

This thesis deals with gifts, firstly with their general concept and secondly with donations and corporate philanthropy. The last part of thesis is dedicated to research the opinions on corporate philanthropy.

Gifts play a major role in society. Their key role is to create a moral obligation between a donor and a recipient. There is always somebody who is obliged, but both parties can have the different view about the size of the debt and about the time to pay it back.

There can be a reciprocity in giving gifts. One can expect that his gift will be paid back by another, suitable and corresponding gift. If it is not so, one can think that there is something wrong in his relationship with recipient.

Motives to give gifts can vary. They can be positive (declaration of love, friendship, respect), moral obligation, but also own interest (flattery, bribes), an effort to show own superiority and also an effort to oblige somebody, which is perfectly used above all by Cosa Nostra.