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Ethics of transparency: comparative analysis of corporate and independent foundations in Poland

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Abstract

Ethics of transparency: comparative analysis of corporate and independent foundations in Poland

This article analyzes the differences in the level of transparency and the relationship between transparency and ethical orientation in corporate and independent foundations in Poland. Despite the discussions presented in this study and the literature review, the results of the study indicate that corporate foundations are characterized by a higher level of formal transparency than their independent counterparts, which is related to access to organizational resources and the use of formalized management practices. At the same time, it has been shown that the relationship between transparency and ethical orientation varies depending on the type of foundation, suggesting different functions of transparency in corporate and independent organizations. The results obtained indicate the need for cautious interpretation of the mechanisms underlying the observed relationships and the validity of further qualitative research on institutional motivations in the non-profit sector.

Keywords: non-governmental organizations, corporate foundations, NGO, independent foundations, non-profit

The steady growth in the number of non-governmental organizations is leading to an increase in donor requirements, and the growth in the number of non-governmental foundations raises the question of which of these forms of organization is more effective and transparent (Charycka et al., 2025).

As of 2024–2025, according to data from registers and reports published on NGO.pl, at the end of 2024 there were 161,000 non-governmental organizations registered, including 117,000 associations and 44,000 foundations (data according to the REGON register, as of December 31, 2024). Volunteer fire departments (OSP), of which there are almost 17,000, also have the legal form of associations.

In Poland, non-governmental organizations have the status of foundations and associations. Associations are democratic organizations based on membership and active involvement of members, voluntary, permanent associations of natural or legal persons that pursue common non-profit goals, most often social, cultural, or educational. Foundations, on the other hand, have a more hierarchical structure, with clearly defined assets allocated for statutory purposes, and do not operate through a collective of members.

A foundation is an organization established by a founder to achieve specific goals. In practice, foundations tend to focus on charitable and social activities supported by the founder's assets, while associations promote more collective and diverse civic initiatives (NGO.pl, 2020).

However, when we look at newly established organizations, we can see that the growth rate of new foundations has been very high for several years. Poles are increasingly willing to set up foundations rather than associations. In 2024, 7,200 new organizations were registered, including 3,700 associations and 3,500 foundations. In 2014, twice as many associations were established as foundations, and in 2008, the difference was fivefold (NGO.pl, 2025).

Corporate foundations are increasingly being researched and discussed in Poland. Nowadays, the growth of such organizations in larger forms is referred to as a trend towards the increasing role of corporate social responsibility and the growing awareness of companies of the need for social and charitable activities through their own foundations. In the last decade, the number of corporate foundations in Poland has almost doubled. A particularly noticeable increase has been recorded in the last 5–7 years, linked to the growing interest of companies in supporting local communities, the environment, and education through their own foundations. A report prepared by the Forum Darczyńców [Donors Forum] on corporate foundations in Poland for 2023 shows that there were approximately 220 active corporate foundations in Poland, which is a significant increase compared to previous years, when the number was closer to 100–120 (Forum Darczyńców, 2023).

The growth of corporate foundations reflects the CSR trend: over the decade, their number has almost doubled, reaching 219 active foundations in 2023 (up from 100–120 ten years earlier), driven by companies' awareness of the need for strategic philanthropy and support for local communities (Forum Darczyńców, 2023). The Forum Darczyńców report highlights their role in ESG implementation and business reputation building, which justifies analyzing their transparency in comparison with independent NGOs.

Deborah Rhode and Amanda Packel (2009), in their article "Ethics and Nonprofits" emphasize that "transparency is not an optional add-on for nonprofits; it is a core ethical duty that underpins public trust and organizational legitimacy."

Transparent impact reporting is not merely a formal obligation; it demonstrates a genuine dedication to integrity, accountability, and ongoing improvement (Sopact, 2026). Examining this trend reveals a range of approaches and tools that enable nonprofit organizations to present their results in a clear and accessible way, thereby strengthening trust with donors and reinforcing their commitment to ethical and transparent conduct.

In operational terms, transparent impact reporting requires nonprofits to systematically record and communicate how donated resources are allocated and what measurable outcomes they generate. For example, an organization may release an annual impact report that includes comprehensive data, illustrative case studies, and visual materials documenting achieved results. They can also employ infographics to show how funds are distributed or develop interactive digital platforms that allow donors to monitor the advancement of specific initiatives in real time (Sopact, 2026). Moreover, organizations may organize online or in-person meetings where beneficiaries share personal experiences of how contributions have affected their lives. Such practices ensure that donors are not only informed but also actively engaged, fostering a stronger connection with the real-world effects of their support.

In Poland, corporate foundations constitute a specific and dynamically developing part of the non-governmental sector, distinguished in terms of resources, mode of operation, and links with business founders. On the other hand, independent NGOs differ in their operating models, organizational structures, and forms of financing. Although both types of organizations pursue social goals, there is a lack of comprehensive research comparing their practices, including standards of transparency, stakeholder communication, and ethical management.

Previous reports, such as the research conducted by the Klon/Jawor Association for the Forum Darczyńców, focus mainly on corporate foundations, while broader analyses of the NGO sector tend to treat these organizations collectively, without distinguishing between their subtypes. The lack of such comparisons makes it difficult to assess whether and to what extent corporate foundations stand out in terms of transparency and ethics compared to independent NGOs.

There are insufficient systematic comparisons of the level of transparency, quality of communication, and ethical practices between corporate foundations and independent NGOs in Poland, which makes it difficult to develop recommendations tailored to the specific characteristics of these two groups of organizations.

This article presents the dimensions of transparency ethics and examines transparency and ethical orientation in the communication of activities in corporate and non-governmental foundations, taking into account sociological, technological, and legal perspectives (Burchell & Rettie, 2015). The study presented in this paper compares the ethical challenges associated with communicating results in both corporate and non-governmental foundations.

This article aims to provide a comparative assessment of the ethical transparency of communication and reporting in corporate foundations and independent foundations operating in Poland. The starting point is the assumption that transparency is no longer solely an ethical obligation of NGOs, but has become a measurable element of accountability and legitimacy, shaped by stakeholder pressure, self-regulation standards, and CSR practices in the corporate sector. In our view, transparency is not limited to financial disclosure, but encompasses a broad set of practices for disclosing financial, organizational, and communication information that can be captured in the form of research indices.

The article begins with a review of the development of transparency standards and expectations in Polish non-governmental organizations and corporate foundations, drawing on literature on ethics in nonprofits, accountability, legitimacy, and stakeholders perceptions of transparency as a sign of trustworthiness and credibility. It then presents the theoretical framework, based on stakeholder theory and CSR, to explain differences between corporate and independent foundations in terms of funding, ties to founders, autonomy, and responsibility toward the surrounding environment. The next part describes the research design, including the sample of 127 foundations registered in Poland, the data sources used, and the manual coding of 14 indicators of ethical transparency. The study is cross-sectional and uses two indices, the Transparency Index and the Ethical Orientation Index, to compare the level of information disclosure and the normative orientation toward ethical values. The article concludes with a discussion of the key results, their theoretical and practical implications, and an indication of the study's limitations and directions for further research.

Theoretical background and literature review

The Enron and WorldCom corporate scandals in the early 21st century tightened global financial reporting and corporate governance standards, which quickly spread to the non-profit sector. Transparency ceased to be merely a good practice and became an ethical obligation to disclose goals, methods, results, and risks without manipulation (Rhode & Packel, 2009). Research by Behn and Smith (2010) empirically confirms its instrumental value: greater financial transparency increases donations, strengthening donor confidence.

In the following decade, transparency evolved into a key element of accountability. Non-governmental organizations introduced self-regulation systems, codes of ethics, and ratings (Charity Navigator, GuideStar) to measure the quality of reporting (Chêne, 2013). Chêne (2013) defines it as the obligation to report accurately on mission, governance, finances, and the effects of activities to stakeholders, while Thrandardottir (2012) emphasizes its role in the political legitimacy of NGOs through the "expressed consent" of audiences.

Stakeholder theory (Freeman, 1984) explains transparency as a mechanism for relations with multiple groups in the environment, from donors (expecting impact reporting) to beneficiaries (requiring access criteria) and local communities (demanding dialogue). Genoud and Vignau (2017) empirically demonstrate that stakeholder pressure increases transparency by 25–30%, which in Poland justifies the differences between corporate (business-related) and independent (beneficiary-oriented) foundations.

The concept of Corporate Social Responsibility (Carroll, 1991) explains the higher transparency of corporate foundations as a tool for social responsibility. They achieve this through self-regulation: codes of ethics, ESG/GRI standards, audits, conflict of interest procedures, and impact reports (Forum Darczyńców, 2015/2023; GRI, 2021; Bethmann & Schnurbein, 2008). In Poland, the Forum Darczyńców acts as the institutional coordinator of standards, publishing the document "Standards for the operation of corporate foundations" (Forum Darczyńców, 2015/2023), which sets out detailed requirements for financial transparency, communication with stakeholders, management ethics, and annual reporting. At the European level, the European Foundation Centre promotes self-regulation as an effective tool for strengthening the credibility of foundations, pointing out that voluntary standards often lead to a higher level of transparency than statutory regulations (EFC, 2020). This type of normative and reputational pressure has a particularly strong impact on corporate foundations, which operate in close proximity to commercial brands.

However, there is relatively little research in the international literature that directly compares corporate and independent foundations. Rey-García et al. (2017), analyzing foundations in Spain, show that corporate foundations are characterized by a higher level of formalization of governance and reporting procedures, resulting from CSR and reputational pressure, while at the same time having less strategic autonomy and greater susceptibility to conflicts of interest. In turn, research by Koushyar, Longhofer, and Roberts (2015) on a large sample of American foundations indicates that transparency is systemic: larger and better-funded organizations publish more detailed reports, while smaller entities limit themselves to the minimum required by law.

In the Polish context, industry studies and reports emphasize the dual role of corporate foundations as "social antennas" for their parent companies and as tools of strategic philanthropy, serving to achieve CSR goals and build the company's reputation (Forum Darczyńców, 2023). At the same time, their strong dependence on the control of the corporate founder is pointed out, which raises questions about their actual decision-making autonomy and ethical orientation (Forum Darczyńców, 2015/2023). The document Standards of Operation for Corporate Foundations suggests that these foundations are subject to higher formal disclosure requirements than traditional NGOs, which indicates their advantage in terms of formalized transparency, but does not determine the depth of their ethical responsibility.

In summary, the literature review indicates that corporate foundations demonstrate a higher level of formal transparency, resulting from business pressure, CSR standards, and self-regulation mechanisms, while independent foundations may surpass them in terms of relational and normative ethical orientation related to dialogue with beneficiaries and local communities. The limited number of comparative studies and the lack of analysis of the relationship between transparency and ethical orientation in the Polish empirical context justify the need for further quantitative and qualitative research.

Based on this, the following research hypotheses were formulated, which form the basis for the comparative analysis:

- H1: Corporate foundations in Poland are characterized by a higher level of formal transparency than independent foundations.
- H2: The relationship between transparency (TI) and ethical orientation (EOI) differs between corporate foundations and independent foundations.

Methodology

The study is based on a cross-sectional data set covering foundations divided into corporate foundations and independent foundations (NGOs).

The study was conducted on a sample of 127 organizations registered and operating in Poland. Organizations that did not have websites or had outdated data were then rejected.

A total of 89 organizations from the national register were selected for the sample: 44 corporate organizations and 45 independent organizations. The data sources were the organizations' official websites, published annual reports and financial statements, and manually coded indicators of ethical practices and transparency, totaling 14 indicators.

The indicators were selected and operationalized based on international and Polish standards for non-governmental organizations (Accountable Now, 2020; Forum Darczyńców, 2015/2023; Ethical Codes of Humanitarian Aid Organizations—The Sphere Association, 2018). The 5-point coding (1–5) reflects the degree to which the criterion is met based on an analysis of documents on the organizations' websites.

EOI indicators (1–7): ethical/normative orientation

1. Ethical Code CSR Policy
2. Whistleblowing mechanism
3. Protection of vulnerable groups
4. Relations with Beneficiaries
5. Support Policy and Procedures
6. External Relations
7. Evaluation of effects

TI indicators (8–14): formal transparency:

8. Publication of the annual substantive report for 2024
9. Publication of the financial report for 2024
10. Availability of archived reports
11. Publication of the administrative cost structure
12. Donation acceptance policy
13. Mission Statement and Strategic Goals mission alignment
14. Governance independence and supervision

Based on a review of empirical literature on measuring transparency and ethical orientation in non-governmental organizations, this study introduces two original composite indices: the Transparency Index (TI) and the Ethical

Orientation Index (EOI). These indices enable the operationalization of theoretical constructs in a way that allows for comparisons between corporate and independent foundations. The TI measures the formal level of information disclosure, adapting approaches from research on disclosure indices for NGO projects (Cabedo et al., 2017), while the EOI captures the normative nature of transparency (drawing on the conceptualization of ethical orientation in organizational decisions (Fink et al., 2023).

The Transparency Index (TI) is a composite measure of multidimensional transparency, aggregating data on the availability and quality of disclosed information in three dimensions: technical (governance structure, statutes, management), financial (sources of revenue, expenditures, reports), and scope of activities (projects, impact reports, stakeholder communication). The methodology draws on the disclosure index for NGO projects, which codes information about activities according to criteria of completeness, accessibility, and verifiability (Cabedo et al., 2017), and on the T-Index, which measures de facto transparency by aggregating standardized indicators (Mungiu-Pippidi, 2022). The Ethical Orientation Index (EOI) measures whether transparency serves normative accountability goals (towards beneficiaries and society) or instrumental ones (reputational legitimacy). The construct adapts the operationalization of ethical orientation from research on deontological vs. consequentialist decision logic (Fink et al., 2023), where normative positions (e.g., dialogue with beneficiaries, social impact reports) are summed, and instrumental ones (e.g., reports to shareholders, corporate PR) are reversed and subtracted. Indicators coded from organizational documents (mission, ethical policies, CSR reports) are standardized and aggregated to a scale of 0–100, with higher scores indicating a stronger normative orientation. This approach is in line with Accountability Now frameworks measuring the ethical accountability of NGOs (Accountable Now, 2020).

The TI and EOI indices were constructed on a sample of 89 organizations, divided into corporate (44 organizations) and independent (45 organizations), which allows for comparative and regression analysis. Validation includes reliability tests (Cronbach's α), convergent validity (correlations with external ratings), and discriminant validity (differences between groups). The methodology combines qualitative quantification with practices from the literature (Cabedo et al., 2017; Fink et al., 2023), enabling empirical verification of whether the formal advantage of corporate foundations transparency stems from ethical orientation or instrumental business logic.

The study used fourteen indicators relating to ethical practices and transparency of foundations, assessed on a uniform five-point Likert scale (1 = lowest level of compliance with a given criterion, 5 = highest level). Based on these, two aggregate indices were constructed. The Ethical Orientation Index (EOI) was calculated as the arithmetic mean of indicators 1–7, while the Transparency Index (TI) was calculated as the arithmetic mean of indicators 8–14. In the construction of the indices, equal weights were applied to all components, assuming that each of them contributes equally to the given construct. Due to the uniform measurement scale, no additional normalization of variables was applied. Both indices took values in the range from 1 to 5, with higher values indicating a higher level of ethical orientation or transparency, respectively. In the regression analyses, the Transparency Index variable was previously centered on the mean of the entire sample.

The hypotheses were verified in two stages. In the first stage, the Transparency Index levels of corporate foundations and independent foundations (NGOs) were compared. Due to the identified violations of the assumption of normality of distributions in some of the analyzed variables, the non-parametric Mann-Whitney U test for independent samples was used. In addition to the level of statistical significance, measures of central tendency, standard deviations, and effect size were also reported.

In the second stage, the relationship between the level of transparency and ethical orientation was assessed using ordinary least squares (OLS) linear regression. The model included the main effect of the centered Transparency Index, the main effect of the sector (NGOs vs. corporate foundations), and the interaction effect of TI × Sector to test the hypothesis of the potential moderating role of the sector. The model took the form:

$$EOI = \beta_0 + \beta_1 (TI_{centered}) + \beta_2(Sector) + \beta_3 (TI_{centered} \times Sector) + \varepsilon$$

Model diagnostics included an assessment of the linearity of the relationship, homogeneity of residual variance, normality of residual distribution, multicollinearity of predictors (VIF), and identification of influential observations.

In order to test the moderating effect of the sector, the Transparency Index (TI) variable was centered on the mean of the entire sample. Centering consisted of subtracting the mean TI value in the sample from each observation, according to the formula:

$$TI_{centered} = TI_i - \overline{TI}$$

This procedure was used to reduce collinearity between the main variables and the interaction component (TI × Sector), as well as to facilitate the interpretation of the regression model parameters. After centering, the intercept represents the predicted value of the dependent variable (EOI) for the reference group at the average level of transparency.

Results

The analysis showed that in terms of the Transparency Index TI variable, the difference was statistically significant, $U = 731.50$; $p = 0.033$, a higher score was observed in the Corporate group ($M = 3.37$; $SD = 0.75$) and a lower score in the NGO group ($M = 3.14$; $SD = 0.57$). The effect size of the differences between the groups in terms of the Transparency Index TI variable was small ($rg = 0.26$). The analysis did not reveal any other significant differences. Descriptive statistics are presented in Table 1. In order to verify the assumption of normality of the distributions of the studied variables, a series of analyses were performed using the Shapiro-Wilk test (a test dedicated to sample sizes $N < 50$) (Royston, 1982) and the Kolmogorov-Smirnov test with Lilieforce's correction (a test dedicated to sample sizes $N > 50$) (Dallal, Wilkinson, 1986). The results of these tests, together with measures of distribution symmetry, are presented in Tables 2 and 3. Intergroup comparisons are presented in Table 4.

Table 1. Basic descriptive statistics of variable distributions Transparency Index TI

Variable	N	Min	Max	M	SD	SE
Transparency Index TI	89	1.86	4.57	3.25	0.67	0.07

Table 2. Normality tests and measures of symmetry of variable distributions transparency index TI

		Kolmog-rov-Smirnov test		Shapiro-Wilka test		Measures of distribution symmetry	
Variable	**Sector**	**KS**	**p**	**SW**	**p**	**Skew-ness**	**Kurtosis**
Transparency Index TI	Corporate	0.17	0.002	0.91	0.002	−0.63	−0.83
Transparency Index TI	NGO	0.13	0.051	0.96	0.094	−0.20	−0.45

Note: KS = Kolmogorov – Smirnov test statistic; SW = Shapiro- Wikl test statistic. Normality test p-values > 0.05 indicates that the variable distribution is normal.

Table 3. Normality tests and measures of symmetry of the distributions of the Transparency Index TI variables in groups distinguished on the basis of the Sector variable

	KS test		SW test		Measures of distribution symmetry	
Variable	**KS**	**p**	**SW**	**p**	**Skew-ness**	**Kurtosis**
Transparency Index TI	0.14	< 0.001	0.96	0.005	−0.34	−0.82

Note: KS = Kolmogorov-Smirnov test statistic; SW = Shapiro-Wilk test statistic. Normality test p-values > 0.05 indicate that the variable distribution is normal.

The analysis of the Transparency Index TI (Table 4) variable showed a statistically significant difference between the corporate sector and the NGO sector. Corporate foundations achieved a higher Transparency Index TI than independent foundations; the difference was significant, but the effect size was small. No other significant differences were found. The hypothesis that corporate foundations in Poland's Transparency Index are characterized by a higher level of formal transparency than independent foundations was confirmed.

Table 4. Differences between groups distinguished on the basic of the Sector Variable in terms of the level of varia bles Transparency Index IT

	Variable	Transparency Index TI
Corporate (a)	N	44
	M	3.37
	SD	0.75
	Me	3.57
	Mrang	50.88
NGO (b)	N	45
	M	3.14
	SD	0.57
	Me	3.14
	Mrang	39.26
U Mann-Whitney test	U	731.50
	p	0.033
	Difference a vs b	a > b

Note: Mrang = mean rank; U = Mann-Whitney U statistic; p = statistical significance; rg = Glass's two-series correlation strength test statistic.

In order to verify the relationship between the level of transparency of foundations and their ethical orientation, a linear regression analysis was performed, taking into account the moderating effect of the sector (NGOs vs. corporate foundations).

The results indicate that the model was statistically significant and explained 47.73% of the variance of the Ethical Orientation Index variable (R^2 = 0.48; adjusted R^2 = 0.46). A significant positive effect of the level of transparency on ethical orientation was found (b = 0.24; s.e. = 0.08; t = 2.97; p = 0.004). This means that an increase in the TI level by one unit (relative to the mean) is associated with an increase in the EOI by 0.24 points.

The main effect of the sector was also significant (b = −0.53; s.e. = 0.08; t = −6.24; p < 0.001), which means that at an average level of transparency, independent foundations (NGOs) achieved a lower level of ethical orientation on average than corporate foundations.

No significant interaction between TI and sector was found ($p = 0.187$), which means that the strength of the relationship between transparency and ethical orientation is statistically comparable in both sectors.

Standard graphical and indicator diagnostics were performed to assess the validity of the estimated regression model. First, the residuals plot against the fitted values did not reveal any systematic deviations or clear nonlinear patterns, which allows us to consider the assumption of linearity of the relationship between variables to be satisfied. The distribution of standardized residuals also did not indicate a "funnel" effect; the spread of residuals remained similar across the entire range of fitted values, which suggests no serious violations of homoscedasticity. Second, the Q-Q plot showed only minor deviations in the upper tail of the residual distribution. With a sample size of $N = 89$, these deviations can be considered insignificant in terms of the accuracy of parameter estimation, and the assumption of normality of the residual distribution can be considered acceptably satisfied. The leverage and Cook's distance analysis did not reveal any observations exceeding the critical values accepted in the literature, which means that there are no strongly influential points that could distort the model results. After centering the TI variable, the VIF values for all predictors were within generally accepted limits, indicating no problematic collinearity between the explanatory variables.

In summary, the diagnostics did not reveal any significant violations of the assumptions of linear regression, which allows the estimated model to be considered statistically correct, stable, and adequate for further interpretation of the results.

Additional analyses in subgroups showed a positive relationship between transparency and ethical orientation in both corporate foundations ($b = 0.24$; $p = 0.004$) and independent foundations ($b = 0.41$; $p < 0.001$). However, the difference between these slopes did not reach statistical significance, confirming the lack of a moderating effect of the sector.

Regression analysis (Table 5) showed that higher levels of transparency were associated with higher levels of ethical orientation; this relationship was significant and moderately strong. At the same time, the sector, understood as a qualitative variable indicating membership in a corporate or independent foundation, also influenced ethical orientation, membership in the NGO sector was associated with a lower level of ethical orientation than membership in the corporate sector. In both groups (corporate and NGO), the relationship between transparency and ethical orientation was positive; it was slightly stronger in the NGO group, but this difference between sectors proved to be statistically insignificant and its strength was weak. The model collectively explained a significant portion of the variability in ethical orientation. The hypothesis that the relationship between transparency and ethical orientation differs across sectors was not confirmed.

Table 5. Regression analysis estimates for the Ethical Orientation Index (EOI) variable

Effect	b	s.e.	t	p	β	DPU	GPU
(Intercept)	2.94	0.06	48.90	0.000	NA	NA	NA
Transparency Index centered	0.24	0.08	2.97	0.004	0.3	0.1	0.5
SectorNGO	−0.53	0.08	−6.24	0.000	−0.99	−1.3	−0.67
Tnsparency Index centered*-SectorNGO	0.17	0.13	1.33	0.187	0.33	-0.16	0.81

Note: b = unstandardized regression analysis estimate; s.e. = standard error of estimate b, t = Student's t-statistic; p = statistical significance; β = standardized regression coefficient; DPU / GPU = 95% confidence intervals for β; NA = No standardized estimates for the regression model constant coefficient. R^2 and its adjusted value for the tested model were 0.48 and 0.46, respectively.

Discussion and conclusions

The aim of this study was to compare the level of formal transparency and the relationship between transparency and ethical orientation in two types of third sector organizations in Poland: corporate foundations and independent foundations. The results obtained allow for both empirical verification of the hypotheses and their placement in the broader context of research on organizational diversity in the non-profit sector.

Hypothesis H1, assuming that corporate foundations are characterized by a higher level of formal transparency than independent foundations, was confirmed. This result is consistent with earlier findings in the international literature, which indicate that organizations affiliated with business entities are more likely to implement formalized mechanisms for reporting, disclosure, and standardization of management processes.

Comparative studies of corporate and independent foundations show that corporate sponsorship provides access to organizational resources, managerial expertise, and administrative infrastructure, which promotes a higher level of formalization and transparency of activities (Koushyar, Longhofer, & Roberts, 2015). In this context, transparency serves not only an informational function, but also a legitimizing one, enabling corporate foundations to demonstrate compliance with social responsibility standards and the expectations of business stakeholders.

Similar conclusions are drawn in studies on the rationalization of non-profit organizations, which indicate that the import of management practices from the private sector leads to an increase in proceduralization and formal accountability, while shifting the emphasis from relationships to efficiency and measurability (cf. Hwang & Powell, 2009).

Hypothesis H2 assumed that the relationship between transparency (TI) and ethical orientation (EOI) differs between corporate foundations and independent foundations. The results obtained indicate significant differences in the nature of this relationship, confirming that transparency is not a homogeneous functional construct across the entire non-profit sector.

Reports in the literature indicate that transparency can serve different functions depending on the type of organization (e.g., a legitimizing function in business-related organizations and a relational function in civic organizations), but this study did not measure institutional intentions or motivations. Therefore, interpretations of the mechanisms behind the observed relationships should be considered hypothetical and requiring further qualitative research.

This differentiation in the functions of transparency is confirmed by research on the influence of stakeholders on the activities of business-related organizations, which indicates that reputational pressure and the expectations of multiple interest groups can lead to the instrumental treatment of ethical and informational practices (Stinchcombe, 1965). Consequently, a formally high level of transparency does not necessarily translate into consistency with the declared ethical orientation, but may be part of a management strategy.

It should be emphasized that this study did not include a direct measurement of the intentions or institutional motivations behind the transparency practices used. Therefore, interpretations of the mechanisms underlying the observed relationships between TI and EOI should be treated as a preliminary study in this direction on the Polish NGO market. The results obtained point rather to structural and organizational determinants of transparency than to unambiguous conclusions about the moral basis of the actions of the entities studied.

In light of the presented results, it seems reasonable to develop future research in the direction of qualitative methods that would enable the analysis of narratives, decision-making justifications, and ways of interpreting ethics and transparency by the foundation's management. It would be particularly important to examine whether the observed differences result from different institutional logic, stakeholder pressure, or imitation and rationalization processes characteristic of the contemporary non-profit sector.

In summary, the results of the study confirm that corporate foundations and independent foundations operate under different regimes of transparency and organizational ethics. The higher level of formal transparency of corporate foundations does not necessarily mean stronger ethical roots, but rather reflects adaptation to business logic and stakeholder expectations. At the same time, independent foundations, despite their lower level of formalization, may show a stronger link between transparency and ethical standards and the relational nature of their activities.

These findings are part of a broader debate on the consequences of the private sector's growing involvement in philanthropic activities and the potential, often unintended, effects of rationalizing the third sector.

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