

BILBAO UBILLOS, Javier and OCHANDO CLARAMUNT, Carlos

Theories and evidence on the operation of the labour market in Spain, 1995-2010

Abstract: The main purpose of this article is to conduct an exercise contrasting the most disseminated theory developments against the reality of the recent operation of the labour market in Spain. To this end, a synthetic theory analysis of labour markets is offered, to which a set of explanatory hypotheses are associated, the validation of which was attained with data from the most representative variables of labour markets and the product of the Spanish economy from 1995 to date. The results show that solely two of the six hypotheses proposed can be regarded as empirically based on the specific case of the recent development of the Spanish labour market.

Key words: labour market, theory and practice, productivity, salaries and employment, functional distribution of income in Spain, 1995-2010.

JEL Classification: D33, J24, J30.

BLÁZQUEZ LIDOY, Alejandro and PEÑALOSA ESTEBAN, Isabel

The taxation system of patronage in comparative law: Germany, the United Kingdom, France and the United States

Abstract: The purpose of this article is to offer a brief description of the main patronage measures available in some of the most developed countries. Given space limitations, only four countries have been chosen: the United States, Germany, the United Kingdom and France; and within these countries a special analysis of the American system was conducted, as this last country has the longest tradition in patronage, from the regulatory and quantitative viewpoints.

Key words: nonprofit organisations, taxation system, patronage, comparative law.

JEL Classification: H24, L31.

BUFFET, Pierre; RUBIO GUERRERO, Juan José and SOSVILLA RIVERO, Simón

The Third Social Sector in Spain: features and characteristics of patronage and philanthropy

Abstract: The purpose of this article is to offer a quantitative and qualitative analysis of the Third Social Sector in Spain, analysing its historical development, its makeup and structure, the issues emerging in its evolution over time, from the financial and management model viewpoints, to cover the growing needs of a democratic and developed society like Spanish society. Based on the above, a series of proposals are made on the best practices for an efficient and effective management of these Institutions amid an uncertain economic and social context in connection with social demands, their financing and the procedures for the inclusion of civil society in the design and development of these Institutions.

Key words: Third Social Sector, patronage, philanthropy, good practices, civil society

JEL Classification: D63, D64, I00, I10, I20, I30.

GALLARDO VÁZQUEZ, Dolores and CASTILLA POLO, Francisca

Design of an efficient communication system for social responsibility in SMEs

Abstract: The purpose of this article is to develop a theory model supporting Social Responsibility (SR) communication by small- and medium-sized enterprises (SMEs). After reviewing the literature on this issue, we have detected a scarcity of work on the type of companies described and also an absence of baseline conditions in SMEs, which prevents them from taking advantage of the Social Responsibility Management Systems (SRMS) applicable to large corporations - where significant developments have been achieved. Therefore, we propose an efficient model for responsible actions of SMEs, relying on a double position based on the multi-stakeholder and triple bottom line approaches. With these premises and an operational approach based on questions and stages with feedback, we consider that this model is applicable to the management of SR by any SME.

Key words: Social Responsibility, SMEs, voluntary dissemination of information, Social Responsibility Management Systems.

JEL classification: L1, L2.

LAIDLER-KYLANDER, Nathalie

Brands in the nonprofit sector: emerging conceptual frameworks

Abstract: Key changes in the current external environment are transforming the way in which many nonprofit organisations view and manage their brands. In particular, the progress of social networks and the proliferation of alliances have laid the groundwork for a new paradigm where brands are increasingly regarded as strategic assets required to achieve the social impact at the core of the mission of these organisations, instead of mere tools for fundraising. In-line with the substantial differences between sectors, this change of paradigm results in two emerging conceptual frameworks, which are interrelated: the brand role cycle and the brand IDEA. An in-depth study of these frameworks is offered.

Key words: brand, brand management, brand role, nonprofit organisations.

JEL classification: M31, L31, Z13.

MADRAZO GARCÍA DE LOMANA, Rodrigo

**The impact of immigration on female native labour force participation.
A microeconomic approach**

Abstract: The present work focuses on the impact of immigration on the labour behaviour of native Spanish women. The research follows a two-stage strategy. In the first stage it is proved, under a spatial correlations framework, that immigrants to Spain have mainly found employment in the household service sector, thereby exerting a downward pressure on its cost. The second stage analyses the way in which native women have reacted to the new situation. The theoretical and econometric approach followed leads to the deduction that there has been an increase in the use of professional household service and, especially, a labour behaviour involving greater participation in the labour market.

Key words: immigration, household service, labour force participation rate.

JEL classification: C23, C30, D13, F22, J13, J22

MANZANO PORTEROS, Cristina

Innovation and new trends in the philanthropy field

Abstract: Like the remaining aspects of economic activities, innovation has become the force driving change in the philanthropy sector over the past decade. From the nature of philanthropists themselves to the introduction of techniques and strategies from the business world, from language to the use of new technologies, the scenario has witnessed a quantum leap. This article describes some of the factors driving this change, the trends observed and the discussions arising around them. The ultimate purpose of philanthropy, however, is still the same: to contribute to making the world a better place.

Key words: philanthropy, venture philanthropy, social investment, giving pledge, philanthro-capitalism, social entrepreneur.

JEL classification: A13, D31, D63, D64, L31, Z13.

MARTÍN CAVANNA, Javier

Good governance, transparency and accountability in the foundations sector

Abstract: This article analyses the concepts of good governance, transparency and accountability applied to Third Sector organisations. To achieve this, the distinguishing features of the nonprofit sector are identified, with a focus on the significance of the mission of these organisations, the nature of the assets entrusted to them and their specific accountability duties, given a special tax treatment. The article then provides the essential information content for accountability. The article concludes by providing the specific topics to be included in a good governance code, an essential tool to foster practices and policies relating to transparency, good governance and accountability.

Key words: good governance, transparency, accountability, Third Sector, nonprofit sector, taxation, impact investing.

JEL classification: D02, D64, L31, Z31.

MARTÍNEZ SÁNCHEZ, Juan Luis

**The professionalization of management in Spanish nonprofit organisations:
new challenges, new profiles**

Abstract: The situation facing nonprofit organisations as a result of the current economic and political crisis means that management roles are required which - without questioning the growing trend towards technical professionalism witnessed in the sector - are further endowed with prudential skills. The recovery of the purpose of the mission, setting ambitious goals, prudence in the management of resources and the development of a certain political sensitivity allowing the sector to recover its place in the public spotlight are key elements on the new agendas of nonprofit organisation managers.

Key words: leadership, management, philanthropy, Third Sector, nonprofit organisations, corporate social action, social impact assessment.

JEL classification: L30, L31, M14.

NADAL ARIÑO, Javier

The phenomenon of foundations in Spain

Abstract: The Spanish Foundations sector has a long tradition and has experienced significant growth during the democracy period. The purpose of this article is to provide an overview of the sector, and its areas of interest, resources, stakeholders and economic impact as a sector and, moreover, as an essential part of the overall Third Sector. An analysis is undertaken of the challenges posed by the technology revolution and the economic crisis for foundations: for assisting new social demands created by both phenomena, and also to reinvent themselves to find new fundraising methods and new work methodologies.

Key words: philanthropy, civil society, Third Sector, nonprofit organisations, fundraising, foundations, innovation, taxation.

JEL classification: A13, D02, D64, L31, Z13.

PONCE VELASCO, Pilar

Patronage: reasons for a regulatory reform

Abstract: The need to reform the current Law on tax incentives for patronage arises from the accelerated social change experienced in Spain since 2002. Public spending austerity together with the impact of new technologies and a solidarity tradition among Spaniards motivate the design of a regulatory framework fostering the growing commitment of civil society with culture and other general interest purposes. In addition to enhancing tax incentives, innovative solutions such as crowdfunding and micro-patronage should be covered, and public recognition of donors and stakeholders should be enabled, allowing the transparent allocation of donations to the general interest purposes of their choice.

Key words: patrons, patronage, citizen participation, foundations, nonprofit organisations, tax incentives, crowdfunding or micro-patronage.

JEL classification: A13, D31, D62, D64, L31, L38, Z13.

REY GARCÍA, Marta

Philanthropy and civic participation in the dawn of the 21st Century

Abstract: The concept of philanthropy is currently a fuzzy area entwining civil society, the Third Sector, social capital and social responsibility of organisations. The phenomenon itself is complex, prevailing in different cultures and extraordinarily resilient from a dynamic approach. This article proposes an operating definition comprising multiple dimensions (motivations and intentions of donors, stakeholders, exchange processes and results) with the purpose of overcoming a reductionist trend in the absence of a conceptual synthesis. A comparison is made of the main arguments endowing philanthropy with legitimacy in modern times and the current trend towards mediation and accountability of social impact and a proposal is made to place a greater emphasis on stakeholder participation in the philanthropic process.

Key words: philanthropy, civil society, Third Sector, nonprofit organisations, foundations, social capital, corporate social responsibility, social impact assessment.

JEL classification: A13, D64, L31, M31, Z13.

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