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Corporate social responsibility
within professional football clubs:
an international multiple case study.

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Abstract

Professional football clubs are progressively increasing their level of complexity in terms of resources, organization and strategies. As a result football management has started to gain more attention by scholars. Particularly, ‘Corporate Social Responsibility’ (CSR) strategies for professional football clubs, usually applied by standard enterprises, are now applied by professional football clubs as well. There is an ongoing discussion on how the CSR concept could be applied most efficiently by professional football clubs worldwide. By now, the CSR values and potential still need to be properly assessed in the football industry.

The present study aims at investigating how ‘Corporate social responsibility’ is actually integrated within professional football clubs. Applying a multiple case study, five re-known European professional football clubs (such as FC Internazionale Milano, Bayer 04 Leverkusen, SL Benfica, IFK Göteborg, and Hapoel Tel-Aviv FC) have been included in the study. *How is CSR integrated and what challenges are faced by professional football clubs when implementing CSR activities?* By conducting an in-depth literature review and interviewing different managers of the selected clubs, the research questions have been assessed.

The CSR concept seems to be strictly linked with other concepts such as sustainability, social awareness, but it could also have a strategic orientation towards the increase of benefits and revenues for professional football clubs. All the interviewees are aligned in recognizing the high educational value of their CSR strategies. In complete agreement with previous findings, the present study has identified two main drivers behind CSR engagement: external pressure and internal vision. By adopting CSR strategies, professional football clubs face implications such as the need of organizational adaptations. Existing theories for CSR development may need to be refined and questions regarding the risks linked with the establishment of a separate entity for delivering CSR activities remain still open.

Keywords: Corporate Social Responsibility, sport management, football business, professional football clubs, CSR in sport, motives for CSR, challenges to CSR, CSR development.

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List of Abbreviations

CC	Corporate Citizen
CFP	Corporate Financial Performance
CSR	Corporate Social Responsibility
CST	Community Sport Trust
ECA	European Club Association
FC	Football Club
GDP	Gross Domestic Product
NGO	Non-governmental organization
SME	Small Medium Enterprise

1. Introduction

This section introduces the main field of research of the study. Particularly, the concept of CSR is properly defined, the development of football clubs as enterprises and the increasing relevance of CSR in the football industry is outlined.

1.1 Background

The debate and research over the concept of ‘Corporate Social Responsibility’ (CSR) have been ongoing over the last five decades (Carroll, 1979; 1999; Godfrey, 2009). Nowadays, the concept has been recognized as part of the business management literature and a way of ethical decision making for private companies, which should be embedded in the organizational culture (Treviño and Nelson, 2007; Porter and Kramer, 2006). Several corporations have started to embrace this concept, with different levels of social engagements, resulting in an increasing number of partnerships with NGOs, public and commercial entities, in order to deliver CSR programs (Kolyperas, 2012; Margolis and Walsh, 2003).

The first definitions of corporate social responsibility and social involvement have been published in the 50s (Bowen, 1953; Selekman, 1959; McWilliams, 2000). In this sense, Bowen (1953, pag. 6) gave an initial definition of social responsibilities for businessmen, as the following:

“It refers to the obligations of businessmen to pursue those policies, to make those decisions, or to follow those lines of action which are desirable in terms of the objectives and values of our society”.

Bowen argued that social responsibility had to be the principle driving business firms in the future and for this reason he is considered the “father of Corporate social responsibility” (Carroll, 1999). In 1979, Carroll added a notable manuscript to the CSR literature, creating a conceptual model, based on responsibilities by businessmen (economic, legal, ethical, philanthropic), which is still valuable in current days (Babiak and Wolfe, 2009; Garriga and Melè, 2004).

Subsequently, different approaches to CSR concept and how to integrate it within the business structure developed through the years (Garriga and Melè, 2004; Porter and Kramer, 2006; Scherer and Palazzo, 2011). Garriga and Melè (2004) mapped the CSR literature into four major groups: (1) *instrumental approach*, for producing long term profits; (2) *political approach*, underlying the societal power of corporations; (3) *integrative approach*, with corporations aiming at satisfying social demands and the (4) *ethical approach*, based on the ethical responsibilities of corporations. The correlation between CSR activities and corporate financial performances (CFP), trying to establish possible relations and practical implications, have been also amply discussed by scholars (Orlitzky, Schmidt and Rynes, 2003; Waddock and Graves, 1997; McGuire, Sundgren and Schneeweis, 1988;

Nelling and Webb, 2009), with the latest (Nelling and Webb, 2009) highlighting no positive correlation between the CFP and CSR, suggesting the necessity for further studies, as adopting different statistical methods may give different outcomes.

But even though the debate over CSR has been ongoing for some time and corporations have now embraced the idea of incorporating CSR in their business model, research on CSR specifically related with the football industry has just started (Walker and Kent, 2009; Giulianotti, 2015). In order to understand CSR in football industry, it is important to acknowledge the development of football clubs in the latest years, which made them more similar to multinational enterprises (Portet, 2011), and to consequently highlight the uniqueness of this industry (Breitbarth and Harris, 2008; Smith and Westerbeek, 2007).

The professional football industry was not excluded from the new trend of CSR and the number of professional football clubs involved in social activities, has been increasing continuously (Kolyperas, 2012; Walters and Panton, 2014). The informal pressures received by football clubs for engaging in the society can be partially explained by the commercialization of the sport, which has led them to the adoption of business models and strategic management theories (Breitbarth and Harris, 2008; Dolles and Soderman, 2005). Indeed, in the latest decades, the world of football has faced some drastic changes. Globalization, internationalization of the football market and transfers of players, with relative competitions, have made the sport closer to an industry, with football clubs acting as actual enterprises (Andras and Havran, 2015; Rosner and Shropshire, 2011; Portet, 2011). The increasing amount of money involved in this kind of business has made it an important part of the Gross Domestic Product (GDP) for many countries where football is considered a national sport (Dolles and Soderman, 2005). Many other industries have benefited by the increasing money involved in the football industry, such as transportation, catering and media. Thus, since the end of the 20th century, football clubs have started a process of commercialization of football, with the ambition of covering costs and generating more revenues, not only from the football field.

According to Dolles and Soderman (2005, pag. 9): *“the clubs had changed from simple sports teams to international entertainment companies, all displaying the typical behavior of highly competitive enterprises pursuing the most successful business strategies”*. The relevance for executive managers of football clubs have then been shifting from the results on the ‘pitch’ to how to increase revenues, commercialization, merchandises and the maximization of profits. Managing football business has thus increased its importance subject for scholars, as football has been progressing from a social activity, to a professional sport and then recently to a commercial sport (Hamil and Chadwick, 2010). For instance, Moore and Levermore (2012) explored the link between football and management, in an

interesting qualitative study on English professional football clubs. By applying a SME approach to professional football clubs Moore and Levermore (2012) found out that the management of out-of-the-pitch activities for football clubs has characteristics in common with archetypal SME, in terms of both organizational culture and mentality.

1.2 Problem discussion

Notwithstanding the development of football clubs as enterprises, as explained by some scholars (Babiak and Wolfe, 2009; Ratten and Babiak, 2010), there is still something peculiar in the sport industry, which makes CSR and its engagement different from other industries and therefore interesting for research. According to Babiak and Wolfe (2009), there are four different factors that make a professional sport clubs different from standard enterprises, concerning CSR integration: (1) the unique passion for ‘football product’; (2) the economic elements of professional football clubs; (3) the transparency of football clubs in terms of results on the pitch and value of the players; and (4) the stakeholders involved. Some other factors, that make CSR integration so unique in the sport industry are: mass media distribution and power, youth appeal, social impact of sport and social interaction outcomes (Smith and Westerbeek, 2007).

By now, it is well known that CSR outside of the sport and football industry represent not only a duty of businessmen (Bowen, 1953), but also their implementation can help risk management (Godfrey, Merrill and Hansen, 2009), increase customers’ base (McWilliams and Siegel, 2001; Walker and Kent, 2009) and revenues (Orlitzky et al., 2003). In the professional football industry there is a lack in research, however scholars are making steps to fill this gap of the literature (Anagnostopoulos and Shilbury, 2013; Babiak, 2010). Three major different streams of research can be identified until now, based on conceptualizations from mainstream CSR literature (Kolyperas, 2012). (1) The first stream investigates the role, the concept, definitional work over CSR in sport organizations (Smith and Westerbeek, 2007; Breithbart and Harris, 2008). These studies acknowledge the potential value of football clubs as agents of social change and stress on how CSR should become constant part of the management process for professional football clubs. They also pin out approaches and perspectives to CSR (Breitbart and Harris, 2008; Walker and Parent, 2010). (2) The second stream includes motive oriented studies and propositions. These studies (Babiak and Wolfe, 2009; Hamil and Morrow, 2011) focus on the reasons and drivers behind the engagement in CSR for professional football clubs, highlighting internal and external drivers for professional football clubs. (3) Another theme, more recently developed, concern the CSR development within professional sport organizations (Kolyperas, Morrow and Sparks, 2015; Walters and Panton, 2014; Castro-Martinez and Jackson,

2015) including possible CSR related changes that take place within management, responsibilities and capabilities of the football clubs. Thus, they identify possible stages of evolution of CSR development for professional football clubs, which may lead towards the establishment of partnerships and separate entities for delivering CSR activities.

However, based on the evidences given by the literature on the high potential of CSR in sport, there is still a gap on how CSR is currently integrated within professional football clubs organizations and the latest literature within the field of CSR in sport needs to be applied to multiple cases and on an international level, in order to establish possible limitations of these or major differences which can deserve future research. Despite a wide spread belief that CSR can represent a way to meet stakeholders demands and perceive business strategies; CSR integration within professional football clubs still offers possibility for research. Notably, it is important to study the integration of CSR within professional football clubs, because, due to its enormous popularity, this sport has potential for great revenues (Deloitte, 2017; Breitbarth, Walzel, Anagnostopoulos and van Eekeren, 2015) and value generation for both the public and the private shares, representing a social-political force on a global scale (Breitbarth et al., 2015). Against the threats towards the integrity of the sport, such as doping, match fixing and corruption; professional football clubs have lately embraced CSR in a more intense and sophisticated way (Kolyperas, 2012; Breitbarth et al., 2015). CSR has therefore increased its relevance in the football club management, with several football clubs making CSR related activities, getting involved in CSR networks and formulating independent entities (trusts, foundations, Limited companies, etc.) or club internal structures to deliver CSR activities (Kolyperas, 2012; Kolyperas et al., 2015).

As sport can help fill the gap between economic and social issues (Smith and Westerbeek, 2007), it is important to highlight how CSR principle is integrated within football clubs and which challenges are emerging, with empirical findings from professional football clubs. Thus, as sport, with football in particular, has developed more and more as an industry in the last two decades, it is also relevant for sport managers to acknowledge the recent developments, possibilities and challenges of the social-economical environment around them (Breitbarth and Harris, 2008).

The integration of CSR within international professional football clubs needs be further explored in conceptual terms, defining the CSR as a concept, importance and role. From a motive-oriented perspective, a more in depth understanding on the reasons why professional football clubs choose to engage in CSR is needed. As well as it is needed to explore the implications and thus CSR related organizational changes that may consequently occur. Indeed, responsibilities and capabilities allocation can change with the integration of CSR and thus creating possible misalignments

(Kolyperas 2012; Kolyperas et al. 2015). This analysis can help to solve possible misalignments and challenges in terms of resources within the clubs. Indeed, there are several possible causes of misalignments: from football clubs structure, planning, financing, implementation of activities, staff; to CSR perception and communication (Kolyperas, 2012).

1.3 Purpose of the study

The present study will therefore contribute to the field of CSR in sport, by providing an overview on how CSR is currently integrated within professional football clubs. Thus, the problem discussion resulted in the following research questions:

Q1: How is CSR integrated within professional football clubs?

Q2: What challenges are faced by professional football clubs when implementing CSR activities?

In order to reply to the main research question (Q1), refining existing theory in the field, three areas of explorations have been defined by the author. Firstly, the concept of CSR will be explored within professional football clubs. Secondly, the motives for engaging in CSR for football clubs will be outlined, comparing them with existing literature. Thus, CSR related organizational implications for football clubs will be explored.

The second research question (Q2) aims at giving practical insights to CSR managers of professional football clubs. As misalignments can occur when integrating CSR and implementing CSR activities, it is of relevance for practice to emphasize these challenges. Thus, this study will nuance existing theory, give insights on practical implications for the sport management and prepare the ground for future research in this field.

1.4 Outline of the study

The study counts six chapters from which the reference list and the appendix are excluded. Therefore the study outline results in the following:

(1) The first chapter is the introductory part of the study, where some background information of the topic and the problem discussion, together with the research questions are outlined.

(2) The second chapter provides the theoretical framework where the relevant literature on the topic is provided.

(3) The third chapter illustrates the methodology of the study, which includes a description of the research method that has been applied, the design of the research and information regarding the football clubs chosen as case studies.

(4) In the fourth chapter four the empirical findings are described.

(5) In the fifth chapter the data obtained by the study are described and discussed.

(6) The sixth chapter provides the conclusions of the study, where the key research questions are assessed.

(7) The reference list represents the seventh chapter.

(8) The appendix in the eight chapter includes all the questions designed to run the interviews of the football clubs professionals from each of the case studies.

2. Theoretical framework

In this section the relevant literature and theory concerning CSR will be reviewed. From the evolution in the concept of CSR in the literature and different approaches of CSR, to the latest research within the sport and football industry, concerning motives and CSR development.

2.1 Corporate social responsibility: evolution of the concept

The business environment has been re-shaped by the globalization and new more complex business strategies have emerged for companies all around the globe (Scherer and Palazzo, 2011; Dunning, 2000). Within the changing environment and landscape, also governments, nonprofits and other entities have been pressuring companies to consider the economic and the social impacts of their decisions (Porter and Kramer, 2006). In this new environment, the relevance and attention of CSR has grown substantially, together with the evolution of the concept over the last fifty years (Carroll and Shabana, 2010; McWilliams, Siegel and Wright, 2006). There are four particular lines of thought for the adoption of the concept of CSR globally nowadays (Porter and Kramer, 2006). First of all, public responses raised awareness on social impacts made by companies, which before were not considered. Secondly, the concept of sustainability has been emphasized more and more through the years: environmental sustainability and social sustainability. Thirdly, CSR has become through the years a way of overcoming national regulations, limitations to profits and growth. Therefore, it came to be considered also as a defensive mechanism to avoid compliance and penalties by institutions or stakeholders. Finally, CSR has been considered as business philanthropy and way of doing good business. In this sense, there is a double side of CSR, as one concept aims at giving back to society and contributing to society; the other can see corporate social responsibility as way of increasing profits, building brand image and reputation.

There is a general consensus (Carroll, 1999; Garriga and Melè, 2004; Dahlsrud, 2006) over the fact that Bowen (1953), in his study '*Social Responsibility of Businessmen*' outlined the first definition of CSR activities and social involvement. Indeed, its assumptions are based on the power that businesses have achieved and their influence on people's lives, highlighting the responsibilities these businessmen now have, beyond the mere economic interests. The responsibilities and obligations of corporate organizations have been also identified by Carroll (1979). Carroll constructed a three-dimensional framework for the conceptualization what it is called '*Corporate Social Responsibility*': business responsibilities (economic, legal, ethical and philanthropic); social issues involved (environment, consumerism, discrimination, occupational safety); types of social response (reaction, pro- action, defense, accommodation). Particularly, the obligations companies and business

are subject to were divided in: *economic*, which is the obligation to be profitable and wealthy for a company in order to be sustainable, but also to furnish good products and to provide employment. *Legal* obligations are the obligations for the company to obey the legislations and governmental regulations. *Ethical* responsibilities represent the obligations for companies to operate in a social responsible way, in line with people's moral and ethical values. *Discretionary* obligations represent the philanthropic desire of giving back to society, help communities in a voluntary way, but also fulfill the notion of corporate citizenship. Another classic definition of CSR has been made by Sethi (1975), which made a three dimension framework of corporate behavior, dividing it in social obligation, social responsibility and social responsiveness. On the opposite pole, Friedman (1970) saw CSR as something that should not be part of business firms, as it is not their obligation to solve governmental issues. Moreover Friedman (1970) also stated that business firms have only obligations towards their shareholders and direct investors and resources allocated to CSR instead of value added activities represent wasteful management.

Throughout the last decade, scholars have tried to perceive CSR in a more strategic perspective (Garriga and Melè, 2004; Porter and Kramer, 2006). Porter and Kramer (2002; 2006), Ricks (2005) understood that CSR should not be treated as a voluntary activity, but rather a way and a tool to create a sustainable competitive advantage for a firm. A relevant manuscript comes from McWilliams and Siegel (2001), who used a firm model approach for corporate social responsibility, with supply and demand implications affecting the decisions of the firms when engaging in CSR. They sustained that a cost-benefit analysis should be made by the firm, in order to maximize profits, but also satisfy the different stakeholders' demands of CSR. Moreover, McWilliams and Siegel did not find any relationship between corporate social responsibility activities and financial performance. The main implication of their study is that companies which engage in CSR activities have higher costs than firms who do not engage. But one of the advantages for companies who engage is that they will be able to reach the customers which are willing to pay more for CSR attributes for certain products. In this way, CSR attributes are just like any other attribute that firms can offer with one product.

Also, Godfrey, Merrill and Hansen (2009) found that enterprises across different industries which are involved in CSR activities are able to create more value for shareholders, also by increasing the corporate financial performance (CFP). Indeed, CSR strategies can represent insurance-like tools for protecting shareholders from sudden negative events, and therefore losses of value. It is highlighted how institutional CSR engagements and technical CSR engagements have different capacities of mitigating the risk of unexpected negative events for shareholders. Some other quantitative studies (Orlitzky et al., 2003; Margolis and Walsh, 2001; Cochran and Wood, 1984) established a positive

correlation between CSR and CFP, while others (Nelling and Webb, 2009; Seifert, Morris and Bartkus, 2003) did not.

2.2 CSR development

In order for corporations to be successful, they need a healthy society and fair environment, therefore a correct implementation of CSR must benefit both sides and not just one of them (Porter and Kramer, 2006). Porter and Kramer (2006) describe two different approaches to accomplish a strategic integration of CSR in the business model: (1) the *'outside in'* or the (2) *'inside out'* approach. (1) The *'outside in'* approach consists of understanding the external environment around the organization, which affects the strategic organization of the company and its business strategy, thus developing the correct implementation of CSR. (2) The *'inside out'* approach represents the practices, capabilities, resources and financial conditions within the company, that affect the society. Porter and Kramer (2006), also stressed on how prioritizing and choosing wisely different social issues to tackle could bring benefits for the corporations. A proper prioritization would make them able to use an effective instrumental approach to CSR. The *'strategic approach'* mentioned by this study includes a tandem combination between the inside out and the outside in approaches.

Focusing on the CSR development, it is important to mention the work of Kolyperas (2012). While reporting some major researches on CSR development, Kolyperas builds a framework for CSR development. From previous research (Lindgreen, Swaen and Johnston, 2009), it has been noted how, organizational changes in the corporations should be made, in order for CSR and stakeholders' demands to be successful. According to Kolyperas (2012), CSR development comes from the interaction between stakeholders demands and corporate objectives, whereas corporation represents a possible connecting place for different interests.

Based on assumptions from Jones, Comfort and Hillien (2007) and Maon, Lindgreen and Swaen (2009), CSR development stands between two extremes: (1) *empowerment from without* and (2) *empowerment from within* (Kolyperas, 2012). (1) The *empowerment from without* represents the first stage of CSR implementation, when a corporation realizes the legal constraints or requirements to get involved socially and therefore reacts trying to meet the stakeholders' demands. This stage does not usually imply a strategic perspective on CSR. (2) The *empowerment from within* is the last stage of CSR implementation, when a corporation realizes CSR activities strongly linked with its business strategy and vision. In other words, CSR implementation represents a dynamic process, from a self regarding plan, achieving simple objectives, to an altruistic purpose for the full integration of CSR values in the organization.

2.3 CSR in Sport and Football

As mentioned before, there are still open research questions on CSR in the sport and football industry that need to be addressed (Godfrey, 2009; Breitbarth, Walzel, Anagnostopoulos and van Eekeren, 2015). Smith and Westerbeek (2007) highlighted how sport related CSR activities can make a large impact due to their mass media distribution; communication power, youth appeal, positive health impacts, social interaction, social awareness, cultural understanding and immediate gratification benefits. Among the different types of CSR activities in the sport industry, three categories are the most relevant: the CSR activities made by sport organization and entities; the CSR activities implemented as partnerships between organizations and nonprofits organizations, such as foundations; CSR activities made by sport related companies, through sport (Kolyperas, 2012).

Not a large number of studies has focused upon the concept of CSR in the football industry, however the research has given some practical and theoretical insights, with Breitbarth and Harris (2008) highlighting the relevance and importance for professional football clubs to integrate CSR in their management process. Smith and Westerbeek (2007) applied stakeholder perspective to understand the value and relevance of sport as a vehicle for CSR implementation. Due to its power of integration among individuals, sport represents the best strategic tool for enterprises when trying to address their social responsibilities.

Walker and Parent (2010) examined the concepts of Corporate Social Responsibility (CSR), Corporate Social Responsiveness (CSR[^]) and corporate citizenship (CC). They developed a framework where spatial distance, stakeholder influences and business operations explain the different types of social involvement among sport entities. ‘Corporate social responsibility’ (CSR) is the duty of the business to improve aspects of society and adhere to ethical and moral societal standards. On the other hand, ‘Corporate social responsiveness’ (CSR[^]) is more pragmatically oriented and managerial way of approaching social aspects. It represents “*the adaptation of corporate involvement to social needs considered to be anticipatory and preventive*” (Walker and Parent, 2010, pag. 201). ‘Corporate citizenship’ (CC) regards instead the inter linkage between the corporation and the society, implying a recognition of mutual dependence between members of community and the organization. Moreover, Walker and Parent (2010) found an imitational process among sport entities concerning CSR activities and introduced a framework where CSR strategies represent instruments for building a competitive advantage in the community, while CSR[^] and CC afterwards help to sustain this competitive advantage.

2.3.1 Motives of CSR in Football

As mentioned previously, the motives and drivers for CSR implementation for professional sport clubs have been explored by Babiak and Wolfe (2009), with two categories of motives (or pressures) identified: external and internal. Babiak and Wolfe (2006; 2009) affirm that CSR involvement can no longer be ignored by managers of corporations and organizers of sport events, whether driven by philanthropic or strategic reasons. Moreover, in 2009, they made a review of the literature concerning CSR in sport and outlined the main drivers for professional sport clubs to get involved in such activities. They identified the existence of '*external pressures*', from institutions and communities, came as primary drivers for professional sport clubs, followed by '*internal pressures*', represented by internal resources (*rare, valuable and inimitable*) of the football club.

The different perceptions of CSR activities by managers in the sport industry have been highlighted by Sheth and Babiak (2010), with ethical and philanthropic motives outstanding other motives such as economical and legal motives. Also, Kolyperas et al. (2015) provided some reasons and motives for CSR development for professional football clubs, with evidence from the Scottish Premier League. Perceived pressures from stakeholders, by social forces such as fans, community, media, government, suppliers and partners, represent key motives. Moreover, the so-called '*isomorphism*' among clubs in the league represents a driver too, together with other economical factors (tax incentives, desire to increase financial performance, business choices). Hamil and Morrow (2011) analyzed the context and motivation factors of Scottish Premier League teams as well, posing emphasis on the necessity for the football clubs to react to stakeholder demands, community expectations; but also, instrumental approaches to CSR have been found, in order to increase profits and long term sustainability of the football club.

Strengthening customers relation, enhancing societal role and furnishing an example for society, are reasons found by Reiche (2014), from a case study on German Bundesliga. Babiak and Wolfe (2006) in their study over the discretionary components of CSR, also found that reputation building and the establishment of an emotional bond with customers can represent possible motives for sport clubs. Notably, Brown, Crabbe and Mellor (2006) made a list of all possible motivations for English football clubs to get involved socially in the communities (ethical; business; political/legal), in line with Carroll (1979). And concerning the motives, later Babiak in 2010 found that institutional pressures and parameters of legitimacy represented the most important drivers for executive managers of professional sport clubs.

2.3.2 CSR programs and implementation in Football

Among the studies oriented on the outcomes of CSR activities, some of them analyzed the impact of CSR implementation on the organization and on consumers behaviors in the sport industry (Walker and Kent, 2009; 2010; Brunk, 2010). For instance, the consumer perspectives towards CSR in sports and the categories of possible CSR activities have been explored recently by scholars Walker and Kent (2009), which expressed a general positivity by fans on CSR activities, with a positive impact on the organizational reputation of the sport club and therefore consumers' behaviors. Walker and Kent (2010) also made a study on Golf and PGA tour perception by customers, stressing how social responsibility really needs to be integrated in the product as consumers perceptions benefit from that.

The categories of possible CSR activities in sport result to be philanthropy, social involvement, youth educational and youth health initiatives (Walker and Kent, 2009). Moreover, four categories of CSR programs made by professional football clubs are individuated in the United Kingdom: (1) educational programs, (2) sport/health programs, (3) social/cultural programs and (4) charity programs (Kolyperas, Anagnostopoulos, Chadwick and Sparks, 2016).

Kolyperas, Morrow and Sparks' (2015) findings on Scottish Premier League are also relevant as theoretical background for CSR implementation, from an organizational point of view. Their study offers a valid framework for corporate management on how to integrate CSR in already established business organizations. CSR development, according to Kolyperas et al. (2015), takes place as an interaction between corporate (shareholder objectives) and stakeholder cultures (social pressures). The concepts of "*empowerment from without*" and "*empowerment from within*" (Kolyperas, 2012) suggest that the organization reacts to the changing environment and that challenges may arise while assessing the adaptations needed in its business structure (Kolyperas et al, 2015). How national business systems affect the implementation of CSR seems to be important, according to the author, as some regulation may be stricter in certain countries compared to others

Notably, developmental phases have been identified for CSR implementation for professional football clubs, with evidence from Scottish Premier League (Kolyperas et al, 2015). The first phase identified is *volunteerism*, linked with the historic roots and structure of the organization. It "*represents the initial development of CSR within a football club and consists of donations, fan-led initiatives and in-kind contributions most often by wealthy shareholders aimed at serving their own political ends*" (Kolyperas et al., 2015, pag. 189). Specific issues are tackled, but without an organization and strategy for the long term implementation of CSR strategies. The second phase is *regulation*, where the activities and the attention on social issues is formalized, by external pressures,

such as regulations. The third phase is represented by *socialization*, which is evolutionary in the sense that more social issues are tried to be addressed by the organization. Thus, the football club goes beyond legal and economic matters, but focuses more on philanthropic and ethical matters, in line with the four dimensions identified by Carroll (1979). *Corporatization* is the revolutionary stage, in which new structures and strategies emerge in order to address social challenges in a cost efficient way. The sustainability of the CSR becomes more integrated in the business strategy and in the overall organization. And *Separation* takes place instead when a separate entity is established, becoming more and more complex the situations to be faced for the football club. The responsibility is thus shifted into a separate and independent entity (Community Sport Trust or Foundation), to increase the possibilities of partnerships with nonprofits organizations and to serve the community in a more efficient way. The last phase is the *integration*, in which the CSR programs are totally integrated in the vision of the football club. Even with the establishment of a separate entity, planning and development of CSR can be not fully integrated with business objectives of the football, therefore Kolyperas et al. (2015) stresses on the fact that *Integration* is the ultimate stage for CSR development.

As the trend among professional football clubs involved CSR related structural changes, in terms of planning, decision making, management processes, the latest literature focused upon how these changes have been taking place and how they can create value for clubs and society (Castro-Martinez and Jackson, 2015). Social partnerships seem to be currently the commonly adopted practice for delivering CSR activities (Walters and Panton, 2014; Castro-Martinez and Jackson, 2015). Walters and Panton (2014) wrote about the different types of social partnerships through which professional football clubs can make CSR activities. The authors underlined how the most common social partnerships are taking place between “Community Sport Trusts (CSTs)”, local entities, business organizations and professional football clubs. In this case, CSTs act as separate delivery agents for CSR programs in the community and they can be independent charitable organizations or foundations. The relationship between the CSTs and the football clubs can vary, but most of the times the CSTs draw resources both financially and in-kind from the football club itself. The study confirms that the social partnerships can be perceived in different ways and that football clubs mainly perceive the partnerships in a self interested way and secondarily as a way to tackle social issues.

In 2016, Kolyperas, Anagnostopoulos, Chadwick and Sparks pinned out the motives for professional football clubs to establish foundations or separate entities as their arm for CSR activities, in United Kingdom. *Internal conditions* are mainly represented by the in-house structure of the football club, together with the increasing role of football clubs as CSR agents. Furthermore, by establishing a separate foundation, football clubs can specialize themselves on the business part, while the

foundation can focus more on the social aspect. This results in a more structural independence and in the elimination of conflictual aspects in the football clubs' management. The *external pressures* for establishing separate entities for CSR activities come from the government and the communities, which are constantly calling for more transparency and accountability.

Behavioral implications of such partnerships and establishments have also been explored by scholars, but only in the last decade. For instance Anagnostopoulos and Shilbury (2013) pointed out the possible disadvantages of independent entities for CSR implementation. They found out that '*dysfunctional affiliation*' can take place indeed when the separate entity does not share the vision of the football club, leading to different perceptions and decision making issues. Therefore, the commitment between the football club and the foundation results to be too weak, with negative consequences affecting the outcomes and the overall CSR planning. However, the same authors also outlined that CSR activities can represent a tool for the organization to undertake the so called '*brand shelter*'. This happens because CSR managers of separate entities act taking care of the interests of the organization they belong, and not of their own interests. Therefore, the CSR managers perceived football industry as more than just football. Thus, they protect the organizational resources and intangible assets specific of every football club, even if operating as part of separate entity.

When collaborating on the creation of valuable CSR programs, the managers of the two different entities can also face problems, such as the revenue generation that CSR should produce, which could be primary objective for the managers of the club, while secondary objective for the foundation managers (Anagnostopoulos and Shilbury, 2013). Four different ways of collaboration between football clubs and separate entities have been introduced by Kolyperas et al. (2016): (1) the "*Bolt-on*" CSR; (2) "*Cooperative CSR*"; (3) "*Controlled CSR*"; (4) "*Strategic CSR*". (1) In the "*Bolt on*" CSR co-creation of value between football and foundation takes place for sporadic activities with reactive nature, usually brought by social, industrial, cultural norms. Usually they are short term. (2) The "*Cooperative CSR*" are medium or short term and these comprehend an informal level of information sharing and some common objectives. CSR value is recognizable in all aspects of collaboration, while also the business side of the football clubs. (3) The "*Controlled CSR*" are built throughout constant interaction between the managers of the two entities, alignment of the commercial and the social goals; an extensive formalization of the objectives and a vision of the entities. Usually these activities are from medium to long term. (4) "*Strategic CSR*" are characterized by an extensive interaction level between the two entities, information sharing, communication plans, alignment of processes and culture. Moreover, a constant evaluation of the projects is made to improve the quality and the quantity of the CSR activities. In this way, according to the authors, strategic CSR turn out to

be sustainable and durable collaborations between football clubs and their social entities.

3. Methodology

This chapter describes the research method applied to develop the study, together with the design and the approach used. Moreover, it clarifies the process of data collection and analysis.

3.1 Qualitative research method

Two kinds of research methods can be identified when making research studies: quantitative and qualitative research methods (Merriam, 2009). The quantitative study is more experimental and it requires larger scale of sample, as it aims to test theory through the utilization of measurement tools like surveys and statistics. On the other hand, the qualitative study is more exploratory and relies on soft data, requires a smaller scale of sample and it aims at developing a substantial analysis. The quantitative analysis usually deals with research questions such as “how much?”, while the qualitative analysis aims at responding questions such as “how?”, “what?” and “why?” (Bryman and Bell, 2015). Thus, in general, qualitative studies emphasize words and not quantifications or numbers in the analysis of data.

In the present study, a qualitative research method has been applied, as it better suits the purpose of the study and therefore it can better answers the research question. The qualitative study allows the author to put emphasis on how CSR is integrated within professional football clubs. Starting from the conceptual and theoretical integration of CSR, the study wants then to analyze the motives CSR engagement as well as its organizational implications. Further, the research purpose of investigation upon the integration of CSR could not take place with a quantitative study, more suitable for the analysis of numerical data.

The qualitative study is also more feasible for nuancing and confirming previous existing theory, but also suggesting practical implications and future research insights. This kind of study has allowed the author to focus upon the concept of CSR, motives and organizational implications when integrating CSR for professional football clubs, which are per se social human concepts. It would have been rather difficult to translate these concepts into numbers and quantifications, here lies the reason why they can be better addressed throughout a qualitative study. Developing an analysis on the environmental and social contexts, from the point of view of the individuals, is the purpose of this study, and it could have not been addressed with a quantitative study.

3.2 Research approach

The approach utilized for this thesis represented a mixture of deductive and inductive approaches. Indeed, in the first developmental stage of the thesis, it has been applied a deductive approach, to gain

knowledge of the and understanding of the general literature on the topic: from definitional works, to the motives and the CSR development and so. The theoretical foundations have been grounded in the definition of CSR and CSR approaches outside of the sport context. As the purpose of the study was to refine existing theory for CSR within sport, the later development of the literature in this specific field have been an important background. However, later on the deductive approach and study of theory has been combined with a inductive exploration upon the integration of CSR within professional football clubs and the challenges in the second research question.

This approach allowed to the author to use the theory as a solid background for developing the theoretical implications/patterns, the questionnaire and the interviews needed to respond to the research questions. Moreover, during the process of selection of the cases and beginning of data collection, especially concerning CSR development, new theoretical insights emerged which allowed the author to update the theoretical framework and use a systematic combining of findings and theory.

This approach, similar to an abductive approach, has allowed the author to capture and gain advantage not only of the systemic evidences of the findings, but also of the theoretical foundations (Dubois and Gadde, 2002). The framework was updated through the process of data collection and analysis, as the research did not aim at testing any theory, but it rather aimed at refining existing literature within the field of CSR in sport. Moreover, in the this process, combined with a multiple case study, theoretical insights coming from the rich empirical findings permitted the author to develop new combinations between theory and practice (Dubois and Gadde, 2002).

3.3 Research design

If the research method, such as the qualitative one, represents the technical part of collection of the data, the proper research design facilitates the process of collecting and analyzing data (Bryman and Bell 2015). Five different types of research design can be applicable when developing a business research: experimental design, social survey design, longitudinal design, case study design, comparative design. According to Robson (2002, pag. 178), a case study is defined as “*a strategy for doing research which involves an empirical investigation of a particular contemporary phenomenon within its real life context using multiple sources of evidence*”. Throughout deep analysis and evaluation, a case study can help understanding the phenomenon within the real life context (Merriam, 2009).

A case study has been chosen by the author due to the nature of this research and the purpose. A case study indeed is appropriate for answering research questions like “how” and “what”, as well as “why”. As in this case, the integration of CSR within professional football clubs was the

contemporary phenomenon which the author aimed to analyze in real life context. Moreover, the case study allows to make an in depth analysis, but also to keep an holistic perspective (Yin, 2014). Notwithstanding the research question has an holistic approach, selection of football clubs and personnel was required to study the subject.

The case study permits also the utilization of multiple sources of evidence: such as documentation, interviews and observations (Yin, 2014). However, it is the research question that drives the researcher on what should be the best method of research. For this study it is the questionnaire and the interviews which represent the crucial source of evidence, as the descriptive scope of the thesis favors this kind of method of research. More details about the sources of evidence are given in paragraph 3.4.

A combination of different type of case studies is also possible, as well as a multiple case study (Bryman and Bell, 2015). This latter, which has been chosen here, allows the researcher to compare findings from different cases and to have larger confrontations between the empirical findings and the existing theory. Furthermore, the multiple case study compared to the case study is more full-bodied, as the data can cover many aspects. In this sense, the interview format has been kept the same for all the cases to be able to cover the same aspects and to keep consistency in the analysis.

3.3.1 Selecting case football clubs

In order to fulfill the research questions and collect the empirical data necessary, the author had to acknowledge the availability of the data, together with logistic matters and issues (Merriam, 2009). It was also an argument how many people should have be interviewed, where and how. When selecting the cases companies (or in this case, football clubs) the author gave more importance to the cases which could give the largest and deepest amount of information to answer the research purpose.

Purposeful sampling is the process of selecting companies to better understand the phenomenon, as a form of *non-probability sampling*. Non probability sampling is preferred in qualitative studies, as it allows the author to plunge himself in the phenomenon, to analyze how situations take place, why they take place and the relation between the occurrences. Instead, for the quantitative studies it is preferred a *probability sampling* (Merriam, 2009).

A purposeful sampling has been used for selecting the football clubs in this research. The author desired for this thesis the cases that could give the most relevant information, but also diverse. Indeed specific cases from different countries in Europe have been selected. Also, the selection process has taken place based on availability and disposability of the different football clubs managers and interview targets. Several contacts have been established, but not everyone was available for

interviews and questions about the topic. In this sense, the ECA (European Club Association) publication from 2016, has been a stimulus for researching about this subject, but also a valid source for information. This report collected the best practices concerning CSR activities, at national and international level of several professional football clubs in Europe. Information concerning football clubs and CSR was gathered also through this publication. List of contacts with names, telephone numbers and emails regarding the responsible personnel of the programmes was present in the publication. Also, contacting one of the publishers via Skype has permitted the author to immerse into the subject. Moreover, the publisher and the publication itself have guided the author for contacting the football clubs, gaining secondary data and insights about how to structure the thesis.

The ambition of the author was to furnish evidences from different corporate cultures among the football clubs, but also from different nations. Moreover, the selected cases were all involved in some kind of CSR activities, whether through separate entities or not, and whether at an international level or just at a national level.

The convenience of the author was also an attribute when selecting the football clubs. They have been selected only within the continent of origin, Europe, for simplifying the process of interviewing. Thus, the cases have been collected from five different countries: Italy, Germany, Portugal, Sweden and Israel. The circumscription of this study to European football clubs, can eventually represent a limitation: may CSR has been implemented and therefore integrated in different ways in other continents. Different continents may deal differently with CSR integration or may not be familiar with term at all, etc.. However, the author has decided to bound the study to what could have given the the relevant content of CSR in football, as it implies less cultural barriers and logistical difficulties. In other words, it was a choice of both strategy and convenience.

In the following paragraphs, the five different cases of professional football clubs used for the this research will be introduced shortly.

FC Internazionale Milano

FC Internazionale Milano is one of the most valued Italian professional football clubs, with revenues over 100 millions of euro, it was founded in 1908 and it currently plays in Serie A. The headquarters are located in the center of Milano (Italy), together with the ones of Inter Futura ltd, the separate legal entity which has the mandate of the delivering the CSR program of the football club. The majority of the shares of the football club is owned by Suning Holdings Group, one of the largest privately owned retailers in China. The Inter Campus program is present in ECA publication from 2016 and it recognized as one of the largest CSR programs among football clubs. Therefore, FC Internazionale

Milano has been included in this study due to its relevance and its presence in the rigid ECA publication, but also for the disposability given when first approached.

Bayer 04 Leverkusen GmbH

Bayer 04 Leverkusen GmbH is one of the most re-known German football clubs. It was founded in 1904, by employees of the pharmaceutical giant Bayer AG and it currently plays in Bundesliga. The multinational company still owns the football club, which has a CSR department for developing this kind of projects nationally and internationally. This football club is part of the ECA network and it is present in the publication from 2016, representing one of the most relevant CSR programs in Europe. It has been selected due to its relevance and disposability by managers when approached by the author.

SL Benfica

SL Benfica is among the most well known Portuguese football clubs. It has revenues around 150 millions of euro, it was founded in 1904 and it currently plays in Primeira Liga. For delivering CSR projects, a foundation operates nationally and sporadically at an international level, called Fundação Benfica. Benfica CSR involvement is also present in the ECA publication. It seemed to be relevant to include it in the study, bringing insights from Portugal as well.

IFK Göteborg

IFK Göteborg is a Swedish football club, it was founded in 1904 and it currently plays in Swedish premier league, Allsvenskan. For delivering CSR projects, mainly in the community of Gothenburg, a CSR department have been established two years ago. IFK Göteborg was not present in the ECA publication, but it has been chosen as one of the case studies, because it could well-represent the country where the research has been made and developed. A direct contact between the author and interviewee has been possible for IFK Göteborg.

Hapoel Tel-Aviv FC

Hapoel Tel-Aviv is an Israeli football club, it was founded in 1920 and it currently plays in Israeli Premier league but has been participating to European club competitions since 1995. In 1997, Mifalot was founded as a separate organization in charge of delivering CSR projects by the then owners of Hapoel Tel-Aviv. Also, Mifalot is present in the ECA publication, as part of the international organization ECA.

3.4 Data collection

The data at the core of this research come both from primary and secondary sources. Primary data are represented by semi structured interviews, emails, reports, presentations and official documents by football clubs to the author, as well as the ECA publication from 2016. Secondary data are considered to be those data coming from journals, football clubs websites, brochures and newspapers articles. The main database consulted for the collection of data have been: Web of Science (University of Gothenburg), Emerald Insight, ECA, Google scholar and other tools of research. The employed sources and references are furnished in a complete manner in the appropriate chapter at the end of this thesis, representing the sitography & bibliography of this research. Concerning the term ‘semi structured interview’, the definition by Bryman and Bell has been taken into account, as it follows: “*it typically refers to a context in which the interviewer has a series of questions that are in the general form of an interview schedule but is able to vary the sequence of questions*” (Bryman and Bell, 2015, pag. 213). As the interviews represented the most consistent source of data for the thesis and were essential for the whole development of the study, it is was taken care by the author that they were credible (Yin, 2014).

A semi structured approach has been utilized running the interviews, as it better fits the multiple case study chosen. This approach has allowed the author some more flexibility and a well defined structure to follow when approaching the interviewees. A well-defined structure turned out to be useful in order to make sure to all the topics of interest were covered and they were consistent throughout all the case studies. Keywords were developed taking in consideration at the relevant literature in the field of CSR and CSR integration within sport context.

To develop the study, a series of one-to-one interviews have been conducted except for one case, where there were two interviewees at the same time. Most of the interviews took place via Skype. All the interviews were audio recorded and then transcribed manually. In only two cases the interviews were conducted personally, face to face: in the FC Internazionale Milano case the interview was conducted in the Milan offices and in the IFK Göteborg case it was conducted in the Gothenburg offices. All the interviews were taken in English language, except for one (FC Internazionale Milano), which was instead taken in Italian and then translated in English. The translation was then later submitted to the interviewees in order to correct possible misalignments or misunderstandings in the process. The decision of taking this interview in Italian was made in order to make it easier for the interviewees and for the author, which are all native Italian speakers. The date and the time spent in

the interviews is reported in Figure.1.

As other authors previously highlighted (Sullivan 2013), the fact that most of the interviews have been taken via Skype could represent a limitation for the study. In fact, even if Skype is an optimal tool to run interview from remote, it does not allow the author to have a personal contact with the interviewee and to perceive reactions and feelings (Lo Iacono, Symonds and Brown, 2016). The face-to-face contact is more direct and allow both the interviewer and the interviewee to perceive some informal behaviors and the context from a more personal perspective.

The questions submitted were the same for all the interviewees and these can be found in the ‘Appendix’ (Chapter 8) at the end of the manuscript.

Further documentation for the thesis involved documentation about the CSR programs, from football clubs reports and the ECA publication mentioned previously. Moreover, all people in similar positions have been interviewed by the author, CSR (or/and communication) managers. This was a requirement of the research, as only the responsible personnel of CSR strategies for the football club is able to fulfill the purpose of this research.

In the following table (Figure.1), some more details about the interviewees are outlined.

Name	Football club and position	Interview date and location
Meinolf Sprink	Bayer 04 Leverkusen. CSR and Communication Manager	First interview (Skype): 23/03/2017. Lasting time: 29 minutes Second confirmation and testing of findings: 03/05/2017
Stefano Capellini and Lorenzo Barberis	FC Internazionale Milano. Project Managers of Inter Futura srl	First interview (Face to face in Milan): 30/03/2017. Lasting time: 41 minutes Second confirmation and testing of findings: 02/05/2017
Nuno Costa	SL Benfica. Project Manager of Foundation of Benfica	First interview (Skype): 07/04/2017. Lasting time: 35 minutes Second confirmation and testing of findings: 04/05/2017
Elizabeth Anderton	IFK Göteborg. CSR manager	First interview (Face to face, in Gothenburg): 11/04/2017 Lasting time: 30 minutes
Keren Lavi	Hapoel Tel-Aviv. International developer of	First interview (Skype): 13/04/2017.

	Mifalot	Lasting time: 33 minutes Second confirmation and testing of findings: 08/05/2017
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Figure 1. *Details on the interviews*

3.5 Research Process

The research process applied for this thesis (as illustrated in Figure.2) entailed three processes of theoretical understanding and study: (1) data collection, (2) data analysis and a (3) final process of writing and concluding. The first period of study involved a pre understanding of the CSR literature, from conceptual evolution in the theory, to the development and the latest studies. Thus, it allowed the identification of most important academic references in the field of CSR. The second process consisted of a more focused understanding and in-depth study of the latest academic works and articles on the topic, which has been crucial to identify the existing gaps in the literature. Then, a selection of relevant literature for the research purposes has been undertaken. The fourth process concerned the selection of the cases (as further explained in section 3.3.1) and the data collection (explained in 3.4). The data analysis took place at the end, when the empirical findings have been compared with the previous literature. As new theoretical insights were found, during the stages of selection of the cases and beginning of data collection, they were updated in the theoretical framework in order to get the most from both findings and literature. The last stage of the research process consisted of a final wrap-up an writing of the conclusion, but also reformulating and restructuring other chapters in order to obtain consistency and increase the quality of the study.

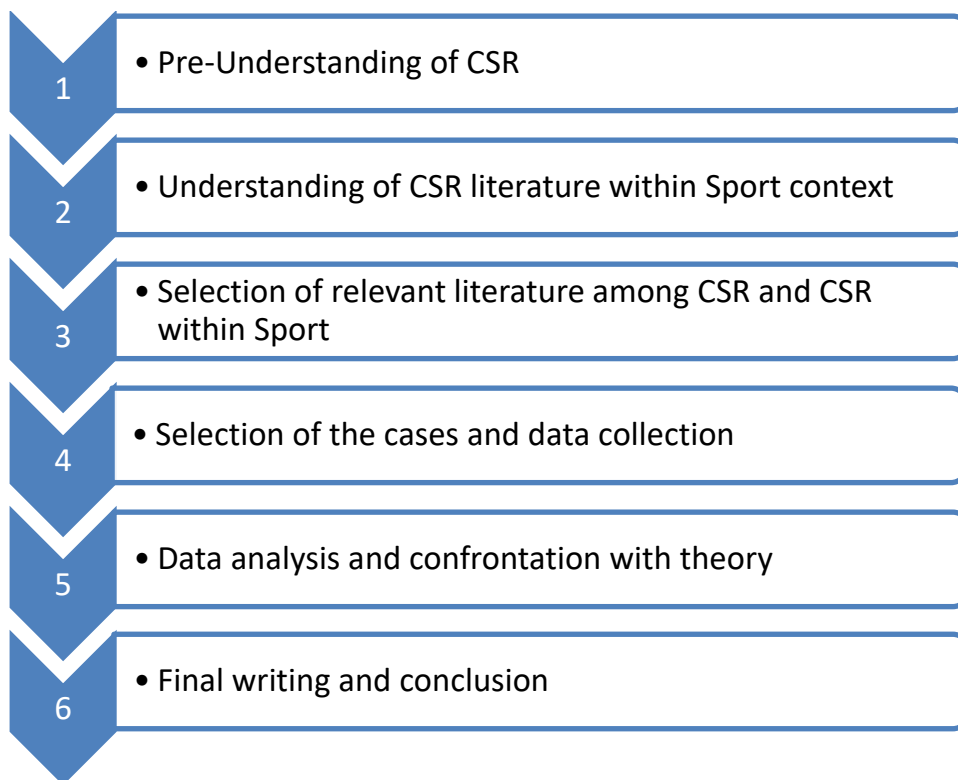


Figure 2. Research Process

3.6 Data Analysis

The data and empirical findings analysis represents a crucial chapter for the thesis, as it combines the findings with the theory, later generating the answers for the research questions (Yin, 2014). The structure of the analysis identified patterns which are able to answer to the research questions. Pattern-matching logic was therefore the structure of the thesis, which enables the author to nuance existing theory with the empirical findings collected. The data analysis and the multiple case study also implied a systematic combining to refine existing theory and make the most of both: findings and theory (Dubois and Gadde, 2002). The data analysis was divided after the research questions. The first part deals with the first research question (RQ1): how is CSR integrated within professional football clubs?. Thus, it identified the concept of CSR within professional football and establishing linkages with the relevant conceptualizations made previously in the literature. Further, the motives for engaging in CSR have been confronted with what available in the literature, concerning specifically in the field of sport. Subsequently, the CSR development related implications in the organization of the clubs have been explored, relating it with and refining previous literature. The second part deals with the second research question on the challenges football clubs face when implementing CSR activities, aiming at giving practical insights for managers on the possible misalignments that can take place within professional football clubs.

3.7 Quality of research

The principal ambition of this research is to ensure that the findings and evidences are consistent with the research questions. The research design involved in the thesis also implies the employment of different criteria for the evaluation of it. Generally, two are the most prominent criteria for evaluating the business research: *validity* and *reliability* (Bryman and Bell, 2015).

For qualitative studies, however, some authors (Lincoln and Guba, 1985) recognized the necessity of specifying terms in a more detailed way for assessing the quality of a qualitative research, as compared to a quantitative. Therefore, two alternatives to reliability and validity criteria have been provided.: *trustworthiness* (see 3.7.1) and *authenticity* (see 3.7.2). Trustworthiness is made up of four different ‘layers’ or criteria per se, such as:

- credibility, which is in parallel to internal validity in quantitative research;
- transferability, which is in parallel to external validity in quantitative research;
- dependability, which is in parallel to reliability in quantitative research;
- confirmability, which is in parallel to objectivity in quantitative research.

The main argument behind the proposal of different terms for assessing the quality of the qualitative research, concerns the fact illustrated by Lincoln and Guba (1985), who do not believe in absolute truths in social world and contexts. Different accounts of contexts and circumstances can take place and the author cannot reveal one absolute truth (Bryman and Bell, 2015).

3.7.1 Trustworthiness

Credibility

Credibility represents one of the most important criterion for assessing quality and trustworthiness for qualitative studies (Bryman and Bell, 2015). As multiple accounts and facets of reality are present in social context, the acceptability for others is represented by the feasibility and credibility of the account that the researcher underlines during the study, and that is what it really matters. The insurance of credibility of a certain research is essential, because it denotes how the researcher used common and good practices for developing the study. Thus for the credibility of the study, it is important to employ the canons of good practice when researching and submitting the empirical findings to the people involved in the research, as that is what confirms the correct understanding of the social context by the researcher. This technique for validation is called *respondent validation*, also applied in this study, as the respondents are aware of the empirical findings and therefore the

understanding of the social context is confirmed (Bryman and Bell, 2015). Another method recommended for assessing credibility is the *triangulation*. This method is based on the utilization of multiple sources and references, to understand and define a concept more precisely. Triangulation can be used among qualitative and quantitative studies, especially because a combination of methods can permit a better understanding of the findings.

In order to ensure the credibility of the study, the author has employed canons of good and common practice, during the semi-structured interviews. As an example, the interviewees have been given space to have their own reflections and formulate their own ideas. Moreover, the findings have been tested in four cases out of five. Respondent validation took place in all the other cases, with also extra relevant insights given by the most disposable interviewees. The author also used triangulation when possible for what it concerned the analysis of the theoretical implications and assumptions, in order to achieve credibility and to strengthen some affirmations in the text. Importance by the author has been posed on understanding the literature concerning CSR and the most recent development in CSR in sport, which were relevant for constructing the thesis, as mentioned previously. The knowledge of patterns, discovered analyzing the literature, allowed the author to present an already established and structured framework to the interviewees, gaining their attention and trust in collaborating for the study. Another measure used to increase the credibility of the study was a personal Skype meeting with the author and publisher of the ECA publication, which gave concrete suggestions on who to approach and the most recent developments in practice of CSR.

Transferability

Qualitative studies tend to be oriented towards the enlightenment of social context, perceptions and the uniqueness of the environment in which the researcher are involved (Bryman and Bell, 2015). Lincoln and Guba (1985, pag. 316) sustain that whether or not the findings “*hold in some other context, or even in the same context at some other time, is an empirical issue*”.

As this study aimed at analyzing the integration of CSR within professional football clubs, in depth throughout a qualitative studies, the uniqueness of the social context involved represents a feature. For this reason thick description is necessary to give other researchers the possibility of transfer the findings into other social contexts. Through thick theoretical elaboration and description, the study is eligible for transferability and analytical generalizability. The study gives a thick description on how the professional football clubs integrate CSR and provides a solid basis on CSR outside and within the sport context. There are also details about the football clubs, the interviewees, the theory chosen and which specific cases have been selected. The potential for transferability therefore is provided for

other sport contexts, also outside of the football scope. In the same way, a larger spectrum of sport organizations can benefit from practical implications and insights indicated in the final outcome of the study. Moreover, the discussion over CSR can be enlarged and transferred to other contexts outside of sport, as well as the motives for engaging and how organizations integrate CSR can furnish valuable information for other contexts. Thus, findings and the theoretical foundations can reach the potential of analytical generalizability (Yin, 2014) for other professional football clubs integration of CSR.

Dependability

The concept of dependability for Lincoln and Guba (1985) corresponds to the one of reliability for quantitative studies (Bryman and Bell, 2015). Particularly, it deals with the issue of whether the results of the study are repeatable. Moreover, the term represents the question of whether the measures used for the designing the concepts of business and management are consistent.

For the qualitative studies, the parameter of reliability is fairly hard to meet. The possibility to repeat the study for another researcher is quite hard, as social circumstances change all the time and the social context of a research is not likely to be the same over time (Bryman and Bell, 2015). However, the whole research process and the data analysis have been outlined in the previous paragraphs, allowing other researchers to eventually replicate the study. Moreover, the amount and quality of empirical data, all audio recorded and transcribed represent a crucial foundation for the dependability of the present study. The research process clarifies how the study has been designed and developed throughout time, also highlighting the different stages of the whole process.

The research employed for this thesis is a qualitative multiple case analysis, which implies several characteristics as well as variables which are not controlled by the author and hardly repeatable. However, the theoretical framework developed, together with bibliograph, the guideline of the interviews (available in Chapter 8: 'Appendix'), presented for the final analysis and conclusion should allow another researcher to obtain similar results, being provided the same background and materials. The potential replicability of the study is also given by the transparency of the research, which gives information about the football clubs, the selection, the interviewed personnel. Moreover, the interviews questions are also accessible and therefore ready to be used.

To overcome the limitation of dependability and therefore enhancing the quality of the study, the author has also give information and relevant description of the Research process, and the different stages that took place during the study.

Confirmability

Confirmability, as a factor to measure the quality of a business research, reflects the idea that, while acknowledging that complete objectivity is impossible, researcher should act in a good faith (Bryman and Bell, 2015). This means that the researcher should not allow personal values, ideologies, prejudices to interfere with the process of researching and the development of the outcomes. Moreover, this should be evident in the analysis and findings. Not only personal ideas, but also pre-concept of theory should not bias the results of the study. Establishing confirmability, according to Lincoln and Guba (1985), represents an important duty for the author as it also means objectivity (Bryman and Bell, 2015).

Even though expressing that objectivity and therefore confirmability could be hard to meet, the author has focused upon the findings and the outcomes, trying to bring insights for future research without emphasizing personal thoughts and subjectivity in the study. For the development of the questionnaire, the theory was essential. Moreover, the subjectivity (in terms of decisions about what to highlight, how to proceed, method used, theory chosen, etc.) has played a role and tried to act in a good faith with all the participants and respondents. Respondents were not pushed towards giving certain answers and the flow of conversations, allowed the interviewees to express themselves freely. Selection has also been made for the data from the interviews, but with the purpose of fulfilling the research purpose and not to express any pre-concept.

3.7.2 Authenticity

In addition to trustworthiness, another factor for assessing the quality of business researches according to Lincoln and Guba (1985), particularly relevant for qualitative studies, is authenticity (Bryman and Bell, 2015). However, authenticity is also divided into other different criteria of assessment: fairness, ontological authenticity, educative authenticity, catalytic authenticity, tactical authenticity. All these factors explained by Guba and Lincoln (1985) deal with the wider political impact of research. For example, fairness underlines whether different groups of stakeholders have been interpellated and therefore all different perceptions are present in the research. Notwithstanding these factors are considered provoking by scholars, their impact on the outcome of research have been controversial (Bryman and Bell, 2015).

As only football managers have been interviewed, this may represent only certain perceptions on the social context and thus this may stand as a limitation of the research. The presence of other points of views on the topic would have certainly strengthened the research, especially for what it concerns the perception of football clubs' executive managers on the separate entities delivering CSR. A matter of

disposability and availability has played a role for not having more point of views.

A second confirmation of the findings permit the interviewees to identify major mistakes or clarify any misunderstanding with the author. This confirmation may help to overcome the above mentioned limitation. Further research should better address the different perceptions and strategic visions of the football clubs on their separate entities.

3.8 Limitations

The main limitations of this study, as previously described, concern mainly the process of selection of football clubs, the collection of empirical data and the methodology applied.

This multiple case study included only five professional football clubs, from different countries, which does not allow to compare among clubs from same country and therefore may not provide an in depth analysis of how CSR is integrated within national contexts. Moreover, decision to include cases solely from Europe, limits the analysis to a specific context, with relative cultural barriers.

Moreover, it is important to admit that the present study does not include any interview to football clubs staff which is not currently working within a CSR division, entity or department. All the interviewees had direct responsibilities and were therefore involved in running projects and integrating CSR in their daily practices. This limitation could be possibly overcome by including an higher number of interviewees and collect more data from other divisions and departments. This could also provide more insights and a better understanding on how the integration of CSR within professional football takes place and how it is perceived by the staff within the club with different responsibilities. This could provide different data and allow to formulate and answer new research question on how the responsibility within a club influences the integration of CSR.

Regarding the methodology utilized for this study, some improvements could be made in the future. As for example, more accuracy on the personnel selected for interviewees, differentiating among personnel from football clubs and personnel from separate entity in charge of CSR. Further, in the process of interviewing and data collection may a more rigorous approach, in the questions and in the answers, could enhance the possibility for quantitative analyses.

3.9 Ethical Considerations

When conducting a qualitative study, it is important to keep in mind the ethical considerations of the research (Yin, 2014). Any of the interviewees was forced to take place in this research and none of them was awarded to give any specific answers. Indeed, all the contacts made by the author participated in the research totally out of free will. This represents a requisite for a research in order to

minimize the risk of bias (Bryman and Bell, 2015). The opportunity to answer the questions anonymously was also offered to the respondents, as this could have led to greater transparency. However, all the respondents accepted to be recorded and to show their names in the research. The validity of the report is also strengthened by this factor, which allows for further research on the same topic, and possibly the same interviewees.

Furthermore, the interviewees were first of all informed about the subject of the research and their role in the study were emphasized. There has been no intention by the author of divulging the data to other entities apart from the school and this was ensured to the respondents. The interviews were semi-structured, which allowed the respondents to express their own thoughts and personal perceptions more freely, even if they were being recorded. No pressure in any form was made by the author to the respondents for replying to the questions in a certain way in order to confirm the author's thoughts. They all responded freely and were willing to cooperate with the study. Moreover, the language was changed from English to Italian, in the case of FC Internazionale Milano, and this happened only in order to make the interviewees more comfortable, to facilitate the discussion towards the achievement of deeper insights.

Finally, ethical considerations were definitely relevant and taken into account by the author during the study. The purposeful selection of the data allowed the author to avoid considering irrelevant data.

4. Empirical findings

In this section the empirical findings concerning the five different professional football clubs will be outlined. From the organizational structure and its evolution, to the motives and challenges the football clubs face when they engage in CSR, a summary of each case is reported at the end of the relative section. One general summary of the findings is then present at the end of chapter.

4.1 FC Internazionale Milano

4.1.1 CSR development

FC Internazionale Milano actualizes CSR activities through a separate company owned and totally controlled by the group, called Inter Futura Srl (in English, a Limited Liability Company). Since 1997, Inter Futura has become the CSR delivery agent of Inter Campus, which was developed in that year and represents the major CSR program of Internazionale Milano. Inter Futura Srl has a legal service contract, a mandate, with Internazionale Milano for delivering CSR projects. Originally Inter Futura was not born for CSR projects, but was covering a wide range of different activities for Internazionale Milano, such as summer football camps, trainee camps and other kind of projects. Notwithstanding the legal form which would imply that, Inter Futura Srl does not make profit, it is not self sustainable and it handles a budget of about one million of euro per year, receiving from FC Internazionale Milano. There are not profits, as all the revenues are reinvested in Inter Campus. Currently, the staff operates from the center of Milan (Italy) in the same structure of Internazionale Milano and it is constituted by 15 employees (mainly project and technical managers) and 6-7 collaborators. Project managers administer and organize the activities, while the technical staff is more responsible for the work on the field in loco. Inter Futura organizes and manages the CSR project Intercampus and notably *“Inter Futura can be more comparable to a foundation which manages and organizes Inter Campus, the main CSR project of Internazionale Milano”*.

The core philosophy of Internazionale Milano stands in the education of children through football, through long term projects which should be sustainable and not just sporadic spot events. That is why according to Capellini (2017): *“Philosophy of Inter Campus is based on constant investment in competences and personal resources. We go somewhere, nationally or internationally, to our partners, to share our method and make formation”*. Moreover, it is important for Internazionale Milano to spread concept of fairness, joy and educate the targets of their projects, as: *“We do not organize spot events, like charity dinners, or occasionally charity matches. Our activity is labor intensive, not based on money transfer strategy: we invest in competences and knowledge because we*

believe is more relevant and sustainable. Knowledge and competence is forever, while economic support may vary.”

Inter Campus

Inter Campus represents a non-profit social program started in 1997, which “*supports social programs for children by adding sport activity as educational tool*” (ECA, 2016). It focuses on social, religious, racial equality worldwide, with emphasis on children; furnishing technical formation for children and giving them back the ‘Right to Play’, together with the development of the communities. In 2016, Inter Campus covers 29 countries and involves around 10.000 boys and girls, with the age between 6 and 13 years old, together with approximately 200 educators and volunteers. Inter Campus has now a popular logo with the symbol of Internazionale Milano in the center. FC Internazionale Milano is really proud of this project as it represents the special identity and sensibility of the football club in terms of CSR vision and mission.

However, Inter Futura has been involved in CSR projects in Italy as well, for example for the population of Abruzzo and Emilia Romagna, when hit by the earthquakes in the previous years. The objective in this case was to make the children to play in a difficult moment, in order for them to feel again part of a community, a group and therefore overcome the critical moment. These, according to Capellini, were sporadic projects which are not common for Inter Futura and Inter Campus. The orientation of Internazionale Milano is to make projects that last, not only for weeks, months or a year. This is also important for partners, as it ensures a certain degree of engagement and effort by the professional football club.

During this twenty years, there has been a great evolution and enlargement of the resources, especially in the first ten years. Few new countries have been entered in the last three years (Russia and Nicaragua are among the most recent ones). The objective is currently to consolidate the countries where Inter Campus is already in and optimize the activities already existing. Even though the main concept has never changed through the years: the utilization of football as a social instrument, strongly linked with education in order to tackle the school dropouts, as it is asked to all the children which participate to go to school. However, the core vision of Internazionale has remained the same and will keep being so, as caring for social issues, whether in Italy, whether in other countries with different issues. “*It represents the values of the club, and those are the values that matter, as they are not related to the results on the pitch, which can go up and down. It is something you can always identify yourself*”.

The strategic decisions concerning which countries to enter and with which projects to operate in

different countries is taken by the project managers of Inter Futura. The issues change across the different countries, for example in some countries may violent behavior is the biggest social problem, women condition is another. Therefore there is a degree of adaptation of Inter Campus projects in the different countries, not total replication. In this sense, partners are very important because they can suggest and address Internazionale Milano towards the issue most relevant in the country. *“We visit every country two times per year, during the rest of the time the partners proceed with the organization and administration of the projects: foundations, NGOs, associations, non-profit companies. The issue we tackle is also suggested and may be addressed by the partners. The partner knows better about the issues in the different countries and places”*.

The role of partners is key for the delivery of high quality CSR projects like Inter Campus. Inter Campus manages the training and the administration of the activities, with two major visits to the country per year. The partners, which have the control for most of the time and have a major knowledge of the issue, have to be reliable. The selection of partners can represent also a challenge because the projects are large and in different countries with different features, that is also why Internazionale Milano prefers to invest in training and education than just giving up money. In fact, as Capellini says *“you may even send money somewhere and you have no idea where they end up. You may give money to the best people in the world but they may not be able to manage them and invest them in the correct way”*. During the visits in the countries where the projects are, FC Internazionale Milano takes care of administration, contracts, feasibility and has meeting with the children, because it is valuable to show them that there is somebody from Italy going there for them.

The effort that Internazionale Milano makes to be sustainable and long term oriented is relevant also for the partners. Indeed, it shows from the beginning the mutual trust and commitment that is required to start projects with this football club. In this sense, this kind of mentality is a guarantee for the partners. *“The concepts we offer are education, integration which are not concepts children can internalize in such short time. This is relevant also for the solidity and mutual trust you build with the partners. We do not stay one month and then leave”*.

Utilization of football club image

The power of the brand throughout the shirts of FC Internazionale Milano are an important factor for the success of the social projects: *“Inter Campus started in Brazil, where in 1997 there were large problems of children not going to school and spending time on other activities. We are Inter, we can give football. With the shirt we can ask the children to go to school and make something like an mutual agreement with them. It worked and we replicated it in other countries”*.

With the power of sport, Internazionale Milano is able to deliver project educating children, making them more responsible. According to the interviewee: *“The power of sport is not exclusive. It could be any sport club. The fact of having the Inter shirt and wearing the logo of Inter stimulates the children to make effort for something: it is the ethical blackmail we make with them, according to the problems they face in their communities. The shirt also gives importance and dignity to all of them”*. According to Capellini, FC Internazionale Milano is expert of football and therefore is the best delivery agent for sharing and teaching competences about this. *“We construct our projects, based on existing competences and knowledge. Any company can make fundraising [...] A fundraising would require less resources and less personnel”*.

4.1.2 Motives

The project of Inter Campus reflects the internal vision and unique engagement in CSR of FC Internazionale Milano. The management and presidency of the football club had a strong impact in imposing the vision of the football club for what it concerns CSR. The ambition to operate internationally comes from the birth and historic roots of the football club and it is reflected also in the name. Historically, the club has tried to be more international than the other clubs, with a lot of foreign players and now with even have a foreign ownership. Quoting Stefano Capellini concerning the general motivation of Inter Campus which is born to be an international project: *“Inter Campus was not born from external pressures [...]. The idea for Internazionale Milano to get involved in CSR and Inter Campus came from president Moratti and it represents the DNA of Inter. The desire of being international is something the Club has always had in the social corporate vision, as the name shows. Since 1908 when it was separated from AC Milan, Internazionale wanted to be more international than others”*. The ambition of Internazionale Milano pushed to expand from the beginning with these CSR activities, as for them the community is the globe, and also does not want to be bounded only to local communities and villages. Also, the internal rivalries in Italy among football clubs and fans, makes it more difficult to operate in such a way in the areas of the native country. Many children already feel part and cheer for other Italian football clubs and Inter Campus does not want to push them toward other directions. Therefore, in Italy the only project is close to Milano.

4.1.3 Challenges

The role of partner is essential for Inter Futura when developing Inter Campus and therefore can easily become a challenge when you do not have the right one or the right project. Requests for help

and ideas for projects or activities do not lack for Internazionale Milano and therefore for the football club is essential to pick the right partners. According to Stefano Capellini, a limitation it is also a matter of resources, both human and economic: *“We seek the highest quality with the resources we have in terms of time and human assets. We receive a lot of requests by possible partners and communities, associations (10 – 12 per year). Not all the request are valuable. Since we seek long term sustainability and continuity through the years, we have to be sure about the partners and their effort, resources and reliability, coherency”*.

It is important to have a partner fit, which is not reluctant to grow together and does not expect different efforts from what Inter Campus wants and is able to offer. Mutual trust, commitment with the partner, full knowledge of which issue there is in that country and how to approach it, are important factors for the management. Not all the countries have the same issues and may certain countries are not feasible to be involved in. *“We do not want to duplicate activities, therefore, if for example, they already deliver some football training activities in a good way, we may look for people who need us more. We also evaluate the priority of football for the situation, for example conflicts and unstable or un-secure situations may not be the best opportunities for us. Playing is a Right for children, but may not be a priority in certain situations and therefore not feasible project”*.

Another major challenge Inter Campus faces is the evaluation of CSR activities. In fact, especially in such long term activities, in foreign countries require analyses, which until now have never been done. To find tangible assets for measuring these CSR activities is difficult and a challenge the managers of Inter Futura would like to work with in the future. However, until now project managers of Inter Futura evaluate their projects based on the time spent by children playing, number of participants involved in terms of children and volunteers, highlighting possible impacts on communities and villages activities indirectly. Also, the benefits for the football clubs are hard to estimate, since there are not many tangible assets. However, the image of Internazionale Milano improves. For instance, Lorenzo Forneris said: *“Inter fans clubs may be founded where we intervene with our projects [...] For the football club is only a way to establish and spread the values in which it believes. In terms of network, relations building that may be relevant or useful in the future, by establishing and spreading to other countries. There is a perceived value for the football club”*. A better evaluation of the activities and how they run can help also the technical staff to improve the performances and may optimize projects.

Furthermore, there is an understanding for the project managers that is important to communicate and sensitize population about social issues, and therefore be able to spread in the correct way these activities of the football club results really important. Communication of CSR, indeed results another

challenge for Inter Futura. Quoting Capellini: *“We understand it is important to communicate our activities because, due to our large media exposition, we can sensitize people. Sharing the experiences from the CSR activities we do as a way to stimulate other entities and people to do so. Scientific data to support our results may make this process easier in the future and we are working in this way”*.

4.1.4 Summary of the empirical findings for FC Internazionale Milano

Structure and evolution	CSR vision	Challenges	Motives	Practices and social themes
<ul style="list-style-type: none"> -Separate entity for delivering CSR projects: Inter Futura. -Established in 1990s. In 1997 becomes the CSR legal delivery agent for Intercampus; major development until 2010. Last 3-5 years: consolidation phase 	<ul style="list-style-type: none"> -Sustainability/CSR: has to be embedded through all the departments of the football club and the different tasks (social and environmental sustainability) -Utilization of brand image as educational tool for social change 	<ul style="list-style-type: none"> -Resource constraint; -Partner fit; -Measurement of outcome of the projects, for beneficiaries and for football club. -CSR communication 	<ul style="list-style-type: none"> -Internal vision: ambition of owners and historical roots of the football club to be international even in the social activities - Motives for separate entity: organizational independence and ambition of growth of the CSR activities 	<ul style="list-style-type: none"> -Inter Campus project: long term international orientation, present in 29 countries, delegation to partners for administering project during the year, very rare spot and fundraising events. -Social themes treated: education, integration. -Identification of different issues in each country

Figure.3: Summary of empirical findings for FC Internazionale Milano

4.2 Bayer 04 Leverkusen

4.2.1 CSR development

The organizational structure of Bayer 04 Leverkusen for CSR engagement, consists of ‘CSR and Communication Department’. There are four full time employees which administrate and organize the projects of CSR for Bayer Leverkusen. Meinolf Sprink in this sense represents the head of the CSR department and he is also part of the board of management of the football club, making the final decisions and planning. The budget spent yearly in CSR projects is around one million of euro. There is not a legal structure or separate entity dealing with CSR, but the involvement of Bayer Leverkusen on this matter is solid and it has been going since the end of the last century. The first projects of the football club were oriented towards school and children. *“We offered teaching facilities, material, staff and possibilities for children to get involved with Bayer 04 [...] and it was mainly oriented towards the understanding of the value of football and how we could use football to help children’s education”*. In 1990s, however, the first projects were oriented towards running programs for deaf and blind people. Since then Bayer 04 Leverkusen represented a pilot among football clubs in Germany. *“We did a lot of social projects, even before the word CSR was some kind of defined, but now it would stay under the umbrella of CSR”*.

The decision of Bayer 04 Leverkusen to not develop a legal separate entity (e.g. a Community Sport Trust, a foundation, etc.) for developing CSR projects, stands in the fact that the football clubs is totally owned by the large pharmaceutical multinational Bayer AG. Consequently, according to Sprink: *“We [Bayer 04 Leverkusen] are like a subsidiary for Bayer AG. Bayer AG has a foundation, but football is such a separate industry, they decided to keep it separately and not integrate the CSR activities of the football club with their foundation [...] We however operate through our CSR department with Bayer 04 Leverkusen. Leverkusen is also a small city and everybody knows about our CSR activities as football club”*.

The mission of Bayer 04 Leverkusen, however, is to focus on a couple of major projects and themes per year, such as inclusion and integration. Bayer 04 Leverkusen does not invest in sporadic events, because they cannot give away any long lasting results in the public opinion. According to the interviewee: *“We have to deliver something that last and therefore we focus on a couple of bigger issues and themes, like inclusion and integration, because it is not sustainable if after months people do not understand or even know the outcome of the projects you made”*. Moreover, the objective of Bayer 04 Leverkusen and also motive for engaging in CSR is: *“We want to show that we are good corporate citizen and neighbor, not linking ourselves only to Bayer AG”*.

One of the social issues that Bayer 04 Leverkusen is currently tackling is related to refugees crisis and therefore is crucially link with contemporary political moment of Germany and Europe. These projects are the among most recent developed: they regard educational teachings, the utilization of facilities and resources for integration of refugees through football. Moreover, general philanthropy (offering tickets for games and merchandising) and empathy has been shown by the football club concerning this specific issue. The topic of inclusion and integration is important for Bayer 04 Leverkusen, but also for years it has worked with children and kids with disabilities. *“Deaf issues have been tackled now for years by Bayer Leverkusen, [...] moreover eight years ago we started in collaboration and partnership with German Football Association and Bayer AG, our parent company a program for football training for mentally handicapped, which is currently in 23 cities”*. One major project is related to the mentally handicapped children in age range from 8 - 9 years old to 21, to whom Bayer 04 Leverkusen offers training facilities, coaches in order to teach them how to play football. There are two large tournaments which take place with more than 800 participants each. *“We deliver football and the main ambition of this program is the education and integration, building self confidence in mentally handicapped people. We understood, with a study together with the University of Cologne that playing football makes them do a huge step towards self confidence, mobility and pride”*. Bayer Leverkusen is also involved internationally with CSR projects, sending coaches to train new young coaches in crisis regions.

4.2.2 Motives

The motives why Bayer 04 Leverkusen has started to get involved in projects at national and international level are related with the expectations that society has on the football clubs nowadays, according to Sprink. *“We know that society is expecting something from us, if you are successful on the pitch and a valuable football club. However, when you leave your neighborhood and your community, it is also a matter of internal vision, because you are going above these expectations”*. Concerning the motivations for developing projects at international level, it becomes a necessity when the Bayer Leverkusen is involved constantly in international competitions from the sportive perspective. But also, an agreement has been signed ten years ago with five other football clubs from Switzerland, Austria, Germany and England, which wanted CSR projects at international level. These football clubs agreed on how to intervene in certain areas or issues developing strategic plans together. *“We thought it was not enough to do something in our community only, but we wanted to help with social issues at global scale”*. International organizations and associations of football clubs also played a role for the involvement in CSR activities, being Bayer 04 Leverkusen part of

EFDN (European Football Development Network) and ECA (European Club Association). The German League also pushed the clubs towards a larger engagement in CSR activities, also developing a separate CSR department on its own.

The motives for engaging in CSR, according to the CSR manager of Bayer 04 Leverkusen, are also related with sponsor benefits, and possible bargaining power, as social sensibility adds an attribute to the product. *“It is not about increasing the revenue flow, but it is somehow interesting that potential partners, sponsors are interested in your CSR activities and require it more and more. It is requested, and wanted that a football club is showing some social activities. Also CSR activities can be used as an attribute, in a negotiation, to give it an emotional kick to your arguments”*.

4.2.3 Challenges

According to Sprink, the major challenges of developing CSR activities are related with the projects and partners fit. Information and outcome must be collected and defined before, with clear goals in mind it is easier to make successful projects. *“You have to find the right projects, and that is something that can be supported by your network. Being part of associations and organizations open you doors for valuable projects, both nationally and internationally”*. Social issues and themes must also be oriented since the beginning and the start of the CSR activities. *“Focusing on integration and inclusion, for example permits us to have a clear orientation for picking partners. Not just random donations”*.

Trust and mutual commitment in terms of resources and mentality is essential for developing CSR activities for Bayer 04 Leverkusen. *“If you do not trust each other in these kind of activities and CSR business, then you are failing. You are dealing with very sensible issues, therefore trust is very important. You have to understand what your partners are trying to accomplish and how the partners are relying on you”*. Expectations between the football club and the partners have been managed and negotiated at the beginning. The outcomes are measured with partners on a yearly basis.

The football club evaluates its activity of CSR, based on their recommendations of partners, which are met on a yearly basis. For the football club the benefits are measured in terms of communication, how many people have been involved and how many people follow the activities of Bayer 04 Leverkusen on internet. *“We are looking at the associations and our network, in order to spread the voice of what we are doing. When a publication from an international organization comes out with Bayer 04 Leverkusen on it, it means we did something good for the football club”*.

4.2.4 Summary of the empirical findings for Bayer 04 Leverkusen

Structure and evolution	CSR vision	Challenges	Motives	Practices and social themes
<ul style="list-style-type: none"> -CSR Department -Major development in the last 5 years, before less structured social activities; first activities at the beginning of the century. 	<ul style="list-style-type: none"> -“Be a good corporate citizen”, give something back to the community -Also strategic view, as tool when negotiating 	<ul style="list-style-type: none"> -Partner fit, mutual trust, important to be part of valuable network, also to be helped for measurement of outcomes and the effectiveness of the communication; -Project fit with the football club, in terms of resources and objectives 	<ul style="list-style-type: none"> -External influences (community, league, society) for engaging in CSR and strong influence from partners; -CSR as attribute for negotiating power -Not developing separate entity for internal vision of owners 	<ul style="list-style-type: none"> -Social themes: integration and physical education of disabled kids -Long term projects; -Important role of network for developing partners

Figure.4: Summary of the empirical findings for Bayer 04 Leverkusen

4.3 SL Benfica

4.3.1 CSR development

SL Benfica actualizes CSR strategies and projects, through a separate independent entity, a no-profits foundation, called Fundação Benfica (Benfica Foundation). The Benfica Foundation is structured with a board of management, a professional staff of about nine people and part time collaborators (40 to 50 employees). The board of directors decides the planning and the vision of the foundation, with an overall budget yearly of about one million of euro. Since 2009, when the foundation was established, it represents the CSR delivery agent of the football club. The foundation represents almost the totality of operations of the club in terms of corporate social responsibility. However, the support by the football club is mainly through staff, resources, communication and structures. The financial support, which makes the foundation self sustainable comes from contracts with the public and private entities. The legal and fiscal system in Portugal allows taxpayers to devolve some of their taxes to selected non-profits like Benfica Foundation. This represents the main financing stream of entity. *“Our main source of finances are the taxpayers, which are allowed to devolve taxes to no profits entities”*. Notwithstanding, at the beginning, for bureaucracy reasons, the foundation was not eligible to receive the funds from taxpayers, therefore it needed the support of football club also financially.

The Foundation is really integrated within the football club of Benfica: it is located in the structure and it shares facilities with all the departments of the football clubs. *“We are really integrated within the club, we work together with all the departments of the club, besides the independence in finances and legal structure”*. A fluent level of communication takes place between the foundation and the football club, also in delivering publications and reports. *“We need to work as a team, when we involve the other areas of the club”*. The commitment between the foundation and the football club is ensured by the mixed management board, with the president of the football club always president of the foundation at the same time. *“We have some managers only for our foundation, but some other managers occupy positions in the football club and the foundation at the same time”*.

However, the motives for establishing the separate entity for delivering CSR projects deal with the ambition of the owners to have a independent delivery agent for the CSR projects, but moreover it made possible for the foundation to get access to public and private funding through the taxpayers. *“The foundation was established by the club, taking considerations that social responsibility was increasing its relevance and it was becoming a more important goal for the club. [...] Since 2009, there is a professional structure for delivering these activities”*. Not only a matter of financing or

more professional organization, as other companies and football clubs started to develop foundations and separate entities for delivering CSR, Benfica followed this tendency. *“Companies and professional football clubs were engaging more and more in CSR through foundations. It is more common to speak about foundation, we decided to open our own in 2009, to really structure what was already existing in a more professional way, but also to increase the value of our programs”*.

For the owners and management of Benfica, having a foundation represented the commitment towards the community and the society. *“..the activities of the foundation could be run by just a CSR department in the football club, as it was before. But we decided to separate the foundation from the football club because we really are a non profits NGO, we have a different legal format, otherwise it would not be possible to have support from taxpayers. The legal structure of the club was not suitable for that”*.

The social themes and issues currently tackled by Benfica, through its foundation, are mainly education and integration of children. *“At the beginning the foundation was focused on children and youngsters intervention to tackle school dropouts. Throughout the years, the team increased, the budget increased and we are trying to intervene on themes like environment and health”*. The projects of the Benfica Foundation are at national level, even if sporadically, it mobilizes for crowd funding and humanitarian events for specific cases. The major project is ‘KidFun - Education for values’, as mentioned by the ECA publication, which deals with kids of third or fourth grade from all national territory and transversal to different social contexts. It supports families and schools, developing the social skills in kids to motivate them and improve their fundamental values.

The projects Benfica Foundation are mainly long term, *“as the ambition of the projects is to improve results of children, have an impact on the behaviors and changing it, we need a minimum of three years for projects”*. Some other projects are short term, like the fundraising events. However, *“we do not pass checks, give away money for their activity and we want to be part and an important role in the development of the project”*. The Benfica Foundation aims to keep the whole control of projects which are implemented nationally in all Portugal. There is no delegation of activities to other partners (NGOs, associations, private and public entities) and the management in Lisbon handles the administration and develops the projects. The main partners are local governments and foundations. The EFDN, European Football Development Network, also plays a role as it allows the Benfica to get in contact, collaborate and share experiences with other football clubs in Europe.

For the measurement of the outcome of the CSR projects, the Benfica Foundation has reports and indicators for every project. There is a lot information gathered on the project, *“so it helps to deliver and improve the quality of the projects. We ask evaluation reports to our partners when we make*

projects together. One at the end, which is the most important. But also we monitor throughout the whole process and development of the project. This also allows us to show how much is important for public institutions to keep running certain projects and therefore keep working with them even more". The correct evaluation of the outcomes/performances of the projects represents a selling point for the Benfica Foundation, even though the benefits of the football club are not measured. The brand reputation is surely perceived as involved and benefited by these projects, as the foundation is well recognized by the football club.

4.3.2 Motives

SL Benfica has always been engaged in social activities. *"We treat our members as family and through our history we have always wanted to help each other"*. The impact of the owners and the tradition of the football club represents the motive for engaging in CSR. The external demand by government and society for implementing social activities has also played a role in the decision to increase the involvement in CSR activities. *"We are asked by government and national ministries to support and help with social issues"*.

4.3.3 Challenges

Resource constraint, being a non-profit organization, not financed by the football club, but by only by taxpayers yearly, represents a major challenge for organization and implementation of CSR activities for the Foundation of Benfica. *"Sometimes when the outcome asked is too much by national agencies and other partners, as we are self sustainable we have to look at our budget, physical and human resources"*. Another major issue is represented by keeping a balance between resources and social issues. *"Which projects to chose and how to improve our delivery of social projects represents a major issue. We have to focus on certain themes and stick with them otherwise the risk is that we are not successful"*.

4.3.4 Summary of the empirical findings for SL Benfica

Structure and evolution	CSR vision	Challenges	Motives	Practices and social themes
<ul style="list-style-type: none"> -Separate entity for delivering CSR: foundation of Benfica. -Founded in 2009, currently expansion phase 	<ul style="list-style-type: none"> -Help the close community with professional structure -Utilization of brand image and facilities of Benfica for educational purposes -Responsibility towards stakeholders in professional and organized way 	<ul style="list-style-type: none"> -Resource constraint (human and financial) -Program fit with CSR strategy of football club and sustainability 	<ul style="list-style-type: none"> -Pressures from other clubs and leagues, increasing relevance of CSR -Motives for separate entity: independent way of financing and organizational independence: needed professional structure -Path dependence, internal vision of owners 	<ul style="list-style-type: none"> -Social themes: education and integration of children -KidFun project -Long term projects (app. 3 years) -CSR programs developed and administered within the foundation

Figure.5: Summary of the empirical findings for SL Benfica

4.4 IFK Göteborg

4.4.1 CSR development

The organizational structure of IFK Göteborg for developing CSR activities consists of a CSR department with one manager, which has the responsibilities for starting and developing new projects.. The budget utilized for CSR activities is approximately one million of Sek (Swedish Krona) yearly. Moreover, the CSR manager takes ethical decisions for the sustainability work and is responsible for undertaking new programs in the community of Gothenburg. In this sense, CSR and sustainability for IFK Göteborg are perceived in two different ways. Firstly, it represents a concept of sustainability and fairness that should be embedded in the vision of the football club (from human resource department to scouting). Secondly, CSR for IFK Göteborg is also perceived as a strategy and tool to operate in the community. *“Sustainability for us could be operating in the ethical manner, for example when new players come here, treatment of staff and personnel and general vision of the club in terms of fairness. Especially we want to be sustainable in the way we work. [...] But also there is IFK in the community”*. The structure really changed and improved in the last two years, when a CSR department has been established. *“It really changed our vision in terms of CSR, as before it was mostly charity, donations and marketing events, such as fundraising. Now it is more structured”*..

The legal structure of IFK Göteborg is also very peculiar, compared to other countries and professional football clubs. IFK Göteborg is run as a non-profit organization, therefore is eligible for financial support by the city for social purposes. The possibility of the football club per se to be financed by the public and taxpayers for some activities makes it less important to have a separate entity for delivering CSR projects. *“Being run as no profits, that is the main differences with other clubs, as they may develop separate entities for CSR so they can get access to some finances by the public and taxpayers [...] This makes the whole football club very proud on how it works and CSR embedded in the structure of the football club”*.

The strategic decision for implementation of programs and activities for IFK is based on Gothenburg reports and publications, on differences in health and living conditions. The specificity of the local environment, together with the evolution of the city in the latest years have raised some issues that the football club wants to spread light upon and also help. *“Major differences in living conditions, and segregation is an issue in Gothenburg. Differences in how long people live between different areas concerned the football club”*. Together with the desire and ambition to help, the football club acknowledges that not all the football fans in the community are involved with IFK, notwithstanding its positive sportive results in Allsvenskan. Most of the projects, or programs, of CSR made by IFK

Göteborg are located in the area of Gothenburg and they concern education: the utilization of football to reach school and educate children. Training facilities are furnished by the football club, together with coaches. *“For the projects, or concepts, how we call them, we furnish training facilities, coaches and there is also a big help from football players of our team, as they have a very strong impact on children’s behavior”*. However, recently effort by the football club has been posed on socially excluded areas of the city. Moreover, IFK Göteborg supports and helps local smaller football clubs, with training facilities and coaches.

Concerning the partnerships, they play a relevant role also in the CSR implementation for IFK Göteborg, as when committing to new partners, it is asked by the football club to help and support with CSR activities in area of Gothenburg. Therefore, certain resources by partners go straight to social activities. *“The partners now have to make an active choice when engaging with us. We really ask collaboration for CSR activities, especially for business partners. In this way we are also able to tie longer term partnerships. This goes among different areas, for example logistics”*. The legal structure, which makes in fact IFK Göteborg a non-profits, it also attracts companies which aim to be more sustainable and improve their social image. *“Being as a non profits IFK Göteborg can represent an opportunity for standard enterprises to get involved in a sustainable ways, therefore the partners appreciate their image be connected with our vision”*.

4.4.2 Motives

The report from the municipality of the local city, has been a major driver for IFK to get involved in the community in a more satisfying way but also more strategic. *“Our work from previous years, when it was charity and donations, has really changed. The reason for this change is really the Gothenburg report. We wanted to focus on what the city looks today. The city has changed a lot, and so our football club needed to deliver something different as well and we have to keep up with it”*. Social concerns and issues have been raised by the public, as an external push towards a greater intervention by companies. Occasionally, associations and other football clubs push the football club towards the implementation of CSR strategies.

According to the CSR manager of IFK, CSR is also perceived as a strategic tool for building a community and increase the number of fans involved with the football club. *“Participation was also an objective, while developing the social projects. A lot of immigration in Gothenburg in the last years, and we want to make them feel part of the community. [...] From a report of the municipality, 55% of people in Gothenburg feel isolated and the same number is 4% on another side of the city. If you feel very socially isolated, you do not feel the connection to the club, you do not feel any*

participation”. The football club perceived CSR oriented towards integration and participation as a way for increasing the number of people going and getting involved with IFK. As half of a million of people live in Gothenburg, there is a large segment of possible new fans and customers for the football club. *“We could just give out tickets in other ways, but people would not feel the engagement and participation [...] A lot of people moved in Gothenburg with no tradition in following this football club, as may parents or relatives do not know about it. So then we need to build up that feeling of engagement [...] and of course that would help us with everything: more people at the stadium, more members, sponsors, partners. But also a more integrated community. It is a win-win”*.

4.4.3 Challenges

According to the person interpellated in this case for IFK Goteborg, the major challenges for IFK are the resource constraint for developing CSR activities, but also the measurement of the outcome of such projects: both for the football club in terms image, fans, merchandising and for the people involved in the projects. Moreover, finding the right partner which is able to sustain the football club in long term involvement has represented a challenge for the personnel of the football club, notwithstanding the peculiar legal system.

4.4.4 Summary of the empirical findings for IFK Göteborg

Structure and evolution	CSR vision	Challenges	Motives	Practices and social themes
<ul style="list-style-type: none"> -Recently developed and structured department of CSR (2015) -Expansion phase 	<ul style="list-style-type: none"> -CSR as strategic tool for helping to solve social issues for the community, but also gain commercial benefits and therefore win-win situations -Social awareness and implementation in all phases of negotiation with new partners 	<ul style="list-style-type: none"> -Resource constraint (human and financial) -Measurement of outcome of projects for football club and community 	<ul style="list-style-type: none"> -Raising of different social issues in the community (informal external pressures) -To increase number of fans and involvement for the football club -Not separate entity because legal structure allows for funding from public -Identification of football club within local community 	<ul style="list-style-type: none"> - Social themes: Integration of segregated areas of the community of Gothenburg and education of kids -High role of partners as to the them is asked always to contribute to social activities of IFK -Different legal structure allows private companies doing CSR with IFK to be associated with a positive brand

Figure.6: Summary of the empirical findings for IFK Göteborg

4.5 Hapoel Tel-Aviv FC

4.5.1 CSR development

Hapoel Tel-Aviv FC is engaged in CSR activities through a separate entity, a non-governmental organization (NGO), called Mifalot. Mifalot has been established in 1997, by the three business men which became the new owners of the football club. They wanted to deliver and implement social services through football. It started as a project for youth and education, in schools in the country of Israel. Training facilities and coaches have been furnished by the foundation, with educational purposes, for avoiding school dropouts.

The structure of Mifalot is divided in two major departments, an educational one, which develops the programs and one 'on-field' department with regional managers implementing the projects locally. Approximately, there are more than 200 coaches and around 80 staff members. Most of the finances of Mifalot come from the government, but also from private entities. The ownership of the football club changed through the years, but Mifalot still remained the delivery agent for CSR activities for the Hapoel Tel-Aviv FC. Mifalot and Hapoel Tel-Aviv FC management were sharing structure, facilities and building until 2016, when a clearer separation took place. Mifalot is now located in another city, but it is legally the delivery agent for CSR projects of Hapoel Tel-Aviv FC.

"We are in touch, even though the separation from their structure is very recent. We share some facilities, but they are not involved in what happens in the organization".

During the years after its foundation in 1997, Mifalot has grown a lot in terms of ambition and projects. *"With the time, the projects have been more structured and educational contents were taught even during football trainings. The programs developed by Mifalot are all long term, and currently in Israel there are around 100.000 beneficiaries in few core projects. Now the organization has grown a lot, there is an education department within Mifalot that develops the programs and a field department with regional managers".* There are around 500 projects around the whole country and also several projects abroad, which mainly aim to provide *"knowledge about the utilization of sport and football for development and peace"*. One core program of Mifalot is a general peace building program, called 'Neighbours United', which is long term and it aims to spread tolerance and integration among different cultures and religions (Jews and Arabs). There are programs aimed at people with different kinds of disabilities, working jointly with the Minister of Welfare. Mifalot also runs the football league for people with disabilities, with 200 teams currently enrolled. Another major program of Mifalot works with youth, with practical courses and programs which certify they are able to make different kinds of jobs and prepare them for the working environment. Also projects of

safe-boarding are implemented by Mifalot. *“We also work with children that were taken out of their homes, because their home was not safe, as there more than 10.000 kids like this in Israel”*. Women empowerment is also part of the social themes that Mifalot cares about and moreover concerning with elderly people, through partnerships with different Ministries.

Major steps in the growth of Mifalot have been in 2006 and 2016, for implementation of the staff. Particularly, in 2009, international projects started to take place. *“We won several prizes and rewards for what we were doing in Israel, as educational programs, therefore international organizations started to contact us for developing those in other countries [..]. Training sessions mainly were delivered around the world, sending staff members to help local partners, teach them how to make years long social programs”*. Based on the funding, Mifalot keeps delivering CSR activities in the different countries, helping the partners and monitoring the already on-going projects. Throughout the whole project, there is constant monitoring and evaluation of the program.

The decision and the social issues to be tackled are defined by specific and peculiar reasons for each country, for example after natural or human caused disasters. The issues are raised by local and international organizations, but also Mifalot decides based on the resources and partner fit. *“It is a double side. Natural and human disasters take place and we see what we can do. We communicate constantly with UN organizations and other local organization to plan together something out. We also connect with local and see if they are interested we develop something together”*. For the measurement of the outcome of the projects, Mifalot employs external and internal evaluation, as in every partnership built (Ministries, foundations) it is asked to provide monitoring and reporting of the projects.

4.5.2 Motives

The ambition to become involved in social activities came from the internal vision, desire to help by the owners. Philanthropic drivers were more important than economic or strategic. The desire of establishing a separate entity for delivering CSR projects deals with issues of economic and organizational independence. Moreover, the entity is perceived as totally separated from the Hapoel Tel-Aviv FC, and one major argument for the increasing level of autonomy and separation is related with growing projects and activities. *“It is something that happened naturally throughout the years, because Mifalot grew very much and Hapoel Tel-Aviv had different owners changing every year and they wanted this activity to keep running and being stable. To survive we have to work independently. We do not depend on them. It is a healthy relationship. If they want to show some CSR activity, they know they can use us and work with us. We do not need their approval. However, there is still an*

important role of image of Hapoel Tel-Aviv, as many kids we work with they are attracted by the logo of Hapoel [...] However, in the last six months this has decreasing as we are in the process of branding Mifalot apart from Hapoel Tel-Aviv”.

4.5.3 Challenges

The main challenges Mifalot faces when administering and operating CSR projects in the home country and abroad consist of partner fit and program fit. Indeed, the manager of Mifalot expressed the lack of the right partner sometimes for the projects which the NGO wants to get involved in. Long term commitment, mutual trust, reliability are defined as essential for a satisfying development of projects tackling social issues. Moreover, if the partners propose activities and projects, not all fit the vision of the entity and therefore it could represent a challenge to pick the program which best fits the football club and the entity.

4.5.4 Summary of the empirical findings for Hapoel Tel-Aviv FC

Structure and evolution	CSR vision	Challenges	Motives	Practices and social themes
<ul style="list-style-type: none"> -Separate entity for delivering CSR projects: NGO Mifalot -Founded in 1997, started with small projects on education and schools. -Major developments: 2006, 2009, 2016 In 2009, international projects started to take place. In 2016, Mifalot greatly detached itself from Hapoel Tel Aviv, establishing itself in another city 	<ul style="list-style-type: none"> -Philanthropy, empathy towards not only stakeholders of the club -Not perceived as strategic implementation of CSR activities for Hapoel Tel Aviv -Utilization of brand image of Hapoel for educational purpose 	<ul style="list-style-type: none"> - Partner fit for long term commitment and sustainability -Program fit 	<ul style="list-style-type: none"> -For engaging in CSR: internal vision and ambition of the owners -For international projects: successful organization and outcome at home, increased growth and ambition. -Motives for separate entity: financial resources, organizational independence and desired growth and stability.. 	<ul style="list-style-type: none"> -Long term projects and international projects -Social themes: education, integration, poverty, natural catastrophes, deaf people, women empowerment.

Figure.7: Summary of empirical findings for Hapoel Tel-Aviv FC

4.6 Summary of the Empirical findings

Case Football Club	Structure and evolution	CSR vision	Challenges	Motives	Practices and Social themes
<i>FC Internazionale Milano</i>	<ul style="list-style-type: none"> -Separate entity for delivering CSR projects: Inter Futura. -Established in 1990s. In 1997 becomes the CSR legal delivery agent for Intercampus; major development until 2010. Last 3-5 years: consolidation phase 	<ul style="list-style-type: none"> -Sustainability/CSR: has to be embedded through all the departments of the football club and the different tasks (social and environmental sustainability) -Utilization of brand image as educational tool for social change 	<ul style="list-style-type: none"> -Resource constraint; -Partner fit; -Measurement of outcome of the projects, for beneficiaries and for football club. -CSR communication 	<ul style="list-style-type: none"> -Internal vision: ambition of owners and historical roots of the football club to be international in the social activities - For separate entity: organizational independence and ambition of growth of the CSR activities 	<ul style="list-style-type: none"> -Inter Campus project: long term international orientation, present in 29 countries. -Very rare spot and fundraising events. -Social themes treated: education, integration. -Identification of different issues in each country
<i>Bayer 04 Leverkusen</i>	<ul style="list-style-type: none"> -CSR Department -Major development in the last 5 years, before less structured social activities; first activities at the beginning of the century 	<ul style="list-style-type: none"> -“Be a good corporate citizen”, give something back to the community -Also strategic view and instrumental, as tool when negotiating 	<ul style="list-style-type: none"> -Partner fit, mutual trust, important to be part of valuable network, also to be helped for measurement of outcomes and the effectiveness of communication; -Project fit with the football club, in terms of resources and objectives 	<ul style="list-style-type: none"> -External influences (community, league, society) for engaging in CSR and strong influence from partners; -CSR as attribute for negotiating power -Not developing separate entity for internal vision of owners 	<ul style="list-style-type: none"> -Social themes: integration and physical education of disabled kids -Long term projects; -Important role of network for developing programs
<i>SL Benfica</i>	<ul style="list-style-type: none"> -Separate entity for delivering CSR: foundation of Benfica. -Founded in 2009, currently expansion phase 	<ul style="list-style-type: none"> -Help the close community with professional structure -Utilization of brand image and facilities of Benfica for educational purposes -Responsibility towards stakeholders in professional and organized way 	<ul style="list-style-type: none"> -Resource constraint (human and financial) -Program fit with CSR strategy of football club and sustainability 	<ul style="list-style-type: none"> -Pressures from other clubs and leagues, increasing relevance of CSR -Motives for separate entity: organizational and financial independence -Path dependence, internal vision of owners 	<ul style="list-style-type: none"> -Social themes: education and integration of children -KidFun project -Long term projects (app. 3 years) -CSR programs developed and administered within the foundation

<i>IFK Göteborg</i>	<ul style="list-style-type: none"> -Recently developed and structured department of CSR (2015) -Expansion phase 	<ul style="list-style-type: none"> -CSR as strategic tool for helping to solve social issues for the community, but also gain commercial benefits and therefore win-win situations -Social awareness and sustainability in all phases of negotiation with new partners 	<ul style="list-style-type: none"> -Resource constraint (human and financial) -Measurement of outcome of projects for football club and community 	<ul style="list-style-type: none"> -Raising of different social issues in the community (informal external pressures) -To increase number of fans and involvement for the football club -Not separate entity because legal structure allows for fundings from public -Identification of football club within local community 	<ul style="list-style-type: none"> - Social themes: Integration of segregated areas of the community of Gothenburg and education of kids -High role of partners as to the them is asked always to contribute to social activities of IFK -Different legal structure allows private companies doing CSR with IFK to be associated with a positive brand
<i>Hapoel Tel-Aviv</i>	<ul style="list-style-type: none"> -Separate entity for delivering CSR projects: NGO Mifalot -Founded in 1997, started with small projects on education and schools. -Major developments: 2006, 2009, 2016. In 2009, international projects started to take place. In 2016, Mifalot greatly detached itself from Hapoel Tel Aviv, establishing itself in another city 	<ul style="list-style-type: none"> -Philanthropy, empathy towards not only stakeholders of the club -Not perceived as strategic implementation of CSR activities for Hapoel Tel Aviv -Utilization of brand image of Hapoel for educational purpose 	<ul style="list-style-type: none"> - Partner fit, mutual trust and commitment for long term and international projects -Program fit 	<ul style="list-style-type: none"> -For engaging in CSR: internal vision and ambition of the owners -For international projects: successful organization and outcome at home, increased growth and ambition. -Motives for separate entity: financial resources, organizational independence and desired growth and stability. 	<ul style="list-style-type: none"> -Long term projects and international projects -Social themes: education, integration, poverty, natural catastrophes, deaf people, women empowerment.

Figure.8: Summary of the empirical findings

5. Analysis of the empirical findings

In order to reply to the research questions, in this chapter the analysis of the empirical findings takes place. The concept of CSR for professional football clubs; the motives for engaging in CSR; CSR related implications for football clubs, together with the challenges are identified.

5.1 Concept of CSR for professional football clubs

Based on the literature concerning the concept of CSR within corporations, it emerged how CSR can not only be linked with other concepts such as social awareness, social sustainability and environmental sustainability, but turns out to be adopted as a defensive mechanism to avoid national limitations and compliance (Godfrey et al., 2009; Porter and Kramer, 2006). Therefore, the role of CSR has increased its relevance lately as it can have a double side impact: building brand image and enhancing reputation for companies, while contributing to society (Porter and Kramer, 2006; Garriga and Melè, 2004). However, concerning sport and football clubs, the newest literature evidenced how CSR can be more relevant and valuable compared to standard enterprises (Breithbart and Harris, 2008; Smith and Westerbeek, 2007).

In this sense, for two of the focus cases, CSR has also been associated with concept of *sustainability*, that is a broader term for indicating fairness, correct and ethical behavior in any part of the activities of the football club to people and environment: from scouting to human resources to merchandising. For the CSR manager of IFK Göteborg, for instance, CSR and sustainability go along as they represent the internal identity of the football club in every activity and department. Also, the CSR manager of IFK Göteborg perceived CSR as a matter of being fair and sustainable within the organization, but also as a way to expand the business and commercial objectives of the professional football club, in a strategic way, in line with the double side perspective of Porter and Kramer (2006). This case further clarified how CSR can bring win-win situations in which all the parts benefit, with IFK Göteborg definitely going on this direction. From the Internazionale Milano case, it emerged the idea that it is important for a football club to be social and environmental sustainable, fair towards others and within its organization as well. However, this case did not show existence of any strategic orientation of the CSR activities, but these were rather oriented towards fostering education and the social change, underlining the social role that a professional football club can have. For Hapoel Tel-Aviv, CSR represents empathy and philanthropy, not only towards the stakeholders of the football clubs, but towards society as a whole, even though this was not framed into any proper strategic vision. For Benfica instead, CSR really aims at helping the close local community, with a professional structure and organized manner. The manager of Bayer 04 Leverkusen expressed the

necessity of identifying the community with the club, through the recognition of mutual dependence, and that CSR should be used in that way. This is in line with Walker and Parent (2010) concept of Corporate Citizen (CC), as for them ‘corporate citizenship’ means the recognition by a corporation of the linkage between itself and the society and the mutual dependence of member of the community and the corporation. This may also sharpen the idea that professional football clubs are acting more and more as corporations. Bayer 04 Leverkusen’s manager also defined CSR as an attribute to add to their product, football, when negotiating with broadcasting and sponsor partners. And this is aligned with previous studies, as for example, McWilliams and Siegel’s (2001) findings on the use of a firm theory approach described CSR as an attribute that could be added to the product in order to sell at a higher price or reach different customers. In this way, according to the German manager, CSR can give an “emotional kick” to discussions and negotiations with business partners, thus enables the club to have another tool and instrument for gaining commercial benefits.

Three of the study cases have expressed the same opinion regarding how CSR can represent also a way to showcase the educational potential of professional football clubs, as they have such a great appeal and public visibility, not only among youth. Particularly, according to Stefano Capellini, the use of the shirts, the logo, the facilities of a football club, these all contribute in helping young people feeling more self confident and allows the educators to engage them more and enrich their cultural background. As according to Smith and Westerbeek (2007), professional football clubs, due to their power of integration, appeal on general public and especially youth, can overcome standard enterprises in the implementation of CSR activities.

One of the four social themes tackled by the football clubs identified by Kolyperas et al. (2016) is also present in the findings from this study. In fact, the football clubs develop mostly youth educational programs and social integration programs. Integration has been also a social theme tackled, by two of the cases considered, IFK Göteborg and Bayer 04 Leverkusen. Adaptation of the social programs therefore it is shown by the football clubs based on the most looming issues in the communities.

To summarize, CSR concept for most of the clubs is associated with sustainability, social awareness and philanthropy. However, for some clubs CSR is perceived in a strategic and instrumental way, as a possibility for giving something valuable back to society; but also pursue commercial benefits, in line with what evidenced by the most recent literature (Porter and Kramer, 2006; Garriga and Melè, 2004) concerning CSR within enterprises. Some of the analyzed cases also highlighted the relevance that CSR could have a significant for football clubs, as they are can become powerful agents of change and are more public influencer for communities of people than standard enterprises.

5.2 Motives for engaging in CSR

In order to understand how CSR is integrated within professional football clubs, an area of exploration concerns the current motives and drivers for engaging in CSR for the clubs. Thus, the empirical findings have brought some insights, that mostly confirm already existing theory.

For Internazionale Milano FC and Inter Futura the reasons for engaging in CSR come from the “*internal vision*” and “*ambition*” of the owners, which also represented motives for establishing a separate entity for this football club. Hapoel Tel Aviv and Mifalot also declare to engage in CSR activities for the same reasons. Perceived *pressures from external stakeholders* have been representing a driver for CSR engagement for several clubs, like Bayer 04 Leverkusen, IFK Göteborg and SL Benfica. This is aligned with the findings of Babiak and Wolfe (2009), which highlighted that *internal resources* (rare, valuable and inimitable), together with *external pressures*, from communities, other clubs or leagues, as main drivers behind CSR engagement among professional football clubs. Kolyperas et al. (2015) stated pressures from external stakeholders can act as motives for CSR engagement. According to some other authors, there may be also a tendency to *isomorphism* (Walters and Parent, 2010; Hamil and Morrow, 2011) among different professional football clubs beside commercial reasons. Whereas IFK Göteborg, Bayer 04 Leverkusen started CSR also as *instrumental approaches*, and SL Benfica engaged in a foundation for imitation of other professional football clubs in Europe.

Concerning the four different responsibilities, for which corporations should engage in CSR activities (economic, legal, ethical, philanthropic) (Carroll, 1979), the findings suggests that all the football clubs CSR managers perceive these responsibilities. However, it is not understood whether philanthropic and ethical responsibilities are more important to them, than the economic and legal responsibilities, as expressed by Sheth and Babiak (2010).

Over the motives to engage in CSR at an international level, the *internal vision* played a role (FC Internazionale Milano) as well as its historical roots of the football club and the will to enlarge its reach abroad. Mifalot instead, growing in terms of ambition, resources and success in the local community and the home country, have started to develop CSR internationally due to influence of partners. Thus, they differ sensibly, as Internazionale Milano started its CSR as aimed at being international, while the process of Mifalot was gradual, progressive, starting from close communities to international reach.

To summarize, the motives for engaging in CSR and therefore integrating it with professional football clubs are aligned with what available in the literature: internal vision and external pressures are the main drivers. But also, the findings from the present study confirmed that there is a trend of

isomorphism among football clubs and a common desire to get some benefits in return for the football club. Moreover, the motives for international expansion of CSR programs seem to rely on internal ambition of the owners themselves and their will decision to expand abroad.

5.3 CSR development within professional football clubs organization

In order to understand how CSR is integrated within professional football clubs, the related organizational implications of CSR development have been explored. The literature until now reveals that CSR development can take place as a result of the application of external or internal approaches (Porter and Kramer, 2002; 2006; Kolyperas, 2012). Also, according to Kolyperas (2012) CSR development represent a dynamic process within an organization, which goes between two poles. The first evolutionary phase tries to deal with stakeholders issues, due to mandatory or legal requirements, without a strategic orientation; thus, the last stage and other extreme pole is represented by the full strategic integration of CSR within all the areas of management of the organization. According to Kolyperas (2012; et al., 2015), in this way an organization moves gradually from doing nothing to doing much. In this sense, the findings do not disregard the previous this framework, but highlight how CSR development can move not so progressively, with more instantaneous decisions of planning and CSR involvement. Kolyperas et al. (2015) develop six evolutionary stages for professional football clubs involvement in CSR, from volunteerism, to the establishment of a separate entity, and the total integration of CSR within the football club management or separate entity.

The findings obtained from the case studies included in this research, show different stages for developing CSR development if compared to previous literature. Indeed, the common six stages of evolution, towards the establishment of a separate entity (a Community Sport Trust or Foundation), as explained by Kolyperas et al. (2015) can hardly be applied to other contexts except from the Scottish Premier League. Particularly, all the clubs were included in the study because it was well-known they were already engaged in CSR. Each football club differs from another as they made steps towards a more structured and professional CSR engagement, in different times and for different reasons.

According to theory, the first stage of CSR development is volunteerism, which is confirmed and can be identified for every football club interviewed for this research. This stage consists of volunteer driven social activities, linked with the historical roots of the football club. These activities are funded mainly through donations, fan led activities and they are characterized by short term orientation in the planning, without complete and defined strategy for CSR implementation. If this stage can be recognized in all the professional football clubs, in different years, the other stages outlined by

Kolyperas et al. (2015) are not so easily recognizable. Lindgreen et al. (2009) sustained that for implementing CSR activities, there is the necessity of related organizational changes in the structure of the corporations. The progressive growth, in terms of staff, involvement, relevance of CSR for the football club, has been identified in all the cases selected for this study. This confirms the increasing importance of the matter for the football clubs owners and executives, as shown by the publication of European Club Association (2016) and Walters and Panton (2014).

The other stages of evolution from the relevant manuscript of Kolyperas et. (2015), lack to cover the evolution of the CSR development for the professional football clubs. “Regulation”, “Socialization”, “Corporatization” are phases which do not appear in the findings of the present study. In fact, the majority of the football clubs move towards “Separation” much earlier and after the initial stage of volunteerism. According to the theory, in the “Separation” phase, the football clubs move slowly towards separate entity to increase their CSR activities. In the separation phase, separate entities are created, CSR planning becomes long term, obtains clear visions and directions. In the focus cases, the decision of establishing a separate entity does not come gradually from an organizational development, regulatory changes or socialization events, going through the stages, as by theory; but it is more a sporadic event, led by ambition, internal vision and outcome oriented.

The last stage mentioned by Kolyperas et al. (2015) is “Integration”, in which professional football clubs, whether through a separate entity or within their organization embed CSR in their vision and business strategy. This phase requires CSR to be totally integrated among all areas of the football club itself. This represents the last step toward the optimal integration of CSR within a football club, which also brings forward the different type of collaborations which can take place between football clubs and their separate entities, as Kolyperas et al. (2016) and Walters and Panton (2014) agree on stating.

To summarize, increasing awareness about CSR in the management processes, confirming previous research (Walters and Panton, 2014; Kolyperas, 2012). Enhancing complexity has been shown by the evolution of football clubs in terms of organizational related changes and implications, either by establishing a department of CSR or separate entities for delivering CSR. The relevant manuscript from sport field of Kolyperas et al. (2015) introduced a developmental framework of CSR within football clubs, which needs to be further tested in other contexts outside of the Scottish Premier League. From the organizational perspective indeed, this study identified that CSR plays an increasingly important for football club. However, there is lack of a proper framework that could explain and allow a proper interpretation of the developments, challenges and risk of the CSR development in the organization of professional football clubs. Moreover, the concept of “*Strategic CSR*” collaboration introduced by Kolyperas et al. (2016) seems hard to be effectively applied.

According to Kolyperas et al. (2016), the strategic collaboration is the process itself of building sustainable and durable relationships between the football club and the separate entity in charge of CSR. In this type of collaboration, strong alignment of processes, information sharing, commercial orientations take place; which are not found in the cases interpellated for this research.

5.3.1 Establishment of a separate entity

In three cases out of five, a separate entity has been established and was in charge for delivering CSR activities. FC Internazionale Milano, SL Benfica, Hapoel Tel-Aviv FC, they all created a separate entity such as respectively: a private limited company, a foundation and NGO. Instead, in the other two cases (Bayer 04 Leverkusen; IFK Göteborg) a specific department of the club was in charge of planning and running CSR activities.

Inter Futura represents the CSR delivery agent of FC Internazionale Milano. It was established before 1997, but at that time with different duties. Since 1997, Inter Futura delivers Inter Campus all around the world, de facto operating as a foundation totally owned and financed by the Italian football club. After ten years of reported increased growth in terms of resources and staff, the entity decided to focus on consolidating its presence in the different countries, while also focusing on the monitoring and measurement of the outcome of twenty years impactful projects. This ‘consolidation phase’ has started three –four years ago, after a long period of expansion, in which the program managed to reach 29 countries globally. The increase in terms of resources and ambition was oriented towards the improvement of the outcome and it was not led by mandatory requirements, as in the “Regulation” phase previously exposed.

Bayer 04 Leverkusen has started its CSR activities at the end of last century, and the reasons why it was not established a separate entity is that there was a certain ambition in the ambition and vision of the owners, the private pharmaceutical giant Bayer AG. Indeed, this company already delivers CSR on its own and did not have yet the intention to operate CSR through a separate entity for the football club as well. The CSR activities have been increasing in the last five years, being pressured from external stakeholders or partners. Therefore, it stands currently in an expansion phase, whereas the football club is focusing on widen the number of projects and their reach.

SL Benfica has established a separate foundation in 2009, after some years of already existing unstructured social activities, funded mainly by donations and charity. SL Benfica involvement in CSR is currently growing, with the ambition to increase CSR activities not only in the home country. It shares facilities and structure with the staff of the football club, but it is totally autonomous in the planning and implementation.

IFK Göteborg developed a CSR department only two years ago, with the ambition of fostering social inclusion in the city of Gothenburg, reducing segregation in the community and increasing the number of fans of IFK. Indeed, the high number of immigration of people to Sweden without any attachment to the football club of Gothenburg, enlarged the possibility for increasing customer and fans base through CSR activities. It is currently in an expansion phase, as it plans to start develop new projects always trying to gain win-win situations between community and football club.

Hapoel Tel-Aviv FC owners have established Mifalot in 1997, with CSR involvement only in Israelian territory. Major development in terms of organization, programs and ambition have taken place in between 2005 and 2009, when even international projects started to take place and new partnerships established. However, a major change took place in 2016, when Mifalot has detached from Hapoel Tel Aviv, establishing itself in another city and it is part of the consolidation phase.

The motives for establishing a separate entity for FC Internazionale Milano were the necessity of a more independent organization, together with the ambition of growth for their CSR activities. In the cases of SL Benfica and Hapoel Tel-Aviv, the possibility to get access to funding from other institutions has been a main driver for establishing the separate entity in charge of CSR. In the cases of Bayer 04 Leverkusen and IFK Göteborg, the question is different. The German football club owners (Bayer AG) owns another foundation related to their business activities, therefore they did not have the ambition of establishing one for the football club as well, until now. IFK Göteborg' s legal structure (de facto non-profits) makes instead them directly eligible for public funding for tackling social issues.

To summarize the reasons for establishing separate entities for delivering CSR activities across these cases, have been found in:

- (1) new possibilities of financing (public finances, taxpayers, private companies) and possibility to become financially independent;
- (2) independence and separate organizational capabilities necessitated by the CSR programs;
- (3) internal conditions, such as ambition and vision of the owners of the football to increase the involvement in CSR activities.

The findings confirm the motives for establishing separate entities for delivering CSR that had been previously outlined by Kolyperas et al. (2016): *internal conditions* and *external pressures*. In the focus cases, internal conditions seem to be the most important, such as ambition and vision of the owners of the football club, together with the necessity of independent structure and organizational capabilities for CSR activities. This corresponds to Kolyperas et al. (2016) internal drivers, as they include an in-house structure not anymore satisfying and necessity to eliminate the conflictual aspects

in the decision making process. *External pressures* from government and communities for establishing separate and asking for more transparency by football club are the other drivers identified by that research. According to Kolyperas et al. (2016), also the possibilities of financing represent a reason for establishing a separate entity for CSR, and it has been confirmed by this study. The interviewee of Benfica foundation also mentioned a matter of isomorphism among football clubs for the establishment of the foundation of the Portuguese football club. As other football clubs in their network or acquaintances were operating through foundation or community sport trusts (CST), the football club followed this idea. This confirms Kolyperas et al. (2016) and Walters and Parent (2010) findings on the imitational trend among sport entities.

The findings concerning the organizational implications of CSR development for football club, suggest possible benefits and challenges of the two different orientations found, while establishing a separate entity for developing CSR represents a new trend for football clubs, as outlined by previous scholars (Walters and Pantan, 2014; Kolyperas et al. 2016).

First of all, apart from the case of FC Internazionale Milano, which finances totally Inter Futura, the separate entities being under a different legal identification, can get access to nonprofits ways of financing, such as taxpayers and public funds which are devolved to specific social activities every year. With different and independent sources of funding, the separate entities are therefore able to increase also human resources and define structure of competences. As the scope of the programs and involvement increase, also the time frame of the projects increase, together with the possibilities for making programs abroad. In fact, two of the separate entities (Inter Futura, Mifalot) have developed constant and complex CSR programs abroad, which the departments of other football clubs have not. There are also wider possibilities of partnerships for football clubs through their separate entities, as they get access to network of nonprofits and associations, which may the football club is not part of. This confirms the findings of Kolyperas et al. (2016). Indeed, *partnership generation* is also a factor mentioned by Kolyperas et al. (2016), when referring to the benefits of establishing a foundation for a football club.

As interpreted from the case of Hapoel Tel-Aviv FC, there can be an issue of '*Disaffiliation*' of the separate entity from the football club in the long period: as the organizational structure becomes larger, separate entities may by time require more independence and autonomy, detaching themselves and their objectives from the ones of the football club. This indeed can represent a problem for developing "*strategic CSR*" collaborations, as defined by Kolyperas et al. (2016), which aim at intensive interaction levels between the executives of the two different entities, integration, alignment of processes and strategies. The risk of excessive delegation and independence can therefore become

counterproductive for the football club, which aims at creating value for society and for itself.

In all the cases of establishment of separate entities for delivering CSR projects, organizational independence has been perceived in terms of vision and planning. Despite Benfica foundation and Inter Futura sharing the same structure and facilities with the personnel of the football club, the separate entities only utilize the brand image of the football club. Indeed, they have their own vision and planning, without therefore '*strategic CSR*' collaboration as intended by Kolyperas et al. (2016) for implementation of CSR activities. Moreover, '*Dysfunctional affiliation*' as described by Anagnostopoulos and Shilbury (2013), has not been confirmed by the interviewees in this research, suggesting for further research on this topic and on different contexts. No negative effects and decision making issues have been found among the managers of the separate entities.

5.4 Challenges

The challenges faced by the different football clubs when engaging in CSR are several. *Resources constraint*, both in terms of human and financial resources, has been considered a challenge and a limitation by all the football clubs. As a matter of fact, entities which rely on public funds and taxpayers resources may face the problem of uncertainty when planning and organizing CSR activities. *Partner fit* is another challenge recognized by Inter Futura, Bayer 04 Leverkusen and Mifalot, which have referred to be struggling in understanding ex ante the capabilities and the vision of partners during the development of certain projects. The ambition and expectation of the partners can differ greatly and it is essential that these are clear from the beginning in order to achieve meaningful objectives. Moreover, Bayer 04 Leverkusen manager mentioned commitment and mutual trust between the partners and the football clubs managers, as essential factor for the correct development of CSR. In addition to this, especially Mifalot and Inter Futura, developing mostly CSR projects internationally, require reliable partners which are able also to administer and manager projects when the personnel of the football club is not there. Obstacles of cultural differences can occur as well. Indeed, partner fit brings with itself also the *program fit* obstacle for the football clubs interviewed, as expressed by Bayer 04 Leverkusen and Benfica foundation. Not all the CSR and social activities are possible to be tackled by the football club, even when pressured by league or partners. In terms of resources and ambition there must be compatibility between what the program is about and what it is the strategy/organizational culture of the football club or orientation of separate entity.

One other major challenge found concerns the *measurement of the outcome* of the CSR projects, for the football club and for the beneficiaries. Talking about intangible assets such as education, some

managers underlined how difficult is to measure the correct effectiveness of their programs. Moreover, the benefits for the football club are hard to measure and represent a challenge. Managers of separate entity know there are benefits for the image of the football club in terms of reputation, however it would be important to develop further research on possible benefits for the football club from CSR activities. Not only financial performances and CSR as this has been already amply studied previously, but more on network generation, impact on human talent recruitment and commercial benefits. As some football clubs through CSR activities have been engaging in foreign countries for several years, to know whether these programs are impactful and can be improved seems relevant for further research. In order for achieving *strategic CSR* collaborations, new tools of measurement in a quantitative method must be introduced together with new variables.

Another challenge was expressed by Inter Futura interviewed managers, which reflected upon how difficult is to *communicate CSR* in a correct way. As mentioned before the assets that CSR activities are involved with are mostly intangible, but it is also important and meaningful for the football to spread the word and sensitize people over social issues. For this reason, a correct pattern for communicating CSR activities represents a challenge for some football clubs.

6. Conclusion

In this chapter the final conclusions to the research questions will be expressed by the author, based on the analysis and interpretation of the findings. There are insights for practical implications, contribution to literature and further research on this field.

6.1 First Research Question (RQ1)

“How is CSR integrated within professional football clubs?”

From this research, by interviewing the managers from five professional football clubs it has been possible to understand that the clubs and the sport of football have a certain educational and social power. Due to the strong appeal on youth people and the distribution of the brand images of football clubs, CSR programs can lead to large educational impacts. However, the perception of the concept among the different managers varies, CSR has been associated by some with a concept of sustainability and fairness which must be embedded throughout the whole organization. Some other interviewees viewed CSR as an attribute for obtaining economic advantages for the football clubs. In this sense, an instrumental approach has been found in order to increase the bargaining power with sponsors, business partners and achieve commercial objectives for the football club. This is confirmed to be the latest approach to CSR, turning the concept expressed by Friedman (1970) as obsolete, but giving relevance to the full integration of objectives (corporation and stakeholders), as mentioned by some authors Porter and Kramer (2006), Walters and Panton (2010).

According to Carroll (1979), economic, legal, ethical and philanthropic motives, can also be applied to football clubs, and these are also perceived as motives by the CSR managers interviewed. However, it is not clear whether ethical and philanthropic responsibilities are more important than economic and legal responsibilities, as it was suggested by Sheth and Babiak (2010).

The motives for engaging in CSR can be summarized in: (1) internal vision and ambition of the owners; (2) perceived pressures from external stakeholders (community, league, partners); (3) isomorphism trend among football clubs; (4) instrumental approaches to obtain benefits for the football club. Moreover, the main reasons for engaging at international level have been identified as: (1) internal vision and tradition of the football club and (2) ambition to grow after successful delivery of programs on a national level.

The analysis of the CSR development and its organizational implications for five different football European clubs, identify clearly how there could be different stages of development for each club and how these can take place in different moments for each country. There has been a professionalization

of the engagement in CSR activities by football clubs across Europe, in agreement with previous studies (Breitbarth and Harris, 2008; Kolyperas et al., 2015). To engage in CSR in a more satisfying and transparent way, football clubs have started to adapt their organizational structure, as according to Lindgreen et al. (2009). The manuscript developed by Kolyperas et al. (2015) in the field of CSR within sport had introduced six stages by which professional football clubs evolve their organization for CSR development. From this study, *volunteerism* represents the first phase, characterized by fan led activities and volunteer activities, without a clear planning, long term orientation and a strategy of the football club. The occurrence of this phase has been confirmed by this study, as highlighted in all the cases. However, the study suggests modifications concerning the other phases by Kolyperas et al. (2015), as they are almost never applied. Particularly, some clubs do not show “*Regulation*”, “*Socialization*”, “*Corporatization*” as clearly as highlighted by the previous study. May further conceptualization of this phase, and adaptation at international level is needed, as the study by Kolyperas et al. (2015) was bounded to Scottish Premier League. However, also the “*Separation*” has been outlined for three of the football clubs, in which they decide to establish separate entities to deliver CSR activities and increase the outcome.

Two orientations in terms of organizational structure for implementing CSR have been found: having a CSR department and establishing a separate legal entity. The motives for establishing a separate entity to deliver CSR result to be: (1) new possibilities of financing, like access to taxpayers and public money; (2) the necessity of organizational independence and allocated capabilities for delivering effectively CSR programs; (3) internal vision and ambition of the owners of the football clubs, to increase the involvement in CSR activities. These findings are in line with the motives identified in previous studies (Kolyperas et al., 2016). Moreover, one case expressed *isomorphism* as factor for engaging in CSR through a foundation. Benefits found by the author with the establishment of a separate entity for delivering CSR programs coincide with some of the motives. New possibilities of funding, organizational independence are able to improve human and financial resources and to allow more complex programs (two of the entities operate systematically abroad). Moreover, gaining access to a network of nonprofits can open possibilities for partnerships for the football club, confirming previous studies (Kolyperas et al., 2016). Clear structure and organizational processes are also beneficial for the social purposes. However, the main risks with this structure may be the lack of strategic orientation of CSR, which previously has been identified as the more sustainable way of making CSR; and the risk of *disaffiliation* of the separate entity.

Benefits concerning the CSR department instead are related with a strategic, instrumental implementation of CSR towards also benefits for the football club. The practical implications from

this findings may rely on managers to pick among instrumental approaches for football club (CSR department) or philanthropic activities without commercial objectives playing a role in the decision making. The challenges for the CSR department certainly deal with less resources available (lack of access to non profits funding) than the counterparts and thus less complex programs with smaller outcomes.

6.2 Second Research Question (RQ2)

“Which are the challenges faced by professional football clubs when implementing CSR activities?”

Apart from the risks identified by the author concerning the different organizations of football clubs, some challenges have also been expressed by the interviewees, both for CSR departments and separate entities when delivering CSR. (1) *Resources constraint*, both in terms of human and financial resources, can hamper the planning of long term projects, and also the ability of effectively tackle more social issues. (2) *Partner fit* represents an issue, as referred by interviewees, as may certain partner do not align with the football club objectives, because of a different commercial or social perspective. (3) *Social program fit* can represent a issue, when the football club cannot find the right social program for the moment and in line with the football club organizational culture. Another challenged identified, concern the (4) *outcome measurement* for beneficiaries and the football club. Professional football clubs perceived to have a great social power, but the measurement of the impact of such projects for the communities and society turns out to be challenging. Moreover, as CSR needs to be strategic and obtaining win-win situations, it is challenging to evaluate and measure the benefits for the football club per se, in terms of economic and commercial returns. As football clubs need to sensitize other people about social issues, and be perceived as doing in a self interested way, (5) *CSR communication* needs to be developed properly.

6.3 Practical implications

As a result of the study there are several practical implications for executive managers of professional football clubs. Understanding that CSR can be developed as a way for gaining advantages for the firm, they managers should operate in a way to make instrumental approaches part of the planning of CSR activities. If a separate entity is established for delivering CSR activities, the football club must pay attention to not loose communication mechanisms and interaction with the entity. The risk is disaffiliation and decreasing possibilities to obtain strategic collaboration, which, according to some authors, represent the most sustainable way of managing CSR.

Furthermore, as the product of the football industry is football and increasing the competition between the football clubs, new business models are needed. CSR can unlock possibilities and opportunities for the clubs, in several ways, especially at an international level.

This study also pinned out challenges when starting and developing CSR at both national and international level, which may can offer preventive solutions to the executive managers of football clubs or separate entities.

6.4 Insights and suggestions for further research

The field of CSR in sport and specifically football can bring forward several possibilities for future research and scholars. (1) The measurement of outcome of CSR projects, for beneficiaries at first, and for football clubs at second, still needs to be investigated further. Measuring the impact of CSR projects on financial performances of professional football clubs could be relevant in the future, together with possible correlation with the results on the pitch. *Strategic CSR* collaborations between football clubs and their separate entities as described by Kolyperas et al. (2016), can possibly bring large benefits directly and indirectly for communities, but also for the football clubs performances. But it still needs to be clearly explained and understood.

Future research should also focus upon the implementation of strategic CSR and how they can bring forward commercial opportunities for the football clubs in the long period. From this research emerges that CSR have become relevant for football clubs in the last twenty years, but without a framework that makes everyone benefitting from it, the sustainability of these projects does not seem to last. Possibilities for further research also include studying the relation between internationalization theories and the development of international CSR projects. As football industry has become more and more competitive on the pitch with higher prices for the best players, necessity for new business strategies and sources of revenues are coming out. Thus, international CSR could represent more than a way to please some stakeholders, but effectively a way to increase fans/customers base, possibilities of production/selling of merchandising, sponsors and network. Developing football in other countries is an activity which can alleviate social issues, such as school dropouts, but also can bring value to the whole football club.

Possibly, another suggestion for further research is represented by a comparison among CSR engagement of football clubs and corporations from other industries, to understand more deeply the potential of CSR in football.

7. References

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8. Appendix

Questionnaire developed

- How does your football club engage in CSR? (Business model, staff, planning)
- Who is responsible for CSR engagement?
- Do you tackle specific issues with your CSR activities?
- How did the CSR engagement of your football club evolved through the years?
- Was there a initial stage of volunteerism?
- Why does your football club engage in CSR projects? Pressures from external environment? (government, communities, society)? Or internal vision?
- Do you perceive CSR as embedded in the culture of your football club?
- Why does your football club engage in CSR projects internationally?
- Has there been an influence from owners or from the economic, social environment for engaging in CSR?
- What are the challenges of organizing and managing CSR internationally for a football club?
- What is the role of partners (ngo, nonprofits, associations, community) when making CSR nationally and internationally?
- Are different expectations on the outcomes with partners?
- How do you measure the outcome and performance of your CSR projects?
- How do you measure the benefits for the football clubs of your CSR activities?
- Why do you have/not have a separate entity (CST=Community Sport Trust, English definition) for developing CSR projects?
- Which kind of collaboration (financial, organizational independence and level of communication) ?
- What is the influence of the football club management board (allocation of resources) on planning of CSR activities? (Is there fluent communication and interaction?)
- Is the separate entity self sustainable? How?
- The vision of the separate CSR entity (Community Sport Trust) is always shared by the football club executive managers?
- What do you think it would be important for practice concerning CSR activities for football clubs?