



University  
of Basel

Center for  
Philanthropy Studies



# Bridging the gap between Theory and Practice

Annual Report 2023





#### IMPRESSUM

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University of Basel

Center for Philanthropy Studies

Steinengraben 22

4051 Basel, Switzerland

[www.ceps.unibas.ch](http://www.ceps.unibas.ch)





## Bridging the gap between Theory and Practice

Research and practice are often far apart. Theory-based and empirical research can generate little added value for practice; conversely, everyday life is often so shirt-sleeved that a structured analysis is not even possible. Since its foundation, CEPS has dedicated itself to bridging the gap between the two areas.

In 2023, we were able to celebrate our 15<sup>th</sup> anniversary and, looking back, realize that this has certainly been successful in many projects and topics. For the Swiss Foundation Report, we use modern methods with web scraping and offer a practical benefit with the published data. Over the years, research findings on governance, financing NPOs and volunteering have been incorporated into the training courses and are used by our participants in their organizations. Conversely, studies such as those on sunset foundations have been inspired by practical experience. In addition, CEPS data and studies serve to promote and develop foundations in several cantons, last year mainly in Zurich and Basel-Stadt.

The “Philanthropie am Morgen” workshop and the “Philanthropie Aktuell” bulletin serve to build bridges based on specific topics, this year for example on digitalization in NPOs or the remuneration of foundation boards. Finally, the participants of the “MAS in Nonprofit Management & Law”, which was held for the first time in 2023, implemented their own research projects with their Master’s theses and thus contributed to the knowledge gained.

The results of several years of research into the financing of NPOs have been incorporated into the textbook “Finanzmanagement

in Non-Profit-Organisationen". In the current environment, such as the growing competitive pressure among NPOs, it is to be expected that they will have to manage their financial resources much better and more systematically. The book provides a comprehensive overview of this.

The formation of a new consortium of 11 foundations, which will support our research work with CHF 1.95 million over the next 5 years, is a particular endorsement of the work of CEPS. As in previous years, the consortium was organized by SwissFoundations, thus strengthening the close partnership between the CEPS and SwissFoundations.

We would like to thank all funding organizations, lecturers, project partners and research partners for their support and participation. After all, our work is only possible thanks to the participation of many others.

Thank you very much!



Georg von Schnurbein

P.S.: This annual report provides a compact overview of the CEPS' activities. More detailed information and access to publications or brochures can be found on our homepage → [ceps.unibas.ch](http://ceps.unibas.ch).





Visit with the participants of the CAS Nonprofit Governance & Leadership to the Gundeldinger Feld in Basel.

## Scientific Conferences

CEPS team members have participated in various conferences, including the following:

- March 2 to 3, 2023, Bremen, Germany  
**Social Innovations through Civil Society Engagement**  
Opportunities and Risks for Local Cohesion
- May 18 to 19, 2023, Bratislava, Slovakia  
**3<sup>rd</sup> PROFEEDBACK Conference**  
Evaluation on Rural and Territorial Development, Urban Development
- May 23, 2023, Jerusalem, Israel  
**Civil Society Activities in Times of Crisis**  
Hebrew University Jerusalem
- June 29 to 30, 2023, Zagreb, Croatia  
**ERNOP European Research Network On Philanthropy**  
11<sup>th</sup> International Conference Philanthropy and Crises: Roles and Functioning of Philanthropy in Times of Societal Upheavals
- October 9 to 10, 2023, Belgrade, Serbia  
**4<sup>th</sup> PROFEEDBACK Conference**  
Environmental and Energy Economics: Climate Change Mitigation and Adaptation, Green Transition, Circular Economy
- October 12 to 13, 2023, Angers, France  
**Leadership & Sustainability in Europe**  
Where Now, What Next
- November 15 to 18, 2023, Orlando, USA  
**52<sup>nd</sup> Annual ARNOVA Conference**  
Association for Research on Nonprofit Organizations and Voluntary Action Advancing the Public Good in an Era of Disinformation, Mistrust, and Democratic Backsliding
- December 7 to 8, 2023, Stockholm, Sweden  
**20<sup>th</sup> Swedish Evaluation Society Conference**

## In Brief



### “Stiftungsreport 2023”

New figures on the assets of Swiss foundations were published in this year’s Foundation Report. The aggregated balance sheet total was calculated on the basis of a survey of the cantonal and federal foundation supervisory authorities. Compared to five years ago, the figure rose by 43.4 % to CHF 139.4 billion. The Foundation Report also focused on corporate philanthropy. The Swiss Foundation Report is the reference source for figures on foundations and is downloaded over 1000 times a year.



### International Lectures

Last year, CEPS researchers were invited to give lectures at various universities. Georg von Schnurbein gave a lecture on NPOs and volunteering in times of crisis at the Hebrew University in Jerusalem and gave a keynote speech on developments in the NPO sector at the NPO Forum of the Lucerne University of Applied Sciences and Arts. Oto Potluka was invited to give a lecture at the University of Bremen on the topic of place-based leadership behavior in NPOs. He also received an invitation from the Swedish Evaluation Society to speak on the topic of “education for the future in evaluations”.



New Publication:

## “Finanzmanagement in Non-Profit-Organisationen”

The book “Finanzmanagement in Non-Profit-Organisationen”, published in 2023, offers a scientifically sound and practice-oriented overview of the range of NPO financing. Georg von Schnurbein covers topics such as financial analysis, budgeting, financing mix, use of funds, accounting and reporting. The aim is to enable managers and those responsible to plan finances in such a way that the charitable purpose can be fulfilled efficiently. As the first German-language book on the subject, it promotes a holistic approach and offers practical guidance.



## ERNOP Conference

Philanthropy plays an important role in times of crisis. The 11<sup>th</sup> International ERNOP Conference in Zagreb was therefore entirely dedicated to the challenges of crises and social change. CEPS researchers were also represented at this conference in June 2023. The aim for this year was to reflect on and discuss the role of philanthropy in all its facets during and after a crisis, as well as to shed light on social developments and present our own research work.



New Publication:

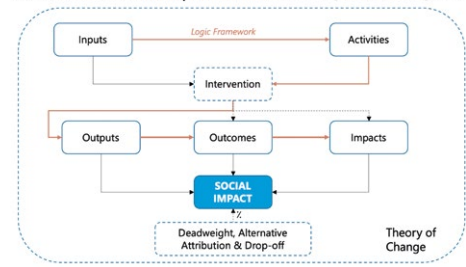
### “Gutes tun oder es besser lassen?”

Philanthropy, the altruistic actions of private individuals for charitable purposes, is shaping civilization. In the last two decades, it has received unrivaled attention, accompanied by a steady increase in foundations and new forms of involvement. However, this growth has also been met with criticism. The question of the role of philanthropy in today’s society is the subject of intense debate. The book “Gutes tun oder es besser lassen?”, published by Georg von Schnurbain in 2023, contains contributions from an interdisciplinary group of authors who deal with current issues surrounding philanthropic action.

## 2. Modelle zu Social Impact



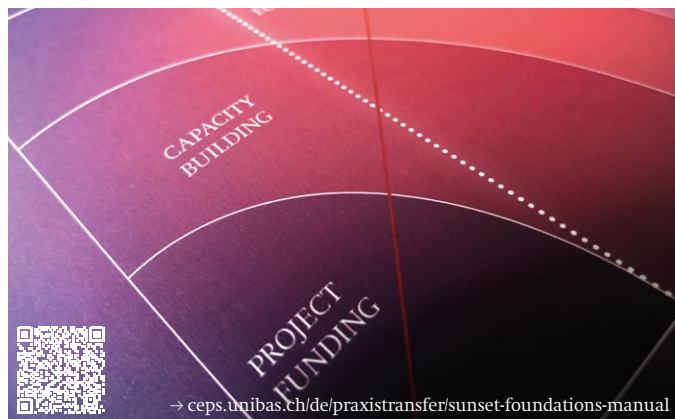
Holistisches Social Impact Modell (Hazenberg/ Paterson-Young 2022)



### New Lecture: Impact Measurement

From fall 2023, the University of Basel will host the new Bachelor’s lecture “Impact Measurement”. The increasing importance of impact measurement in companies as well as aspects of reporting on sustainability and social responsibility will be discussed. The aim of companies is to demonstrate not only economic output, but also social impact. The course therefore covers the introduction and methods of impact measurement, the basics of non-financial reporting as well as guidelines and practical examples.





## Sunset Foundations Manual

How can a foundation be purposefully and consciously brought to an end – and still achieve a lasting impact? Based on a scientific analysis of 11 case studies from England, Ireland, the USA and Switzerland, a strategy guide for sunset foundations was developed. Three examples are used to show which strategies exist for a “sunset” and which aspects need to be taken into account by foundations. The initial impetus for this project was the scientific monitoring of the closing process at the MAVA Foundation. The manual can be downloaded free of charge from the CEPS website.



## “Stiftungsstadt Basel”

Basel is the foundation city of Switzerland. Until now, however, there has only been limited knowledge about what exactly characterizes Basel’s foundations and to what extent they benefit society. Roundtable meetings between the Presidential Department of Basel-Stadt and the Basel Foundation City Association gave rise to the idea of an initial analysis. The focus was deliberately placed on the sector’s perspective. The results were presented at Basel Foundation Day 2023 and received widespread media attention. Building on this, discussions between the administration and the foundations were continued. The study can be downloaded free of charge from the CEPS website.

## CEPS Research

# Innovative methods enable innovative research

In empirical research, data sheds light on the dark. Analyzing this data leads to new insights, which in turn often generate new research questions. In contrast to the USA, where NPOs are required to disclose their financial figures, data on philanthropy is scarce in Switzerland and Europe. Research at CEPS is therefore mostly based on data that we collect ourselves. For example, every year we use desk research to collect financial data from around 500 mostly ZEWO-certified NPOs in order to provide an insight into the finances of Swiss NPOs with the Yearbook of Aid Organizations. Collecting data by means of surveys is less time-consuming. However, these often suffer from low response rates, which jeopardizes the representativeness of the data. CEPS is therefore making increasing use of innovative data collection methods.

One of these innovative methods, which is becoming increasingly popular, is called “web scraping”. Web scraping allows the automated collection of public data from the internet. Programming languages such as R or Python are used to systematically and automatically visit websites and store the data accessed. As websites often have a similar structure, data collection can be scaled very well using this method. In a current research project at CEPS, this method was used to collect data on GoFundMe crowdfunding projects. With relatively little effort and in a short time, data on over 200,000 crowdfunding projects from four countries was

SDG 03  
 $n = 386$

SDG 13  
 $n = 387$



collected. Such a volume of data, which would be impossible to collect using traditional methods, enables completely new analyses that can often lead to new insights.

CEPS is also increasingly relying on innovative methods such as machine learning or natural language processing (NLP) for data analysis. These methods are widely known thanks to ChatGPT. These two methods were combined in the “text2sdg” R software package co-developed by CEPS. This software can be used to recognize whether a text refers to one or more Sustainable Development Goal(s) (SDGs). This tool makes it possible to answer new research questions, for example how philanthropy engages with the issue of climate change. Researchers from the Swiss National Science Foundation and colleagues from the Geneva Center for Philanthropy have already used the tool for their research.

→ [ceps.unibas.ch/en/research](https://ceps.unibas.ch/en/research)



## Ongoing and Completed Projects



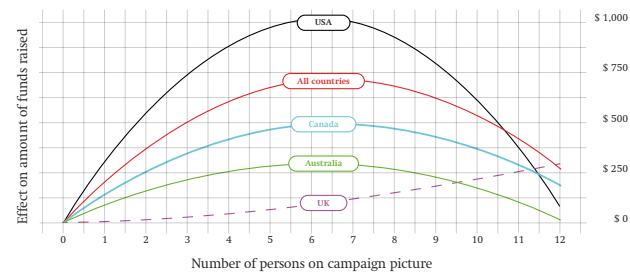
Figure "Urban development and Innovation", image generated from DALL-E 2, 05/02/2024.

### Project "Urban Planning for Social Resilience in Urban Neighbourhoods. Transformative Change through Civic Engagement" (UPRUN)

UPRUN aims to provide urban planners and building professionals with a deep understanding of neighborhood resilience. It identifies strategies to strengthen participation, social resilience and sustainability in urban communities. On this basis, UPRUN develops hybrid teaching modules that are incorporated into a multilingual digital platform with teaching materials, case studies and a dedicated course. Through e-learning and digital tools, practical skills are promoted and neighborhood resilience is strengthened through an integrative planning and education approach. Students will develop skills to make urban neighborhoods more resilient.

## From the lab to practice using crowdfunding data

Crowdfunding – the collection of donations via platforms such as “GoFundMe” – is becoming increasingly popular. This is because these platforms allow both individuals and organizations to create appeals for donations with a wide reach with little effort. Based on publicly available data from 60,000 such projects, a current research project is investigating how the number of people depicted in the project photo affects the success of donations. The results confirm findings from laboratory studies and show a positive effect of the number of people in the photo on the success of donations.



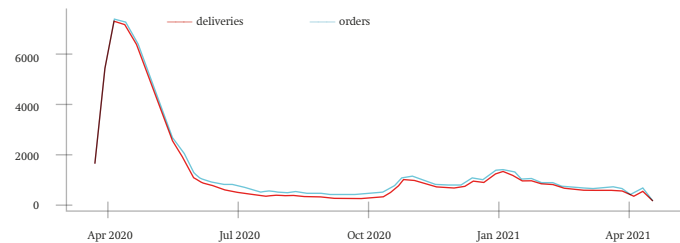
Meier, D. S. (2023). Compassion for all: Real-world online donations contradict compassion fade. CEPS Working Paper Series, No. 21, Basel: CEPS.



## Volunteering During the COVID-19 Pandemic

Volunteers played a key role during the COVID-19 pandemic. For example, they stepped into the breach when food delivery services reached their limits. In a study, CEPS examined the impact of the number of cases and deaths on volunteering. The analysis was based on anonymized data from the “Amigos” app initiated by Migros and shows a positive effect of the intensity of the pandemic on the supply of voluntary food deliveries.

Development of the number of weekly orders and voluntary deliveries via the Amigos app



Meier, D. S., Petrig, A., & Schnurbein, G. V. (2023). Risking Your Health to Help Others: The Effect of Pandemic Severity on Volunteering. Nonprofit and Voluntary Sector Quarterly, <https://doi.org/10.1177/0899764023118511>.



# Applied Research & Knowledge Transfer

## Solidarity Barometer

For the second time since 2021, Swiss Solidarity has conducted the Solidarity Barometer. The survey was conducted by Sotomo, and CEPS supported the development of the content of the questionnaire. The survey of over 3,000 respondents showed that generally there is a very high willingness to show solidarity in Switzerland, but that there are also differences between age groups and parts of the country. For the Swiss population, solidarity primarily means cohesion in the private sphere, support for people in need and personal commitment to others.

→ [bit.ly/43s9GZp](https://bit.ly/43s9GZp)



## Annual Publication of NPO Data

Among other things, the 2023 annual publication of NPO Data “Jahrbuch der Hilfswerke” recorded whether NPOs had implemented projects in connection with Ukraine. Almost one in five organizations implemented projects in this context in 2022. This had a positive impact on the donation income of these organizations. Non-financial aspects, such as the proportion of women on boards, were also examined. The proportion of women on boards of directors has risen continuously over the years, from 41 % in

2015 to 45% in 2022. The proportion of organizations with female directors, on the other hand, has remained relatively constant over the years at around 34%.

→ [bit.ly/3wXJxWi](https://bit.ly/3wXJxWi)



## Impact-Linked Finance for NPO?

NPOs are constantly tapping into additional sources of funding for their projects. In a case study with two Swiss NPOs, the CEPS investigated the possibilities offered by the financing method Impact-Linked Finance (ILF) for mobilizing new funds. ILF links project funding to the social or environmental impact actually achieved. Instead of simply providing capital, public donors or private foundations pay for predetermined results. This in turn creates incentives for impact investors, as their return depends on the impact achieved. The study shows the potential of ILF for NPOs, but also the challenges of implementing it.

→ [bit.ly/3vrYuPQ](https://bit.ly/3vrYuPQ)



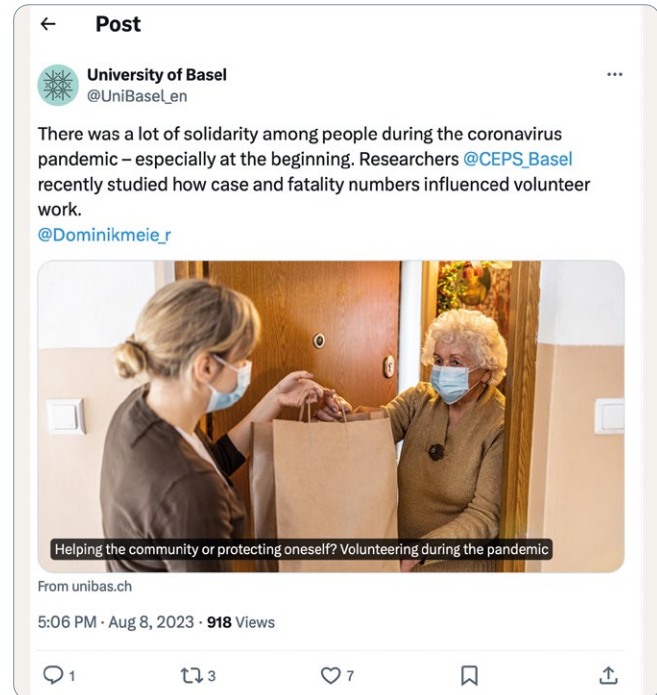
# Transfer of Research into Practice Post of the Year

## ERNOP Research Notes

The European Research Network on Philanthropy (ERNOP) is an association of European researchers and research institutions that exchange information on non-profit research and launch joint research projects. The network also aims to make research findings accessible to a wider specialist audience. The “ERNOP Research Notes” were created for this purpose: Practitioners summarize a scientific contribution and derive findings for practical application. Last year, three contributions by CEPS researchers on topics such as volunteering and social innovation were made more accessible in this way. The Research Notes are available on the website.



→ [ernop.eu/research-notes](https://ernop.eu/research-notes)



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## Executive Education Programs

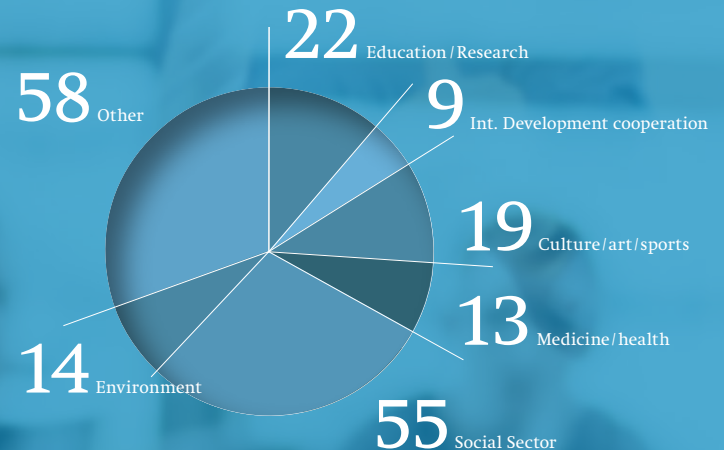
### MOOC Nonprofit-Management & Innovation

Together with the University's New Media Center, CEPS has developed a new Massive Open Online Course (MOOC), which will be available on the University of Basel's platform Tales as of January 2024. This varied online course with videos, texts and quizzes offers broad basic knowledge on NPO management and in particular on questions concerning innovation and digitalization in the NPO sector. The MOOC is also the first module of the CAS Nonprofit & Public Management, which continues with three modules in presence.

### Quality and satisfaction with the Executive Education Program

100% of the participants are satisfied with the training courses (ratings: excellent or good).

### Sector of origin of course participants



Number of executive education days:

1,079

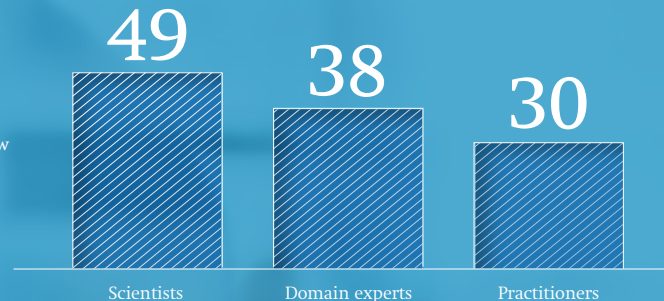
Participants x number  
Attendance days



### Number of course participants



### Lecturer



### All events

Courses Executive Education:	190
Massive Open Online Course (MOOC):	1130
Seminars and Workshops:	384
<b>Total participants (all events):</b>	<b>1,705</b>

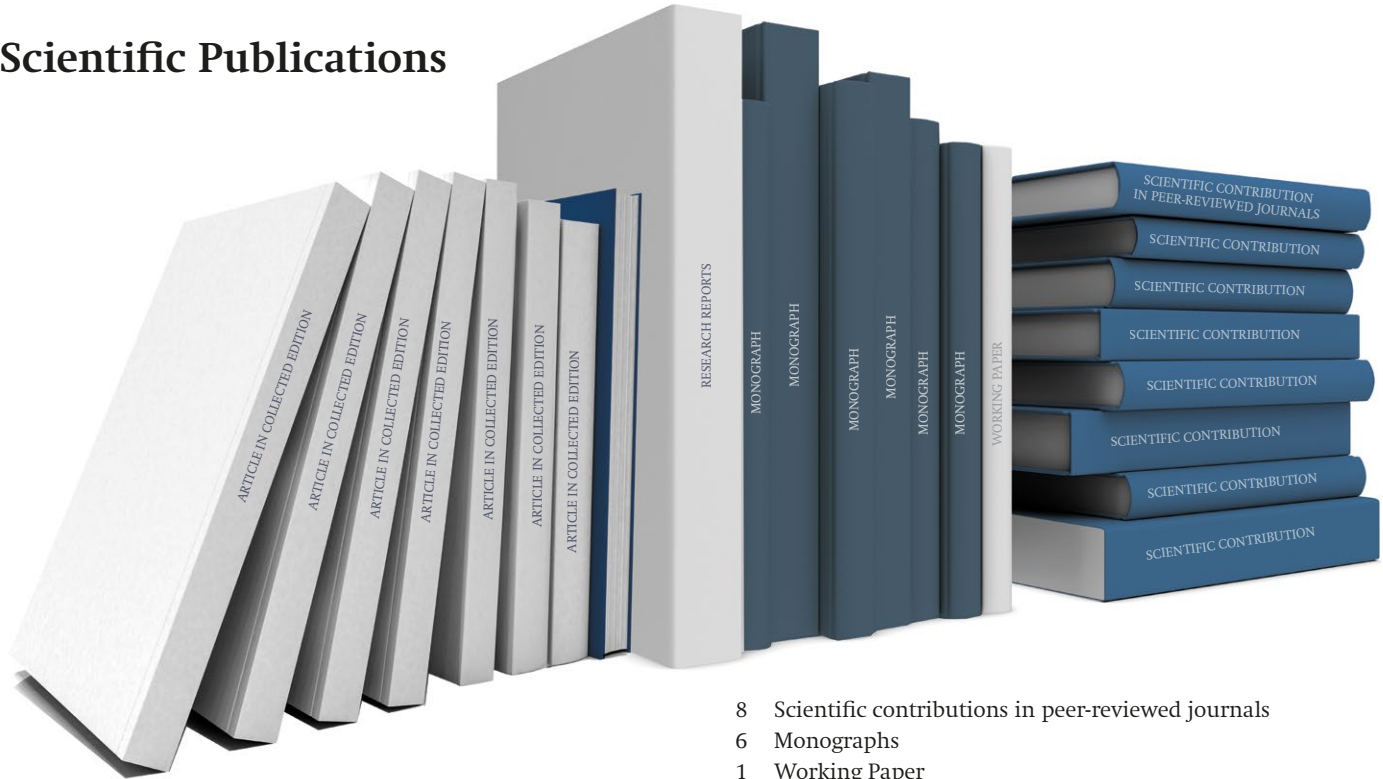
Total number of course participants:

**190**

→ [ceps.unibas.ch/en/executive-education](https://ceps.unibas.ch/en/executive-education)



# Scientific Publications



- 8 Scientific contributions in peer-reviewed journals
- 6 Monographs
- 1 Working Paper
- 7 Article in collected editions
- 1 Other publications (Research reports)
- 1 Articles in newspapers and other journals

Complete publication list:  
→ [ceps.unibas.ch/en/research/publications](https://ceps.unibas.ch/en/research/publications)



Total publications:

24



**“Finanzmanagement in Non-Profit-Organisationen”**  
Georg von Schnurbein



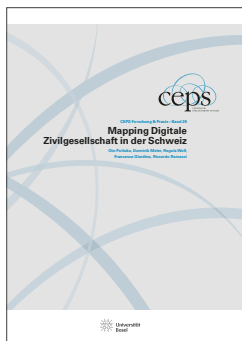
**“Gutes tun oder es besser lassen?”**  
Philanthropie zwischen Kritik und Anerkennung  
Georg von Schnurbein (Hrsg.)



**Manual Sunset Foundations**  
Alice Hengevoss, Georg von Schnurbein



CEPS Forschung & Praxis – Special Issue  
**“Stiftungsstadt Basel”**  
Georg von Schnurbein, Noam Suissa



CEPS Forschung & Praxis – Vol. 29  
**“Mapping der Digitalen Zivilgesellschaft in der Schweiz”**  
Ota Potluka, Dominik Meier, Regula Wolf,  
Francesca Giardina, Riccardo Ramacci



CEPS Forschung & Praxis – Vol. 30  
**“Der Schweizer Stiftungsreport 2023”**  
Lukas von Orelli, Julia Jakob,  
Dominique Jakob, Georg von Schnurbein

# Lectures

## Interactive Formats

In university teaching, traditional lectures are increasingly being complemented or completely replaced by interactive formats. Thus, universities are also taking account of the changing availability of knowledge. In lectures offered by the CEPS, there is an increased use of case studies in which students have to find their own solutions and gather the necessary knowledge in advance. In addition, short essays are written to encourage a critical examination of scientific articles. Finally, we regularly invite people from the field to report on their experience and thus contrast theory with practical relevance. As a “remnant” of the pandemic semesters, the lectures are still recorded and made available to students as videos.

## Invited guest speakers

- **Michael Harr**, Managing Director of Pro Senectute beider Basel
- **Mirjam Jermann**, Project Coordinator for Sustainability and Economic Policy, COOP
- **Naemi Meier, Joël Pregger**, Co-Project Coordination, CATAPULT
- **Estelle Roth**, Global Head of Giving & Volunteering, Novartis
- **Florian Röthlingshöfer**, Director, Swiss Rhine Ports
- **Elizabeth Searing**, Prof. Dr., University of Texas at Dallas
- **Sarah Zaugg**, Sustainable Finance Manager, BKB

## Spring term 2023

- **Introduction to Corporate Responsibility** (Lecture)  
Lecturer: Prof. Dr. Georg von Schnurbein, Lecture Supervision: Lucca Nietispach  
Student satisfaction and evaluation: The students (N=14) rate the lecture on average with a grade of 5.4 / Number of students: 82 (Previous year: 82)
- **Nonprofit Management** (Lecture)  
Lecturer: Prof. Dr. Georg von Schnurbein, Lecture Supervision: Carina Greussing  
Student satisfaction and evaluation: The students (N=47) rate the lecture on average with a grade of 4.9 / Number of students: 131 (Previous year: 168)
- **Vertiefung Privatrecht: Stiftungs-, Vereins- und Gemeinnützigkeitsrecht** (Lecture)  
Lecturer: Dr. Roman Baumann Lorant / Number of students: 7 (Previous year 2)

## Fall term 2023

- **Impact Measurement** (Lecture)  
Lecturer: Prof. Dr. Georg von Schnurbein, Lecture Supervision: Carina Greussing  
Student satisfaction and evaluation: The students (N=26) rate the lecture on average with a grade of 4.8 / Number of Students: 103 (First lecture run)
- **Corporate Responsibility** (Colloquium)  
Lecturer: Prof. Dr. Georg von Schnurbein, Lecture Supervision: Kinga Horvath  
Student satisfaction and evaluation: The students (N=15) rate the colloquium on average with a grade of 5.3 / Number of students: 21 (Previous year: 21)

- **Einführung in das Unternehmertum und die Unternehmensgründung** (Lecture)

Lecturer: Dr. Sophie Hersberger-Langloh

Student satisfaction and evaluation: The students (N=45) rate the lecture on average with a grade of 5.3 / Number of students: 99 (Previous year: 115)

- **Nonprofit-Organisationen und -Management** (Bachelor seminar)

Lecturer: Prof. Dr. Georg von Schnurbein and Anja Rogenmoser

Student satisfaction and evaluation: The students (N=12) rate the seminar on average with a grade of 5.5 / Number of students: 12 (Previous year: 9)

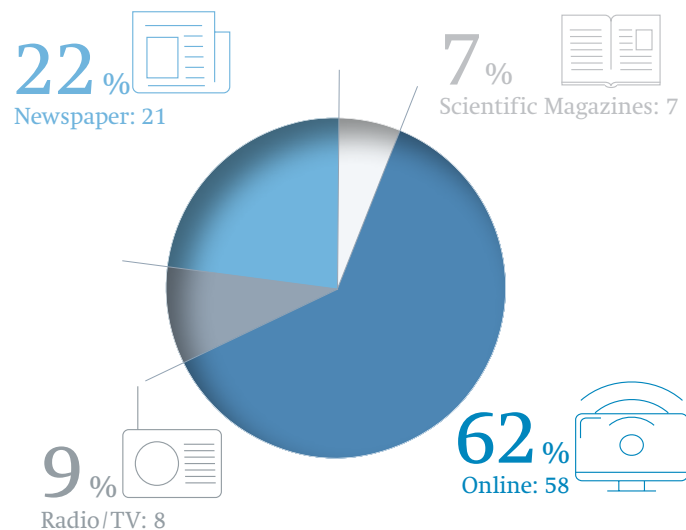
### Summary of two contributions

- Luana Heyer, **“Philanthropie gegen Klimawandel”** – An overview of philanthropic actors in Swiss climate protection. The author examines methods in the fight against climate change as well as cooperation possibilities in intra- and inter-organizational contexts
- Daniel Scala, **“Folgen der Pandemie auf die Finanzierung von Schweizer NPOs”** – The thesis shows how Covid regulations, including lockdowns and restrictions on gatherings, affected events and fundraising for nonprofits.

→ [ceps.unibas.ch/en/studies](https://ceps.unibas.ch/en/studies)



## Media



Total media contributions:

94

For Ears any Eyes – Media Coverage of CEPS 2023  
→ [ceps.unibas.ch/en/about-us/media-report](https://ceps.unibas.ch/en/about-us/media-report)



# Launch of the Master's Module



At the peak of the CEPS courses, which can be combined to form a modular Master of Advanced Studies (MAS) in Nonprofit Management & Law, stands the Master's module. Here, the MAS students come together once again in person to deepen and expand their knowledge in exchange with top-class lecturers from Switzerland and abroad. At the same time, the Master's module is also the starting signal for the Master's thesis – the topic is defined during the module and peer groups are formed to support each other and learn together during the elaboration of the Master's theses.

The first Master's module took place in June, and during the second half of the year the respective peer groups met for regular check-ins with the course director to present and discuss the progress of their work. These meetings are organized by the groups themselves and take place online. Through the regular fruitful exchange, the Master's theses gain shape and form and can be successfully completed in the intended time.

The regular online information events also attract keen interest and show that we are on the right track with the MAS/DAS in Nonprofit Management & Law. The feedback from the information events show that, in addition to the content, the flexible modular structure in particular meets the needs of prospective students.

→ [ceps.unibas.ch/en/executive-education](https://ceps.unibas.ch/en/executive-education)



## 3 questions to ...



**Roberto Sperduto**

MAS/DAS in Nonprofit Management & Law (ongoing),  
 "Stiftung Blutspendezentrum SRK beider Basel" foundation, Head of Finances /  
 Member of the Executive Board

### What motivated you to start this executive education at CEPS?

The decisive factor was the finding that the third sector follows different principles of action. It pursues non-monetary goals and is based on more complex ethics. There are different incentive systems than in state-owned enterprises or in the private sector and often, financing cannot be secured from revenue-generating demand. I was therefore faced with the question of how efficiency-oriented business economics can be reconciled with the ethics and incentive systems of the third sector.

### What are your most important takeaways from it so far?

Adapted traditional management and professionalization, standardization and digitalization of work processes can increase efficiency and thus enable a higher impact. The actors in non-profit organizations want to become better, but they want to acquire methods that are tailored to non-profit organizations or have even been developed from their midst. I am also very pleased with how many new things I was able to learn in the courses, even on financial topics.

### What do you wish for the future of the NPO sector?

The willingness to donate or volunteer has changed. I think this applies to all non-profit categories. The loyal donor community is dwindling. The younger population is more volatile in its support of the NPO sector and wants to be reached via digital media. Entertainment and individualization have also become important in these areas, and the benefits for the young population must be obvious. Modern marketing concepts are needed to win over a new loyal community. I therefore hope that NPOs will master this change and that the social perception of NPOs will continue to grow.

## Team



Prof. Dr. rer. pol.  
**Georg von Schnurbein**  
georg.vonschnurbein@unibas.ch



**Maria Clotilde Henzen**  
maria-clotilde.henzen@unibas.ch



Dr. phil.  
**Elisabeth Hasse**  
elisabeth.hasse@unibas.ch



Dr. phil.  
**Dominik Meier**  
dominik.meier@unibas.ch



MA in Business Innovation  
**Lucca Nietlispach**  
lucca.nietlispach@unibas.ch



MA in Cultural Studies with a Major in History  
**Anja Rogenmoser**  
anja.rogenmoser@unibas.ch



**Janine Rossberg**  
janine.rossberg@unibas.ch



**Anita Spiess**  
anita.spiess@unibas.ch





Dr. rer. pol.  
**Oto Potluka**  
oto.potluka@unibas.ch



Dr. rel. pol.  
**Alice Hengevoss**  
alice.hengevoss@unibas.ch



MSc in BWL Public and Nonprofit Management  
**Muriel Grassmann**  
muriel.grassmann@unibas.ch



MA in Philanthropic Studies  
**Kinga Zsafia Horvath**  
kinga.horvath@unibas.ch



cand. BA in Economics  
**Lorjeta Dina**  
lorjeta.dina@unibas.ch



MSc in Computer Science  
**Omar Hussein**  
omar.hussein@unibas.ch



cand. BA in Economics  
**Stefano Rentsch**  
stefano.rentsch@unibas.ch

## Former Employees 2023



MSc in Business Administration  
**Carina Greussing**  
carina.greussing@unibas.ch



cand. BA in Economics  
**Leea Moser**  
leea.moser@unibas.ch



MSc in Computer Science  
**Nour Shokry**  
nour.shokry@unibas.ch

## Doctoral Thesis Dominik Meier



Dominik Meier successfully completed his doctorate at the end of August 2023. His doctoral thesis is based on three publications in which he dealt with reluctant giving, volunteering and compassion fade. Dominik Meier will remain at CEPS as a postdoc and, in addition to these topics, will research the contribution of non-profit organizations to the Sustainable Development Goals (SDGs) as well as the sector boundaries of nonprofit and for-profit organizations.

## CEPS Board

- **Michael Beckmann** Prof. Dr., Faculty of Business and Economics, University of Basel, Department of Human Resources and Organization
- **Manfred Max Bergman** Prof. Dr., Institute of Sociology, University of Basel, Social Research and Methodology
- **Lucca Nietlispach**, Representative of Academic Staff, Research Associate CEPS
- **Peter Jung** Prof. Dr., Faculty of Law, University of Basel, Department of Private Law
- **Georg von Schnurbein** Prof. Dr., Director CEPS
- **Maria Clotilde Henzen** Managing Director CEPS

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University of Basel  
Center for Philanthropy Studies  
Steingraben 22  
4051 Basel, Switzerland  
T +41 61 207 23 92  
ceps@unibas.ch  
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in cepsbasel

[www.ceps.unibas.ch](http://www.ceps.unibas.ch)

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