Invasion of Ukraine: A Stakeholder Approach

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1. Introduction

The Russian invasion of Ukraine in February 2022 led to many geopolitical, economic, and humanitarian changes which affected international companies and their corporate strategy. Some of the effects of the war are, for example, “economic sanctions, relocation of enterprises and personnel, disruption of logistics chains, and physical loss of assets” (Reshetnikova & Sanak-Kosmowska 2023). Due to these obstacles, international companies face many challenges in their corporate social responsibility (CSR) strategy. Austrian companies are also affected by the Ukraine war and must adapt their strategies to the new situation.

Since the Russian attack on Ukraine, we have seen a significant upturn in the philanthropic activity of international companies. They have been implementing charitable assistance as part of their CSR programs to help Ukraine to recover economically and socially from the war. By providing medicine and food for the vulnerable groups of the population, supplying them with electricity, water, and gas, donating money, arranging shelters for the Ukrainians during attacks and organizing volunteer programs, international companies worldwide have taken social responsibility by “aligning the company’s business strategy with the recovery of Ukraine’s economy on the basis of sustainable development” (Oleshko et al. 2023).

According to Arco-Castro et al. (2020), a company's various stakeholders have significant influence on its philanthropic strategy. Managers should consider the needs and interests of stakeholders and adapt the corporate strategy accordingly in order to create value for both the company and its stakeholders. Most studies on the topic of corporate philanthropy have examined how philanthropic activities impact individual stakeholders and create value for them. Nevertheless, the impact of stakeholders on the philanthropic strategies of international firms has been scarcely explored in existing literature yet. There is yet no research highlighting the fluidity of stakeholders’ influence, while taking into account a shift in stakeholders demands during a crisis.

CSR-related topics, moreover, have barely been researched in the context of war, although the literature indicates that companies can use CSR to mitigate the effects of war (Asemah-Ibrahim et al. 2022).

The underlying study will provide deep insights into the research topic of Corporate Philanthropy in the context of the Russia-Ukraine war and fill the research gap by investigating the following research question:

How do stakeholders influence strategic corporate philanthropy in MNEs during the Russia-Ukraine war?

To answer the research question and investigate the topic in depth, the stakeholder theory will be applied in this study. This theory is best suitable for the underlying study, as strategic stakeholder management “strongly urges an ethical approach, based on respect and consideration” and it has been “utilized as a great defender of corporate social responsibility” (Fassin 2012).

This study extends the application of stakeholder theory by examining how stakeholders influence strategic corporate philanthropy in multinational enterprises (MNEs) during the Russia-Ukraine war. By analyzing the dynamic and shifting priorities of stakeholders in times of international crisis, this research highlights **the fluidity of stakeholder influence** and underscores the **context-dependent nature** of stakeholder engagement. The findings demonstrate that MNEs strategically deploy philanthropic activities not only as altruistic endeavors but also as tools to manage stakeholder relationships and safeguard long-term business interests.

On a managerial level, the study contributes to the knowledge about value creation in war-ridden zones. Deeper knowledge will allow managers to maximize profits and gain social benefits of CSR, by better understanding stakeholders influence on corporate philanthropy (Cha & Rajadhyaksha 2021). The research on strategic corporate philanthropy can “eliminate lack of strategic focus and professionalism in international management” (Gautier & Pache 2015).

Additionally, this study provides valuable insights into the interplay between ethical considerations and strategic corporate actions. Overall, this research contributes to a deeper understanding of how stakeholder expectations shape corporate behavior in crisis situations, thereby advancing both the theoretical and practical dimensions of stakeholder theory.

By employing a qualitative method approach to corporate philanthropy this research might help in the understanding of different approaches to philanthropic strategies. This study will uncover participants’ inner experiences through data collection from in-depth interviews with Austrian managers and employees.

A detailed literature review will follow in the next chapter. First, the phenomenon of corporate philanthropy will be presented. The idiosyncrasies of corporate philanthropy in MNEs will be explained, following a detailed description of different drivers of charitable giving. Then, the

main philanthropic activities will be presented. Next, the context of the underlying study, namely philanthropy during the Russia-Ukraine war, will be illustrated.

In chapter 2.2, I will present the stakeholder theory by applying a conceptual perspective. Then, I will describe the value creation process through stakeholder management and discuss stakeholder management in MNEs. Next, stakeholder pressure, stakeholder groups and stakeholder response will be explored. The competitive advantages of stakeholder management will follow.

In the chapter 2.3 the concept of stakeholder philanthropy will be introduced, following the research gap and research question of the underlying study. In chapter 3, I will investigate the methodology applied in the study, while the findings will be presented and analyzed in chapter 4. In the end, the findings of the study will be concluded, after which the limitations and suggestions for future research will follow.

2. Literature Review

This chapter presents and reflects on the key literature on the topic of this thesis. First, the phenomenon of corporate philanthropy is discussed in detail, while considering philanthropy as part of a company's corporate social responsibility. I will show that different scholars don't agree whether philanthropy should be a part of CSR and I will add my own arguments and my perspective on the discussion. I will show that MNEs need to consider some particularities and that philanthropy can be motivated by many different aspects. The literature review aims to show that different philanthropic activities can result in different outcomes, which underlines the importance of the firms' choice how to engage in philanthropy. I will also present recent studies concerning CSR in the context of the Russia-Ukraine war and therefore set the base for the underlying study. The aim is to illustrate what kind of assistance has been provided to Ukraine by various companies to date and how the topic has been treated in the literature so far.

In the second part of the literature review, the stakeholder theory is presented, whereby the specific characteristics of the theory are emphasized. I will show, how the stakeholder theory relates to the phenomenon of corporate philanthropy and introduce the concept of Stakeholder Philanthropy. The literature review, therefore, forms the basis for the research gap and research question, and should provide an overview of the current state of research.

2.1 Corporate Philanthropy

In this chapter, the phenomenon of corporate philanthropy will be described and the varying opinions in literature will be critically reflected. Gautier & Pache (2015) define corporate philanthropy as “voluntary and unconditional transfers of cash or other assets by private firms for public purposes”. They highlight, that stakeholders expect companies to contribute in a voluntary way to address societal problems. A successful philanthropy strategy can lead to several benefits for the firm, such as good reputation and prestige. Also, philanthropy improves the society and environment in which the firm operates and causes the business to flourish (Gautier & Pache 2015).

Corporate philanthropy is considered a part of corporate social responsibility and is included in the famous pyramid of CSR by Carroll (1991). Carroll likewise describes corporate philanthropy as not only desired, but in the meantime also expected by society. Corporate philanthropy includes activities such as donations, volunteering and contributing to foundations. Furthermore, the author states, that corporate philanthropy is discretionary or voluntary, and is often rooted in ethical considerations. However, the absence of philanthropic activities won't lead to companies being perceived as unethical (Carroll 2016).

Contrary to Carroll, some researchers consider corporate philanthropy as a distinct concept from CSR. Von Schnurbein, Seele & Lock (2016) argue, that corporate philanthropy is not a part of the core business and is purely voluntary. They believe that philanthropic activities can be only implemented, if the economic, legal and ethical obligations of a firm are being met. To them, “corporate philanthropy is one of the few corporate activities that can address issues that are beyond a company's responsibility” (Von Schnurbein et al. 2016).

Other researchers, on the other hand, stress the importance of corporate philanthropy especially in critical contexts. Philanthropy has a very high priority in developing countries, especially when a socio-economic or political crisis occurs (Visser & Hollender 2011). Asemah-Ibrahim et al. (2022) highlight, that companies are morally obligated to fulfill the expectations of the communities and the environment, where they operate. They state that philanthropic engagement is highly demanded by the society in the case of the Russia-Ukraine war and is therefore a necessity.

Besides the fact that Ukraine is a developing country, it is now also a war-ridden zone and philanthropy in such a crisis requires a higher priority. Contrary to Von Schnurbein et al. (2016), some authors argue that corporations can and should engage in philanthropy, even if legal and

ethical responsibilities are not fulfilled yet. Corporate philanthropy in this specific context is not “desired”, but it is expected and required. “A national disaster and its aftermath increase the community’s expectations of support from the immediate environment.” (Mithani 2017) Therefore, philanthropy is considered a part of corporate social responsibility and philanthropy will be referred to as a part of CSR during this study.

2.1.1 Corporate Philanthropy in MNEs

Multinational Enterprises (MNEs) have to consider some idiosyncrasies, when engaging in corporate philanthropy. Since MNEs operate in more than one country, they face many additional difficulties. When it comes to the CSR strategy, it’s is not enough for MNEs to respond only to local problems. MNEs are especially affected by global issues as well and have to address them in their CSR. Husted & Allen (2006) define global issues as “issues that transcend national boundaries and about which considerable consensus is emerging, such as protecting human rights”.

When a crisis or disaster, such as the Russia-Ukraine war occurs, the corporate philanthropy strategy of MNEs becomes particularly important. MNEs can use their strategy to reinforce their relationship with the community and “mitigate the liability of foreignness”. A national disaster

“[...] destabilizes the social and economic landscape and increases the openness of host communities to external help. It provides an opportunity for non-local firms to build strong local ties.” (Mithani 2017)

By engaging in philanthropy after a disaster, MNEs can increase their involvement in social activities. This can lead to a higher legitimacy and competitive advantage in the local market (Oetzel & Getz 2012). However, MNEs are under stricter surveillance from local stakeholders than domestic firms, which is why they are more likely to suffer negative consequences, if their philanthropy is self-promotional. On the other hand, MNEs are also more likely to be rewarded for their philanthropic engagement than domestic firms. The study by Mithen (2017) has shown, that after a national disaster in India, MNEs have had a higher engagement in philanthropy than domestic firms. They have successfully “capitalized on the opportunity presented by the social restructuring that followed the disaster.” (Mithen 2017)

On the one hand, the war in Ukraine is a challenge for MNEs. It is more complicated to implement an effective CSR strategy and meet the demands of the community while being under stricter surveillance and addressing a global issue. On the other hand, it is also an opportunity for MNEs to enhance their social engagement and gain benefits from affected stakeholders.

2.1.2 Drivers of Corporate Philanthropy

In this chapter, the different drivers of corporate philanthropy will be discussed. The drivers can be either based on the individual level, the firm level or the field level (Gautier & Pache 2015). Since the underlying case study focuses on one particular firm, the analysis will take place on the firm level.

The motivation to engage in corporate philanthropy depends on the CEOs and decision-making managers of a firm. Their individual values and characteristics are the main drivers for philanthropic engagement. By engaging in philanthropy, managers can unite their own moral values with the social values of the firm and demonstrate them. Such values might be benevolence and integrity (Choi & Wang 2007). Gao, Zhang & Yang (2023) suggest, that besides the social values of the decision makers, other factors can be influential. One thing that might trigger managers to engage in philanthropy is the feeling of guilt. Managers feel guilty, when they make decisions which harm one or more stakeholders, and this results in increased altruism and prosocial behavior (Ji et al. 2021). “Altruistic CSR projects are pursued without regard to economic benefits.” (Brown & Forster 2013)

The authors also mention obtaining support from stakeholders as an important driver of philanthropy, which roots in strategic considerations. Firms use philanthropy as a strategic tool to influence their stakeholders, to respond to their demands, and to maximize firm profit (Park & Ghauri 2015). The literature also suggests that firms announcing their philanthropic engagement publicly is a sign of strategic motivation behind the philanthropy (Patten 2008).

Political beliefs may also motivate managers to implement CSR activities. It involves managers responding to “‘regulatory gaps’ caused by weak or insufficient social and environmental standards and norms” (Wickert 2016). Politically motivated managers want to demonstrate their beliefs by addressing societal issues originating from institutional voids (Carroll & Brown 2018).

And finally, managers motivation for philanthropy may be caused by a desire to maximize their utility. Meaning, they want to increase their status, power, and own reputation to gain benefits from the firm or stakeholders (Gautier & Pache 2015).

In sum, the motivation behind corporate philanthropy can be divided into four main categories on the individual level, namely strategic, altruistic, political, and managerial utility motivation (Noble et al. 2008). All these drivers are influential and can increase managers willingness to contribute to society. Recent studies suggest that philanthropy increasingly tends to be motivated by strategic considerations (Hu et al. 2021).

2.1.3 Philanthropic activities

There are many ways for companies to engage in philanthropic activities. The three main philanthropic activities, which will be presented in this chapter, are corporate giving, corporate volunteering, and corporate foundations (Von Schnurbein et al. 2016). Although philanthropic engagement mostly results in beneficial effects for a firm, the value creation differs among the different types of philanthropic activities. Some activities lead to a higher value creation than others (Cuypers et al. 2016).

2.1.3.1 Donations/Corporate giving

The most prominent and frequent type of corporate philanthropy is corporate giving in the form of monetary donations. According to Von Schnurbein et al. (2016), these charitable donations are mainly strategic, meaning that firms only contribute if they gain some kind of benefit out of the donation. Arco-Castro et al. (2020) contradict this statement, by saying that charitable contributions are distinct from the business strategy and are not meant to influence stakeholders strategically. They argue that donations do not signalize the social values of the firm and therefore, are not part of the long-term strategy of the business. According to the authors, donations are rather short-term oriented and represent the values of the individual, but not the firm itself.

Cuypers, Koh & Wang (2016) classify corporate giving based on two dimensions, namely “the quantitative aspect of the program (i.e., the amount of giving) and the qualitative aspect of the program (i.e., the type of giving)”. The quantity of the donations can vary from small to large amounts of money, however particularly large amounts of donations are prone to be appreciated more by stakeholders. The authors refer to large amounts of donations as ‘generous giving’. When it comes to the qualitative aspect of donations, Cuypers et al. (2016) consider long-term

oriented donations and commitment to the charitable cause to be especially valuable. This type of donations is called ‘innovative giving’.

“[B]ecause innovative giving is associated with more thoughtful considerations given to charitable program selection and requires greater involvement from the part of the firm, the value propositions of innovative giving are likely to be more salient than are those of generous giving.” (Cuypers et al. 2016)

The study has shown, that although both forms of donations can create value for the firm, innovative giving is more valuable to stakeholders than single generous donations. In sum, corporate donations can act as a strategic vehicle to meet business objectives and to influence stakeholders. However, managers have to be aware of the different aspects of corporate giving and their consequences. In order to be strategically beneficial, firms should opt for their donations to be both generous and innovative.

2.1.3.2 Corporate volunteering

When talking about corporate volunteering, researchers refer to a CSR activity that encourages employees to invest their time or resources in a charitable cause or the community. The company allows their employees to volunteer in non-profit organizations or initiatives to address societal problems during working hours. Besides the fact that volunteering can help in solving societal problems, it can also lead to many benefits for the firm, such as an increase in productivity, a higher satisfaction and higher work motivation of employees (Plewa et al. 2015). It can also enhance the firms’ relationship with the community (Von Schnurbein et al. 2016). Therefore, it can be used as a CSR strategy to benefit the firm.

“Corporate volunteering is an increasingly salient CSR activity that demonstrates proactive, discretionary corporate citizenship (Maignan and Ferrell 2001) and engages stakeholders both internal and external to the organisation.” (Plewa et al. 2015)

Corporate volunteering, therefore, increases the created value not only for the community and other stakeholders, but also for the firm itself. It is a useful tool for firms to engage in philanthropy and demonstrate the firm values to the stakeholders.

2.1.3.3 Corporate Foundations

Another way for firms to engage in corporate philanthropy is by creating corporate foundations and supporting them financially. Charitable foundations engage with the community, participate

in social programs, and help the people in need. Even though they are legally independent from the firm, they enhance the credibility of the companies' CSR program by demonstrating long-term commitment and social engagement. Corporate foundations show that the firms' involvement is not occasional and superficial, but regular and authentic. It can therefore increase stakeholders trust in the company and act as a strategy to improve stakeholder relationships (Arco-Castro et al. 2020).

Monfort et al. (2021) add, that the legal separation between the corporation and the foundation creates a distance, so stakeholders tend to not associate the foundation with the business strategy and rather perceive it even more as a genuine way of doing good. Foundations are, therefore, an important tool for corporate philanthropy.

2.1.4 Russia-Ukraine war

On the 24th of February 2022 Russia invaded Ukraine and war has been waged ever since. This has led to many economic and social disruptions in the country. MNEs have immediately responded to the crisis by implementing various CSR initiatives, including philanthropic activities. An immense growth of corporate philanthropy has been observed in Europe since the Ukraine war has started (Asemah-Ibrahim et al. 2022).

Even though Western European countries “tend to be less likely to respond to violent conflict” (Oetzel & Getz 2012), we have seen many Western European MNEs providing charitable assistance to Ukraine during the outbreak of the war. Some have donated food, medicine, and basic necessities, as well as money to the people affected by the war. Other companies provided social, psychological, or legal assistance. They have supplied Ukraine with water and electricity, arranged shelters and organized volunteering programs. And some companies created foundations to support Ukraine during the war (Oleshko et al. 2023).

A disaster such as war always impacts businesses behavior in some kind of way, because “it provides string justification for reexamining, redirecting, or renewing what companies traditionally have been doing” (Carroll 2021). Reshetnikova & Sanak-Kosmowska (2023) state, that instability and risk increase during war, which raises society's demand for CSR. Hence, in times of war, the market is characterized by unpredictability and uncertainty, which makes the market very dynamic.

War increases the interdependence between society and businesses (Mithani 2017) and acts as a driver of CSR engagement as a response to the crisis (Visser & Hollender 2011). By using

CSR initiatives, companies can react to the market dynamism, counteract the uncertainty, and establish legitimacy among their stakeholders (Helmig et al. 2016). Especially MNEs, which operate in a war-ridden zone such as Ukraine,

“[...] should place even more emphasis on CSR implementation to guarantee or enhance their performance. This recommendation may hold especially true in economic crises, when churn among employees and customers is high and NGOs and media highlight irresponsible business behaviors.” (Helmig et al. 2016)

By taking social responsibility as a reaction to war, companies can improve their reputation among stakeholders in the long term. In some cases, a well-executed CSR strategy can even help to mitigate the effect of war (Asemah-Ibrahim et al. 2022).

In summary, the Ukraine war presents a unique context for this study, as it has led to a shift in corporate philanthropy, especially in Western European countries. Many international firms, which operate on the Ukrainian market, have responded to the violent conflict in order to meet the demands of their stakeholders. There is evidence, that firms feel a responsibility to respond to violence in the countries where they do business. Nevertheless, many companies reacted to the war, even if they did not operate on the Ukrainian market. Firms have expanded their understanding of CSR by uniting their European values to “align the company’s business strategy with the recovery of Ukraine’s economy on the basis of sustainable development” (Oleshko et al. 2023) and to meet the rising demands of the stakeholders. In the next chapter, a literature review on the stakeholder theory will be provided to explain how firms meet the demands of their stakeholders.

2.2 Stakeholder Theory

Stakeholder theory primarily centers on a corporation's responsibility to its stakeholders. Its aim is to take into account the needs of, and effects on different stakeholders within a company. Managing stakeholders involves reconciling conflicting needs and demands for the purpose of value creation. From a managerial perspective, the theory advocates for the adoption of perspectives, structures, and operations that collectively form a philosophy of stakeholder management. The stakeholder theory is particularly suitable for the present work, as it is established as a useful basis for analyzing CSR issues – and therefore corporate philanthropy – in the literature.

“Stakeholder management has been utilized as the leading red line through several recent handbooks on business ethics. It has become the *grille de lecture* in the analysis of corporate responsibility. The stakeholder approach has, therefore, come to be presented as a theory of ethics for the business world.” (Fassin 2012)

Furthermore, the stakeholder theory is an approach to the problem of value creation in an unstable and uncertain environment (Freeman et al. 2018). It is, therefore, a suitable theoretical base for research in the context of the Russia-Ukraine war, since war is characterized by a turbulent and disordered economic setting.

In this paper, we look at the stakeholder theory from a conceptual perspective, which “explores how particular concepts [...] relate to business-stakeholder interactions” (Steurer 2006). In this case, the concept related to the stakeholder interactions is CSR in general, and more precisely corporate philanthropy. The interactions between businesses and stakeholders are being viewed more relational and collaborative in the literature nowadays, and although the corporate perspective, which considers business-stakeholder interactions as a managerial matter, still prevails in the realm of stakeholder theory (Steurer 2006), a conceptual standpoint is deemed essential for the particular focus of this study.

The conceptual perspective is based on fundamental normative explorations and is often used by scholars to analyze the core concepts of the morals and theories of the relationships between stakeholders and businesses. Often, such studies examine concepts regarding business ethics or corporate social responsibility. By this approach to the topic, it is possible to identify both corporate and stakeholder interests in consideration of the researched phenomenon (Steurer 2006). The objective of such an approach is to discover the relation between stakeholders and philanthropy.

Most researchers perceive the stakeholder theory and CSR “as distinct concepts with some overlap” (Freeman & Dmytriiev 2017), although they have a lot in common. Both concepts focus on how societal needs are a significant part of businesses and considering them is crucial for success. The purpose of both stakeholder theory and CSR is to create value for all. While there is already some literature about stakeholders influence on CSR, none of the papers seem to take into consideration that stakeholders influence changes when a crisis occurs. This can disrupt the value creation process of the firm and therefore needs further investigation. In the next chapter it will be discussed, how value can be created through stakeholder management.

2.2.1 Value Creation through Stakeholder Management

To create value, managers should act in favor of the stakeholders and develop strategies to satisfy their interests. Those strategies are crucial not only for the economic value a firm creates. Beyond monetary gains, such as salaries, stakeholders can derive value from factors like “affiliation, trust, respect, personal development, or security” (Freeman et al. 2018). Especially stakeholders with a high degree of economic, political, social, legitimate, contractual, or institutionally based power have a large impact on the value creation of a firm, since they create a lot of uncertainty. To minimize the risk of uncertainty, managers should focus particularly on influential stakeholders’ needs when developing value-creation strategies (Freeman et al. 2018).

For the purpose of increasing value creation, the relevant stakeholder groups and their stake must be identified first. Managers then must analyze the current state of how the needs are being met, and consequently adjust the value-creation strategy of the firm, while continuously keeping a value-creating mindset. In literature, a variety of different approaches to stakeholder management has been suggested. Fassin (2012) writes:

“[S]takeholder engagement has been addressed through alignment, alliances, cooperation, etc. These strategies for firms are instrumental applications of stakeholder theory. They are instrumental responses of corporate social responsibility.”

One way to create value for different stakeholder groups, without taking value away from others, is the “**stakeholder synergy**” described by Tantalo & Priem (2016). According to the researchers, stakeholders’ needs should be recognized and merged by managers into one strategic action, resulting in a synergy of simultaneously met demands of different stakeholder groups. The stakeholder synergy can also lead to an increase of the firms’ total created value and accelerate innovation. A manager should be able to evaluate the countless and diverse needs of the stakeholder groups but keep a good relationship with them at the same time, in order for the stakeholder synergy to be successful.

Managing for stakeholders, therefore, is a good strategic approach to grow the total value creation of a firm.

“[...] a business system’s **total value creation** is the sum of all the valuation estimates made by each of that system’s essential stakeholder groups for the multiple utilities they receive from participation in the system.” (Tantalo & Priem 2016)

Parmar et al. (2022) describe “cooperative advantage” as another way of total value creation by managing for stakeholders. It is based on cooperation with stakeholders – including other firms – instead of seeing powerful stakeholders as the enemies of the firm. Cooperative advantage emerges from combining the connected interests of stakeholders and acting pro-socially in order to fulfill them. Studies have shown that pro-social behavior in managers is often linked to altruistic behavior, resulting in a higher likeliness of funding CSR initiatives (including philanthropic activities) and a better stakeholder-relationship management.

The unstable and uncertain environment of war can disrupt the value creation process and stakeholder management of a firm. Many new challenges can emerge from the massive and rapid shift in stakeholders needs. By analyzing the stakeholders influence on corporate philanthropy while taking into consideration the idiosyncrasies of international business, this study contributes to the knowledge of value creation for stakeholders when a colossal shift in their needs occurs.

2.2.2 Stakeholder Management in MNEs

The Stakeholder Theory is a useful tool for managers, as strategic stakeholder management can lead to increased profit and more value creation. It posits, that managers should consider the needs and desires of the stakeholders (such as suppliers, employees or communities), implement them in their actions and decision making and communicate transparently with them. Strategic Stakeholder Management is found on respect and ethical considerations, and therefore requires managers to emphasize values and norms in their business strategy. Therefore, it is a “great defender of corporate social responsibility and corporate governance” (Fassin 2012).

Meeting the expectations of the local community is especially important for Multinational Enterprises (MNEs) due to the prevalent skepticism that often depicts them as exploiters of resources in host countries, particularly in developing and emerging markets. Companies bear social responsibilities and must be socially responsive to the economies they are involved in. Therefore, MNEs are ethically obligated to conduct global business in a manner that prioritizes the well-being of society and aligns with societal expectations (Park & Ghauri 2015). This can be an additional challenge for managers when a shift in stakeholders demands occurs in a prevailing uncertain environment. The stakeholders and their well-being require additional attention from decision-makers.

Prioritizing the well-being of society and its expectations in management, and identifying the key stakeholders, as well as their needs and desires, is referred to as stakeholder orientation. A

stakeholder-oriented approach in international business management is represented by a “social entity conception, premised on fulfilling social purposes” (Crilly 2011). Although in stakeholder-oriented companies the main goal is profit maximization, stakeholders should be given attention by management by consciously involving them and their opinions in the decision-making process, regardless of how much wealth they can create.

However, the objectives of subsidiaries of MNEs can differ significantly, as different societies have different expectations of a company. These expectations are influenced by the local environment and resources. MNEs are expected to adapt to local conditions and society, so they can create value for all their stakeholders. This encourages managers to participate in solving societal problems and to act accordingly (Crilly 2011).

2.2.3 Stakeholder pressure

As we have seen in the last chapter, MNEs have to deal with specific idiosyncrasies regarding the stakeholder management. In order to create value for all their stakeholders, it is essential for MNEs to react adequately to their pressure. In this chapter, the concept of stakeholder pressure will be investigated in detail and the literature on stakeholder pressure will be reviewed. The concept of stakeholder pressure is very important for the underlying study, because according to research, stakeholder pressure has an impact on the philanthropic actions of a firm (Brammer & Millington 2004).

“In line with Fassin (2009) and Kassinis and Vafeas (2006), the authors define stakeholder pressure as the ability of stakeholders to affect an organization by influencing its organizational decisions.” (Helmig et al. 2016)

Since stakeholders have certain expectations towards a company, they can exert pressure on the firm so their needs can be fulfilled. Especially in uncertain and complex situations such as war, stakeholder expectations – and therefore stakeholder pressure – increase. The Ukraine war leads to many new problems and challenges for the stakeholders, resulting in a drastic change in their demands. If stakeholders exert enough pressure and show the salience of their needs and demands, the firm will be more likely to respond to the pressure (Oetzel & Getz 2012).

The shift in stakeholders demands increases stakeholder pressure, which urges managers to act more proactive towards the stakeholders and address the arising issues that come with war. By engaging in philanthropic activities, firms can react to the pressure exerted by stakeholders and create value for them. This indicates, that “firms that face significant stakeholder pressures may

be expected to make higher levels of charitable donations” (Brammer & Millington 2004). Research has shown that especially primary stakeholders exert pressure on companies and encourage them to engage in CSR activities (Helmig et al. 2016).

Oetzel & Getz (2012) draw a distinction between international and local stakeholder pressure, whereas international stakeholders live outside of the home country of the firm, and local stakeholders live inside the country where the firm operates. Regardless, in the context of the Russia-Ukraine war, both local and international stakeholders can influence a firms’ philanthropic actions and decision-making process. Especially, “[w]hen local issues become global concerns, international stakeholders may attempt to influence international and local firm behavior.” (Oetzel & Getz 2012)

However, the salience between these two groups of stakeholders differs significantly. While international stakeholders can definitely have a lot of power over a company, during times of war the salience of stakeholders residing in the region of war could be more significant and influential (Mitchell et al. 1997). Their needs could be seen as more urgent, which consequentially increases their salience and results in a direct response of the firm to the violent conflict. One potential direct strategy involves targeting influential individuals or groups by lobbying host governments for action or publicly condemning violence. Simultaneously, pressure from stakeholders which are not directly affected by the war, results in an indirect response to the war, such as engagement in philanthropic activities (Oetzel & Getz 2012).

2.2.4 Stakeholder groups

As already mentioned, companies are influenced by various stakeholders and exert influence on them at the same time. Stakeholders are divided into different groups, such as customers, employees, suppliers, shareholders and many more. Managers must always decide which group needs more attention at a certain point in order to find the optimal value creation strategy. Brammer & Millington (2004) argue that “managers should prioritize responsiveness to stakeholder groups that present significant threats or opportunities to the achievement of the organization’s objectives”.

The degree, to which the managers prioritize the stakeholder group and give them attention in the value creation process is called stakeholder **salience**. It is determined by the *power*, *legitimacy*, and *urgency* of the respective stakeholder group (Raha et al. 2021, Tantalo & Priem 2016, Erdiaw-Kwasie et al. 2017).

Power represents the capacity of a stakeholder group to influence the decisions made by the firm. Legitimacy assesses whether the actions or claims of stakeholders align with socially constructed norms, values, and beliefs, determining their desirability and appropriateness. Urgency pertains to the extent to which stakeholder claims demand rapid attention due to their importance. Depending on how concurring the different stakeholder claims are, and accordingly, to which extent the managers give attention to them, the stakeholder salience can be higher or lower (Raha et al. 2021). Managers will usually pay more attention to the claims of stakeholders if their salience is high. Tantalo & Priem (2016) call this the “degree of salience approach”.

Firms will typically neglect the needs and interests of stakeholders with low salience, which is why those groups should aim to gain power, legitimacy and urgency through interaction with the firm. Usually, the environment or local community groups are considered weak stakeholders. In order to maintain good relationships with the weak stakeholders, firms should get into dialogue with them and acknowledge their demands (Erdiaw-Kwasie et al. 2017). Due to an unstable and critical environment, the demands of the stakeholders can shift drastically. This can lead to a massive change in stakeholder salience and requires managers to adapt their value creation strategy. New demands could include fighting for human rights or mitigating the effects of a violent conflict, such as the Russia-Ukraine war. Therefore, stakeholder salience is dynamic and fluid and this shows that the stakeholders influence is highly context dependent.

Another important characteristic of stakeholder groups is their interdependence. Stakeholders have influence on each other and are therefore interconnected (Freeman & Dmytriiev 2017). Stakeholder interdependencies and stakeholders’ relationships to each other have a big influence on the total value creation of a firm. Their interests and needs are intertwined and meeting them strategically and simultaneously can lead to a higher degree of value creation and enhancement of stakeholder synergies (Raha et al. 2021).

In the literature, a distinction is made between primary and secondary stakeholders. The former have a contractual relationship with the firm and engage in economic transactions, so they have a direct impact on value creation. Therefore, managers prioritize primary stakeholders in the process of value creation strategies (Freeman et al. 2018).

Secondary stakeholders do not have a formal relationship with the firm and do not contribute to value creation, however they do have an influence on the firms’ reputation. Fassin (2012) suggests the term *stakewatcher* or *stakeseeker* for secondary stakeholders, as they don’t necessarily hold a stake at the firm. Nonetheless, secondary stakeholders deserve attention when

managing for stakeholders, as they are the main ones creating uncertainty and risk for the firm. Freeman et al. (2018) posit that secondary stakeholders can assist, or even hinder, managers in the value creation process, because they have an influential stake even though they don't generate value themselves. Therefore, "[...] the maintenance of good relationships with secondary stakeholders is a prerequisite for MNEs to be successful in emerging markets." (Park & Ghauri 2015)

By publicly demonstrating against certain issues or boycotting firms, secondary stakeholders carry out their influence on the public opinion about the company. In this way, they can control primary stakeholders, which in turn hold power over the economical transactions and the firm itself. Although secondary stakeholders don't contribute to the value creation process directly and have no resources indispensable for the firm, they shouldn't be ignored by managers. While primary stakeholders "contribute resources to the firms, and therefore expect to receive resources in return from the firms that are commensurate with the value of the resources being contributed" (Shubham et al. 2018), secondary stakeholders have an influential stake and should, therefore, also be considered in the value creation process.

In the next part of the chapter, we take a closer look at the characteristics and distinctive features of the primary and secondary stakeholders. Park & Ghauri (2015) classify consumers, managers, employees, the government, suppliers and investors as the former, while the latter include competitors, media, the local community and NGOs.

2.2.4.1 Primary Stakeholders

Consumers

It is well known that customers or consumers will react positively to firms meeting their demands. Developing loyalty for the firm and a positive brand attitude are only some of the benefits, that stakeholder orientation will bring. Positive experiences with the firm can lead to consumers demanding the products and services of the firm more frequently. It can also enhance innovation, as "stakeholder orientation may encourage customers to act as a key source of new ideas and valuable know-how" (Flammer & Kacperczyk 2016).

Consumers exert substantial influence on enterprises. If an alternative company is linked to proactive corporate social responsibility, customers are quick to change the preferential product or brand. They are more likely to consume from a firm, which does good for the community. Moreover, customers will advocate for a firm, which is stakeholder-oriented and socially

responsible (Mishra & Suar 2010). This makes consumers essential primary stakeholders, who have an impact on the CSR strategy, and therefore on the philanthropy of the firm.

In an uncertain environment such as war, the consumer demands might shift drastically, as they expect firms to be socially responsible even more than usual. This might change the way how they exert their pressure and influence on the firm. Consumers might for example boycott firms in order to provoke firms to engage in philanthropy. When a rapid change in consumers demands occurs, they become a critical stakeholder group, and their actions can be unpredictable. The underlying study aims to investigate further, how consumers influence corporate philanthropy in an uncertain and unstable environment, when a drastic change in their needs occurs.

Managers and employees

Another influential primary stakeholder group consists of internal managers and employees of the firm. Since managers are key actors in the decision-making process of an organization, it is self-explanatory that they directly influence the CSR strategy of the firm. They decide, how resources are being allocated among the stakeholders, including “resource allocation in favor of socially responsible actions in foreign markets” (Park & Ghauri 2015). Pro-social behavior in managers results in socially responsible actions of the firm, such as corporate giving (Godos-Diez et al. 2011).

While regular employees don't directly impact the decision-making process of the CSR strategy, they are responsible for planning and implementing such initiatives, which is why the success of corporate philanthropic activities highly depends on them. At the same time, employees are an indispensable resource for the company on which value creation depends. They therefore have a lot of power over the company and can exert pressure to influence CSR decisions. Employees can, for example, demand CSR initiatives, which will improve their working environment or compensate for low wages (Mishra & Suar 2010). In some cases, CSR can even lead to increased wages because of increased financial performance of the company (Diaye et al. 2023).

Furthermore, a stakeholder-oriented approach “may improve employees' job satisfaction, and hence commitment and retention among employees” (Flammer & Kacperczyk 2016). This can lead to retainment of, as well as recruitment of new talented workforce, which has high quality and a high commitment to the firm. According to Brammer & Millington (2004), employee stakeholders are especially important and influential if their high skills and education are

indispensable for the firm. Finally, catering to stakeholders, particularly, managers and employees, results in higher innovation, as satisfied workers are more likely to “adopt long-term horizons and generate novel, potentially valuable ideas for new products, services, and processes” (Flammer & Kacperczyk 2016).

The war in Ukraine might have led to a shift in employees demands and expectations towards the firm. Especially employees with a personal connection to Ukraine might demand philanthropic engagement from the firm. Employees might, for example, exert pressure internally by threatening to leave the firm. Since employees have a lot of power in the firm, they could also potentially sabotage the firm internally if their demands are not being met. Since there is no study yet, which examines how employees influence corporate philanthropy when a crisis occurs, the underlying study aims to close this research gap.

Government

As the government determines the economic and political environment in which a company operates, it has a significant influence on the success of a company and is therefore a primary stakeholder. Governments can set regulations for companies' CSR and thus shape social expectations for firms to engage in CSR initiatives. Especially MNEs should keep good relationships with the governments of the countries, in which they operate, since their regulations can differ nationwide. In industrialized countries, the CSR regulations are typically well developed. In contrast, regulations of underdeveloped countries usually aren't that advanced, which is why MNEs “have a propensity to show unethical behavior in these countries” (Park & Ghauri 2015). The relationships between MNEs and governments can tend to be complicated because they are very dynamic and intertwined. The economic and political environment regulated by the local government influences the decision-making process of MNEs and the interaction between them can enhance CSR engagement (Hadjikhani et al. 2008).

Governments especially play an important role in philanthropy, when there are political, economic or social issues in a country. Corporate philanthropy can help to solve such problems and support the local government in their responsibilities.

“When governments either have limited resources of their own or are constrained from directly distributing resources to certain community areas, the contributions of enterprises are considered legitimate and are immediately appreciated (Dickson 2003).”
(Wang & Qian 2011)

Corporate philanthropy is, therefore, more likely to be valued by the government during times of war, as governmental resources are limited, and the corporate support is much needed.

During a crisis the economic and political environment, as well as the regulations set by governments can change. Therefore, the government can influence companies in new ways, which are yet to be discovered.

Suppliers

Cheng & Ahmad (2010) underscore the significance of suppliers in economic processes and emphasize that organizations should consider their suppliers' interests, as it strongly impacts organizational performance. Local suppliers shape the CSR concept in host countries by expecting responsible conduct from multinational subsidiaries. The authors stress the need for subsidiaries to closely monitor their supply chain, as responsible firms must consider the impact of both their own and their partners' operations. Good supplier relations are crucial, as CSR practices are linked to legal concerns, and subsidiaries cannot maintain relationships with suppliers violating local laws. Building competitive advantages in foreign markets through CSR requires responsiveness to local business environments, with local suppliers as influential stakeholders demonstrating commitment and adaptability. When a global crisis occurs, especially international suppliers are affected by it and can therefore enhance the exerted pressure on companies. There is yet no research on how suppliers influence corporate philanthropy when a crisis such as war occurs.

Investors and Shareholders

Investors seem to have a significant influence on the CSR decisions of a firm. Not only are they willing to invest more in socially responsible firms, but they also shape MNEs CSR efforts by holding them accountable for meeting international standards. Nevertheless, investors don't seem to exert notable pressure on subsidiaries in enhancing their CSR engagement (Park & Ghauri 2015). Instead, they can pressurize managers to achieve financial short-term objectives and prioritize the needs of the shareholders. This may prevent managers from acting more pro-socially towards other stakeholders (Mishra & Suar 2010).

A study on shareholders by Li et al. (2017) has shown that shareholders are especially influential on the philanthropy of a firm if they have political connections and receive political advantages from CSR activities. Those stakeholders are known to act opportunistically and can therefore reinforce opportunistically motivated philanthropy. Evidence shows "that dominant

shareholders' desires for private benefits significantly shape corporate philanthropic behaviors in emerging economies.” (Li et al. 2017)

As MNEs are under particular surveillance during a crisis (see chapter 2.1.1), shareholders might be under pressure to act socially responsible. They could potentially transfer this pressure onto the company and influence the firm by ordering managers to organize donations or volunteering programs. There is yet to find out, how shareholders and investors influence on corporate philanthropy changes in an uncertain environment.

2.2.4.2 Secondary Stakeholders

Competitors

It is well known to researchers, that firms observe the CSR actions of their competitors and take them as a model for their own initiatives. A study by Bondy et al. (2012) has shown, that firms track and monitor their competitors' behavior and sometimes even copy their CSR strategies. The study by Li et al. (2022) has shown, that firms' engagement in CSR activities can increase if their competitors are winning CSR-awards due to their successful CSR implementation. Companies try to keep up with their award-winning competitors and draw inspiration from their engagement to improve their own CSR activities.

During the outbreak of the Russia-Ukraine war in February 2022, companies may have observed positive reactions to their competitors' philanthropic actions and therefore, could have been influenced by their competitors to engage in philanthropy themselves. Competitors affect firms by gaining competitive advantage through philanthropy, which can result in a higher engagement in philanthropy.

Media

The media is encouraging firms to participate in CSR activities, by “promot[ing] good governance and responsible business practices” as well as “voicing the concern of the community” (Azmat & Samaratunge 2009). Also, mass media reach a wide range of the population and can form the public opinions on firms. Especially, social media are easily accessible and widespread among the western population, so they are an influential secondary stakeholder.

Jurgens et al. (2016) point out, that secondary stakeholders have become more salient to firms, since the internet and social media have become an indispensable part of our everyday life. Secondary stakeholders are able to influence public opinions and spread information through social media very efficiently. The authors even state, that “secondary stakeholders now possess the kind of influence over the corporation that previously was the prerogative only of primary stakeholders” (Jurgens et al. 2016). When a crisis occurs, the media reports about it and can therefore have particularly strong influence on companies. We don’t know yet, how media reporting influences companies’ engagement in philanthropy during a crisis.

Local community

The local community of the country in which the firm operates is seen as an important stakeholder, especially when it comes to CSR issues such as the philanthropy during the Russia-Ukraine war. The local community shares certain cultural, religious, moral, and philosophical values, which set the tone for their expectations towards firms (Husted & Allen 2006). Many researchers agree that CSR should not only fulfill business objectives but should benefit the society at large by meeting their expectations (Torres-Baumgarten & Yucetepe 2009, Husted & Allen 2006). MNEs, in particular, are influenced by the local communities where they operate. They must adapt their stakeholder-management strategy to meet their demands. “While MNEs attempt to meet the demands of local communities, they benefit from being recognized as an embedded part of the community in which they are doing business.” (Park & Ghauri 2015).

Austrian MNEs have been notably participating in philanthropic activities to support the Ukrainian society (Brutkasten 2022). Since they see the local society as a stakeholder, Austrian firms participated in solving the social issues caused by war by engaging in philanthropic activities. The demands and expectations of the local community, therefore, have influence on the firms CSR-related decisions, and societies can exert pressure to receive support from MNEs.

Since MNEs are operating internationally, there are many communities which can influence them in their philanthropic behavior. This study aims to find out, which local community has exerted influence on the corporate philanthropy of the firm and in which ways.

NGOs

Guay, Doh & Sinclair (2004) describe NGOs as high-salience stakeholders with a lot of power and urgency. The authors argue that NGOs have contributed to big changes in CSR management by using various tactics to enhance socially responsible behavior in firms. One tactic might be shareholder activism, which the authors describe as follows:

“NGOs may buy shares of corporations and use ownership to forward proxies and other resolutions to effect change. They often use their status to urge institutional shareholders such as large public employee pension and retirement funds to pressure changes in corporate governance and conduct.” (Guay et al. 2004)

Therefore, NGOs act as advisors for investment funds and pressure investors to implement socially responsible behavior in their investment decisions. Other ways of exerting influence on CSR behavior might be “public announcements, shareholder proposals, direct negotiations with managers, and proxy contests” (Park & Ghauri 2015, Guay et al. 2004).

When a crisis occurs, NGOs’ demand for donations increases. They usually launch campaigns in order to generate donations. This might have influenced companies in the given context to donate for the Ukraine-war. However, in order to be certain, if NGOs campaigns have influenced corporate philanthropy in the given context, this needs yet to be examined.

2.2.5 Stakeholder response

In the previous chapters, I have explained, how stakeholders exert pressure on managers and firms, to demonstrate their needs. I have explained, in which ways primary and secondary stakeholders exert their influence to affect the philanthropic decision-making process and even cause managers to implement philanthropic activities and socially responsible firm behavior. However, the success of these activities highly depends on how the stakeholders perceive the reasons and motivations for the philanthropic engagement. This determines the stakeholder response, and therefore the success of the philanthropy. The way, in which stakeholders discern the CSR activities of the firm is the main factor for financial and social profitability of the stakeholder-oriented philanthropy (Cuypers, Koh & Wang 2016).

“...stakeholders’ perceptions of a firm’s motives behind its corporate philanthropy programs will determine the extent to which stakeholders provide cooperation and support for the firm and thereby influence the financial benefit that a firm obtains from its philanthropic activities.” (Cuypers, Koh & Wang 2016)

The authors distinguish between symbolic and substantive perception of the philanthropic acts. If the philanthropy is perceived as purely symbolic, it does not reflect the social values of the firm and is not motivated by social responsibility, but rather is a way to improve the image of the firm. “[M]arkets are unlikely to respond positively when the social concern is perceived as

an ingratiation tactic (Patten 2008) or a tool for self-promotion.” (Mithani 2017) In contrast, a substantive perception means, that stakeholders perceive the philanthropy as firms actually meeting their needs and fulfilling social expectations due to responsible behavior. Symbolic or ingratiation perception is associated with little to none benefits, while substantive perception will bring various benefits to the firm (Cuypers, Koh & Wang 2016).

According to Patten (2008), firm value will increase if the philanthropic giving is perceived as substantive. The study has shown that the size of the contribution has a significant impact on how the philanthropy is perceived by stakeholders. Bigger donations tend to result in positive stakeholder responses, an increase in reputational value and a positive mean market reaction. To achieve this positive result, Godfrey (2005) states, that stakeholders must associate the philanthropic actions with the ethical values of the community and with the firms’ intention, vision, and character. Furthermore, he posits that a symbolic perception of philanthropy may destroy the reputation of the firm. However, the research by Patten (2008) suggests, that “while corporate philanthropy that is viewed as ingratiation may not build reputational capital, it does not appear, as argued by Godfrey (2005), to erode it either.”

One factor that might encourage positive stakeholder responses is firm performance. According to Wang & Qian (2011), firms that have a high financial performance might have more resources to allocate for philanthropy. CEOs can, therefore, react better to stakeholder expectations and contribute more. This leads to a higher perception of the firm legitimacy, which causes stakeholders to respond positively.

Apart from perceiving the philanthropy as legitimate instead of symbolic, Hu et al. (2021) and Wang & Qian (2011) stress the importance of some other factors, which influence stakeholder responses. Philanthropic activities should seize the attention of the stakeholders, otherwise they may not be able to learn about the charitable donations and, hence, cannot respond to them. Especially external stakeholders may not be informed about the charitable donations of the firm. A high visibility of the philanthropy can increase the likelihood of positive responses. Hence, marketing and advertising could potentially affect stakeholder responses in a positive way. Furthermore, firms in developed markets benefit from a higher transparency and are therefore more visible to the public and stakeholders. (Wang & Qian 2011).

In addition, philanthropic giving should not only meet, but even exceed the expectations of the stakeholders, in order to result in a positive response. Privately owned firms may have an advantage when it comes to stakeholder response, as charitable giving from private firms is not so much expected. Therefore, it is much easier to exceed the stakeholder expectations, which

will be highly valued by stakeholders. On the other hand, firms that have violated regulations or those, who are less innovative, have a disadvantage. Their philanthropy is rather perceived as symbolic and therefore is less likely to result in a positive stakeholder response (Hu et al. 2021)

The stakeholder response may also differ depending on the stakeholder group. Since stakeholders have different ways to influence the firm, they also can respond in different ways. Customers, for example, can respond positively to philanthropy by being loyal and paying higher prices for the products and services of the firm. If the philanthropy is perceived as substantive by creditors, they may react by providing the firms a better access to credits. Overall, “corporate philanthropy may have the potential to help firms gain the support of various stakeholders, which will, in turn, have a positive impact on firm value” (Cuypers, Koh & Wang 2016).

In the context of the present study, the stakeholder response to philanthropy during the Russia-Ukraine war might be different. Since the war is a catastrophic event and was highly present in the media, stakeholders’ expectations of firms may be way higher than usually (Patten 2008). So far, it is unknown, whether the philanthropy in this context has led to positive stakeholder responses, or if the expectations could not be exceeded by firms and therefore, stakeholders did not appreciate, but rather demand charitable contributions. However, stakeholder-oriented companies will always have some sort of benefits, which will be discussed in the next chapter.

2.2.6 Competitive advantage of stakeholder orientation

In this chapter, I will briefly explain, why a stakeholder approach to management leads to several benefits and competitive advantage for the firm and is especially important during times of war. Freeman et al. (2018) state, that a stakeholder-oriented firm can benefit from a better reputation amongst stakeholders. A good reputation will also improve the stakeholder relationships, which can lead to higher sales growth, a better planning ability and strategic flexibility. Even though a stakeholder orientation might require additional investment of temporal and monetary resources, a firm will overall gain economic benefits from a stakeholder approach.

When stakeholders’ expectations are being met or even exceeded, they are more likely to invest more time in the firm. They might engage more in dialogues with the firm, share their feedback,

thoughts and information and improve therewith products and processes in the firm. These improvements, in total, lead to a higher innovation in the firm (Parmar et al. 2022). Innovation is extremely important for firms, as it enables them to react to changes and disruptions in the environment and improves firm performance in the long run (Flammer & Kacperczyk 2016, Parmar et al. 2022). During times of war, innovation is especially important, as the business environment changes rapidly and drastically, and firms can only function successfully if they adapt to their stakeholders' expectations.

A stakeholder-oriented approach increases legitimacy and trust, as well as stakeholder loyalty (Tantalo & Priem 2016). Furthermore, stakeholders are more willing to allow and accept mistakes of companies, which are known to cater to their stakeholders. If firms have a good reputation among their stakeholders, experimentation and failure are more likely to be tolerated (Flammer & Kacperczyk 2016).

In total, stakeholder orientation assures a competitive advantage for firms, as it facilitates many opportunities and allows firms to outperform their competitors.

“...[w]hen firms are good at managing for stakeholders, they can potentially ‘lock out’ their rivals from building similar relationships with the same stakeholders (Ghemawat and del Sol, 1998).” (Parmar et al. 2022)

In summary, firms can receive many benefits from a stakeholder approach, and they should opt to cater to their stakeholders especially in uncertain times such as war.

2.3 Stakeholder Philanthropy

In the previous chapters, I have explained the concept of corporate philanthropy and the stakeholder theory in relation to the concept under investigation. I have showed that the concept and the theory are closely related to each other and supplement each other in a way, that allows to explain the phenomenon of what I call the stakeholder philanthropy. In this chapter, I will point to the interface of stakeholder theory and corporate philanthropy and analyze the connection between those two.

Several researchers have already pointed explicitly to the connection between stakeholder theory and corporate philanthropy in the past (see Hu et al. 2021). Brammer & Millington (2004) write that stakeholders are the main drivers of corporate philanthropy. At the same time,

corporate philanthropy is a key tool to manage for stakeholders and to demonstrate the firms' commitment to stakeholders needs. Arco-Castro et al. (2020) describe the interplay between stakeholders and philanthropy, by saying that stakeholders' behavior determines philanthropic policies of a firm, and firms engage in philanthropy to "generate positive perceptions and attitudes in some stakeholders". They stress, that corporate philanthropy needs to be a part of the stakeholder management strategy of a firm.

In 2016, Carroll has already summed up that some scholars tried to redefine CSR and created the term Corporate Stakeholder Responsibility. He also mentions that philanthropy always affects different stakeholders and highlights the correlation between corporate philanthropy and stakeholder theory. Therefore, I argue that the term stakeholder philanthropy describes the phenomenon of this study the best. It highlights, that the philanthropic initiatives are implemented to meet stakeholders needs and allows me to analyze corporate philanthropy while taking stakeholder theory into consideration. When talking about stakeholder philanthropy, I refer to corporate philanthropy that has been triggered and influenced by stakeholder pressure, executed by firms to meet stakeholders demands and resulted in a stakeholder response. This leads me to the research gap of this study, which will be presented in the following chapter.

2.4 Research gap

The connection between stakeholders and philanthropy has been already investigated in the literature and most researchers have focused on how corporate philanthropy affects stakeholders. They have mainly focused only on one specific stakeholder and how they have been influenced by philanthropic activities. However, there have been little to no studies examining the other side of the coin, namely how stakeholders influence corporate philanthropy. The study by Arco-Castro et al. (2020) has investigated, how investors, employees and the community influence corporate donations and foundations. However, this study is limited to only a few stakeholders and fails to represent stakeholders' influence on a large scale. As mentioned before in chapters 2.2.3 and 2.2.4, many different stakeholders have significant impact on firms CSR behavior. It would be naïve to assume which stakeholders have influenced a firms' philanthropy more than others, without including all of them in the analysis.

Especially in the context of the Russia-Ukraine war, there have been no studies, which examined stakeholders influence on corporate philanthropy. There is one study which examined CSR in the war-ridden zone of Ukraine (see Asemah-Ibrahim et al. 2022), but the study does

not focus particularly on corporate philanthropy. As corporate philanthropy comes with its own idiosyncrasies, the underlying study aims to highlight those and analyze them using the stakeholder theory. Furthermore, there have been no studies examining stakeholders influence on corporate philanthropy taking into account the distinctive features of international business. As we have seen in chapters 2.1.1 and 2.2.2, corporate philanthropy and stakeholder management play a special role in MNEs due to the particularities of international firm operations. Therefore, a separate study is required to close this research gap.

Arco-Castro et al. (2020) state that “future research could consider the role of stakeholders in the effectiveness of [philanthropic] practices and study the influence of some stakeholders on others and on business strategies.” Even in 2022, Parmar et al. write, that firms still need to identify, by which stakeholders they are affected and how this influence is exerted, in order to have a successful stakeholder management strategy. However, none of the authors take into consideration, that stakeholders influence is dependent on the environment and the prevailing context. There are no papers yet, which take into consideration the dynamics and fluidity of stakeholders influence on corporate philanthropy. The underlying study aims to investigate the stakeholder influence in detail and to show, that stakeholders influence is very dynamic, fluid and context dependent.

In summary, there is a gap in the literature on how stakeholders influence corporate philanthropy in MNEs. The underlying study aims to close the research gap by investigating the phenomenon in the context of the Russia-Ukraine war. This results in the following research question.

2.5 Research question

How do stakeholders influence strategic corporate philanthropy in MNEs during the Russia-Ukraine war?

3. Methodology

In the underlying master thesis, I will apply a qualitative research method to address the identified research question. The aim of the study is to examine the personal experiences and impressions of the participants by following an interpretivist approach. By doing so, “the personal perspectives, feelings, and often tacit elements underpinning decision-making

processes” (Eger et al. 2019) can be captured. Applying a qualitative method can offer deep insights into the phenomenon of corporate philanthropy contextualized in the Russia-Ukraine war, which, so far, has barely been covered in academic literature yet. Furthermore, this allows to fulfill “the need for firms to identify whom they affect, whom they are affected by, and how they interact with those parties” (Parmar et al. 2022). By showing the subjective opinions and viewpoints of different participants, subjectivity can be assured, and a holistic understanding of the research problem can be achieved. A qualitative approach, furthermore, allows an inductive analysis, and “[i]nductive theorizing is more faithful to the richness of the phenomenon being researched than deductive theorizing could be.” (Doz 2011)

3.1 Method

The qualitative method chosen for this research paper is a single-case study. Besides the “potential to generate novel and groundbreaking theoretical insights” (Welch et al. 2011) of the case study, it is an appropriate way to examine the phenomenon of philanthropy embedded in the specific context of the war and “generate contextualized explanation[s]” (Welch et al. 2011). As the aforementioned context highly influenced and shaped corporate philanthropy in Western Europe (Reshetnikova & Sanak-Kosmowska 2023, Oleshko et al. 2023), it is crucial to investigate the phenomenon in a context-oriented process to provide meaningful explanatory information. Unlike in quantitative methods, the goal of a qualitative case research is not generalizability, but rather to highlight the special characteristics of the particular case and showcase the uniqueness of the case.

3.2 Case & Context

The case identified for this research is the Austrian Scaleup company “Celum GmbH”. The company is a software provider for content supply chain management and has expanded in 40 countries over 5 continents. The Austrian MNE has been actively helping the Ukraine since the outbreak of the war with financial, moral and organizational support. “Celum GmbH” has organized a charity rally for their employees to enable them to donate money for the Ukraine. Moreover, the company itself has donated 12000€ and has organized weekly donations of clothes, hygiene products, medicine and other necessities for the people affected by the war. The company has provided refugees with assistance to relocate to Vienna and has provided shelter for some refugees in Linz. Furthermore, “Celum GmbH” offers paid time off for their

employees if they want to volunteer for initiatives to help the Ukraine (Celum 2022). By engaging in those philanthropic activities, the company provides resources and support for the Ukraine.

3.3 Sampling

In the present work, a purposive sampling technique was adopted (see Saunders et al. 2012). To analyze the research phenomenon, I will investigate a single representative case of an Austrian MNE, which has responded to the outbreak of the Russia-Ukraine war by engaging in several philanthropic activities. A firm with regular donations for the Ukraine is suitable for the study since it represents high commitment and consistency. Furthermore, as mentioned in chapter 2.2.5, regular donations are rather perceived as legitimate than symbolic by stakeholders. In order to analyze a firm that engaged in substantive philanthropic activities, regular donations are a criterium for the case.

In the first step, I gathered information about different Austrian firms by browsing different online articles about philanthropy during the Ukraine war and identified the firms, which have been engaging in philanthropy in the given context. In the next step, the firms have been filtered by choosing only companies with regular donations or engagement in philanthropy, as well as international activities, since the phenomenon is researched in MNEs. In total, five Austrian MNEs have been contacted via E-Mail or LinkedIn and requested to participate in the study. “Celum GmbH” was the final company to be chosen as a case since they have accepted the request to engage in the study and were willing to provide information. The chosen case represents a unique example of corporate philanthropy in the context of the Russia-Ukraine war, since the company has organized regular donations, and their engagement is long-term oriented and not superficial. “Celum GmbH”, therefore, offers a lot of insights and information on philanthropy embedded in the given context and stands out with their remarkable support for the Ukraine. Thus, the present work represents an expressive study. “Expressive studies involve investigating cases because of their unique features, which may or may not be generalizable to other contexts.” (Easterby-Smith et al. 2021)

3.4 Data sources

To gather rich insights about the research topic, I conducted in-depth interviews with the CEOs of “Celum GmbH”, as well as managers of different departments. According to Gautier & Pache (2015), decisions regarding corporate philanthropy are directed by the CEOs of a company in

32% of cases. Also, managers of the PR, communications, marketing, or HR departments can have significant power over the decision-making process in corporate philanthropy selection (Brammer & Millington 2004). Therefore, the interviews were conducted with managers from those departments to assure richness in the data sources and to guarantee subjectivity. By gathering information directly from the decision-making CEO and managers of the firm, I was able to reveal the process of the selection of philanthropic activities, as well as the underlying ethical and moral values for these decisions. Furthermore, this allowed me to get a rich picture of the involvement of stakeholders in each department. Additionally, the employees, which have participated in the philanthropic activities, will be interviewed. This allows me to analyze by which stakeholders they have been influenced to act prosocial and to engage in such activities.

To implement additional perspectives, I will be using secondary data, such as the websites and media articles about the philanthropic activity of the firm. This will allow me to analyze the firm's values and stakeholder management strategies.

“The chief executive officer (CEO) and other top managers set the tone for a firm's values, and its responsibilities to stakeholders and the broader society in which the firm operates. Ethical leaders use tools such as for example, internal and external communications, and rewards systems to both establish and reinforce a firm's enterprise strategy.” (Freeman et al. 2018)

By triangulating the primary and secondary data sources, the “confidence in the accuracy of observations” (Easterby-Smith et al. 2021) can be increased.

3.5 Data collection

To request participation in the interviews, “Celum GmbH” was directly contacted through the LinkedIn profile. The request was answered by the vice president of the marketing department and forwarded to the CEO of the company. First, the interview was conducted with the CEO of the company in person. By speaking directly to the decision-making CEO, I gained a broad picture of the philanthropic processes in the firm and gathered more information about the key actors in those processes. By applying a snowballing technique, I identified the VP of marketing as the remaining participant for the interview. The interviews were held in German and recorded for later transcription.

The participants for the interviews were chosen carefully and in accordance with the guidelines presented by Huber & Power (1985). Since the interviews were conducted with more than one person, I chose “informants whose unique biases or lack of knowledge are likely to offset those of other informants” (Huber & Power 1985). With that being said, the CEO and manager were asked about their roles and responsibilities in the firm prior to the interview, to guarantee that the most knowledgeable and influential participants will be interviewed.

When collecting the data, I followed an interview guide (see appendix). The interview guide was developed with consideration of the guidelines by King (2018). In the first step of the interviews, knowledge questions about the philanthropic activities of the firm were asked. This allowed me to get a picture of the philanthropic activities and was the basis for the following questions. In the second step, the participants were asked opinion/values question. This clarified their role in the philanthropic process and revealed their intentions of the philanthropic engagement. In the third step, I asked the decision-makers about their experience and feelings in detail, namely how they have experienced the stakeholder influence. While the interview guide provides the main questions for the interviews, new questions arose during the data collection. As a researcher, I was adapting to the situation and stayed flexible in asking questions, so that I could gather the best insights from the participants.

3.6 Data analysis

In order to analyze the collected data, the recordings of the interviews were fully transcribed. The transcripts are as accurate as possible, including all the speaking errors, pauses and filler words of the participant, to assure credibility of the data. For the analysis itself, I will follow the guidelines of thematic analysis by King (2018). In the first step, the descriptive coding will take place. The aim of this step is to identify “the participant’s views, experiences and perceptions as they relate to the topic under investigation” (King 2018). The identified phrases will be coded, using short descriptive words to start categorizing the data. After that, the interpretive coding will follow. I will add my own interpretation of the codes and group them together by a common meaning. This step guarantees a subjective role of the researcher and adds my viewpoint to the findings. This method is, therefore, suitable for this study, as it is based on an interpretivist ontology. In the last step of the analysis, overarching themes will be identified by combining the data with the relevant literature. A diagram with the codes and their connections will be provided in the data analysis section, to visualize the analysis process.

3.7 Quality criteria & ethics

While conducting the study, I will pay special attention to an ethical execution. The research participants as well as the integrity of research community will be protected, by anonymizing the individuals' names, protecting their privacy, and ensuring the confidentiality of the research data (Easterby-Smith et al. 2021).

Furthermore, the quality criteria suggested by Welch & Piekkari (2017) will be applied to establish high quality of the research. The theoretical framework, as well as the research data, will be contextualized throughout the whole study, since "quality results from the researcher being alert to the contextuality of the research process." (Welch & Piekkari 2017) With that being said, the context will be taken into account in the methodological decisions, as well as in the data analysis process. Also, as a researcher, I will be adapting to the context and practice self-reflection, by critically reviewing my own work process and theoretically defending my methodological decisions. Finally, the supervisor will review the work and provide feedback, which will be thoughtfully integrated into the final version of the study.

4. Findings

The analysis of the qualitative interviews has revealed deep insights of the process of corporate philanthropy in the Austrian MNE Celum. In line with the chosen methodological approach, the findings were summed up in overarching themes. In this section, the findings of the analysis will be presented and discussed. Firstly, the data revealed information about the underlying motivation for the philanthropic activities of the firm. Secondly, the theme of autonomy and decision-making was identified in the interviews. Thirdly, the data shows, which stakeholders have influenced the corporate philanthropy of the firm. And lastly, marketing and communication considerations have emerged as an overarching theme for the study. In the following sections, each of the themes will be discussed and interpreted in detail, which will provide the base to answering the research question of this study. For each section, a visualization of the coding process will be added in order to underpin the methodological decisions.

4.1 Underlying motivation for Corporate Philanthropy

According to the literature, corporate philanthropy is driven by a combination of strategic, altruistic, political and managerial utility motivation (see chapter 2.1.2). The analysis of the qualitative interviews revealed that the participants of the study have been indeed motivated to engage in corporate philanthropy by strategic, altruistic and political considerations. However, contrary to the literature, there was no sign of managerial utility motivation behind the philanthropy of this case. Instead, personal beliefs and connections were identified as one of the main drivers of corporate philanthropy during the analysis. Although some authors mention moral values of managers as a possible trigger of corporate philanthropy (see Choi & Wang 2007), this case revealed, that not only moral values of managers are crucial for engagement in philanthropy, but especially the personal beliefs of every single employee and manager involved in the process. Their personal connections to the context have had a big impact on the philanthropic activities of the firm. In the following chapters I will discuss, how each individual driver has been identified and how this influenced corporate philanthropy in the Russia-Ukraine war. The identification and discussion of the drivers is crucial to show the process of stakeholder-influence on corporate philanthropy and is, therefore, substantial to answer the research question.

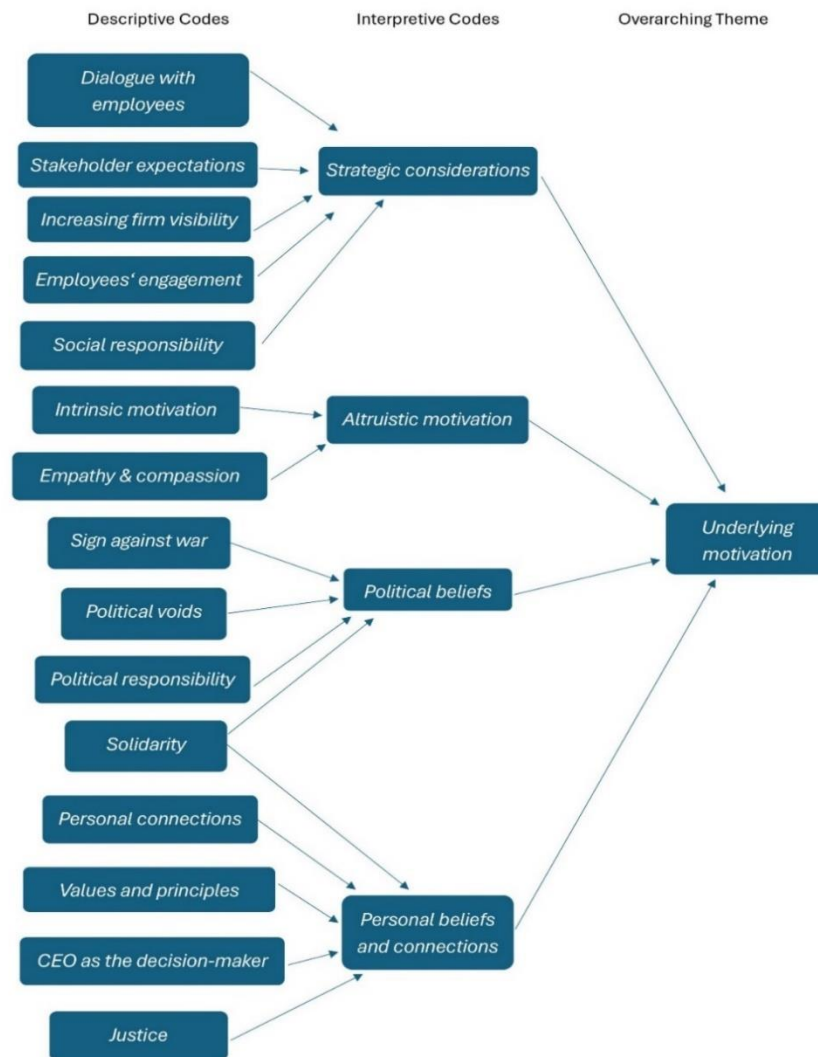


Figure 1

4.1.1 Strategic considerations

There are several indicators that show, that Celums philanthropy was driven by strategic considerations. Firstly, it is important to notice that Celum is a stakeholder-oriented firm. Participant 1 and 2 revealed during the interview, that the firm has regular “All Hands on Deck” Meetings, where the whole firm is attending and employees can share their feedback and concerns. By organizing regular meetings, the CEO creates an opportunity for the managers and employees to engage in an active dialogue with each other. This helps to identify the stakeholder needs and adjust the value-creation strategy of the firm. By constantly involving the stakeholders in the processes of the firm, the CEO and managers of Celum stay up-to-date with the changing stakeholder needs and can adapt their business strategy. During those management meetings, several employees and managers have addressed the war in Ukraine and

even expressed a wish for corporate philanthropy. The decision-makers were able to respond to the shift in stakeholders needs by making financial donations, organizing donations of goods and even providing shelter for some Ukrainians in the company apartment. This is, by definition, a stakeholder-oriented approach (see chapter 2.2.2) and can therefore be seen as a strategic approach to philanthropy.

Secondly, the participants have mentioned multiple times, that the philanthropic engagement is a clear sign against the war. The company has colored their logo in the colors of the Ukrainian flag and posted on their website about their donations and volunteering programs. By making their philanthropic engagement visible on their website, Celum is able to seize the attention of stakeholders and send a message to them. Thus, especially external stakeholders are able to learn about the philanthropic activities of the firm and can respond to it. This increases the visibility of the firm and leads to positive stakeholder responses. Increasing the firm visibility and informing external stakeholders about the philanthropic activities indicates a strategic motivation (Patten 2008).

Thirdly, the corporate philanthropy of Celum is by any means part of the CSR strategy. According to their website (www.celum.com/en/csr/), the company emphasizes the importance of ecological and social responsibility of the firm. During the interview, participant 1 mentions, that the corporate philanthropy fits into the strategy of Celum, because it represents their values: “So, it fits in with our corporate strategy in that we see ourselves as... well, as sincere and committed to our values and principles [...]” (Interview 1) The participants repeatedly communicated firm values and principles, and highlighted multiple times, that firms have the responsibility to react to the war, no matter what. Contrary to Von Schnurbein, Seele & Lock (2016), the participants did not mention anything about the economic, legal and ethical responsibilities being more important than philanthropic obligations. Quite the opposite, the interviews revealed that corporate philanthropy is an essential part of corporate social responsibility, and it was obvious for the decision-makers to meet stakeholders needs by engaging in philanthropy.

And lastly, Celum is actively involving their stakeholders in their philanthropic activities, making them a part of the processes. Participant 2 mentioned that he implemented the idea of a donation rally in the firm, where the employees are encouraged to make financial donations to an NGO of their choice themselves. After donating privately, the employees informed the firm about the amount of their donations and the firm would double this amount and include it in the firm donation for “Nachbar in Not”. The objective of this initiative was to motivate the

stakeholders to contribute financially and to increase the sum of the financial donations. This thoughtful charitable program is not only associated with a greater commitment from the firm but was also meant to influence the actions of the stakeholders. Therefore, it is considered 'innovative giving' (Cuypers et al. 2016) and contradictory to Arco-Castro et al. (2020) charitable contributions can indeed influence stakeholders strategically.

The analysis of the qualitative interviews resulted in clear indications for strategically motivated corporate philanthropy in the firm under investigation. The decision-makers have definitely put strategic considerations into their philanthropic activities, influenced stakeholders on purpose and implemented steps to actively manage for stakeholders. The stakeholders have, in return, influenced the value creation strategy, CSR strategy and stakeholder management strategy of the firm, by expressing their newly emerged demands and participating in the charitable donations program.

4.1.2 Altruistic motivation

The altruistic motivation behind the corporate philanthropy was not the main driver, however there were a few signs pointing to selflessly driven philanthropic activities. One indicator for altruism was that participant 2 stated, he had a lot of compassion for the people affected by the war. Participant 1 also expressed his empathy by saying, that condemning the war is indisputable:

“ [...] this is especially true for something that is actually undisputed, completely undisputed, where there are actually no two sides to a coin, but there is one side which is: this is impossible and that's it.” (Interview 1)

These statements of the participants point to prosocial behavior and indicate that the philanthropic actions were implemented, regardless of economic benefits (see Brown & Forster 2013). The altruistic motivation was influenced by the people residing in the area of the war. While being directly affected by the war, their salience increased extremely (Mitchell et al. 1997), and this had substantial influence on the firm. In this case, the Ukrainian citizens can be considered secondary and international stakeholders, since they have evoked compassion and empathy in the decision-makers of Celum and as a result contributed to the corporate philanthropy.

4.1.3 Political beliefs

Since the context of this study is the Russia-Ukraine war, the political beliefs of the decision-makers in the philanthropic process play a very important role. The results have shown that the participants have a very clear political standing regarding the situation and intended to show it to their internal and external stakeholders. The participants stated that they strongly condemn the war and the Russian regime and that their engagement in philanthropy is a strong political sign against the Russian attack. Participant 2 shares his political opinion and mentions, that the war threatens the safety of everyone:

“[...] if you think about it in terms of political strategy, we are of course also very strongly affected by the war, because if Ukraine falls, it will also have implications for the security of us all.” (Interview 2)

Furthermore, the interviewees demonstrated, that firms are a fixed component of politics and cannot shirk their political responsibility. According to participant 1, firms are political actors and are obligated to take a political stance, especially in a situation of war. He strongly criticizes the lack of reaction from the Austrian government and calls the political actors in Austria traitors: “First they have no plan, then they hide behind neutrality, then they do a little bit, then it's uncool anyway and then whatever.” (Interview 1) Those political voids have motivated the firm to react politically to the situation and engage in philanthropic activities. In line with Carroll & Brown (2018), the decision-makers intended to demonstrate their political beliefs, especially to the government. The Austrian government is therefore considered a stakeholder, which has strongly influenced corporate philanthropy by withdrawing themselves from political responsibility and by not meeting the expectations of the CEO and managers.

This perfectly shows the interdependence between stakeholders, described by Freeman & Dmytriiev (2017). Since the government wasn't able to meet the expectations of the firm, the participants had a negative response to the governmental behavior and expressed a lot of mistrust and criticism. This, in combination with the strong political beliefs, has additionally motivated the firm to engage in philanthropy. Simultaneously, the firm was able to send a political sign to the government and react to their lack of help for Ukraine.

4.1.4 Personal beliefs and connections

The personal beliefs and connections of the stakeholders involved in the philanthropic processes have played a pivotal role in influencing the corporate philanthropy. The findings show that the decision-makers have strong moral and ethical beliefs which have led them to carry out the philanthropic activities in the firm. **Solidarity** was one of the main values identified in this process. Participant 1 is convinced that “solidarity is not reserved purely for state actors” (Interview 1), but that companies are also supposed to show their unity and support for Ukraine. The interview also revealed that the participants consider solidarity a “social obligation”, which has motivated them additionally to speak up against the war and show solidarity with Ukraine.

Moreover, findings show that **justice** is a moral value, which had a strong impact on the engagement of Celum. The decision-makers have a strong sense of justice and perceive the war in Ukraine as severely unfair. Especially participant 1 has indicated several times during the interview that he perceives the war in Ukraine as an injustice, which bothers him personally. He identifies himself as a “justice fanatic” and wants to stand up against the attack of the Russian Regime. By engaging in corporate philanthropy, he demonstrates his personal beliefs and fights for justice. This indicates that the philanthropy was also strongly intrinsically motivated by the CEO of the company, which makes him a key stakeholder in this case.

In contrast to the altruistic motivation behind philanthropy, personal beliefs as a driver for corporate philanthropy are emerging intrinsically. The moral values of the decision-makers are strongly depending on the individual person, their own experiences and opinions. While altruistic motivation emerges from the need to help others, the personal beliefs emerge from the need to fulfill the personal wish to show solidarity and fight for justice. Choi & Wang (2007) have already mentioned that the moral values of the decision-makers have an impact on philanthropy. However, solidarity and justice were not mentioned as the main values driving corporate philanthropy. By conducting in-depth interviews with the CEO and VP of marketing it was able to identify their moral beliefs, which have led them to engage in philanthropy and demonstrate their key roles as stakeholders in the case.

But not only the personal beliefs of the stakeholders have impacted the philanthropy. Their personal connections to the context have been exposed as influential factors as well. According to the interviewees, many of the companies’ employees come from the Ukraine or Eastern Europe. The data collected from Celums’ website also confirms, that the companies’ team is very diverse and international, and the company has employees with 20 different nationalities

(<https://www.celum.com/de/csr/>). Therefore, they have a lot of power to influence the firm. By expressing their condemnation of the war, their claims align with social norms, values and beliefs of the decision-makers, which enlarges their legitimacy (Raha et al. 2021). In the given context, the urgency of those employees has increased drastically, since they have personal connections in Ukraine and are affected by the consequences of the war more than other stakeholders. Many employees have families and friends in the Ukraine, and the firm even had some freelancers employed, which were working from Ukraine at the time when the war started. Two of them even got drafted for military services. Participant 1 says:

“It was actually this experience of how employees, people who, even though they were freelancers, were still in fact in the trenches, communicated with the company. That was... suddenly it was real.” (Interview 1)

As a result, the salience of the employees and freelancers has risen immediately, and their needs have become a priority (Tantalo & Priem 2016). Since the freelancers got drafted for the war, they weren't able to work at that time. As a response, the company proceeded to pay them their salary for a few months to secure them financially, which is also considered a voluntary financial contribution and can be seen as a philanthropic activity (Gautier & Pache 2015).

Participant 2 states, that even though he himself has no personal connections to the Ukraine, he has many colleagues from Ukraine or Russia, which have been affected by the war. He also mentions, that especially in the tech field there are many employees from Ukraine which makes the field particularly responsible for those stakeholders. While Mishra & Suar (2010) state, that employees demand CSR activities to improve their working environment or compensate for low wages, the research has shown that employees demanded the philanthropic activities due to personal connections to the context. Overall, the data shows that the personal beliefs and connections of the stakeholders have been a crucial driver for corporate philanthropy and that employees have, due to their high salience, directly influenced the CSR of the company. In conclusion, the analysis has confirmed that stakeholders are, in general, the main drivers of corporate philanthropy (Brammer & Millington 2004) and can therefore influence it in various ways.

4.2 Autonomy and Decision-Making

In the case of Celums philanthropy, the autonomy of the stakeholders and of the firm turned out to have a big influence on the decision-making process. While the main decision-makers were

found to be the CEO, the VP of marketing and the former Head of TTC, the employees and middle-managers were also directly included in the decision-making processes. As already mentioned above, the employees were able to attend regular meetings and share their thoughts with the CEO and top managers. The employees were motivated to donate during the donation rally of the firm. However, they were able to choose the amount of money and the organization themselves. What makes this case so special is that they didn't have to provide any evidence of their donations to the firm. They simply informed their managers about the donations, so the CEO could double the amount and add it to the firm donations. Participant 2 stated that the firm simply relied on the words of the employees and that they have a lot of trust internally.

Furthermore, the persons, who organized and implemented the volunteering activities were not charged with the enforcement by the managers (Interview 1). All people included in the process of donations of goods, as well as the relocation of the refugees, contributed voluntarily and decided to engage themselves. According to Crilly & Sloan (2014) this approach to stakeholder management is called guided autonomy, which

“[...] involves the delegation of decision making related to stakeholders so that managers can effectively attend to the different interests of local stakeholders and to an overarching set of principles and actions that provide guidance about how this is to be accomplished.”

While allowing the managers and employees this high degree of autonomy and enabling them to take part in the decision-making, the CEO and top managers remain the main decision-makers in the philanthropic processes. They provided guidance for the employees and managers in the philanthropic activities, while simultaneously still allowing them to make decisions themselves and choose autonomously, how to engage in the donations and volunteering programs. A high degree of autonomy in the firm enables the managers and employees to cater to the stakeholders more effectively, as it “facilitates simultaneous attention to a large number of stakeholders” (Crilly & Sloan 2014). By applying this approach to corporate philanthropy, Celum is able to create value for the high salience stakeholders, without taking it away from other stakeholders. Simultaneously, the employees have influenced the decisions of the CEO by expressing their wish for philanthropic action and help for Ukraine. This perfectly shows that the interdependence between the CEO and the employees has influenced and reinforced corporate philanthropy. In line with Raha et al. (2021) and Tantalo & Priem (2016), the interests of these stakeholders are intertwined and have led to an enhancement of stakeholder synergy.

But not only the autonomy of the managers and stakeholders have contributed to the philanthropy of Celum. The autonomy of the firm itself has also played an important role in the philanthropic activities of Celum. Participant 1 highlighted that Celum is more independent than many other firms, since it's neither listed nor venture funded. Celum is, by all means, independent from Russia, since the company has no business relationships – and therefore no primary stakeholders – there. This takes away the fear to upset stakeholders by not meeting their demands and prevents negative stakeholder responses from potential Russian clients. Celum is, moreover, an entirely privately owned firm, which is why stakeholders may expect charitable giving less. This makes it easier for the firm to exceed stakeholder expectations and in return obtain positive stakeholder responses (Hu et al. 2021).

In summary, the CEO and top managers influenced the corporate philanthropy by actively making the important decisions to engage in it and coming up with the idea of the donation rally and the donations of goods. The employees were given a lot of autonomy and were, therefore, also able to influence the corporate philanthropy processes. By deciding the amount of money, the organizations, and by voluntarily helping to relocate some refugees, the employees have influenced the outcome of the philanthropy. The interdependence between the CEO and the employees has reinforced the engagement in philanthropy and enhanced stakeholder synergy.

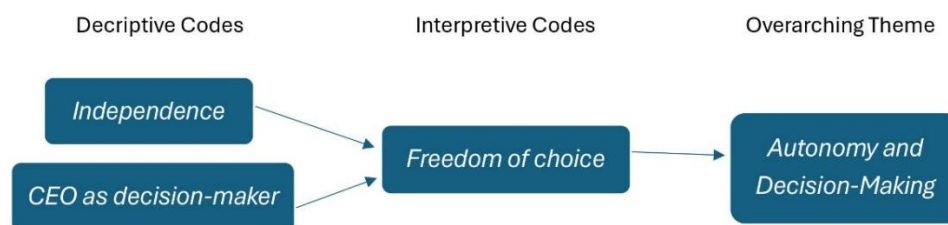


Figure 2

4.3 Stakeholders influence on Corporate Philanthropy

The analysis of the interviews revealed that several stakeholders have influenced corporate philanthropy of Celum. The data provides evidence, that both primary and secondary stakeholders have had an impact on the phenomenon under investigation. However, each stakeholder group exerted their pressure in different ways and to different degrees. Also, the salience between the different stakeholder groups varies, since not all stakeholders were equally

affected by the war. In this chapter, I will discuss, which stakeholders have been involved in the processes and in which ways they have shaped the outcome of the philanthropic activities.

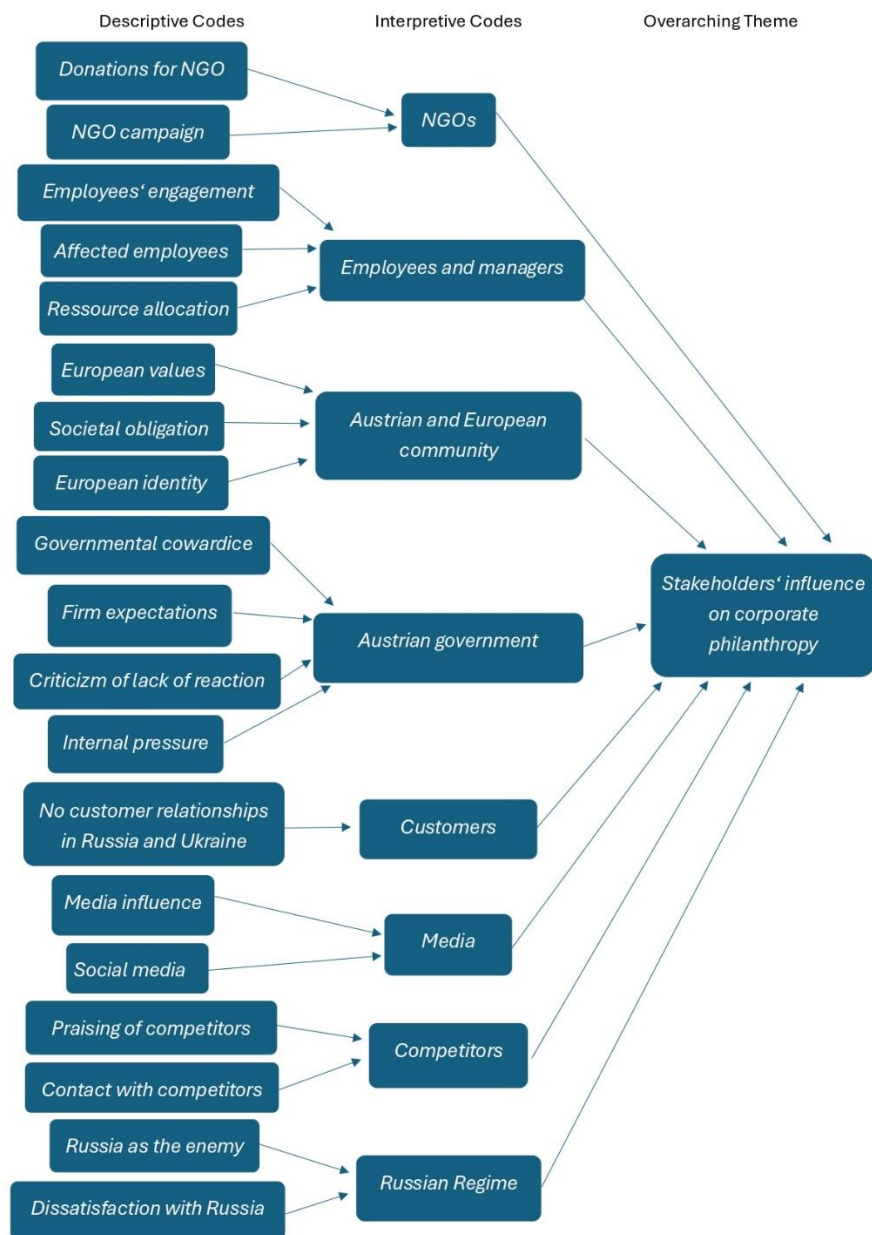


Figure 3

4.3.1 NGOs

According to the literature, NGOs are considered high-salience secondary stakeholders with many different possibilities to exert pressure on companies and influence their CSR strategies (Guay, Doh & Sinclair 2004). NGOs work to raise funds and create the opportunity for companies to make big monetary donations for charitable causes in the first place. Participant 2 states that the donations rally of the firm wouldn't be possible, if NGOs didn't provide the

opportunity to engage in the charitable giving (Interview 2). However, when asked about the stakeholder pressure, both participants were convinced that the NGOs didn't exert any pressure on the firm at all. Quite the opposite, the firm didn't receive any direct calls for donations from NGOs during the outbreak of the war. While interviewee 2 mentions that he usually receives many donations request privately from NGOs, the NGOs didn't seem to exert any pressure on the firm to donate. While the literature suggests that NGOs influence the CSR of companies through shareholder proposals or negotiations with managers (Park & Ghauri 2015), the NGOs didn't contact Celum at all.

However, the NGO "Nachbar in Not", to which the company has donated around 20.000€, did launch a campaign shortly after the outbreak of the war. Participant 2 says that the campaigns of the NGOs are professionalized to a high degree, and this indicates that his decision to engage in corporate philanthropy was indeed influenced by the campaign. Although the NGOs didn't reach out directly to the company, they enlarged their urgency and legitimacy by introducing the firms to the initiative through the campaign. This demonstrates that NGOs have a lot of power over the CSR strategies of firms. They were able to influence the philanthropic activities of the firm without directly contacting them. By just launching a campaign, the NGO expressed their stakeholder needs and the firm was able to fulfill those. This suggests that the salience of the NGOs is even higher in the context of the Russia-Ukraine war and demonstrates that the shift in NGOs demands has led to a dynamic change in the stakeholder influence.

4.3.2 Employees and Managers

As already mentioned above, Celum had some freelancers located in Ukraine during the outbreak of the war. Two of them were drafted for the military service and hence, were directly affected by the war. It is self-explanatory, that these stakeholders had the highest urgency and salience at that time. The war affected them the most, since it was a direct threat to their lives. But the employees located in Austria were also able to influence corporate philanthropy in the firm. First of all, the employees expressed their wish for action multiple times in firm meetings. Especially the employees with families and friends in the Ukraine expressed their need for philanthropic action:

“Especially, where there were Ukrainians in the team or people with a strong connection to Ukraine, there was also some deliberation: Hey, what are we doing? Are we supporting the Ukraine somehow?” (Interview 1)

This demonstrates that the stakeholder pressure increased, and the demands of the stakeholders have changed drastically due to the war. The firm responded to the pressure by implementing philanthropic activities and meeting stakeholders’ expectations. Hence, stakeholder pressure can have a lot of impact on corporate philanthropy (Brammer & Millington 2004).

Participant 2 confirms that the employees and managers of the firm mentioned several times that they would like to help out. A group of employees even voluntarily and regularly organized donations of goods in the firm. The goods were then brought by an employee weekly to the church, where refugees could pick up things such as baby clothes, food and other necessities. According to participant 1, another employee had a personal connection to someone, who would bring some of the donated goods directly to the Ukraine with a truck. This, again, emphasizes, that the personal connections and personal beliefs of the stakeholders have been crucial for the success of the corporate philanthropy (see chapter 4.1.4).

Furthermore, the managers of the firm have played a key role in the philanthropic processes. Participant 2 has brought up the idea with the donation rally in the firm and, in collaboration with the Head of TTC and the CEO, implemented the philanthropic activity in the firm. In line with the literature, the prosocial behavior of the manager resulted in socially responsible activities of the firm (Godos-Diez et al. 2011).

However, even though the firm has responded to the stakeholders’ demands and implemented philanthropic activities, the job satisfaction and commitment among the employees did not seem to improve. While Flammer & Kacperczyk (2016) claim that meeting stakeholders expectations results in retainment of the workforce, participant 2 says: “[...] many of the people, who were involved in those activities are no longer employed in the firm.” (Interview 2) It would of course be necessary to ask these people why they no longer work for the company. However, the mere fulfillment of the demand for charitable giving was not enough to keep the employees in the company and this contradicts the literature.

4.3.3 Austrian and European community

According to literature, the local community sets the tone for cultural, religious, moral and philosophical values within a firm (Husted & Allen 2006). The values within a community determine the expectations towards the firm. Since Celum is an Austrian firm with their headquarter in Linz, it is assumed that the Austrian community defines the values within Celum. While this might be true to a certain degree, the analysis has shown that the main influencer is, in fact, the European community. The decision-makers have both mentioned European values and European identity as important reasons for participating in philanthropy. Participant 2 says: “I identify myself as a European, so I have a very strong European identity, and that's why [the war] felt even closer to me.” He then proceeds: “I simply feel very connected to the European countries. And that naturally includes Ukraine to a certain extent.” (Interview 2) Participant 1 also states that he is a real Austrian and, therefore, is influenced by central and eastern European values. He claims that firms have a civic obligation to stand up against the Russian Regime and show solidarity with Ukraine.

This indicates, that Celum aims to meet the expectations not only of the Austrian or Ukrainian society, but the European community at large. According to the European Union, some of the European values include promoting peace, contributing to solidarity, protecting human rights and protecting social justice (European Union 2024). By providing help for the Ukraine, Celum not only represents the European values, but also meets the expectations of the European community and contributes to the society at large. In line with Torres-Baumgarten & Yucetepe (2009), the firm fulfills the requirement of CSR to benefit the society, which makes the philanthropic activities of Celum a successful CSR activity.

Furthermore, according to participant 2, the war in Ukraine transcends national boundaries and is a European issue. This, naturally, makes the war a global issue and according to Husted & Allen (2006), MNEs are obligated to respond to such issues and include them in their CSR programs. Celum is a good example of a MNE, which has successfully responded to the global issue and despite the idiosyncrasies of stakeholder management in MNEs (see chapter 2.2.2) managed to meet the expectations of the European community. Overall, the findings have shown, that the firm was highly influenced not only by the local, but especially by the European community and the European values. This finding shows that while MNEs are usually most influenced by the local community where they operate (Park & Ghauri 2015), in the case of this global crisis the European community and European values have more power over the firm.

This new insight demonstrates that a global crisis can lead to a shift in salience of the community and underpins the fluidity of stakeholder influence.

4.3.4 Austrian Government

As a primary stakeholder, the Austrian government determines the political and economic environment of Celum. In line with Hadjikhani et al. (2008), the findings suggest that the regulations of the government influenced the corporate philanthropy of the firm. However, while the literature suggests that firms donate because governments have limited resources to contribute to certain charities themselves (Wang & Qian 2011), the qualitative interviews have shown, that “governmental cowardice”, in fact, triggered the firm to engage in corporate philanthropy. As already mentioned in chapter 4.1.3, interviewee 1 highly criticizes the Austrian government and their lack of reaction to the war in Ukraine. According to him, the Austrian government didn’t help the Ukraine, not because of a lack of resources, but “to avoid jeopardizing economic interests” (Interview 1). He then proceeds to say, that the Austrian government “maintains supposedly good relationships with Russia” and that Austrian political actors are “at the mercy of Russia”. By expressing his massive dissatisfaction with the behavior of the Austrian government, participant 1 shows, that the corporate philanthropy didn’t aim to support the government. Quite the opposite, the corporate philanthropy of Celum was, in fact, a movement to counteract the governmental cowardice and to show the political stance of the firm.

Furhermore, participant 1 thinks, that philanthropy is a governmental obligation and that political actors should provide resources and donations for Ukraine. He says, that due to the lack of governmental reaction, the firm was internally under pressure to respond to the war and to implement donating and volunteering programs. This contradicts that the government exerted pressure directly on the firm so their needs and demands can be fulfilled (Oetzel & Getz 2012). Rather, the internal pressure resulted from the expectations the firm had towards the government. This finding shows that not only the expectations of the stakeholders can influence the firm and the corporate philanthropy, but also the expectations of the firm towards the stakeholders, and the extent to which those expectations are being met, can trigger and enhance corporate philanthropy. This is an important new insight into how stakeholders can influence corporate philanthropy, which additionally highlights the interdependence between stakeholders (see Freeman & Dmytriiev 2017). Moreover, this discovery depicts how

influential the political beliefs of the decision-makers of the firm are and supports the findings from chapter 4.1.3.

Participant 2, on the other hand, states that the Austrian government had nothing to do with his decision to engage in philanthropy. He is convinced that no matter what stance the government would have, he would have implemented the idea of the donation rally. For him, the Ukraine war affects all of Europe and he did not care about the governmental position at all (Interview 2). So apparently, this decision-maker wasn't influenced by the Austrian government at all. This demonstrates that different internal stakeholders can be influenced by external stakeholders to different extents and in different ways. While participant 1 was highly influenced by the government's failure to meet his expectations, participant 2 didn't formulate any expectations or critique towards the Austrian government. This furthermore highlights, that the findings of this study highly depend on the individual persons involved in the philanthropic process and underlines the importance of a qualitative methodological approach to the topic. The qualitative interviews successfully captured "the personal perspectives, feelings, and often tacit elements underpinning decision-making processes" (Eger et al. 2019), which makes the findings an important contribution to the literature.

4.3.5 Customers

While it is widely known that customers tend to react positively to corporate philanthropy (Flammer & Kacperczyk 2016), the customers didn't seem to have significant impact on the corporate philanthropy in this case. Firstly, the analysis revealed that Celums philanthropy didn't have any measurable effect on firm performance. The profit of the firm didn't increase, and the participants didn't mention anything about new customers as a result of their engagement in philanthropy. Secondly, the results have shown that Celum has no customers neither in Ukraine nor in Russia. Most of the customers are located in Western Europe, and some in the USA. Participant 2 says that the customers were less relevant in the process of philanthropy, and the philanthropy didn't aim to fulfill their needs. He also mentions that the customers didn't express any expectations regarding philanthropy in the Ukraine:

"I don't know of any customers who have commented positively or negatively on this. [...] That's because we don't even have any customers from Ukraine or eastern countries." (Interview 2)

This indicates that the location of the customers might have significant relevance for the corporate philanthropy. The salience of the international customers didn't seem to be high in this case. However, if there were customers from Ukraine, their salience would immediately be higher due to the direct affectedness by war (Mitchell et al. 1997).

Participant 1 even goes further by saying, that if the firm had customers from Russia, they would definitely cut the customer relationships there as a sign of solidarity. By refusing to work with Russian customers', the company actively rejects the needs of those stakeholders and support the firm values, which they communicate through their philanthropy for Ukraine. This indicates, that due to the Russian attack, the legitimacy and power of the potential Russian customers have lowered massively and that they are not considered salient stakeholders by the firm anymore. While usually the salience of (potential) customers is high, the crisis has led to a decrease in Russian customers' salience, and therefore lowered their ability to influence the firm.

In conclusion, customers can be influential primary stakeholders, but due to the Russia-Ukraine war their salience has changed drastically. While potential Ukrainian customers are considered salient and would be welcomed by the firm, potential Russian customers would be immediately rejected without regard to any economic benefits. In the given context, the stakeholders' ability to influence the firm has shifted due to a drastic change in the salience of potential customers.

4.3.6 Media

The analysis of the interviews has revealed that media has played a key role in forming the opinions of the decision-makers. Both participants have admitted that they have informed themselves about the war in Ukraine through media. Especially social media and television were influential stakeholders in this case. By consuming social media, participant 2 had constant access to the opinions of experts and was able to follow the latest developments of the war:

“Especially in the beginning of the war, I followed many experts, including military experts on Twitter - now X - who go into great detail about all the stories there. And that made it even clearer to me what effects [the war] has and what a catastrophe it is.” (Interview 2)

This is a perfect example of how the media can spread information and influence public opinions. Since social media is a big part of our everyday life and is accessible to almost

everyone in Europe, it is easy to reach many users and influence them. In line with Jurgens et al. (2016), I argue that social media has a very high salience and is able to influence firm behavior. Especially in the context of a catastrophic event such as war, social media can exert a lot of pressure on individual decision-makers and motivate them to engage in corporate philanthropy.

Participant 1 also states that the media has impacted him a lot, since it provided him with detailed information and helped him to get an idea of the situation in Ukraine. He also criticizes that the media sometimes exaggerates situations, which might influence firm behavior in a negative way. He is convinced that especially media financed by the Kremlin spread false information and report one-sidedly, which can have a negative impact on companies (Interview 1).

This shows that while media can encourage firms to participate in CSR activities by “promot[ing] good governance and responsible business practices” (Azmat & Samaratunge 2009), it can also have the opposite effect. By spreading false information or supporting the Russian Regime, media can form the opinions of decision-makers and discourage them from supporting the Ukraine. In the given case, the social media platform “X” and the TV station “ORF” were identified as the main stakeholders, forming the opinions of Celums decision-makers and encouraging them to participate in philanthropic activities. Due to a higher dependency on media reports during the crisis, the decision-makers were influenced even stronger by the media.

4.3.7 Competitors

The results of the analysis of competitors influence on corporate philanthropy are consistent with the literature. The interviews revealed that the firm gathered information about the philanthropic activities of competitors in the tech industry and that the marketing department drew inspiration from the competitors’ philanthropic engagement. Participant 2 admits that the firm observed the competitors moves and even got in touch with some of them. He adds that he reached out to some competitors in order to organize a cross-company donation rally and to motivate other firms to contribute to charitable donations. The participant even mentions and approves the philanthropic engagement of one of the competitors and praises their amount of

donations (Interview 2). This supports the findings from Bondy et al. (2012) and confirms, that firms monitor and copy the CSR strategies of other firms.

Reaching out to other companies and trying to establish a cross-company donation rally is an indicator for a high stakeholder orientation within the firm. Celum did not only observe and imitate competitors CSR, but they even tried to collaborate with them in order to maximize the amount of the donations and to enhance other stakeholders' philanthropic engagement. In this way, the firm would design an opportunity to increase the total value creation not only for the firm and their primary stakeholders, but also for the competitors and secondary stakeholders (see Tantalo & Priem 2016). By including other stakeholders in their philanthropic processes – namely competitors – the firm aimed to combine the connected interests of multiple stakeholders and to create “cooperative advantage” (Parmar et al. 2022).

4.3.8 Russian Regime

During the Interview with participant 1 the Russian regime emerged as a very influential secondary stakeholder. While the firm has no Russian customers and Russia is not involved in any value creation processes of the firm, the Russian regime still managed to exert influence and pressure on the company. Participant 1 states that the Russian attack in Ukraine has influenced and triggered him to participate in corporate philanthropy. He strongly criticizes that Russia has acted opportunistically towards Ukraine, while having nuclear power and using dubious excuses for the attack. Furthermore, he is convinced that the Russian regime has spent years of preparation for the attack by spreading dissent in Europe and “feeding right-wing populists” with fake information. He then even goes further by comparing Putin to Hitler (Interview 1).

The Russian regime can, in this case, be definitely considered an international secondary stakeholder. Secondary stakeholders have the ability to influence primary stakeholders and can therefore impact stakeholder expectations and demands (Shubham et al. 2018). While Russia is in no way involved in the economic transactions of the firm, the regime exerted massive influence on the public opinion and on primary stakeholders (especially the Austrian government). Also, the Russian Regime triggered the CEO to take action and implement philanthropic activities in the firm. Similar to the Austrian government (see chapter 4.3.4), the Russian regime has evoked massive dissatisfaction in the CEO and in response he decided to

show political stance and stand with Ukraine. This supports the findings from chapter 4.3.4 and highlights, that if stakeholders do not meet the firms' expectations, the firm can respond by engaging in corporate philanthropy. This also applies if the firm does not share the same political beliefs with the stakeholders, even if it is secondary stakeholders. Due to the highly political context of this study, the Russian regime emerged as an influential stakeholder and influenced Celum to engage in corporate philanthropy.

4.4 Marketing and Communication

In the thematic analysis of the qualitative interviews, marketing and communication has emerged as a theme. The findings have shown that stakeholders have influenced the decision-makers' marketing decisions, which have impacted the CSR strategy. Simultaneously, the philanthropic decisions of the firm were based on a stakeholder-oriented approach to marketing and communications.

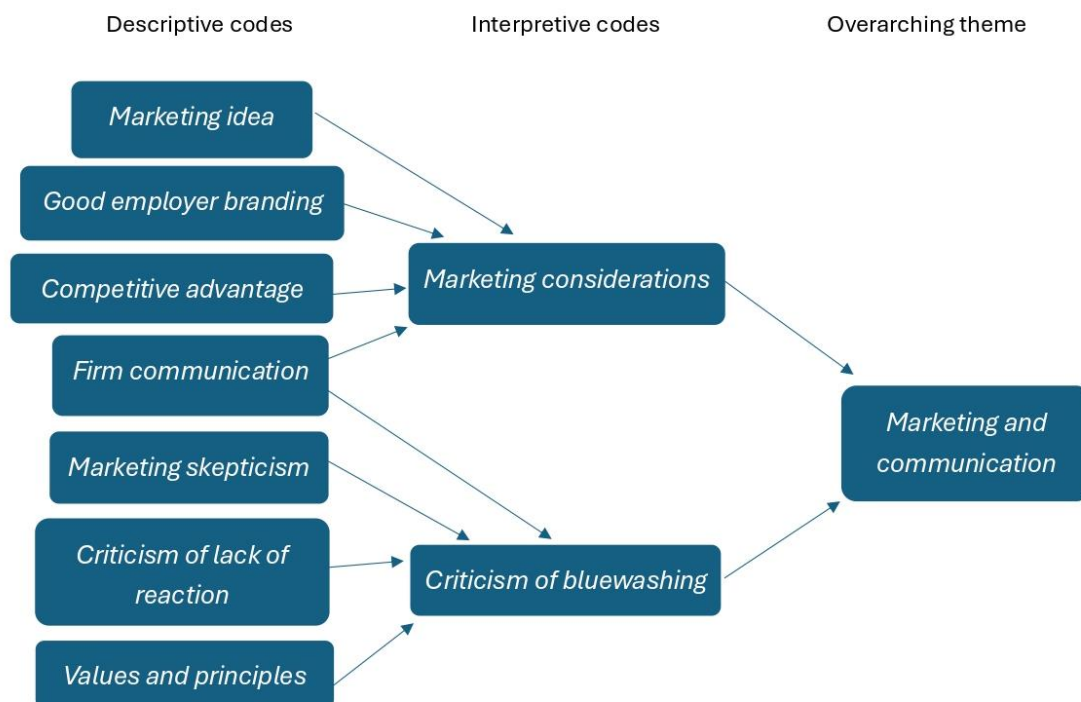


Figure 4

4.4.1 Marketing considerations

When analyzing the interviews, it became clear that the decisions regarding corporate philanthropy were made with consideration of marketing aspects. First of all, the main idea to incorporate the donation rally in the firm came from the VP of marketing, which is responsible for the whole marketing agenda of the firm. This of course points out that he takes marketing into consideration when implementing philanthropic activities in the firm. He confirms this by saying that philanthropic activities enhance employees' satisfaction with the employer, and this indirectly affects the competitive advantage of the firm (Interview 2). According to Tantalo & Priem (2016), satisfying stakeholders needs increases stakeholder loyalty. The decision-maker took this into account when engaging in corporate philanthropy and says:

“We don't sell more software directly because of this, but perhaps indirectly because, as I said, there is more loyalty to the company and people feel they are in good hands.”
(Interview 2)

While the competitive advantage of the corporate philanthropy was not measured by the firm, the analysis has shown that the decision-makers took into account possible advantages of the philanthropic activities. The firm has met the stakeholders' expectations to help the Ukraine while taking marketing into consideration. Therefore, stakeholders have impacted the marketing strategy of the firm, which has led to implementing corporate philanthropy.

Participant 2 also claims that the corporate philanthropy might have a positive impact on the employer branding of the firm and enhance employees' commitment. This shows that the decision to incorporate the firm donations was highly influenced by stakeholders' needs. The firm also consistently communicated with the employees and transmitted the firm engagement in philanthropy. Participant 1 says: “We communicate to our employees that we support and help when they do something and that we donate ourselves and thus also lead the way.” (Interview 1) The persistent internal communication of the firm increased the visibility of the philanthropy, and this can potentially increase the likeliness of positive stakeholder responses (Wang & Qian 2011).

These findings support the results from chapter 4.1.1 and show that the corporate philanthropy of Celum was strategically motivated. The stakeholders have influenced the marketing strategy of the firm. Especially the employer branding was designed in a way to demonstrate to employees that the company is fulfilling their needs. The objective of the philanthropy was, among others, to generate positive stakeholder responses. These findings confirm, that Celum

engaged in “stakeholder philanthropy” (see chapter 2.3), since it was triggered and influenced by stakeholder pressure, executed by firms to meet stakeholders demands and eventually resulted in a stakeholder response.

4.4.2 Criticism of Bluewashing

Apart from communicating the values of the firm and informing the stakeholders about the philanthropic engagement, the participants have highlighted the importance of actually putting words into action. This means that the firm not only tried to market their philanthropy to their stakeholders in order to evoke positive responses, but Celum really intended to satisfy stakeholder needs by sticking to the firm values. The data collected from the Website complements this finding and shows that the company donates monetary resources regularly to different NGOs and foundations:

“CELUMians are generous. Every year, money is collected for non-profit organizations and campaigns such as Neighbors in Need, Movember, or the Wings of Life Run. CELUM doubles these donations every year up to an amount of 10,000 euros.”
(<https://www.celum.com/de/csr/>)

This shows that the company intends to satisfy the stakeholders needs long-term and the philanthropic activity during the Ukraine war wasn't purely promotional. The decision-makers both strongly criticize companies which promote socially responsible behavior without actually trying to help Ukraine. Participant 2 says:

"[Marketing] is okay if companies really get involved by making financial contributions or doing something else. But if it's just a promotional thing, so to speak, so that they look good and can ride the wave, then I don't think it's so great." (Interview 2)

Also, Celums decision-makers were concerned about competitors which still maintain good relationships with Russian customers. Participant 1 criticizes that many companies have claimed to be socially responsible and donated for Ukraine, while still making profit from the Russian market (Interview 1). This suggests, that in the context of the Ukraine-war many companies have not really been socially responsible, but rather have been doing “bluewashing” instead. This was also found in a recent paper from Kulikov et al. (2024):

“The uniformity of corporate statements and evidence that companies frequently do not follow their declared promises suggests potential “bluewashing” – making vague or false claims of social responsibility or anti-war stances to improve their public image.”

Since the decision-makers both strongly emphasize the substantivity of their philanthropy the likeliness of positive stakeholder responses increases (see chapter 2.2.5). By consistently communicating firm values and ethics internally and externally, and simultaneously taking action in form of philanthropy, stakeholders are more likely to associate the philanthropy with pure intentions and perceive it as substantive.

5. Conclusion

This study examined the phenomenon of corporate philanthropy in the context of the war in Ukraine. It is a case study of the Austrian MNE Celum, which is a unique example due to its outstanding philanthropic activities. The main decision makers participated in qualitative in-depth interviews. The interviews revealed the inner experiences and opinions, as well as the values and principles of the decision makers. This illustrated a comprehensive picture of Celum's corporate philanthropy. During the study, the idiosyncrasies and additional challenges of international business, as well as the specific context were taken into consideration.

The study was based on the research question: *How do stakeholders influence strategic corporate philanthropy in MNEs during the Russia-Ukraine war?*

The results have shown that stakeholders have a particular influence on the drivers of corporate philanthropy. Especially the personal beliefs and connections of the managers, employees and CEO of the company have contributed to the engagement in philanthropic activities. Furthermore, the analysis has shown that the autonomy of the company as well as the autonomy of the employees has allowed Celum to participate in donations and volunteering programs. Especially the CEO and top management of the firm have enabled the employees to partake in the decision-making process and exert their influence on the philanthropy. This was due to a drastic shift in the stakeholders' needs and expectations, triggered by the unstable and uncertain environment of war. Thanks to the strong strategic stakeholder orientation of the firm, the decision-makers were able to quickly adapt to the drastic changes and meet stakeholders' expectations.

Furthermore, the findings revealed that the salience of the stakeholder groups has changed according to the degree to which the stakeholders have been affected by the war. Moreover, the stakeholders have influenced the marketing decisions and considerations of the firm.

The findings of this study contribute to stakeholder theory by demonstrating that stakeholders influence is highly context-dependent and dynamic. Also, by uncovering the participants' feelings and inner experiences, the study contributes to the knowledge about the influence of personal beliefs and connections of stakeholders in an unstable environment. Additionally, the study provides evidence that corporate philanthropy in the context of the Russia-Ukraine war is sensitive to stakeholder pressures, and this is a powerful confirmation of the efficacy of the stakeholder perspective. And lastly, this research contributes to a deeper understanding of how stakeholder demands shape corporate behavior in crisis situations, thereby advancing both the theoretical and practical dimensions of stakeholder theory.

While the study offers important insights into the dynamic and fluid influence of stakeholders, there are some limitations which should be considered. Firstly, the study focuses only on one particular firm. While this allows a highly contextual in-depth analysis of the phenomenon, further research might focus on the bigger picture by analyzing and comparing different examples. This would allow a differential analysis and would further underscore the context-dependency of the phenomenon.

Secondly, while the main decision-makers have participated in the interviews and offered deep insights into the case, it would be important to also interview employees, which were involved in the philanthropic processes of the firm. This would complement the data by showing a broader range of influential factors. However, since the involved employees were not in the firm anymore and weren't willing to respond, this was not possible in this case.

Thirdly, while the study highly indicates that stakeholders influence is dynamic, fluid and sensitive to context, the findings are not generalizable and applicable to the whole population. A complementary quantitative study could test the fluidity of stakeholders influence by measuring the degree of exerted pressure over a longer period of time.

And lastly, this study has important implications for future research in the stakeholder theory. The new insights of the fluidity and dynamics of stakeholder influence led to new questions in the stakeholder research. Future research might focus on the following research questions: Which factors – apart from a shift in stakeholder demands – might trigger fluctuations in stakeholder influence? How does the interdependence of stakeholders relate to the fluidity of

stakeholder influence? How do personal beliefs and connections of stakeholders affect the dynamics of stakeholder influence?

In conclusion, the underlying study provides new meaningful insights about stakeholders' influence, which requires more attention in the future research of stakeholder theory.

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Appendix

Interview Guide

1. Wie hat Celum die Ukraine mit finanziellen Spenden unterstützt?
 - Spenden an Hilfsorganisationen?
 - Spenden an Einzelpersonen?
2. In welcher Höhe waren diese finanziellen Spenden?
3. Ich habe auch gelesen, dass Celum regelmäßige Sachspenden organisiert hat. Welche Sachen wurden gesammelt und gespendet und wie oft?
4. Wie hat sich das Unternehmen engagiert, um Betroffenen Personen moralisch zu helfen?
 - Psychologische Unterstützung?
 - Gab es auch moralische Hilfe für die Menschen in der Ukraine vor Ort?
5. Auf Ihrer Webseite steht auch, dass ein Kollege/eine Kollegin von Celum die Übersiedlung von sechs Menschen aus der Ukraine nach Wien organisierte und sie bei jedem einzelnen Schritt der Reise begleitete. Was können Sie mir darüber erzählen?
6. Gab es noch andere gemeinnützige Projekte von Ihren Mitarbeiterinnen?
7. Nun würde ich gerne mehr darüber erfahren, welche Rolle Sie persönlich in diesen Projekten gespielt haben. Warum haben Sie entschieden, diese Projekte ins Leben zu rufen bzw. mitzuwirken? Was waren die Beweggründe?
 - Persönlicher Bezug zur Ukraine?
8. Als CEO/manager sind sie für die Entwicklung und Umsetzung der langfristigen Unternehmensstrategie verantwortlich. Wie hängt Ihre Hilfe für die Ukraine mit der Unternehmensstrategie von Celum zusammen?
9. Die Unterstützung für die Ukraine könnte man auch als ein politisches Zeichen werten. Wie stehen Sie dazu? Haben Sie eine politische Meinung den Krieg betreffend, die Sie als CEO nach außen präsentieren möchten?

10. Inwiefern haben sich die Erwartungen und Ansprüche der Stakeholder mit Ausbruch des Ukraine-Krieges verändert?
 - Erwartung einer Reaktion auf den Krieg?
11. Woran haben Sie gemerkt, dass die Stakeholder eine Hilfe für die Ukraine erwarten?
 - Explizit Erwartungen geäußert?
12. Aus Ihrer Webseite geht hervor, dass Celum rund um den Globus Kunden hat und international tätig ist. Haben Sie auch Kunden oder Geschäftsbeziehungen in der Ukraine?
 - Druck aus der Ukraine?
 - Druck aus Österreich, oder international?
13. Inwiefern haben die Kunden von Celum Ihre Entscheidung zu den einzelnen Hilfsprojekten beeinflusst?
14. Welchen Einfluss hatten die Mitarbeiter:innen vom Celum auf Ihre philanthropischen Entscheidungen?
15. Würden Sie auch sagen, dass die Regierung /der Staat einen Einfluss auf Ihre philanthropische Tätigkeit hatte?
16. Welchen Einfluss hatten Zulieferer bzw. Geschäftspartner auf die gemeinnützige Tätigkeit von Celum?
17. Welche Rolle haben Investoren und Shareholder bei Celums Unternehmensphilanthropie gespielt?
18. Es gab auch viele andere Unternehmen, die sich gemeinnützig für die Ukraine eingesetzt haben. Haben Sie daraus auch Inspiration für die eigene Firma gewonnen?
19. Der Ukraine-Krieg war anfangs auch sehr präsent in den Medien. Wie haben die Medien wie TV, Zeitung und soziale Medien Ihre Entscheidungen für die Ukraine zu spenden beeinflusst?
20. In der österreichischen Gesellschaft herrschen vorwiegend westliche und europäische Werte vor. Inwiefern prägen diese gesellschaftlichen Werte Ihre Hilfe für die Ukraine?
21. Welchen Einfluss haben gemeinnützige Organisationen wie zB NGOs auf ihre gemeinnützige Tätigkeit ausgeübt?
22. Welche Reaktionen haben Sie sich durch Ihr Engagement für die Ukraine erhofft?

23. Wie haben die Stakeholder auf Ihr Engagement letztendlich reagiert?
24. Wie haben die internen Mitarbeiterinnen und Managerinnen auf die Hilfsprojekte reagiert?
25. Denken Sie, dass die philanthropische Aktivität der Firma einen Wettbewerbsvorteil am Markt verschafft?
26. Gab es denn in Ihrem Unternehmen einzelne Abteilungen oder weitere Personen, die besonders aktiv für die Ukraine waren und erwähnenswert sind?
27. Könnten Sie mir vielleicht sagen, welche Personen/Manager/Mitarbeiter mit der Umsetzung der Hilfsprojekte beauftragt wurden?
28. Möchten Sie noch etwas zu dem Thema sagen, was noch nicht besprochen wurde?

Participants

	Company post	Year of entry	Gender	Nationality
P1	Founder & CEO	1999	male	Austrian
P2	VP of Marketing	2020	male	Austrian

Interview No. 1, German (Original)

Interview duration: 30min

Date: May 7th, 2024

Time: 1:30pm

Izabela: Okay, dann würde ich gleich einmal loslegen mit der finanziellen Unterstützung von CELUM. Wie hat denn CELUM die Ukraine mit finanziellen Spenden unterstützt?

P1: Ehm, naja wir haben da an die Nachbarn in Not Initiative primär, weil die halt auch steuerlich absetzbar ist und da kann ich keine Fragen gibt, aber wir haben relativ bald eigentlich ehm für unsere Größe find ich durchaus erheblich einfach eine Geldspende mal abgesetzt, ja.

Izabela: Mhm, und in welcher Höhe waren diese finanziellen Spenden?

P1: Ich glaub das waren in Summe dann..äh..fast 20000 Euro, ja.

Izabela: Ok, das ist eine beachtliche Summe. Gab es auch Spenden an Einzelpersonen?

P1: Nein.

Izabela: An Staat oder Militär auch nicht?

P1: Nein, was wir allerdings sehr wohl gehabt haben das – mein, kann man als Spende durchgehen lassen – wir haben ehm und das war mit auch ein treibender Faktor für unsere, für unser Engagement in der Ukraine. Und sicher eben allgemeinen Themen, wir haben Freelancer aus der Ukraine die auch in der Ukraine gearbeitet haben zu dem Zeitpunkt, und soweit ich mich jetzt erinnere sind zumindest zwei von denen auch zum Militärdienst eingezogen worden beziehungsweise haben sich freiwillig gemeldet. Ehm, und wir haben denen auch noch ihre Gehälter ein Stück weitergezahlt. Auch in einer Phase, wo sie einfach nicht arbeiten haben können für uns, ja. Ehm, ehm und das war halt eben das könnte man als Spende an Individualpersonen durchgehen lassen.

Izabela: Dann habe ich auch gelesen, dass es regelmäßige Sachspenden gab, dass die wöchentlich organisiert wurden. Was wurde denn da gesammelt und wie oft? Also, wird das immer noch gespendet oder...?

P1: Nein, das war auch eben von Kollegen bei uns, die eben familiäre Bande in die Ukraine gehabt haben oder haben eigentlich. Dann begonnen zusätzlich zu organisieren, dass wird als als Betrieb halt sozusagen unterstützt und goutiert haben. Aber das war natürlich irgendwie auch Sachspenden bei den Kollegen sammeln etc. Das waren halt damals war das tatsächlich der glaub ich der erste Kriegswinter ehm, also im Winter 22. Da waren dann ja warme Kleidung, Babysachen, auch glaub ich wenn ich mich richtig erinnere Babynahrung und und solche Dinge sind dann halt auch...Weil da gabs eben dann auch wieder andere zusätzliche ehm man kennt jemanden, der in die Ukraine fährt mit einem LKW und diese quasi Sachspenden dann direkt austeilt.

Izabela: Das heißt, da gab es eine Person, die das organisiert hat?

P1: Da waren paar Kollegen, die das gemeinsam gemacht haben.

Izabela: Ok, wäre es denn vielleicht auch möglich für mich, dass ich mit diesen Kollegen mich auch mal austausche ein bisschen und da nachfrage, was da so die Motivation war?

P1: Ich kann ich kann schon nachfragen, ich weiß nicht mehr, wer das genau war aber ich kann das och herausfinden.

Izabela: Das wäre super, dass ich da auch mit den Mitarbeitern bisschen rede was die Motivation dahinter war und wie das für die gewesen ist, also.

P1: Also, wie gesagt, tatsächlich machen wir das meines Wissens nach nicht mehr. Also zumindest ist es so, dass ich nichts mehr davon mitkrieg oder das Unternehmen quasi per se so nichts mehr davon mitkrieg, dass diese Sachspenden noch laufen. Aber die sind einige Zeit lang gelaufen.

Izabela: Mhm, super. Wie hat sich denn das Unternehmen engagiert, um betroffenen Personen moralisch zu helfen?

P1: Naja, das natürlich schwierig. Mein, auch da wieder glaub ich war am wirksamsten dieses, dass das das das Unternehmen den quasi Freelancern oder den quasi Mitarbeitern von uns wenn man so will, ehm gesagt hat: also oke, du brauchst jetzt nicht um deine auch nur irgendwie berufliche Zukunft oder ums Finanzieren deiner Familie einmal zumindest kurzfristig Gedanken machen, weil wir weil das Gehalt quasi einfach weiterläuft. Ich glaub, dass war schon durchaus ein relevanter Effekt, wenn man das so will. Aber darüber hinaus muss ich ehrlich sagen das wäre jetzt irgendwie also vermessen da sowas in Anspruch zu nehmen, dass wir besonders viel moralischen Impact quasi, wir haben ja nicht den Spender, vielleicht hat jemand wegen uns ehm irgendeine Unterstützung gekriegt, die er vielleicht sonst nicht gekriegt hätte ehm. Aber wie gesagt, primär hat das glaube ich auf die zwei – wenn ich mich jetzt richtig erinnere – ehm eigenen Leute glaub ich am meisten und am spürbarsten gewirkt.

Izabela: Ok, und psychologische Unterstützung für die Mitarbeiter direkt gabs nicht?

P1: Naja, also für unsere eigenen Mitarbeiter, mein natürlich hat das damals viele mitgenommen. Wir haben relativ viele Mitarbeiter mit ehm osteuropäischen Familienbanden. Wo das glaub ich schon ein wichtiges Zeichen des Unternehmens war zu sagen: Ok, also wir stehen dagegen auf, ja , und sagen ganz klar, dass das so nicht geht und ehm. Es war natürlich am Anfang eine große Verunsicherung, ob das jetzt die Ouvertüre für ah für einen Weltkrieg ist, ja, oder so. Also, da hat man schon gespürt, dass das zuerst einmal bisschen Versicherung war, eh alle grad erst kommen aus der Pandemie, traumatisiert. Dann quasi gleich in den nächsten Wahnsinn hineinschlittern. Und dann war es aber schon eher so, dass das einfach glaub ich schon wahrgenommen wurde, dass halt Solidarität nicht rein staatlichen Akteuren vorbehalten ist, sondern dass man schon als Unternehmen auch Flagge bekennen kann. Also unser – und

wenns nur eine Kleinigkeit ist, wie das quasi das das Celum Logo in blau aah blau-gelb zu färben. Einfach, ja, Haltung beweisen und klar auftreten, dass das ja, dass sowas einfach im 21. Jahrhundert in Europa – ich mein auf der Welt grundsätzlich nicht – aber in Europa schon gar keinen Platz mehr hat.

Izabela: Mhm, ok. Ich habe auch auf der Webseite gelesen, dass ein Kollege von CELUM die Übersiedlung von 6 Menschen aus der Ukraine nach Wien organisierte. Stimmt das?

P1: Das dürfte so sein, ja genau. Also, Übersiedlung ja natürlich, ein Stück weit logistische Unterstützung gegeben etc., auch das haben wir wieder gefördert mit mit Zeit und Ressourcen, alles was uns möglich war, ja.

Izabela: Und gab es noch andere gemeinnützige Projekte von den Mitarbeitern?

P1: Also, eh dieses Sachspenden-Thema und eben das mit der Relocation, ehm aber ich glaub, dass ist das was mir grundsätzlich bekannt ist. Also wir haben schon immer wieder den Leuten gesagt, dass wir unterstützen, fördern und es wohlwollend zur Kenntnis nehmen, wenn sich jemand auch über die Aktivitäten des Betriebs an sich hinaus engagiert. Aber da weiß ich jetzt eben nicht, ob noch zusätzlich Mitarbeiter aktiv geworden sind.

Izabela: Mhm. Nun würde ich gern mehr darüber erfahren, welche Rolle du persönlich bei diesen Projekten gespielt hast. Warum hast du entschieden, diese Projekte ins Leben zu rufen bzw. Mitzuwirken? Was waren die Beweggründe?

P1: Puh, also mein natürlich grundsätzlich ist so ein in so einer Situation – also grundsätzlich bin ich glaub ich einmal per se neben dem, dass ich eigentlich ein Pazifist bin, auch ein Gerechtigkeitsfanatiker. Und natürlich ist so eine Situation, wo eine Atommacht es für opportun empfindet, ein Nachbarland eh mit dubiosesten Vorwänden sozusagen äh zu überfallen und dann es aber auch gleichzeitig natürlich in jahrelanger Vorbereitung geschafft hat in Europa Dissens, Botarmeen, die aktiv sind, etc zu plazieren und dann eben auch politische Akteure in Österreich sich als quasi fünfte Kolonne und Verräter ge regieren, also kann man ganz offen sagen. Die die feindliche Partei wäre also offenkundig auf der, auf der paywall vom vom Kreml steht quasi und in Deutschland ja ähnlich. Also Rechtspopulisten dürften da alle quasi gut gefüttert worden sein in den Jahren davor. Ehm, dann ausgerechnet quasi Russland gegenüber sich als großen Fan zu positionieren, darum find ich dann einfach, dass man eine zivilgesellschaftliche Verpflichtung hat, klar dagegen anzutreten und nein zu sagen. Jetzt bin ich wahrscheinlich zu alt, um mich quasi bei einer Demo irgendwie einmal in der Woche irgendwo hinstellen und eh aufzurufen und zu protestieren, dass gewisse Dinge passieren

oder eben nicht passieren. Man sieht natürlich einer Atommacht gegenüber kann man sich völkerrechtlich natürlich auch nicht viel quasi an weil, ja. Man sieht auch quasi die Feigheit, die wir nach wie vor haben, dass man halt um wirtschaftliche Interessen nicht zu gefährden, dass sie Österreich grundsätzlich vorher natürlich massiv ausgeliefert hat und bla bla. [...] Aber ich persönlich finde das einfach es geht nicht und um es mit Peter Fox zu sagen: „Man kann ja auch nicht nichts sagen.“

Izabela: Mhm. Hast du auch einen persönlichen Bezug zur Ukraine?

P1: Na, was ich allerdings schon hab ist natürlich als echter waschechter Österreicher bin ich natürlich eine Promenadenmischung aus sehr vielen zentral- und osteuropäischen Einfluss, ja. Ehm, meine Großelterngeneration sind noch Kriegsflüchtlinge gewesen eehm und deswegen waren diese auch furchtbaren Geschichten des Krieges schon noch sehr präsent. Und umso mehr ist das natürlich wie gesagt ein Thema, weil der die Vergleichbarkeit – man kann natürlich über die Dimension der Grausamkeit immer diskutieren, aber ob jetzt quasi obs ein Menschenleben oder Zehntausend im Vergleich ist, oder obs jetzt hundert Tote oder zehntausend Tote sind – das ist natürlich das was Hitler in den 30er Jahren begonnen hat, im Grunde Putin jetzt auf ah faktisch die gleiche Art und Weise wiederholt, nämlich Großmachtsirsinn und Imperialismus über Leichen gehend, zu wiederholen. Das ist natürlich auch ein persönlicher Aufruf wie gesagt. In meiner Familie gabs also sozusagen Kriegsoffer, natürlich aber auch Mittäter unter Anführungszeichen oder Mitläufer im im in dem Sinn. Also dementsprechend ist das auch, also ich hab jetzt keine direkt verwandschaftlichen Verhältnisse oder so irgendwas oder Herkunftsverhältnisse in die Ukraine jetzt per se, ja. Natürlich, ein Teil der Westukraine zumindest ist ja früher mal Teil Österreichs gewesen, aber sonst ehm nicht. Es geht eher ums Prinzip.

Izabela: Ok. Als CEO bist du ja auch für die Entwicklung und Umsetzung der langfristigen Unternehmensstrategie von CELUM verantwortlich. Wie hängt denn die Hilfe für die Ukraine mit der Unternehmensstrategie von CELUM zusammen?

P1: Naja, gar nicht. Wir haben auch, muss ich ehrlich sagen, für uns schon auch geschaut ob wir zum Beispiel russische Kunden haben. Und tatsächlich hatten wir früher sogar zwei öffentliche Einrichtungen der Russischen Föderation als Kunden, aber die sind nicht mehr Kunde. Wären die noch Kunde gewesen, hätten wir definitiv auch die Kundenbeziehung dort gekappt, weils einfach grad weils eben ein de facto staatlicher Akteur gewesen wäre, der halt nicht leugnen könnte, dass das Teil des Regimes ist. Nicht, dass deswegen die russische Verwaltung zusammengebrochen wäre, aber es geht da auch so ein bisschen ums Prinzip. Ehm,

und tatsächlich finde ich, dass es für die Unternehmensstrategie also der Vorteil, denn wir haben im Vergleich vielleicht zu anderen Unternehmen – wir sind nicht börsennotiert, wir haben eben eh wir sind da nicht irgendwie Venture funded und müssen uns da im Hintergrund irgendwie Angst haben, dass wir vielleicht irgendwem auf die Füße treten deswegen, oder irgendwelche, ja, vermeintlich Angst vor Repressalien haben. Das ist halt auch eine gute Situation, ja, aus der man halt heraus auch vielleicht ein bisschen mutiger sein kann als andere Unternehmen, die aus irgendeinem Grund auf Russland angewiesen wären. Wobei das in Wirklichkeit trotzdem, ja, davon hat man vorher profitiert, dann muss man jetzt halt auch die Konsequenzen tragen finde ich. Also, es passt in unsere Unternehmensstrategie insofern, dass wir uns eben als...hm, als aufrichtig und auf zu unseren Werten und Prinzipien stehend verstehen, und dass ich schon der Meinung bin, dass gerade Unternehmen, die in in ihren vermeintlichen Selbstbildern oder das was sie auf Plattformen was auch immer kommunizieren was sie nicht sind und was nicht ihre Werte darstellen, und dann weiter halt in Russland und mit Russland brav Geschäft machen. Also dieses Kriegsgewindlertum, oder halt zumindest dieses es still in Kauf nehmen, das würde so überhaupt nicht in unser Wertekonstrukt passen.

Izabela: Die Unterstützung für die Ukraine könnte man auch als ein politisches Zeichen Werten. Wie stehst du dazu? Hast du eine politische Meinung, die du hier als CEO auch klar nach außen präsentieren möchtest?

P1: Ja, eh. Das war eigentlich jetzt schon das Gesagte. Also, ich finde, dass Unternehmen sich nicht aus dem politischen Spektrum nehmen können und während es bei manchen geschäftspolitischen Themen, die zum Beispiel sehr ins ins persönlichste hineingeht für ein Unternehmen immer eine ein Balanceakt ist, das sind Themen wie Religion und Religionsausübung zum Beispiel. Gibt's aber Themen wie ein Land überfällt ein anderes ohne Grund eh eh , wo ein Unternehmen tatsächlich finde ich verpflichtet ist, politisch Flagge zu zeigen.

Izabela: Ok. Nun würde ich gern näher auf die Stakeholder von CELUM eingehen. Inwiefern haben sich denn die Erwartungen und Ansprüche der Stakeholder mit Ausbruch des Ukrainekrieges verändert?

P1: Naja, da muss man auch wieder sagen. Wir haben natürlich jetzt so gut wie keine direkten Geschäftsbeziehungen in die Region gehabt. Das heißt, ich glaube schon was die Stakeholder im Unternehmen erwartet haben auf Grund unserer großen Anzahl an Mitarbeitern mit – in Österreich sagt man Migrationshintergrund, also Leuten, die ihre Wurzeln in Osteuropa haben,

dass man ein Statement abgibt. Also dass man nicht einfach nichts tut, ja oder halt duckt. Ich glaub diese Erwartungshaltung war da und die haben wir auch erfüllt.

Izabela: Und woran hast du gemerkt, dass die Stakeholder das erwarten?

P1: Naja, schon in entsprechenden Managementmeetings. Also es haben natürlich auch eh dort wo im vor allem wo Ukrainer im Team waren, oder Leute mit einem starken Bezug zur Ukraine, ist dann schon auch zurück reflektiert worden „He, was tun wir denn da? Unterstützen wir jetzt irgendwie?“, ja. Da war schon, ja also es hat sich von, wenn man so will, von oben und unten auf halbem Weg getroffen, ja. Einerseits von den Mitarbeitern und den Middle Management Stakeholdern auf einer Seite zu den quasi Top Management Stakeholdern, von der anderen Seite. Natürlich ist es beim Unternehmen, das eigentümergeführt ist wie bei uns schon auch ein klares Signal des CEOs und Eigentümers, wie man mit dem Thema umgeht. Und des, es war aber eben wie gesagt ein von mehreren Seiten ausgeübter – nicht Druck, weil das klingt jetzt wie wenn eine Erwartungshaltung mit Forderung verbunden wäre – also einfach eine Erwartungshaltung war da, dass wir uns als Organisation, die bestimmte Standards auch an uns selbst anlegen einfach nicht nichts sagen oder sagen „Ja, das ist halt mein Gott, mein Gott passiert halt irgendwo auf der Welt hin und wieder.“

Izabela: Du hast jetzt vorhin schon angesprochen, also direkt Geschäftsbeziehungen in der Ukraine gabs jetzt nicht. Und Druck auch nicht unbedingt?

P1: Überhaupt nicht. Also, wir haben also keinen keine Geschäftsbeziehung, wo der ganze Konflikt in irgendeiner Art und Weise direkt eine relevante Komponente gehabt hätte. Es war tatsächlich dieses miterleben, wie Mitarbeiter, Leute die auch auch wenn sie quasi im Freelanceverhältnis waren, aber trotzdem faktisch aus dem Schützengraben dann mit dem Unternehmen kommunizieren. Das waren schon eh...plötzlich war es real. Aber geschäftlich eben, auf die Frage bezogen, keine keine Wirkung.

Izabela: Und inwiefern haben denn die Kunden von CELUM die Entscheidung zu den einzelnen Hilfsprojekten beeinflusst?

P1: Auch nicht. Also wie gesagt, es ist mir eben auch nicht bewusst, dass eh oder nicht bekannt, dass zum Beispiel einer unserer Kunden sich in irgendeine Art und...in irgendeine Art oder irgendeine Richtung besonders exponiert hätte. Es haben am Anfang viele Unternehmen halt eh auch kommuniziert darüber, dass sie bestimmte humanitäre Aktivitäten setzen, aber da muss man auch sagen, da gabs nur sehr sehr indirekt irgend so eine Art sichtbare Koalition der

vernünftigen oder der aufrichtigen... das wäre jetzt quasi vermessen, das in irgendeine Art und Weise als als Entscheidungsfaktor zu platzieren.

Izabela: Also da ist schon eher, dass die Mitarbeiter größeren Einfluss gehabt haben, würdest du sagen?

P1: Und auch wirklich das Management Team, also wirklich das Top-Management Team und Mitarbeiter auch, weil wir gesagt haben „He, ok, man muss schon Stellung beziehen und bei so einer bei so einer Sache, die quasi so nah ist und uns so berührt.“ Und eben weils in Österreich wie in jedem der westlichen Ländern diese diese Gegenbewegung sofort da gegeben hat. Nämlich Gegenbewegung im Sinne von diesen Vasallen quasi des Kreml, die halt sofort also sozusagen eeh „man muss den Putin auch verstehen und bla bla bla diesen Schuß“, ja. Je mehr das gekommen ist, desto mehr glaube ich find ich, dass man sich dieser zivilgesellschaftlichen Wirkungen natürlich auch provoziert fühlen muss, dagegen wiederum anzuhalten. Und den den Beiständern, also denen die nicht sich in irgendeiner Art und Weise aktiv äußern, auch zu zeigen, quasi ein Signal zu läuten „He, na, that’s not how it goes.“.

Izabela: Würdest du auch sagen, dass die Regierung oder der Staat einen Einfluss auf deine philanthropische Tätigkeit bei CELUM hatte? Also, vielleicht beziehungsweise ein Mangel von Reaktion?

P1: Ja, genau. Also dieses zuerst ein bisschen feige, dann ein bisschen deppat ist natürlich ein eine typisch österreichische Herangehensweise. Zuerst hat man keinen Plan, dann versteckt man sich hinter der Neutralität, dann tut man eh ein bisschen was, dann ist es eh uncool und dann keine Ahnung was. Also diese diese vermeintlich traditionell guten Beziehungen nach Russland hat man eh gesehen, wie viel die wert sind – nämlich gar nichts. Außer, dass wir uns quasi einem [?]politischen einem Partner Parterstaat unter Anführungszeichen nämlich komplett ausgeliefert haben und jetzt uns noch ausliefern und mit irgendwelchen halbseidenen, vollkommen geisteskranken Argumenten wie „man kann diese Verträge nicht kündigen“. Ich mein, mit einer kriegsführenden Partei kann man völkerrechtlich jeden Vertrag kündigen, also das ist vollkommen absurd, ja. Ehm, also da...also war eh klar, ich hab mit nichts anderem gerechnet und dementsprechend war es schon auch ein zusätzlicher Trigger quasi, ja.

Izabela: Welche Rolle haben denn Investoren oder Shareholder bei CELUMS Unternehmensphilanthropie gespielt?

P1: Naja, also ich bin eben 100 prozentiger Eigentümer und definitiv daher habe ich eine große Rolle gespielt.

Izabela: Aso, also keine Investoren?

P1: Nein

Izabela: Ok. Du hast vorhin auch angemerkt, viele andere Unternehmen haben sich ja auch gemeinnützig für die Ukraine eingesetzt. Hast du daraus denn auch Inspiration für die eigene Firma gewonnen und dich daran auch ein bisschen orientiert?

P1: Nein, ich glaub wir haben – und man muss schon auch find ich bei allem bei aller Freude über das, dass man vielleicht doch was bewegen konnte, schon auch die Kirche im Dorf gelassen. Also, ja wir haben eine vielleicht nicht unerhebliche Summe gespendet und wir haben eben ein bissl quasi Aktivitäten gesetzt, aber es ist jetzt nicht so, dass wir uns das zu einem großen Auftrag gemacht hätten, der uns wesentlich quasi bindet. Da hats jetzt viele Organisationen gegeben, NGOs etc, die das natürlich wirklich getan haben und ehm wie gesagt Unternehmensphilanthropie ist wie jede Philanthropie meiner Ansicht nach etwas, was es eigentlich nicht geben sollte, ja. Weil in Wirklichkeit sind das sehr wohl Instrumente, die eigentlich staatliche Akteure ausführen sollten. Und das ist wie gesagt, in Österreich geht's eh, weil wir leben in der sozialen Marktwirtschaft Gott sei Dank, aber natürlich Beispiele die man aus Amerika sieht, wo Unternehmen auf der einen Seite massiv Steuern hinterziehen und sich Abgaben verweigern und auf der anderen Seite dann die Shareholder oder das Unternehmen selbst philanthropisch tätig wird find ich natürlich im Sinne, also das ist natürlich Augenauswischerei, drum ist es – es ist auch bei uns gut, dass es passiert wie gesagt, aber es sollte eigentlich nicht notwendig sein, sondern es sollte eigentlich solche Themen sollten quasi einfach staatlich primär passieren. Ja, weil das ein ganz klarer Auftrag ist. Aber in dem konkreten Fall, wo halt ein ah der Staat aus Feigheit und sonstiger Entscheidungsunfreude sich nicht lange nicht lange nicht Flagge gezeigt hat, sag ma so, man intern quasi mit seinen Akteuren unter Druck steht ist natürlich schon wichtig, wie gesagt. Also da ist Unternehmensphilanthropie oder als Unternehmen auch Flagge zu zeigen, wie gesagt das kommt jetzt wieder auf den Punkt, den die vorige Frage auch berührt hat, soll ein Unternehmen politisch quasi Flagge zeigen? Und ich finde es schon, ja. Das hat sich in der Coronakrise genauso gegeben, wo halt dann manche Unternehmen offenkundig worden wie meistens durch irgendwelche Eigentümer getrieben, die halt dann irgendwelche abstrusen Covidioten-Haltungen quasi eingenommen haben, während andere Unternehmen doch den Vater Wissenschaft und Vernunft unterstützt haben. Aber, bei dem Thema find ichs einfach, ja, unausweichlich.

Izabela: Okay. Der Ukraine Krieg war ja anfangs auch sehr präsent in den Medien. Wie haben denn die Medien wie Tv oder Zeitung oder soziale Medien deine Entscheidungen, für die Ukraine zu spenden, beeinflusst?

P1: Naja, mein natürlich ist man – es ist zwar nur unter Anführungszeichen tausend fünfhundert Kilometer – ich glaub zweitausend zweihundert Kilometer ist der eigentliche Konflikt entfernt, und die Ukraine ist ja nur achthundert Kilometer entfernt von von Wien. Ahm, es ist ja trotzdem man ist trotzdem auf auf Medien und leider halt auch da auf die sozialen Medien angewiesen. Aber grad am Anfang, wo auch dieses... die ersten Kriegsverbrechen sichtbar geworden sind etc, da ist man schon find ich auf die auf die Informationen aller Medien angewiesen, um sich überhaupt ein Bild zu machen. Dass dann soziale Medien immer einwürzen und halt natürlich das sieht man dann auch durch die Beeinflussungsversuche stärker... wobei bei den Medien muss man auch sagen, in Österreich haben wir natürlich schon den den Vor- und aber auch Nachteil, dass wir ziemliche Medienkonzentration haben. Ein Vorteil ist, dass durch quasi semi-staatliche Medien ORF recht ausgewogen berichtet wird mit Ausreißer in die eine oder andere Richtung. Und natürlich gibt's auch nicht-staatliche Medien, die ja dann zum Teil sehr einseitig berichten und oder eben wieder typischerweise aus dieser aus dieser vom Kreml finanzierter Blase kommen, ja, quasi [?] oder sonstigen Blödsinn verbreiten, wo auch sicher manche Unternehmen vielleicht auf den Leim gehen. Aber Medienkonsumation ist natürlich wichtig, um mal grundsätzlich einen Konflikt einschätzen zu können, ja.

Izabela: Und du hast vorhin auch schon gesagt, die NGOs haben sich auch sehr engagiert. Und hatte das auch einen Einfluss auf deine gemeinnützige Tätigkeit? Oder haben sie Druck ausgeübt?

P1: Nein, also Druck natürlich nicht, weil ich glaub wir waren relativ bald durchaus aktiv dran drum haben wir nicht so quasi irgendwie die [?] na, überhaupt kein Druck. Also, auch keine so quasi sich durch Spendenaufrufe unter Druck gesetzt fühlen oder so hats auch nicht gegeben, also nein.

Izabela: Ok. Welche Reaktion hast du dir durch dein Engagement für die Ukraine für das Unternehmen erhofft?

P1: Boah...

Izabela: Also Reaktion von den Stakeholdern?

P1: Ja, genau. Also dass wir schon zeigen, vor allem nach innen, dass wir unseren auf Papier gebrachten Werten auch Wort...auch Taten folgen lassen, sag ma so, ja. Das, also...find ich,

dass man da schon eine Verpflichtung unter Anführungszeichen hat, dass man nicht hinschreiben kann irgendwie „Aufrichtigkeit ist uns wichtig und quasi Werte füreinander“ und so weiter. Also, genau dieses dieses dieses Thema, was ich vorher auch kritisiert hab, dass andere Unternehmen, die weiterhin mit Russland gute Geschäfte machen quasi und aber auf einer Unternehmenswebseite sich irgendwie zelebrieren als so quasi ach so aufgeklärtes, modernes Unternehmen mit einem modernen Wertecode, und das quasi dann über Board werfen. Das war mir schon wichtig, dass wir signalisieren, dass wir das nicht tun. Ahm, und schon ein bisschen so das schöne englische Wort „to be defined“, also und jetzt erst recht, ja, kommt da so bisschen durch. Also, dass man halt wirklich sagt ok, na, wir beziehen da ausdrücklich Stellung und fertig.

Izabela: Und wie haben denn die Stakeholder, also vor allem die Mitarbeiter und Manager letztendlich darauf reagiert? Also, gabs Zuspruch oder haben sie sich gefreut? Gabs irgendein Feedback?

P1: Also, ich glaub schon. Ich glaub schon, dass die Leute, wie gesagt die, die ohnehin involviert waren in den Prozess etc das sehr aktiv gutiert haben und da auch vielleicht andere mitgenommen haben. Es gab natürlich auch schulterzuckendes Beiständertum, im Sinne von ja ok, ja, eh ok, ja. Punkt. Aber der Großteil war eben tatsächlich „Ok, gut, dass wir da was tun. Das finden wir gut.“

Izabela: Kritik gabs nicht dafür, oder?

P1: Nein, ich glaub dass es, dass es wohl unter den Mitarbeitern – wir haben natürlich auch Leute aus aus aus zum Beispiel Serbien als als Ursprung haben, und das ist natürlich ein Land, das traditionell Russland sehr nahe steht und war halt sicher auch wo es ist schwieriger ist sozusagen einen vermeintlichen Verbündeten – wie gesagt, es hat Serbien in den letzten dreißig Jahren nur Probleme eingehandelt, dass sie quasi Russland als ihren vermeintlichen Verbündeten gesehen haben. Da gabs vielleicht wohl unter den Kollegen auch Leute, die gemeint haben „Naja, man muss schon beide Seiten sehen.“ Wobei, dass war glaub ich eine absolute Fringe opportuni- äh fringe Meinung. Hat ja nicht, in keinsten Weise zu einer offen ausgetragenen Konfliktität getragen, beigetragen. Im Gegenteil, ich glaub schon auch, dass selbst die Mitarbeiter oder die Kollegen, die da bissl familiär wo anders hingerootet waren, dann trotzdem es als wichtig angesehen haben, dass wir uns da sozial engagieren. Ist ja nicht so, dass wir fünfhundert Kilo Bomben in die Ukraine geliefert hätten jetzt, ja.

Izabela: Denkst du, dass die philanthropische Aktivität der Firma einen Wettbewerbsvorteil am Markt verschafft?

P1: Nein. Ich glaub...also es ist, es ist nicht messbar, also in beide Richtungen. Ich hab kurz nachgedacht, ob es theoretisch einen Nachteil haben könnte. Ich glaub schon, dass viele Unternehmen noch sehr sehr sehr zögerlich sind gesellschaftspolitisch Stellung zu beziehen. Aus Angst, quasi, vor dem ewigen quasi „Ja aber man könnte damit ja manche Leute...“ – nämlich eh, muss ich ehrlich sagen, die Leute wo es mir wurscht wäre, wenn man sie beleidigt dabei, aber gibt auch Organisationen, die das anders sehen, ja. Die, die halt nicht gegen Homophobie offen aussprechen, weil sie Angst haben, dass sie irgendwie keine Ahnung, wieder irgendeine Bevölkerungsgruppe beleidigen oder die halt gegen Extremismus in jeder Hinsicht sich nicht aufstehen trauen, weil sie auch wieder Angst haben, dass das wieder falsch ausgelegt werden könnte. Also ich finde, dass Unternehmen schon mutiger sein könnten, eh und das aber nicht passiert in der Regel. Drum glaub ich einmal, dass es zwischen den Umgang zwischen Unternehmen – wir haben schon glaub ich der eine oder andere unserer Kunden hat sich auch sehr sehr aktiv quasi als Helfer deklariert. Aber ansonsten hat es auch für uns jetzt sicher nichts messbares, muss man ehrlich sagen, in keine Richtung sich ergeben, ja.

Izabela: Dann kommen wir schon langsam zum Ende. Genau, wir haben ja vorhin noch gesagt, es gab ein paar Mitarbeiter, die sich da eben besonders engagiert haben. Waren das jetzt, also wurden da wirklich einzelne Personen oder Abteilungen oder Manager beauftragt mit der Durchsetzung von den philanthropischen Tätigkeiten? Oder war das eher so von sich aus?

P1: Nein, gar nicht. Also soweit ich mich erinnere – wie gesagt das ist ja doch jetzt schon zwei Jahre her – war es einfach so, dass ein stückweit schon da Aufruf [?] im Sinne von „He, möchte da jemand, hat da jemand Kontakte? Tut jemand was?“, ja. Gemischt aber auch mit „Ich hab da Kontakte, ich weiß, ich könnte usw.“. Das hat sich glaub ich gut gematched. Aber es hat auf gar keinen Fall dieses „Ok, du bist jetzt der, weiß ich nicht, Celum Ukraine Relief Manager und tust da jetzt irgendwie.“ Also das hat es auf gar keinen Fall gegeben, nein.

Izabela: Ok, also mehr so Teamwork makes the dream work. Jeder macht ein bisschen was, was er kann.

P1: Die, die eben irgendeinen Zugang hatten, weil sonst natürlich hat das ja keinen Sinn gemacht. Das einfachste, die einfachste Übung hab ich gehabt, in dem ich an Nachbar in Not quasi eine Spende gemacht hab, ja. Weil das einfach ok, da, das war halt so quasi als Geschäftsführer im Namen des Unternehmens eine Spende zu überweisen ist ja nur das

geringste gewesen. Und wie gesagt, wir haben unsere Mitarbeiter, wir haben kommunizieren unseren Mitarbeitern gegenüber, dass wir es unterstützen und mittragen, wenn sie etwas tun und dass wir selbst spenden und damit auch quasi voran gehen. Wir haben quasi so bissl so interne Spendendings, wo wir gesagt haben wir verdoppeln die die Spende der Mitarbeiter. Das haben wir aber früher für andere karitative Aktivitäten auch schon so ähnlich gemacht. Aber, wie gesagt, ich würd schon auch drum behaupten, wir haben was gemacht, aber wir können uns glaub ich jetzt nicht auf die Brust heften, dass wir jetzt Österreichs sich am intensivsten engagiertes, oder dass wir quasi genug oder mehr als genug gemacht hätten. Ich find wir haben ein bisschen die Oberfläche gekratzt und das wahrscheinlich absolute Minimum getan, was man tun sollte.

Izabela: Ja, aber man tut was man kann. Also, manche Unternehmen haben ja nichts gemacht und das ist halt...da sticht CELUM schon hervor, weil sonst wäre ich nicht drauf gekommen und hätte euch nicht angeschrieben. Also ist mir schon auch aufgefallen, dass ihr was gemacht habts. Na gut, das waren auch schon die Fragen. Letzte Frage: Möchtest du noch etwas zum Thema sagen, was wir noch nicht besprochen haben?

P1: Nein, also ich glaub das wir eh sehr angreifend[?] diskutiert haben. Ich find, politische exposure für Unternehmen, gesellschaftliche Pflicht – also sich auch zu bestimmten Themen äußern und nicht immer bei allem „da sagen wir nichts“, weil das gilt insbesondere bei so einer eigentlich unstrittigen, komplett unstrittigen Sache, wo es eigentlich keine zwei Seiten einer Medaille gibt, sondern da gibt's eine Seite, die heißt: sowas ist einfach unmöglich und aus, ja.

Izabela: Ok, sehr schön. Dann stoppe ich da mal die Aufnahme.

Interview No. 1, English (Translation)

Izabela: Okay, I would start with the financial support of CELUM. How did CELUM support Ukraine with financial donations?

P1: Um, well, we donated to the Neighbors in Need initiative primarily because it's tax deductible and I can't ask any questions about that, but we actually made a monetary donation relatively quickly, which I think is quite significant for our size , yes.

Izabela: Mhm , and how much were these financial donations?

P1: I think the total was ... erm... almost 20,000 euros, yes.

Izabela: OK, that's a considerable amount. Were there also donations to individuals?

P1: No.

Izabela: Not to the state or the military either?

P1: No, but what we did have - I mean, it could be passed off as a donation - we had, and that was also a driving factor for our, for our involvement in Ukraine. And certainly general issues, we had freelancers from Ukraine who were also working in Ukraine at the time, and as far as I can remember, at least two of them were drafted into military service or volunteered. And we continued to pay them some of their salaries. Even during a phase where they simply couldn't work for us, yes. And that was, it could be passed off as a donation to individuals.

Izabela: Then I also read that there were regular donations in kind, that they were organized weekly. What was collected and how often? So, is it still being donated or...?

P1: No, that was also from colleagues of ours who had, or actually do have, family ties to Ukraine. Then we started to organize additional things, which we as a company supported and appreciated. But of course that also involved collecting donations in kind from colleagues, etc. Back then, I think it was actually the first winter of the war , in the winter of '22. There was warm clothing, baby things, I think also baby food and things like that , if I remember correctly ... Because there were other additional things , we knew someone who drove to Ukraine in a truck and then handed out these donations in kind straight away.

Izabela: So there was a person who organized it?

P1: There were a few colleagues who did this together.

Izabela: OK, would it perhaps be possible for me to talk to these colleagues and ask them what their motivation was?

P1: I can ask, I don't remember who it was exactly but I can find out.

Izabela: It would be great if I could talk to the employees about what their motivation was and what it was like for them.

P1: Well, as I said, as far as I know we do n't do that anymore. Well, at least I don't hear about it anymore, or the company doesn't know about it anymore, that these donations in kind are still going on. But they have been going on for some time.

Izabela: Mhm , great. How has the company committed itself to providing moral support to those affected?

P1: Well, that is of course difficult. I think that the most effective thing was that the company said to the freelancers or employees of ours, if you like: OK , you don't need to worry about your professional future or about financing your family, at least not in the short term, because we're basically just keeping your salary. I think that was definitely a relevant effect, if you like. But beyond that, I have to honestly say that it would be presumptuous to claim that we have a particularly high moral impact, so to speak - we don't have the donor - maybe someone got some kind of support because of us that they might not have gotten otherwise. um . But as I said, I think it primarily had the greatest and most noticeable effect on the two – if I remember correctly – um our own people.

Izabela: OK, and there was no psychological support directly for the employees?

P1: Well, for our own employees, of course it affected a lot of people at the time. We have quite a lot of employees with, um, Eastern European family ties. I think it was an important signal from the company to say: OK, we're standing up against this, yes, and to say very clearly that this cannot go on and um . Of course, at the beginning there was a lot of uncertainty about whether this was the overture to a world war, yes, or something like that. So, you could sense that this was initially a bit of insurance, because everyone had only just come out of the pandemic, traumatized. Then we'd slide straight into the next madness. And then it was more the case that it was simply noticed, I think, that solidarity is not just the preserve of state actors, but that companies can also show their colors. So ours - even if it's just a small thing, like coloring the Celum logo in blue , ah, blue and yellow. Simply, yes, demonstrate your stance and make it clear that, yes, that something like this simply has no place in the 21st century in Europe - and I don't mean in the world in general - and certainly not in Europe.

Izabela: Mhm , ok. I also read on the website that a colleague from CELUM organized the relocation of 6 people from Ukraine to Vienna. Is that true?

P1: That 's right , yes, exactly. So, relocation, yes of course, we gave some logistical support, etc., we also supported that with time and resources, everything we could, yes.

Izabela: And were there any other charitable projects carried out by the employees?

P1: Well, this issue of donations in kind and the relocation , but I think that's what I'm generally aware of. We've always told people that we support, encourage and are pleased when someone gets involved beyond the company's own activities. But I don't know whether any other employees have become active.

Izabela: Mhm . Now I would like to know more about the role you personally played in these projects. Why did you decide to create these projects or to participate in them? What were your motives?

P1: Phew, well, of course, in a situation like this - well, basically, I think that in addition to being a pacifist, I am also a justice fanatic. And of course, in a situation like this, where a nuclear power finds it opportune to attack a neighboring country with the most dubious of pretexts, and then at the same time, after years of preparation, has managed to plant dissent , active bot armies , etc. in Europe , and then political actors in Austria act as a kind of fifth column and traitor , you can say quite openly. The enemy party would obviously be on the Kremlin 's payroll , and it's similar in Germany. So right- wing populists must have been well fed in the years before. Erm, then to position yourself as a big fan of Russia of all places , that's why I think that you have a civil society obligation to clearly oppose it and say no. Now I'm probably too old to stand up at a demonstration once a week and call for and protest that certain things should or should not happen. Of course, you can't really see much in terms of international law when you're dealing with a nuclear power because , yes. You can also see the cowardice that we still have, that in order not to endanger economic interests, they basically handed over Austria on a massive scale beforehand and blah blah blah bla . [...] But personally I just don't think it's possible and to quote Peter Fox: "You can't just say nothing."

Izabela: Mhm . Do you also have a personal connection to Ukraine?

P1: Well, what I do have is, as a true, born-and-bred Austrian, I am of course a mix of many Central and Eastern European influences, yes. Um, my grandparents' generation were war refugees, eehm , and that's why these horrific stories of the war were still very present. And, as I said, it is all the more of an issue because of the comparability - you can of course always discuss the dimension of the cruelty, but whether it is one human life or ten thousand in comparison, or whether there are a hundred dead or ten thousand dead - that is of course what Hitler started in the 1930s, basically what Putin is now repeating in practically the same way, namely repeating great power madness and imperialism, walking over corpses. That is of course also a personal appeal, as I said. So there were war victims in my family , so to speak , but of course also accomplices in quotation marks or followers in that sense. So that's how it is, I don't have any direct family ties or anything like that or any ties of origin to Ukraine per se, yes. Of course, part of western Ukraine at least used to be part of Austria, but otherwise, um, not. It's more about the principle.

Izabela: OK. As CEO, you are also responsible for developing and implementing CELUM's long-term corporate strategy. How does aid for Ukraine relate to CELUM's corporate strategy?

P1: Well, not at all. I have to be honest, we have also looked to see whether we have Russian customers, for example. And in fact, we used to have two public institutions in the Russian Federation as customers, but they are no longer customers. If they had still been customers, we would definitely have cut off our customer relationship with them, simply because they were a de facto state actor who could not deny that they were part of the regime. Not that the Russian administration collapsed because of that, but it is also a bit of a matter of principle. And actually, I think that it is an advantage for the company strategy, because compared to other companies - we are not listed on the stock exchange, we are not venture funded in any way and we have to be afraid in the background that we might step on someone's toes because of that, or that we are supposedly afraid of reprisals. It's a good situation, yes, and one that allows you to be a bit braver than other companies that are dependent on Russia for some reason or another. But in reality, yes, you benefited from it before, so now you have to accept the consequences, I think. So, it fits in with our corporate strategy in that we see ourselves as... um, as honest and standing by our values and principles, and I do believe that companies that, in their supposed self - image or what they communicate on platforms whatever, what they are not and what does not represent their values, and then continue to do business in Russia and with Russia. So this war-mongering , or at least this silently accepting it, that would not fit into our value construct at all.

Izabela: Support for Ukraine could also be seen as a political gesture. What is your opinion on this? Do you have a political opinion that you would like to present clearly to the outside world as CEO?

P1: Yes, eh. That's actually what I've already said. So, I think that companies cannot remove themselves from the political spectrum and while with some business policy issues that are very personal, for example, it 's always a balancing act for a company, such as issues like religion and religious practice, for example. But there are issues like one country attacking another for no reason, eh? um , where a company actually has an obligation to show its political colors.

Izabela: OK. Now I would like to go into more detail about CELUM's stakeholders. To what extent have the expectations and demands of the stakeholders changed since the outbreak of the war in Ukraine?

P1: Well, you have to say again. We obviously had almost no direct business relationships in the region. That is to say, I think what the stakeholders in the company expected, due to our

large number of employees with - in Austria we say migrant background, i.e. people who have their roots in Eastern Europe, was that we make a statement. So that we don't just do nothing, or just duck. I think that expectation was there and we fulfilled it.

Izabela: And how did you know that the stakeholders expected this ?

P1: Well, in the relevant management meetings. So of course there were also where there were Ukrainians on the team in particular, or people with a strong connection to Ukraine, then there was a reflection back: "Hey, what are we doing here? Are we providing any kind of support ?" Yes. There was, yes, so it met halfway, if you like, from the top and bottom, yes. On the one hand, from the employees and the middle management stakeholders on the one hand, to the quasi top management stakeholders on the other. Of course, in an owner-managed company like ours, there is a clear signal from the CEO and owner about how to deal with the issue. And, as I said, it was exerted from several sides - not pressure, because that sounds like an expectation is linked to a demand - so there was simply an expectation that we as an organization that sets certain standards for ourselves simply do not say nothing or say "Yes, my God, that's just how it is, my God, it happens somewhere in the world every now and then."

Izabela: You mentioned earlier that there were no direct business relationships in Ukraine. And no pressure either?

P1: Not at all. We don't have any business relationship where the whole conflict had a relevant component in any way. It was actually this experience of how employees, people who were basically freelancers but still communicated with the company from the trenches . They were... suddenly it was real. But in business terms, in relation to the question, it had no effect .

Izabela: And to what extent did CELUM's customers influence the decision regarding the individual aid projects?

P1: Not that either. As I said, I am not aware of any of our customers having exposed themselves in any way or in any direction. In the beginning, many companies did communicate that they were undertaking certain humanitarian activities, but it must be said that there was only a very indirect, visible coalition of the sensible or the honest... it would be presumptuous to position this as a decision-making factor in any way .

Izabela: So it is more likely that the employees had a greater influence, would you say?

P1: And also the management team, the top management team and employees too, because we said, "Hey, OK, we have to take a stand on something like this, on something like this that is so

close to us and affects us so much." And precisely because in Austria, as in every western country, there was this counter-movement immediately. Namely, a counter-movement in the sense of these vassals of the Kremlin , who immediately said , so to speak , "We have to understand Putin and blah blah blah. " blah bla this crap ", yes. The more this has happened, the more I think that one must naturally feel provoked by these civil society effects to stop it. And the the To show the supporters , i.e. those who do not express themselves actively in any way, to send a signal "Hey, well, that's not how it goes .“.

Izabela: Would you also say that the government or the state had an influence on your philanthropic work at CELUM? So, perhaps a lack of reaction?

P1: Yes, exactly. Well, this initially a little cowardly, then a little stupid approach is of course a typically Austrian approach. First you have no plan, then you hide behind neutrality, then you do a little something anyway, then it's uncool anyway and then you have no idea what. So these supposedly traditionally good relations with Russia, we've seen how much they're worth - namely nothing. Except that we've basically completely handed ourselves over to a [?] political partner state, in quotation marks, and are now handing ourselves over to them with some shady, completely insane arguments like "you can't terminate these treaties". I mean, under international law you can terminate any treaty with a warring party, so that's completely absurd, yes. Erm, well... it was clear anyway, I wasn't expecting anything else and accordingly it was an additional trigger, so to speak, yes.

Izabela: What role have investors or shareholders played in CELUMS corporate philanthropy?

P1: Well, I am the 100 percent owner and definitely that's why I played a big role.

Izabela: So, no investors?

P1: No

Izabela: OK. You mentioned earlier that many other companies have also been involved in charitable work for Ukraine. Did you get inspiration from that for your own company and did you also take some inspiration from it?

P1: No, I think we have – and I think you have to keep things in perspective, despite all the joy that we were able to make a difference. So, yes, we donated a perhaps not insignificant amount and we have just a little activities , but it is not as if we have made it a major task that essentially binds us. There have been many organisations, NGOs etc. that have of course actually done this and, as I said, corporate philanthropy, like all philanthropy, is in my opinion something that

really shouldn't exist, yes. Because in reality they are very much instruments that state actors should actually implement. And as I said, in Austria it works anyway because we live in a social market economy, thank God, but of course examples that you see in America, where on the one hand companies evade taxes on a massive scale and refuse to pay contributions and on the other hand the shareholders or the company itself become philanthropically active, I think that of course that is a smokescreen, so it is - it is good that it is happening here too, as I said, but it should actually not be necessary, rather such issues should actually simply be the primary concern of the state. Yes, because that is a very clear mandate. But in this specific case, where the state, out of cowardice or other reluctance to make decisions, has not shown its colors for a long time - let's put it this way: internally, you and your players are under pressure - that is of course important, as I said. So there is corporate philanthropy, or as a company, showing its colors - as I said, this comes back to the point that the previous question touched on: should a company show its colors politically? And I think so, yes. That is exactly what happened during the corona crisis, where some companies were obviously driven, as is usually the case, by some owners who then adopted some absurd covidiot attitudes, while other companies supported science and reason. But when it comes to this issue, I think it is simply unavoidable.

Izabela: Okay. The Ukraine war was very present in the media at the beginning. How did the media like TV or newspapers or social media influence your decision to donate to Ukraine?

P1: Well, of course you are – it's only a thousand five hundred kilometers – I think the actual conflict is two thousand two hundred kilometers away, and Ukraine is only eight hundred kilometers from Vienna. But we are still dependent on the media, and unfortunately also on social media. But especially at the beginning, when the first war crimes became apparent, etc., I think you are dependent on information from all the media to even form a picture. Social media then plays a role, and of course you see that more clearly through the attempts to influence things... although with the media you have to say that in Austria we do have the advantage and disadvantage that we have a fair amount of media concentration. One advantage is that the semi-state media ORF reports in a fairly balanced manner, with outliers in one direction or the other. And of course there are also non-state media, which sometimes report in a very one-sided way and/or typically come from this bubble financed by the Kremlin, yes, so to speak [?] or spread other nonsense, which some companies may also fall for. But media consumption is of course important in order to be able to assess a conflict in general, yes.

Izabela: And you said earlier that the NGOs were also very involved. And did that have an influence on your charitable work? Or did they exert pressure?

P1: No, of course there was no pressure, because I think we were pretty active on it pretty quickly, so we didn't really have any [?], well, no pressure at all. So, we didn't feel pressured by calls for donations or anything like that, so no .

Izabela: OK. What kind of reaction did you hope to get from your commitment to Ukraine?

P1: Wow...

Izabela: So reaction from the stakeholders?

P1: Yes, exactly. So that we show, especially internally, that we follow the values we have written down on paper with words and actions, let's put it this way, yes. That, well... I think that there is an obligation in quotation marks, that you can't write something like "honesty is important to us and values for each other" and so on. So, exactly this, this This topic, which I have also criticized before, that other companies that continue to do good business with Russia and celebrate themselves on a company website as an enlightened, modern company with a modern code of values, and then basically throw that overboard. It was important to me that we signal that we are not doing that. Ahm, and a bit like the beautiful English word "to be defined", and now more than ever, yes, that's what's coming through. So that you really say , OK, well, we're taking an explicit position on this and that's that.

Izabela: And how did the stakeholders, especially the employees and managers, react to it? So, was there encouragement or were they happy? Was there any feedback?

P1: Well, I think so. I think that the people, as I said, who were already involved in the process etc. , approved of it very actively and perhaps brought others along with them. Of course there was also some shoulder-shrugging support , in the sense of yes, OK, yes, OK, yes. Period. But the majority were actually "OK, it's good that we're doing something. We think that's good."

Izabela: There was no criticism for that, was there?

P1: No, I think that it is, that it is probably among the employees – of course we also have people from from Serbia, for example, as their origin, and that is of course a country that is traditionally very close to Russia and was certainly also where it is more difficult to have a supposed ally, so to speak – as I said, Serbia has only caused problems over the last thirty years because they have seen Russia as their supposed ally. There were perhaps some colleagues who said, "Well, you have to see both sides." Although, I think that was an absolutely fringe opportunistic – er, fringe opinion. It did not in any way contribute to an open conflict . On the contrary, I do believe that even employees or colleagues who had family roots elsewhere still

saw it as important that we get involved socially. It's not as if we had delivered five hundred kilos of bombs to Ukraine, right?

Izabela: Do you think that the company's philanthropic activity gives it a competitive advantage in the market?

P1: No. I think...well, it is not measurable, in both directions. I thought briefly about whether it could theoretically have a disadvantage. I do believe that many companies are still very, very are very hesitant to take a socio-political stance. For fear, so to speak, of the eternal " Yes , but that could offend some people..." - namely, I have to be honest, the people who I wouldn't care if I offended them, but there are also organisations who see it differently, yes. Those who don't speak out openly against homophobia because they're afraid that they'll somehow offend some section of the population again, or who don't dare to stand up against extremism in any way because they're afraid that it could be interpreted the wrong way again. So I think that companies could be braver, eh, and that doesn't usually happen. That's why I believe that there is a difference between the way companies deal with each other - I think one or two of our customers have also very actively declared themselves to be helpers. But apart from that, to be honest, nothing measurable has happened for us either, in any direction, yes.

Izabela: Then we're slowly coming to the end. Exactly, we said earlier that there were a few employees who were particularly committed. So were there really individual people or departments or managers tasked with implementing the philanthropic activities? Or did it happen more on their own initiative?

P1: No, not at all. As far as I remember – as I said, it was two years ago now – there was already a call [?] along the lines of "Hey , does anyone want to, does anyone have contacts? Is anyone doing something?", yes. But also mixed with "I have contacts, I know, I could, etc.". I think that matched up well . But there was definitely no "OK, you're the, I don't know, Celum Ukraine Relief Manager now and you're doing something." So that definitely did n't happen, no.

Izabela: OK, so it's more like teamwork makes the dream work. Everyone does a little bit of what they can.

P1: Those who had some kind of access, because otherwise of course it wouldn't have made any sense. The simplest, the easiest exercise I did was to make a donation to Neighbor in Need, yes. Because that was just OK, it was just like that, transferring a donation as a managing director on behalf of the company was just the least of it. And as I said, we have our employees, we communicate to our employees that we support and support them when they do something

and that we ourselves donate and thus also move forward. We have a bit of an internal donation thing where we say we will double the employees' donations. But we have done something similar for other charitable activities in the past. But, as I said, I would still say that we did something, but I don't think we can boast that we are Austria's most intensively committed organization, or that we have done enough or more than enough. I think we've scratched the surface a bit and probably done the bare minimum that should be done.

Izabela: Yes, but you do what you can. Well, some companies haven't done anything and that's just... CELUM stands out because otherwise I wouldn't have thought of it and wouldn't have written to you. So I noticed that you did something . OK, those were the questions. Last question: Is there anything else you'd like to say about the topic that we haven't discussed yet?

P1: No, I think that we discussed things in a very aggressive way. I think that political exposure is a social duty for companies - that is, to speak out on certain topics and not always say "we won't say anything about that" because that is especially true for something that is actually undisputed, completely uncontroversial, where there aren't really two sides to the coin, but there is one side that says: something like that is simply impossible and that's it, yes.

Izabela: OK, very nice. I'll stop the recording then.

Interview No. 2, German (Original)

Interview duration: 28min

Date: May 8th, 2024

Time: 4:30pm

Izabela: Okay, super, dann bist du bereit.

P2: Yes.

Izabela: Ok, du weißt ja bereits ungefähr worum es geht. Also die Unternehmens Philanthropie ähm im Ukraine Krieg und ich würde dir da halt ein paar Fragen dazu stellen, wie das Unternehmen sich da eben engagiert hat, was du persönlich dazu beigetragen hast und was dich dazu veranlasst hat, so ungefähr das du dich auskennst. Und fangen wir mal mit der einfachen Frage an was ist denn deine Position bei Celum?

P2: Ja, also mein Job Titel ist VP of Marketing und meine Aufgabengebiete sind alle Themen rund um Digital Marketing. Ja, das ist so Spezialisierung, das mache ich gemeinsam mit einer Praktikantin, die dann vielleicht übernommen wird jetzt. Genau.

Izabela: Okay, super, dann gehen wir über zur finanziellen Unterstützung. Wie hat sich denn Celum für die Ukraine finanziell eingesetzt?

P2: Ja, da hat es mehrere Aktionen gegeben. Zum einen war die eine Aktion die – das ist dann über unsere HR gelaufen. Unsere HR heißt in dem Falle Team, Talent & Culture, also die heißen net HR sondern TTC, ähm und. Also die haben das im Endeffekt organisiert und da war zusagen der Deal, wenn die also die Celumian Mitarbeiter sollen spenden - selber spenden, wo immer sie wollen welche Organisation sie auch immer wollen, Hauptsache für die Ukraine. Und ähm sie können das dann einmelden bei Celum. Diese Summe wird dann zusammengezählt und verdoppelt von Celum. Ich hab sogar nachgeschaut, im Endeffekt ist die sogar verdreifacht worden von ehm Celum, also vom Unternehmen vom Michael Kräftner. Er hat das dann noch verdreifacht die Summe, ja nicht nur verdoppelt.

Izabela: Und du hast glaub ich gestern gemeint, dass das deine Idee war?

P2: Ja, genau das war so ein bissi so, i habs ein bissl so eingeleitet ääh eben a mit der Idee, dass man net nur das net nur das Unternehmen selber spendet, sondern das man wirklich auch jeden Einzelnen dazu aufruft, sich mit dem Thema zu beschäftigen und da sozusagen mehr zusammen kommt, natürlich ja. Und umgekehrt, vielleicht eine Motivation zu schaffen für die Leute, dass diese privat spenden, weil das sogar noch mal einen doppelten Effekt hatte durch die Spende von der Firma. Ehm ja und das möglichst das herauszuholen. Also die ursprüngliche Idee, die i so a bissal geboren habe, war sogar so eine Art Spendenrally zu machen und da hab ich mit dem Dejan vom Brutkasten gesprochen, dem Chefredakteur der war da auch gleich Feuer und Flamme dafür und ich glaube, er hat das sogar irgendwie einen Artikeln dazu dann veröffentlicht oder so. Also über die Initiativen der Tech Branche hat das geschrieben und ich hab dann sozusagen auch noch an andere Firmen ausgeschrieben, ob man nicht gemeinsam so eine Spendenrallye aufrufen wollen, aber fest schnell festgestellt, dass die meisten Firmen selber ein Programm einfach haben, ja. Und natürlich je nach der Größe von von Unternehmen natürlich haben die größeren Umfang als zum Beispiel bei Celum. Ja, wenn ihr glaubt das was Celum gespendet hat und wie sie sich engagiert hat, ist schon sehr großzügig, vor allem von Gründer von vom Michael aber natürlich basierend auf der Größe von Unternehmen ja. Wenn jetzt, wenn es das Unternehmen viel, viel größer ist hats natürlich viel viel mehr Ressourcen,

keine Ahnung zum Beispiel so Bitpanda die Krypto Plattform ähm – wir haben ja über unsere damalige TTC Chefin einen Kontakt gehabt haben und gesprochen und die haben aber sozusagen eigene eigene Programme auch gehabt ja für Ukraine und das dann halt selber durchgezogen, ja. Also diese Spendenrallye diese über Firmen übergreifende Spendenrallye hat sich dann nicht wirklich umgesetzt. Aber wir haben halt, ich hab halt eben diese Idee bissl angebracht intern und unsere TTC HR war da gleich auch voll happy und engagiert und die hat so zusagen in Koordination natürlich mit Michael dieses diese Rallye dann gestartet intern halt und ja, umgesetzt.

Izabela: Sehr cool, ich hab dann auch gelesen auf der Website, dass es regelmäßige Sachspenden gab. Was wurde denn da gespendet und wie oft?

P2: Ja, das das das ist tatsächlich immer über die TTC gelaufen und das kann ich nicht so wirklich beantworten. Mein, das wäre vielleicht die – da kann ich dir gerne den Kontakt anschließend geben, die Nadine hat das viel organisiert, die ist noch beim Unternehmen. Dann eine Zweite, die Christine Müller, die ist jetzt leider schon immer da. Ich mein, ich weiß nicht, ob du da außerhalb von Celum auch nochmal befragen willst, kann ich aber die Kontakte geben. Die haben das organisiert die haben das zum ähm ähm, also die Christina hat das zum Beispiel in den Stephansdom oder zumindest in die Wiener Kirchen gebracht. Also weißt eh, da waren – Flüchtlingslager ist vielleicht das falsche Wort, aber haben sich sozusagen die Ukraine Flüchtlinge Sachen holen können, ja. Dann – aber das hat dir vielleicht eh der Michael, da war Michael mehr involviert, dass sie... Celum hat auch eine eine eine Unternehmen Unternehmens Wohnung. Für... Hat er das gar nicht erzählt?

Izabela: Das hat er nicht erwähnt, nein.

P2: OK also es gibt da so Celum hat eine eigene eine Wohnung, die eigentlich für Experts und so weiter, also wenn jetzt Celum von extern Developer vor allem holt, dann haben die sozusagen leichteren Start, weil sie zu sagen in der Wohnung mal sein Können für Zeit, ja, bevor sie dann wirklich Unterkunft gefunden hat. Die gehört – wir haben die Linzer Wohnung, die gehört eben der Firma. Und diese Firma ist für Zeit lang auch an ukrainische Flüchtlinge vergeben worden einfach, ja. Das war sozusagen eine Initiative –

Izabela: Okay kostenlos zur Verfügung gestellt dann.

P2: Kostenlos zur Verfügung gestellt worden. Ehm, wobei genaue Details weiß ich da auch nicht da, wie sie das jetzt genau aufgesetzt haben. Aber das war es definitiv auch karitativ angehaucht, ja.

Izabela: Mhm.

P2: Vielleicht könnte die Nadine dazu auch was Genaues erzählen. Ja, also, das war sehr nett.

Izabela: Ja, das wäre super, wenn ich mit Nadine auch mal reden könnt. Das wäre natürlich sehr hilfreich.

P2: Also die Internetspenden haben wir gehabt, die Wohnung ist ist eine wirklich eine längere Zeit an Flüchtlinge – glaub das waren 3 Frauen aus Ukraine – vergeben worden. Die Sachspenden sind in die Kirche gebracht worden, das ist aber dann über, nicht über mich gelaufen, ja.

Izabela: Okay, dann habe ich auch gelesen, dass ein Kollege oder eine Kollegin von Celum die Übersiedlung von 6 Menschen aus der Ukraine nach Wien organisierte. Was kannst du mir darüber sagen? Weißt du da irgendwie...?

P2: Ja, da hab ich mich jetzt intern schon eben schlau gemacht aber das irgendwie... was das kann ich dir leider nicht sagen, wer das war, ja. Und ich weiß nur, dass man das so damals im Blogartikel, denn du ja glaub ich gelesen hast, bewusst gar nicht den Namen genannt haben, weil die nicht wollten oder so irgendwie. Oder sie nicht wollte, die Kollegin glaub ich war das aber ich weiß leider nicht, wer das war, ge, ja. Vielleicht vielleicht weiß das eben noch die Nadine. Es ist halt schon weißt eh, ein bisschen länger her jetzt und viele der Leute die da involviert waren sind schon gar nicht mehr beim Unternehmen, ja, zum Beispiel mit Kristina oder die Nina Aichinger ja.

Izabela: Okay. Okay, hier macht nix. Ja, ja natürlich. OK, jetzt würde ich gern mehr darüber erfahren, welche Rolle du persönlich eben bei diesen Projekten gespielt hast. Warum hast du dich entschieden, dieses Projekt von dem wir vorhin eben gesprochen haben, von der Rallye, ins Leben zu rufen oder was waren die Beweggründe dafür?

P2: Ja, ich glaub ich war so wie jeder andere ziemlich geschockt von dem Angriffskrieg der Russen ja auf auf der Ukraine. Ehm, ich identifiziere mich ja selber als ein Europäer, also ich habe sehr große europäische Identität, und da darum hat sich das noch einmal näher angefühlt, ja. Also wie gesagt, das kommt eben aus schon aus der Motivation heraus, weil das war

jetzt sicher historisch so, dass die Österreicher ja sehr nahe an Deutschland waren immer. Und ich mein natürlich haben wir einen gemeinsamen Sprachraum aber ich hab das zum Beispiel nie verstanden, warum man nicht, warum ein Tscheche mir nicht gleich nahe sein sollte wie ein Deutscher zum Beispiel, weil die sind sogar näher geographisch, oder? Und, ehm, ich fühle mich mit den europäischen Ländern einfach sehr verbunden. Ja und zählen natürlich zum gewissen Grad Ukraine auch dazu. Deswegen ist noch einmal ganz näher gegangen, sage ich mal, das ist also ein Krieg, der außerhalb von Europa stattfindet, ja. Ja, vor allem sind wir natürlich ja, wenn man sich das politisch strategisch überlegt, da auch sehr stark betroffen von dem Krieg, ja, weil wenn die Ukraine fällt, dann hat das auch Implikationen für die Sicherheit von uns allen ja.

Izabela: Mhm und hast du auch einen persönlichen Bezug zur Ukraine?

P2: Ich hab keinen persönlichen Bezug zur Ukraine, nein.

Izabela: Ok, so. Wie hängt denn die Hilfe für die Ukraine mit der Unternehmensstrategie von Celum zusammen?

P2: Es gibt da jetzt keine Unternehmensstrategie, also Celum hat also wenn du, wenn du sozusagen von der Business side wissen willst oder so, dann dann hat das wenig Relevanz, weil Celums Kunden sind vor allem in Westeuropa, ein bisschen in der USA, also das hat keine tatsächlich keinen Business Impact oder so oder strategische Ausrichtung. Das war tatsächlich einfach caritativer Überlegungen, ja.

Izabela: Okay. Und die Unterstützung für Ukraine von der Unternehmenseite aus kann man ja auch als ein politisches Zeichen werten. Wie stehst du persönlich dazu? Also möchtest du auch mit deinem Engagement ein politisches Zeichen setzen und nach außen präsentieren?

P2: Ja, also ich bin bin da eher also prinzipiell bin ich bei solchen Themen immer sehr hesitant, also das ist übrigens aber so was man im Marketing tatsächlich oft dann auch managt. Weißt eh die, die zum Beispiel bei den, im Proud Month usw, dass du dann immer die in Regenbogenfarben das Logo und so ein ein eingefärbt wird, das seh ich immer ein bisschen skeptisch. Das ist schon ok wenn wenn Unternehmen sich wirklich eben engagieren, im Sinne von Geldleistungen oder sonst wie wirklich was leisten, wenn es nur, wenn es nur sozusagen so eine Promotion G'schicht ist, ja, dass sie gut dastehen und sozusagen auf der Welle mitreiten können und wir sind eher so Quality getrieben und bei uns ist alles super happy peppi, da finde ich es nicht so super, ja. Also ich bin jetzt prinzipiell immer skeptisch, wenn wenn unternehmen

sich da so bei sowas positionieren, weil es oft den den Anschein hat, ein bisschen vom Heuchlerischen, heuchlerischen sein, ja. Bei dem Fall von Ukraine sozusagen hab ich das gar nicht schlecht gefunden, dass wir ja zum Beispiel so ein Logo jetzt in den Farben von Ukraine haben und I Love Ukraine also, dass man halt Zeichen gesetzt hat, dass einem, dass einem das nicht egal ist, ja.

Izabela: OK, jetzt würde ich gerne ein bisschen mehr auf die Stakeholder von Celum eingehen und zwar würde ich da fragen: Inwiefern haben sich denn die Erwartungen und Ansprüche der Stakeholder mit Ausbruch des Ukraine Krieges verändert?

P2: Wir haben sich die... sorry, die Stakeholder?

Izabela: Genau, also die Stakeholder im Sinne von die Kunden, die Geschäftspartner, die Mitarbeiter auch. Haben sich da die Erwartungen an die Firma geändert, als der Krieg ausgebrochen ist?

P2: Kann ich kann ich so, kann ich so eigentlich nicht sagen. Vielleicht so der Bezug von der Ukraine, persönlicher Bezug. Also ich hab jetzt keinen persönlichen Bezug, ich hab ja keine persönlichen Freunde oder so hab in der Ukraine aber unsere, ehm, bei und im Marketing die Designerin ist aus der Ukraine und Celum ist ein sehr internationales Unternehmen. Wir haben nämlich tatsächlich Ukrainer, mehrere, und Russen, die auch arbeiten für Celum, ja. Muss, aber sagen, dass da bisher nichts mitgeklagt hab, dass das irgendwie Probleme gegeben hätte. Vor allem die Russen, oder der eine den ich kenn, der war selber auch nicht happy natürlich mit was da passiert.

Izabela: Ja.

P2: Abgesehen davon wie gesagt hat, hat es also nicht viele Änderungen geben. Also ich wüsste jetzt nicht, dass sich Kunden positiv, noch negativ sich dazu geäußert hätten. Das jetzt Celum da Engagement zeigt, dass jetzt die die Logo einfärbt wie gesagt es liegt halt daher einfach daran, dass wir selbst aus der Ukraine, aus der Ukraine und alle östlichen Länder keine Kunden haben, mehr oder weniger, ja. Vielleicht was anderes, wenn wir jetzt in Polen und und eben Ukraine und solche Länder Kunden hätten, haben wir mal nicht, ja. Haben keine Marktpresenz dort ja.

Izabela: Okay, das ist das heißt die Kunden kann man sagen hatten jetzt keinen direkten Einfluss auf die Hilfsprojekte?

P2: Nein, hatten keinen, nein.

Izabela: Und die Mitarbeiterinnen von Celum? Du hast ja jetzt gemeint, dass also ihr habt russische und ukrainische Mitarbeiter. Haben die sich vielleicht in Meetings dazu geäußert, dass sie, weiß nicht, den Wunsch haben, nach einer Reaktion oder haben sie irgendwie da Druck ausgeübt sogar?

P2: Das das wäre...überleg gerade, ob es jetzt mit weil leider die Leute, die in der HR gearbeitet haben, die, die sind jetzt nicht mehr beim Unternehmen. Weil das wäre natürlich Frage für die, das kann ich noch nicht so beantworten. Ich kann nur sagen, ich glaube eher nicht, weil wir relativ früh eigentlich schon – und da sich der Michael Kräftner recht schon früh eindeutig zu dem Thema geäußert hat intern. Weißt eh, jetzt gibt es so wir nennen das die All Hands on Deck Meetings, wo einfach die ganze Firma mithört und da ist. Und da hat sich da der Michael Kräftner schon sehr früh dazu geäußert, ja. Und ja, ich glaub ich glaub eben für die, für das, dass wir ja doch kleineres Mittelstandsunternehmen sind mit 150 Leuten, haben wir wirklich viel Initiative und viel Engagement gezeigt. Also ich glaub von dem her hat jetzt keiner hat, wäre mir zumindest nicht bewusst, dass jetzt irgendein Mitarbeiter ja besonders Druck ausüben hätte, müssen oder so, ja. Also das war schon schon sehr intrinsisch getrieben, ja.

Izabela: Mhm. Würdest du sagen, dass der Staat oder die Regierung deine Entscheidung beeinflusst hat sich da zu engagieren oder eben diesen Vorschlag da zu machen, mit der Spenden mit dem Spendenaufruf beziehungsweise ein Mangel seitens des Staates, also bezüglich Reaktion?

P2: Nein, auch nicht also das... ich hab die Position jetzt von der von unserer Bundesregierung hat keinen Einfluss drauf gehabt. Für mich war das eben schon immer klar, dass das ein europäisches Thema ist. mir gesagt von Delegationen. Des wär mir relativ egal gewesen jetzt, ob die Bundesregierung dafür oder dagegen wäre, dass sie das ich nur diesen Angriffskrieg verurteile und mit den Menschen der Ukraine mit fühle. Und das hat sich nicht geändert, ja.

Izabela: Ok, sehr schön. Dann gab es natürlich auch viele andere Unternehmen, die sich für die Ukraine jetzt eingesetzt haben, haben wir ja schon am Anfang besprochen. Hast du daraus vielleicht Inspiration für die für Celum gewonnen und daraus vielleicht auch ein Input sozusagen gehabt?

P2: Ja also, ich muss.. vielleicht... was schon interessant ist, also ich glaube, die Tech Branche – so hab ich das auch dem Dejan und den den Unternehmen – ich hab ja noch versucht, diese Tech-Rallye zu machen – angeschrieben, haben wir schon irgendwie in gewissermaßen eine besondere Verantwortung find ich, weil natürlich in der Branche auch sicher mehr Ukrainer arbeiten schon von früher als in anderen Branchen. Das liegt einfach daran, dass die Ukraine ja jetzt nicht so schlechte Ausbildung und hat, auch gerade im IT Bereich und entsprechend kommen Leute natürlich auch nach Österreich zum Arbeiten. Ja, also bin mir sicher, dass viele Softwareunternehmen, Tech-Unternehmen in Österreich auch einen gewissen Ansatz Anzahl von von Ukrainern haben im Team, ja. Also doch irgendwie näher bei dem bei dem Thema sind als vielleicht der klassische der klassische Arbeitgeber. Und ja, also war da eh sehr positiv überrascht, weil ich diese Idee irgendwie schon recht früh ghabt hab, also die ersten Meldungen reinkommen sind ersten Fernsehbilder usw, ehm dass man da irgendwas machen sollte. Und hab gedacht, das hat vielleicht Unternehmen nach ganz, ganz und gar nichts überlegt, aber hab eben fest eben schnell festgestellt, dass da alle oder viele mit denen ich gesprochen hab – das sind eben die vor allem die größeren- sich sehr wohl schon Gedanken gemacht haben und eben eigene Initiativen gestartet haben, ja. Also, das war dann tatsächlich so, dass das Unternehmen gemacht haben und Bitpanda zum Beispiel hat... vielleicht finde ich das sogar noch...

Die haben die haben tatsächlich auch ganz viel unternommen. Also ich hab mit dem vom, mit dem Sander – das ist der Gründer von PlanRadar gesprochen und mit Bitpanda und die haben beide, beide, beide Unternehmen schon wirklich Spendensammeln gehabt, ja. Ich schau jetzt grad in meine Emails ob ich find die Antwort von von Bitpanda.

Izabela: Okay. Und du hast dann sozusagen auch daraus Inspiration gewonnen, um auch selber aktiv zu werden dann? Also, beziehungsweise die Firma?

P2: Ja, es war auf jeden Fall, wie soll ich sagen, nochmal extra Motivation, ja das andere da auch was machen und und aktiv sind.

Izabela: Okay. Mhm.

P2: Und das, das sind sozusagen ja wirklich wirklich schöne Zahlen. Also, ich glaub mit Bitpanda, wenn es, wenn ich es im Kopf jetzt noch richtig hab, die haben über 100000€ oder so irgendwie aufgestellt, ja. Es ist schon lange her, das ist nicht mehr ganz zuverlässig, aber ich glaube, die haben wirklich ordentliche... eine ordentliche Summe gespendet auch.

Izabela: Mhm. Der Ukraine Krieg war auch am Anfang sehr präsent in den Medien. Wie haben denn Fernsehen und soziale Medien deine Entscheidung zu spenden, oder diese Initiative eben ins Leben zu rufen, beeinflusst?

P2: Ja, schon sehr stark finde ich. Also natürlich kriegt man das in den Medien mit was da passiert. Und gerade in der Anfangszeit von dem Krieg habe ich viele Experten, auch Militärexperten auf Twitter – jetzt X – gefolgt, die sehr detailliert die ganzen Geschichten da machen, ja. Und halt das ist mir schon mal nochmal klarer geworden, was das für eine Auswirkungen hat und was das für eine Katastrophe ist, ja.

Izabela: Sicher.

P2: Also ja, definitiv beeinflusst, ja.

Izabela: Ja. Und NGOs? Haben die auch einen Einfluss gehabt auf deine gemeinnützige Tätigkeit?

P2: Das nicht wirklich also. Wie soll ich sagen? Ja schon eigentlich, weil zum Beispiel die die Nachbarn in Not Aktion – das war ja die, die wir dann intern eben vorgeschlagen haben zum Beispiel – und die brauchst jetzt sozusagen, dass du überhaupt sowas machen kannst, brauchst ja überhaupt NGOs an die du spenden kannst, also in dem Falle...ja.

Izabela: Mhm.

P2: Ja, wir haben wir haben also beeinflusst...ohne ohne die Kampagnen der NGOs, ohne die Spendenmöglichkeit hätte ich ja natürlich die Spendenrallye nicht machen können und so, ja, und hätten wir nicht machen können.

Izabela: Aha. Hattest du das Gefühl, dass die NGOs auch Druck ausgeübt haben oder nicht?

P2: Na, finden ich nicht, find ich nicht, also... Finde ich gar nicht, nein, eigentlich nicht. Finde ich auch bei normalerweise, weißt eh, wenn du so Postsendungen kriegst und so weiter, und ich bin ja bei SOS Kinderdorf Spender laufend da...das ist viel nerviger und, und und und nachdrücklicher die laufenden Postaussendungen. Also du kriegst ohne Ende „noch mehr

spenden, noch mehr spenden“, während beim Ukraine Krieg ehm, das gar nicht so intensiv wahrgenommen hab. Aber ich glaub, das halt natürlich auch für die NGO'S vielleicht überraschend war, weil du musst ja auch voll auf Zeit so eine Kampagnen dann aufsetzen und das ist halt schon recht profes- professionalisiert bei den NGO's. Ich weiß nicht, wie viele von denen schon im Voraus damit gerechnet haben, dass der Krieg beginnt und entsprechend Kampagne vorbereitet haben, weil es braucht eine Anlaufzeit usw das vielleicht gar nicht unbedingt so dahinter gestanden, sondern das man einfach gar nicht so schnell das auf die Beine gestellt hat, das man entsprechend Druck aufbaut, die Kampagne ne. Ja Plakate usw macht ja.

Izabela: Mhm, ok. Welche Reaktionen hast du dir denn erhofft? Also durch das Engagement für die Ukraine?

P2: Ja, also, es war wie gesagt ein bisschen die Idee, dass man noch die Kollegen motiviert. Muss sagen, hätte mir sogar bisschen mehr erwartet, dass mehr reinkommt ja von von privat privater Seite. Mein, es war nicht so schlecht. Ich glaub, das waren dann... hatte, hatte Michael da Zahlen genannt hier?

Izabela: Er hat gesagt 20000 hat er gespendet, oder das Unternehmen. Ich weiß jetzt nicht mehr genau.

P2: Ja also, es ist, es ist noch was dazugekommen glaub ich. Es war einmal so ein Zwischenstand, lese ich da, dass die Kollegen rund 3000 – ich glaub 3700 sind es dann geworden endgültig – und dann hat er das verdreifacht eben, ja.

Izabela: Mhm.

P2: Und dann hat er ja privat auch noch gespendet. Also einmal hat er über die Firma gespendet, der Michael, und dann hat er privat auch gespendet, soweit ich weiß. Und ehm, genau, das... aber das war ja, weiß nicht was die...man hat das... wir haben sowieso Vertrauensbasis gehabt, also du hast keine Nachweise oder so – wobei ich glaub auch so gefragt, ob sie den Spendennachweis...Nachweis. Aber es war im Endeffekt hat man das auch einmelden können, bei Firma eben „ich hab so und so viel gespendet“ und vielleicht haben sie manche gar nicht einfach weiter gemeldet, weil vergessen oder was auch immer. Aber das war sozusagen die Überlegung, dass man eben Leute auch motiviert, nicht nur Unternehmen. Und ich wollt eben mit diesem mit diesem Ansatz – und deswegen habe ich über die, über den Dejan, weil wenn man zusagen Publizitätsherrschaft herstellt dafür, dann hat man noch offenere Türen natürlich für Unternehmen, das Unternehmen sowohl motiviert werden zu spenden als auch die

Privatpersonen. Deswegen diese Kombination aus Privatspenden verdoppeln und was machts, was machts ihr... wobei, was mit dem Dejan schon war, dass Initiativen einfach verschiedene sein können, ja. Aber das es so eine Art Rallye gibt, ja, von verschiedenen Unternehmen.

Izabela: Mhm. Ja, sehr cool. Denkst du, dass die philanthropische Aktivität der Firma einen Wettbewerbsvorteil am Markt verschafft?

P2: Puh, das ist schwer zu sagen. Also, der, was auf jeden Fall sein kann ist: der Michael hat schon eine Ader dafür. Neben den Ukraine Krieg gespendet, zum Beispiel Celum auch an die Kinder Krebshilfe Sankt Anna Kinderspital zum Beispiel. Macht er, macht er immer wieder, jedes Jahr. Ich glaube, wir haben sogar noch mal so eine Folgeaktion gehabt. Jetzt außerhalb von Ukraine Krieg war wieder gespendet werden hat können und dann Celum was draufgelegt hat.

Izabela: Mhm.

P2: Und wie soll ich sagen, ich glaube schon, es gibt zumindest ein gutes Gefühl, dass man beim Arbeitgeber ist, ja also für die. Ist jetzt natürlich nicht, dass das komplett ausschlagende Argument aber schon ein kleines Puzzleteil, würde ich sagen, dass man sozusagen eine gute gutes Employer Branding, eine gute Standing hat bei den bei den Mitarbeitern auch, ja. Das sozusagen das Unternehmen auch sozial nicht den Leuten Wurst ist. Und das könnte wieder zum Wettbewerbsvorteil sein, wenn man schafft, dass man die Leute hält und die guten Leuten sich gut aufgefliegen, auf gut aufgehoben fühlen bei Celum, ne. Aber das ist das natürlich schwer, sehr schwer in Zahlen zu messen und zu sagen, ja also. Direkt verkaufen wir deswegen nicht mehr Software ja, aber indirekt vielleicht dann schon, weil weil wie gesagt, es mehr Loyalität zum Unternehmen gibt und man sich da gut aufgehoben fühlt.

Izabela: Okay, sehr schön, das waren auch schon meine Fragen. Letzte Frage, ganz offen: Möchtest du noch etwas zum Thema sagen, was wir nicht besprochen haben?

P2: Nein, ich glaub, das war eh alles eigentlich, was man so zu dem Thema Ukraine sagen kann. Hätte jetzt keine Fragen oder keine Antwort mehr für dich, ja.

Izabela: Okay, super, dann vielen Dank, dann sind wir mit den Fragen mal durch. Und können dann mal die Aufnahme stoppen, würde ich sagen.

Interview No. 2, English (Translation)

Izabela: Okay, great, then you're ready.

P2: Yes.

Izabela: OK, you already know roughly what it's about. Corporate philanthropy in the Ukraine war and I would like to ask you a few questions about how the company got involved, what you personally contributed to it and what prompted you to do it, so that you know more about it. And let's start with the simple question: what is your position at Celum ?

P2: Yes, my job title is VP of Marketing and my responsibilities include all topics related to digital marketing. Yes, that is a specialization, I do it together with an intern who may then be hired. Exactly.

Izabela: Okay, great, then let's move on to financial support. How has Celum supported Ukraine financially?

P2: Yes, there were several campaigns. Firstly, there was one campaign that - that was run through our HR. Our HR in this case is called Team, Talent & Culture, so they are not called HR but TTC, um and. So they organized it in the end and that was the deal, so to speak, if the Celumian employees should donate - donate themselves, wherever they want, whatever organization they want, as long as it is for Ukraine. And um, they can then register it with Celum. This sum is then added up and doubled by Celum. I even checked, in the end it was even tripled by um Celum, from Michael Kräftner 's company. He then tripled the amount, not just doubled it.

Izabela: And I think you said yesterday that it was your idea?

P2: Yes, that 's exactly how it was , I introduced it a bit with the idea that not only the company itself donates, but that each individual is called upon to get involved with the topic and that more is raised, of course. And vice versa, maybe to motivate people to donate privately, because that would have a double effect through the donation from the company. Um, yes, and to get as much out of it as possible. So the original idea that I came up with was to hold a kind of donation rally and I spoke to Dejan from Brutkasten, the editor-in-chief, who was immediately enthusiastic about it and I think he even published an article about it or something. He wrote about initiatives in the tech industry and then I put out a call to other companies to ask whether they wanted to organize a joint fundraising rally, but I quickly realized that most companies

have their own programs. And of course, depending on the size of the company, they have a larger scope than, for example, Celum . Yes, if you believe what Celum donated and how committed they were, it is very generous, especially from founder Michael, but of course based on the size of the company. If the company is much, much bigger, it will of course have many, many more resources. I don't know, for example Bitpanda, the crypto platform, we made contact through our then TTC boss and spoke to them, and they had their own programs for Ukraine and they carried them out themselves. So this fundraising rally, this cross-company fundraising rally, didn't really come to fruition. But we just, I just put forward this idea internally and our TTC HR was immediately really happy and committed and, in coordination with Michael of course, they started this rally internally and yes, implemented it.

Izabela: Very cool, I also read on the website that there were regular donations in kind. What was donated and how often?

P2: Yes, that actually always went through the TTC and I can't really answer that. My, that would be perhaps the - I can happily give you the contact details afterwards, Nadine organized a lot of it, she's still with the company. Then a second person, Christine Müller, unfortunately she's not in the company anymore. I mean, I don't know if you want to ask again outside of Celum , but I can give you the contacts. They organized it, they brought it to, um, um , well, Christina brought it to St. Stephen's Cathedral, for example, or at least to the churches in Vienna. So, you know, there were - refugee camps is perhaps the wrong word, but the Ukrainian refugees were able to get things, so to speak, yes. Then - but Michael may have told you that anyway, Michael was more involved, that they... Celum also has a a company company apartment. For... Didn't he tell you that?

Izabela: He didn't mention that, no.

P2: OK, so there is Celum , which has its own apartment, which is actually for experts and so on, so if Celum now brings in developers from outside, then they have an easier start, so to speak, because they can say that they can use the apartment for a while, yes, before they actually find accommodation. It belongs - we have the Linz apartment, which belongs to the company. And this company has also been given to Ukrainian refugees for a while, yes. That was an initiative, so to speak -

Izabela: Okay, provided free of charge then.

P2: It was provided free of charge. I don't know the exact details of how they set it up. But it definitely had a charitable touch, yes.

Izabela: Mhm .

P2: Maybe Nadine could tell you more about that. Yes, that was very nice.

Izabela: Yes, it would be great if I could talk to Nadine. That would of course be very helpful.

P2: We had the internet donations, the apartment was given to refugees for a long time - I think there were three women from Ukraine. The donations in kind were brought to the church, but that went through, not through me, yes.

Izabela: Okay, then I also read that a colleague from Celum organized the relocation of 6 people from Ukraine to Vienna. What can you tell me about that? Do you know anything about it...?

P2: Yes, I've already done some internal research but somehow... I'm afraid I can't tell you who it was, yes. And all I know is that back then in the blog article, which I think you read, they deliberately didn't mention the name because they didn't want to or something. Or they didn't want to, I think it was the colleague but unfortunately I don't know who it was, yes . Maybe Nadine still knows. It was just, you know, a while ago now and a lot of the people who were involved are no longer with the company, yes, for example Kristina or Nina Aichinger, yes.

Izabela: Okay. Okay, that's fine. Yes, yes, of course. OK, now I would like to know more about the role you personally played in these projects. Why did you decide to launch this project we were talking about earlier, the rally, or what were your motives for doing it?

P2: Yes, I think I was pretty shocked, like everyone else, by the Russian war of aggression on Ukraine . I identify myself as a European, I have a very strong European identity, and that's why it felt even closer, yes. As I said, that comes from the motivation, because it was certainly historically the case that the Austrians were always very close to Germany. And I mean, of course we have a common language area, but I never understood, for example, why a Czech shouldn't be as close to me as a German, for example, because they are even closer geographically, aren't they? And, um , I feel very connected to European countries. Yes, and of course Ukraine is one of them to a certain extent. That's why it felt even closer, I would say, this is a war that is taking place outside of Europe, yes. Yes, above all, if you think about it from a political strategic perspective, we are of course very badly affected by the war, because if Ukraine falls, that will have implications for the security of all of us.

Izabela: Mhm and do you also have a personal connection to Ukraine?

P2: I have no personal connection to Ukraine, no.

Izabela: OK, so how does aid for Ukraine relate to Celum 's corporate strategy ?

P2: There is no corporate strategy, so Celum has, if you want to know about the business side or something like that, then that has little relevance, because Celum's customers are mainly in Western Europe, a little in the USA, so it doesn't really have any business impact or strategic direction. It was actually just charitable considerations, yes.

Izabela: Okay. And the support for Ukraine from the business side can also be seen as a political sign. What is your personal opinion on this? So do you also want to send a political signal with your commitment and present it to the outside world?

P2: Yes, I am more of a hesitant person, in principle I am always very hesitant about such topics , but that is actually something that you often manage in marketing. You know, the ones for example in the Pride Month etc. , the fact that the logo is always colored in rainbow colors and so on, I'm always a bit skeptical about that . It 's fine when companies really get involved, in the sense of financial contributions or something else, if it's just a promotional thing , so that they look good and can ride the wave, so to speak, and we're more quality-driven and everything is super happy with us. Peppi , I don't think that's so great, yes. Well, in principle I'm always skeptical when companies position themselves like that, because it often seems a bit hypocritical, hypocritical, yes. In the case of Ukraine, so to speak, I didn't think it was a bad thing that we now have a logo in the colors of Ukraine and I Love Ukraine, so to speak, that they have sent out a signal that they don't care, yes.

Izabela: OK, now I would like to go into a little more detail about Celum 's stakeholders and I would like to ask: To what extent have the expectations and demands of the stakeholders changed with the outbreak of the Ukraine war?

P2: We have the... sorry, the stakeholders?

Izabela: Exactly, the stakeholders in the sense of the customers, the business partners, the employees too. Did the expectations of the company change when the war broke out?

P2: I can, I can't really say. Maybe the connection from Ukraine, a personal connection. I have no personal connection, I don't have any personal friends or anything in Ukraine, but our, um ,

in marketing, the designer is from Ukraine and Celum is a very international company. We actually have Ukrainians, several, and Russians who also work for Celum , yes. But I have to say that so far I haven't noticed any problems. Especially the Russians, or the one I know, who wasn't happy with what was happening either, of course.

Izabela: Yes.

P2: Apart from that, as I said, there haven't been many changes. I don't know of any customers who have commented on it either positively or negatively. The fact that Celum is now showing its commitment, that it is now colouring the logo, as I said, is simply because we ourselves have no customers from the Ukraine, from the Ukraine and all the eastern countries, more or less. Maybe it would be different if we had customers in Poland and the Ukraine and countries like that. We don't have any. We have no market presence there.

Izabela: Okay, so that means you could say the customers had no direct influence on the aid projects?

P2: No, we didn't have one, no.

Izabela: And the employees at Celum ? You said that you have Russian and Ukrainian employees. Did they perhaps express in meetings that they wanted a reaction or did they exert any pressure?

P2: That would be... I'm just wondering whether it's because unfortunately the people who worked in HR are no longer with the company . Because that would of course be a question for them, I can't really answer that yet. I can only say, I don't think so, because we actually did it relatively early on - and Michael Kräftner made his clear statement on the subject internally quite early on. You know, now there are what we call the All Hands on Deck meetings, where the whole company listens in and is there. And Michael Kräftner made his statement on this very early on, yes. And yes, I think, I think for them, for the fact that we are a small medium-sized company with 150 people, we really showed a lot of initiative and a lot of commitment. So I don't think anyone, at least I wasn't aware of any employee having to exert particular pressure or anything like that, yes. So it was very intrinsically driven, yes.

Izabela: Mhm . Would you say that the state or the government influenced your decision to get involved or to make this suggestion, with the donations, with the appeal for donations, or a lack of response on the part of the state?

P2: No, not that either, I mean that... I have the position of our federal government that had no influence on it. It was always clear to me that this is a European issue. Delegations told me. It wouldn't have mattered to me whether the federal government was for or against it, I just condemn this war of aggression and feel for the people of Ukraine. And that hasn't changed, yes.

Izabela: OK, very nice. Then of course there were also many other companies that have now supported Ukraine, as we discussed at the beginning. Did you perhaps get inspiration from that for Celum and perhaps even get some input from it?

P2: Yes, well, I have to... maybe... what is interesting is that I think the tech industry - that's what I wrote to Dejan and the companies - I tried to do this tech rally - we have a special responsibility, I think, because of course there are certainly more Ukrainians working in the industry than in other industries. That's simply because the Ukraine doesn't have such a bad education, especially in the IT sector, and people naturally come to Austria to work accordingly. Yes, I'm sure that many software companies, tech companies in Austria also have a certain number of Ukrainians on their team, yes. So they are somehow closer to the topic than perhaps the classic employer. And yes, I was very positively surprised because I had this idea pretty early on , the first reports came in, the first TV pictures etc. , that something should be done about it. And I thought that maybe companies hadn't thought about it at all, but I quickly realized that all or many of those I spoke to - especially the larger ones - had already thought about it and started their own initiatives, yes. So, that was actually the case, that the companies did it and Bitpanda , for example, has... maybe I still think that... They have actually done a lot. So I spoke to Sander - he's the founder of PlanRadar and with Bitpanda and both, both, both companies have already collected donations, yes. I'm looking through my emails now to see if I can find the answer from Bitpanda .

Izabela: Okay. And you got inspiration from that to become active yourself? Or rather, the company?

P2: Yes, it was definitely, how should I say, extra motivation that others were also doing something and being active.

Izabela: Okay. Mhm .

P2: And those are really, really nice numbers, so to speak. I think with Bitpanda , if I remember correctly, they raised over €100,000 or something like that, yes. It was a long time ago, it's not entirely reliable anymore, but I think they really donated a decent amount... a decent amount too.

Izabela: Mhm . The Ukraine war was also very present in the media at the beginning. How did television and social media influence your decision to donate or to start this initiative?

P2: Yes, I think it's very strong. Of course you hear about what's happening in the media. And especially in the early days of the war, I followed a lot of experts, including military experts on Twitter - now X - who wrote all the stories in great detail, yes. And it became clearer to me what kind of impact it has and what a catastrophe it is, yes.

Izabela: Sure.

P2: So yes, definitely influenced, yes.

Izabela: Yes. And NGOs? Have they also had an influence on your charitable work?

P2: Well, not really. How should I put it? Yes, actually, because for example the Neighbors in Need campaign – that was the one we suggested internally, for example – and you need it now, so to speak, to be able to do something like that, you need NGOs that you can donate to, so in that case... yes.

Izabela: Mhm .

P2: Yes, we did influence...without the NGOs' campaigns, without the possibility of donations, I obviously wouldn't have been able to do the fundraising rally and so on, yes, and we wouldn't have been able to do it.

Izabela: Aha. Did you have the feeling that the NGOs also exerted pressure or not?

P2: Well, I don't think so, I don't think so, well... I don't think so at all, no, not really. I also find that normally, you know, when you get mail and so on, and I am always there for SOS

Children's Village donors...that is much more annoying and, and, and and more emphatically the ongoing mailings. So you get endless “donate more, donate more”, while in the Ukraine war um , I didn't really notice it that intensely. But I think that was perhaps surprising for the NGOs too, because you have to set up a campaign like that on time and that is pretty professional with the NGOs . I don't know how many of them expected the war to start in advance and prepared the campaign accordingly, because it needs a start-up time etc. Maybe that wasn't really the idea behind it, but rather that they simply didn't get it up and running quickly enough , that they didn't build up the pressure for the campaign . Yes, they make posters etc.

Izabela: Mhm , ok. What kind of reaction were you hoping for? Through your commitment to Ukraine?

P2: Yes, well, as I said, the idea was to motivate colleagues. I have to say, I would have expected a bit more, that more would come in from private sources. My, it wasn't that bad. I think that was... did Michael mention any figures here?

Izabela: He said he donated 20,000, or the company did. I don't remember exactly.

P2: Yes, well, there is something else that has been added, I think. There was once an interim result, I read, that the colleagues had around 3000 – I think it was 3700 in the end – and then he tripled that, yes.

Izabela: Mhm .

P2: And then he also donated privately. Well, once he donated through the company, Michael, and then he also donated privately, as far as I know. And um , exactly, that... but that was, I don't know what the... we had that... we had a basis of trust anyway, so you don't have any proof or anything - although I think they also asked if they had proof of donation... proof. But in the end you could also report it to the company "I donated so and so much" and maybe some people just didn't report it because they forgot or whatever. But that was the idea, so to speak, that you motivate people too, not just companies. And I wanted to use this approach - and that's why I did it through Dejan, because if you create publicity for it, then you have even more open doors for companies, the company is motivated to donate as well as private individuals. That's why we double this combination of private donations and what do you do... although, as was the case with Dejan, initiatives can be different, yes. But that there is a kind of rally, yes, from different companies.

Izabela: Mhm . Yes, very cool. Do you think that the philanthropic activity gives the company a competitive advantage in the market?

P2: Phew, that's difficult to say. Well, what could definitely be the case is that Michael has a knack for it. As well as donating to the Ukraine war, Celum also donated to the children's cancer charity St. Anna Children's Hospital, for example. He does it, he does it again and again, every year. I think we even had another follow-up campaign. Now outside of the Ukraine war, donations could be made again and then Celum added something to it.

Izabela: Mhm .

P2: And how should I put it, I think so, it at least gives you a good feeling that you're with the employer, yes, for them. That's not the completely convincing argument, of course, but one small piece of the puzzle, I would say, is that you have good employer branding, a good standing with your employees too, yes. That people don't care about the company socially, so to speak. And that could be a competitive advantage if you manage to keep people and the good people feel like they're in good hands at Celum , right. But of course that's difficult, very difficult to measure in numbers and to say, yes, we don't sell more software directly because of this, yes, but indirectly maybe we do, because, as I said, there is more loyalty to the company and people feel like they're in good hands there.

Izabela: Okay, very good, those were my questions. Last question, quite frankly: Is there anything else you would like to say about the topic that we haven't discussed?

P2: No, I think that's all there is to say about the Ukraine issue. I don't have any more questions or answers for you, yes.

Izabela: Okay, great, thank you very much, then we're done with the questions. And then we can stop the recording, I would say.

Abstract

Diese Abschlussarbeit beschäftigt sich mit dem Thema der Unternehmensphilanthropie in internationalen Unternehmen während des Ukraine-Krieges. Der russische Einmarsch in die Ukraine im Februar 2022 hat internationale Unternehmen und ihre CSR-Strategien erheblich beeinflusst. Insbesondere österreichische Unternehmen mussten ihre Strategien anpassen. Diese Studie untersucht, wie Stakeholder die strategische Unternehmensphilanthropie multinationaler Unternehmen (MNEs) während des Russland-Ukraine-Krieges beeinflussen. Anhand der Stakeholder-Theorie wird gezeigt, dass die Bedürfnisse und Erwartungen von Stakeholdern dynamisch und kontextabhängig sind. Die Ergebnisse einer Fallstudie des österreichischen MNE Celum verdeutlichen, dass persönliche Überzeugungen und Verbindungen der Führungskräfte, sowie die Autonomie der Mitarbeiter, maßgeblich zur Philanthropie beitragen. Die Studie hebt die fluiden Einflüsse von Stakeholdern hervor und zeigt, dass Unternehmensphilanthropie nicht nur altruistisch, sondern auch als strategisches Instrument zur Stakeholder-Management genutzt wird. Diese Forschung trägt zur Theorie bei, indem sie die Bedeutung des Kontextes und der persönlichen Dimensionen im Stakeholder-Einfluss unterstreicht und praktische Implikationen für das Krisenmanagement in der internationalen Geschäftswelt bietet.