Corporate Social Responsibility, Sustainability and Stakeholder Management in Professional European Football

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Abstract

Different approaches to *corporate social responsibility* (CSR) have evolved after Howard R. Bowen first emphasised the *social responsibilities of the businessman* in 1953. Increasing economic, social and ecological challenges and a growing public distrust towards the business sector in the second half of the 20th century led to growing expectations in regards to responsibilities of corporations. While the term *CSR* dominated the academic agenda on corporate responsibilities, the *World Commission on Environment and Development* introduced the term *sustainable development* to the political and economic agenda in 1987. Today's predominance of the term *sustainable development* is reflected in the definition of the *United Nations Sustainable Development Goals* and their widespread incorporation into management strategies and operations. However, *CSR* as the more differentiated term in the academic literature is considered the central construct of this dissertation.

While the evolution of CSR has a long and varied history across different disciplines, the term has only been introduced to the field of sports management in the 2000s. With growing commercialisation of professional sports in the 1990s and 2000s sports organisations were increasingly scrutinised by the media and the public regarding their economic, ecological and social impact. Professional football as the most commercialised sports discipline in the European sporting sector with deep roots into society, economy and politics soon became the centre of attention. While CSR in sports management in general and professional football in particular has subsequently also gained considerable attention in the academic community, this dissertation aims at answering the call for further research to be undertaken in four particular fields.

The first research gap is identified as a result of deficient literature on the organisational integration of CSR in sports, specifically asking how CSR can be strategically integrated into professional European football. The analysis is methodologically based on an

integrative literature review and focuses on the development of a sector-specific framework for strategic CSR integration, that takes the particularities of sports and football management into account and includes a normative, strategic, operational and superordinate level.

The dominance of institutional theory in the non-sports CSR literature and insufficient considerations in the context of sports management lead to the development of the second research question, asking how the political, legal, economic, social, and cultural frameworks across different countries impact the CSR approaches of professional football clubs and to what degree they allow for a transfer of CSR instruments and activities. Evaluation includes an analysis of the impact of the institutional frameworks on CSR approaches in English and German football, based on institutional theory and 24 expert interviews. Literature and qualitative primary data are analysed using *Grounded Theory* methodology. Differences and commonalities across both countries' clubs in their CSR perception, CSR activities, organisational integration of CSR, use of resources for CSR purposes, and CSR evaluation and reporting are identified.

The third research question is substantiated in the intersections between CSR and stakeholder theory in the general management literature, while corresponding considerations in the sports management literature are insufficient. Specifically, a lack of differentiation of stakeholders emerges from the review of the literature. This also holds true for fans as key stakeholders of football clubs and the question, according to which criteria and typologies they can be differentiated. Based on grounded theory methodology, stakeholder theory and 14 expert interviews ten classification criteria are developed and five fan typologies are derived.

The fourth research question is grounded in lacking considerations of the relationship between CSR and organisational performance in professional sports organisations. More specifically, the review of existing literature in the sports and non-sports literature leads to the question, to what extent perceived CSR in professional sports organisations is related to

perceived organisational performance and how this relationship is mediated by employee satisfaction and organisational identification. Empirical research is based on a literature review and a resulting parallel mediation model evaluating primary data from a study across 338 employees of German professional football, basketball, handball, ice hockey and volleyball clubs. Results confirm a positive relationship between perceived CSR and perceived organisational performance in professional sports organisations and provide evidence for mediating effects of organisational identification and employee satisfaction.

Results enlarge prior knowledge on CSR and corporate sustainability in the sports and non-sports literature regarding the strategic integration of CSR into organisations, the impact of institutional frameworks on CSR approaches, the role of stakeholders, and the relationship between CSR and organisational outcomes. Future academic debates should focus on empirical evidence of the *actual* internal and external impacts of CSR, a stronger integration of general management and sports management research, and a deeper understanding of environmental sustainability in sports.

Keywords: Corporate Social Responsibility, Corporate Sustainability, Stakeholder Management, Sports Management, Football

Abstract (German)

German Title: Unternehmerische Verantwortung, Nachhaltigkeit und Stakeholder-Management im professionellen europäischen Fußball

Seit Howard R. Bowen im Jahr 1953 erstmals *Social Responsibilities of the Businessman* hervorhob, haben sich verschiedene Ansätze zu *Corporate Social Responsibility* (CSR) entwickelt. Die zunehmenden wirtschaftlichen, sozialen und ökologischen Herausforderungen sowie das wachsende Misstrauen der Öffentlichkeit gegenüber dem Wirtschaftssektor führten in der zweiten Hälfte des 20. Jahrhunderts zu steigenden Erwartungen hinsichtlich unternehmerischer Verantwortung. Während der Begriff *CSR* später die akademische Agenda über die Verantwortung von Unternehmen dominierte, führte die *Weltkommission für Umwelt und Entwicklung* 1987 den Begriff der *nachhaltigen Entwicklung* in die politische und wirtschaftliche Agenda ein. Die heutige Dominanz des Begriffs der *nachhaltigen Entwicklung* spiegelt sich in der Definition der *Ziele für nachhaltige Entwicklung der Vereinten Nationen* und ihrer weit verbreiteten Einbindung in Managementstrategien und -tätigkeiten wider. In der akademischen Literatur ist die Auseinandersetzung mit unternehmerischer Verantwortung und Nachhaltigkeit weiterhin vom *CSR*-Begriff geprägt, weshalb dieser das zentrale Konstrukt dieser Dissertation darstellt.

Während CSR in verschiedenen Forschungsgebieten eine lange und vielfältige Geschichte hat, gewann der Begriff im Bereich des Sportmanagements erst in den 2000er Jahren an Bedeutung. Mit der zunehmenden Kommerzialisierung des professionellen Sports in den 1990er und 2000er Jahren wurden Sportorganisationen von Medien und Öffentlichkeit zunehmend hinsichtlich ihrer wirtschaftlichen, ökologischen und sozialen Auswirkungen beurteilt. Der professionelle Fußball als die am stärksten kommerzialisierte Sportart im europäischen Sportsektor mit tiefer Verankerung in Gesellschaft, Wirtschaft und Politik

rückte in den Fokus des öffentlichen Interesses. CSR im Sport und insbesondere im professionellen Fußball erlangte in der Folge auch in der akademischen Literatur beträchtliche Aufmerksamkeit. Das Erkenntnisinteresse in dieser Dissertation ist auf vier unzureichend erschlossene Forschungsbereiche gerichtet, die mit den folgenden Forschungsfragen bearbeitet werden.

Die erste Frage ergibt sich aus dem Entwicklungsbedarf hinsichtlich der organisatorischen Integration von CSR im Sport und der konkreten Fragestellung, wie CSR im europäischen professionellen Fußball strategisch verankert werden kann. Die Analyse basiert methodisch auf einer integrativen Literaturanalyse und konzentriert sich auf die Entwicklung eines sektorspezifischen strategischen Rahmens für die Integration von CSR, der die Besonderheiten des Sport- und Fußballmanagements berücksichtigt. Er umfasst eine normative, strategische, operative und übergeordnete Ebene.

Die Dominanz der Institutionentheorie in der CSR-Literatur außerhalb des Sports sowie die unzureichende Berücksichtigung im Kontext des Sportmanagements führen zur Entwicklung der zweiten Forschungsfrage nach den Auswirkungen der politischen, rechtlichen, wirtschaftlichen, sozialen und kulturellen Rahmenbedingungen in verschiedenen Ländern auf die CSR-Ansätze professioneller Fußballklubs sowie nach Transfermöglichkeiten von CSR-Instrumenten und CSR-Aktivitäten. Zur Beantwortung wird eine Analyse der Auswirkungen der institutionellen Rahmenbedingungen auf CSR im englischen und deutschen professionellen Fußball herangezogen, basierend auf der Institutionentheorie und 24 Interviews mit Expertinnen und Experten. Die Literatur und die qualitativen Primärdaten werden unter Anwendung der *Grounded Theory*-Methodologie ausgewertet. Es werden Unterschiede und Gemeinsamkeiten zwischen den Klubs beider Länder in Bezug auf die CSR-Wahrnehmung, CSR-Aktivitäten, die organisatorische Integration von CSR, die

Nutzung von Ressourcen für CSR-Zwecke sowie die CSR-Evaluation und die CSR-Berichterstattung aufgezeigt.

Die dritte Forschungsfrage ist in den Überschneidungen zwischen CSR und Stakeholder-Theorie in der allgemeinen Managementliteratur begründet, während entsprechende Zusammenhänge in der Sportmanagementliteratur unzureichend erschlossen sind. Aus der Durchsicht der Fachliteratur geht insbesondere eine mangelnde Differenzierung von Stakeholdern hervor. Dies gilt auch für Fans als zentrale Stakeholder von Fußballklubs und die Frage, nach welchen Kriterien und Typologien sie differenziert werden können. Auf der Grundlage von *Grounded Theory*-Methodologie, Stakeholder-Theorie und vierzehn Interviews mit Expertinnen und Experten werden zehn Klassifizierungskriterien entwickelt und fünf Fantypologien abgeleitet.

In der unzureichenden Berücksichtigung der Beziehung zwischen CSR und der Organisationsleistung in professionellen Sportorganisationen ist die vierte Forschungsfrage begründet. Konkret führt die Auswertung der vorhandenen Literatur innerhalb und außerhalb des Sportmanagements zu der Frage, inwieweit wahrgenommene CSR in professionellen Sportorganisationen mit wahrgenommener Organisationsleistung zusammenhängt und wie diese Beziehung durch die Zufriedenheit und Identifikation von Mitarbeitenden mediiert wird. Die empirische Forschung basiert auf einem Literaturüberblick und einem daraus abgeleiteten parallelen Mediationsmodell, in dem Primärdaten aus einer Studie mit 338 Mitarbeitenden professioneller Fußball-, Basketball-, Handball-, Eishockey- und Volleyballklubs in Deutschland ausgewertet werden. Eine positive Beziehung zwischen wahrgenommener CSR und wahrgenommener Organisationsleistung in professionellen Sportorganisationen sowie vermittelnde Effekte der Zufriedenheit und Identifikation von Mitarbeitenden werden bestätigt.

Die Ergebnisse erweitern den bisherigen Forschungsstand über CSR und unternehmerische Nachhaltigkeit in der Literatur innerhalb und außerhalb des Sportmanagements. Sie liefern neue Erkenntnisse hinsichtlich der strategischen Integration von CSR, der Auswirkungen institutioneller Rahmenbedingungen auf CSR-Ansätze, der Rolle von Stakeholdern und der Beziehung zwischen CSR und Organisationsleistung. Relevante Forschungsbereiche im zukünftigen wissenschaftlichen Diskurs sind empirische Nachweise der *tatsächlichen* internen und externen Auswirkungen von CSR, eine ausgeprägtere Integration von allgemeiner Management- und Sportmanagementforschung sowie eine tiefergehende Auseinandersetzung im Bereich der ökologischen Nachhaltigkeit im Sport.

Schlagwörter: Unternehmerische Verantwortung, Unternehmerische Nachhaltigkeit, Stakeholder-Management, Sportmanagement, Fußball

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List of Abbreviations

CC	Corporate Citizenship
CI	Confidence Interval
CS	Corporate Sustainability
CSR	Corporate Social Responsibility
FIFA	Fédération Internationale de Football Association
FitC	Football in the Community
GRI	Global Reporting Initiative
LL	Lower Limit
Min	Minimum
Max	Maximum
OECD	Organisation for Economic Co-operation and Development
PCSR	Perceived Corporate Social Responsibility
POP	Perceived Organisational Performance
PSO	Professional Sports Organisations
SDGs	Sustainable Development Goals
SD	Standard Deviation
SE	Standard Error
SMEs	Small- and Medium-Sized Enterprises
UEFA	Union of European Football Associations
UK	United Kingdom
UNEP	United Nations Environment Programme
UNICEF	United Nations Children's Fund
UL	Upper Limit
UN	United Nations
VIF	Variance Inflation Factor
WHO	World Health Organization

List of Symbols

B	Unstandardized Beta Coefficient
β	Standardized Beta Coefficient
F	F-Statistics
M^x	Mediation Variable
M	Mean
N	Sample Population
n	Sample Size
p	Probability Level
R^2	Coefficient of Determination
X	Independent Variable
Y	Dependent Variable

I. Introduction

Corporate social responsibility (CSR) has gained prominence in the academic literature and business community in recent years. However, there is a long and varied history associated with the evolution of the concept (Agudelo, Jóhannsdóttir & Davídsdóttir, 2019). Different approaches to CSR have evolved after Bowen (1953) first defined the *social responsibilities of the businessman* as obligations "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 1953, p. 6). While Bowen was later considered the *Father of Corporate Social Responsibility* (Carroll, 1999), other early contributions, such as *For whom are corporate managers trustees?* (Dodd, 1932), *The Functions of the Executive* (Barnard, 1938), or *Measurement of the Social Performance of Business* (Kreps, 1940), had already emphasised a purpose of business beyond maximising what we today understand as shareholder value (Hillman & Keim, 2001). Other pioneering contributions followed in the mid and late 1950s, including *Corporation Giving in a Free Society* (Eells, 1956) or *A moral philosophy for management* (Selekman, 1959). According to Agudelo, Jóhannsdóttir and Davídsdóttir (2019), scholars approached CSR during the 1960s "as a response to the problems and desires of the new modern society" (p. 4). One influential contribution is Davis (1960), who considered social, economic and political changes a pressure for businesses to re-evaluate their role in society. Other notable scholarly contributions at the time were *The growing concern over business responsibility* (Frederick, 1960), *Business and society* (McGuire, 1963) and *Corporate social responsibilities* (Walton, 1967, see also Agudelo, Jóhannsdóttir & Davídsdóttir, 2019). Social, political and environmental challenges in the late 1960s and early 1970s led to a growing awareness and low level of confidence of the public towards the business sector. In 1968, scientists, economists and businesspeople from 25 countries founded *The Club of Rome*, later publishing *The Limits to Growth* (1972). The

report concluded that, without substantial changes in resource consumption, “the most probable result will be a rather sudden and uncontrollable decline in both population and industrial capacity” (Meadows, Meadows, Randers & Behrens, 1972, p. 29). Building on existent approaches to social responsibilities of firms, Carroll (1979) emphasised that society has economic, legal, ethical, and discretionary expectations of organisations, later resulting in the pyramid of corporate social responsibility (Carroll, 1991). In one of the most influential contributions to date, Freeman (1984) introduced the stakeholder dimension to the CSR discourse, laying the foundation for other contributions, such as Donaldson and Preston (1995). In the early 1990s, various publications emphasised the operationalization of CSR. In a growing academic consensus approaches to CSR shifted from the solely need to answer the public call for socially responsible behaviour towards becoming a strategic necessity and business case. One influential example is Wood (1991), who created a model for corporate social performance (CSP). Building on previous approaches to CSR, Wood (1991) emphasised the social effects of corporate behaviour and lay the foundation for subsequent contributions on positive external outcomes of CSR. Burke and Logsdon (1996) enlarged knowledge on the internal and external outcomes of strategically implemented CSR, resulting in identifiable and measurable value creation. The balance between a company’s social, environmental and economic impact was later conceptualised in *The Triple Bottom Line* (Elkington, 1998) and the broad academic consensus that socially and environmentally responsible behaviour can be positively balanced with a firm’s economic targets (Agudelo, Jóhannsdóttir & Davídsdóttir, 2019). Interactions between CSR and the creation of value were also emphasised by Lantos (2001), who considered CSR a strategic response to the implicit social contract between business and society. The transition of CSR from a response and minimal commitment to social expectations to becoming a strategic necessity was later emphasised by Werther and Chandler (2005), before Porter and Kramer (2006) published

their concept of shared value and competitive advantage through strategic CSR. In their influential classification of previous academic approaches to CSR, Garriga and Melé (2004) differentiate four different theoretical lenses through which the concept is approached. In instrumental theories (1) corporations are solely considered as an instrument for wealth creation, with their social activities considered an instrument towards economic results. Political theories (2) consider CSR as a result of a corporation's power in society and a responsible use of this power in the political space. In integrative theories (3) corporations are focused on the satisfaction of social demands, while ethical theories (4) are grounded in ethical responsibilities of corporations to society. Dahlsrud (2008), after systematically analysing 37 definitions of CSR, concluded that the term can be characterised by five key dimensions: the environmental dimension, the social dimension, the economic dimension, the stakeholder dimension, and the voluntariness dimension. All five dimensions were covered in the widely acknowledged terminology provided by the European Commission (2001), defining CSR as "a concept whereby companies integrate social and environmental concerns in their business operations and in their interaction with their stakeholders on a voluntary basis". The CSR definition by the European Commission was later updated to "the responsibility of enterprises for their impacts on society", encouraging enterprises "to have in place a process to integrate social, environmental, ethical, human rights and consumer concerns into their business operations and core strategy in close collaboration with their stakeholders" (European Commission, 2011). While many contributions on social and environmental responsibilities of businesses have been addressed under the term CSR, other terms and labels have also evolved. In one of the most influential contributions in the recent past, Carroll (2015) proposed that CSR-related approaches include the terms stakeholder engagement, business ethics, corporate citizenship (CC), corporate sustainability (CS), and the creation of shared value. However, Carroll (2015, see also Carroll & Shabana, 2010)

proposed that these concepts have been incorporated into CSR, making it the benchmark and central piece for the socially responsible movement (see also Agudelo, Jóhannsdóttir & Davídsdóttir, 2019). Based on Carroll's (2015) consolidation of approaches and a growing consensus in the academic community CSR is considered the central construct of this dissertation. However, the terms CSR, CC and CS are often used interchangeably in academic and corporate practice and therefore need a clear differentiation to allow for knowledge creation, comparison and integration of findings across research streams (Pavez & Beveridge, 2013). According to Pavez and Beveridge (2013) all three constructs can be differentiated by their general orientation, origin, level, philosophical orientation, time frame, commitment and complementary theoretical fields. Despite having many similarities, some clear differences must be considered in order to prevent a dilution of constructs. According to Montiel (2008) CS and CSR have evolved from different histories, but are pushing towards a common future. Both concepts "share the same vision, which intends to balance economic responsibilities with social and environmental ones" (p. 246). While in recent years the term sustainability has widely replaced the term CSR in corporate practice, the different roots of both concepts must be acknowledged to allow for a differentiated academic evaluation. The World Commission on Environment and Development of the United Nations (later Brundtland Commission) defined sustainable development in 1987 as the "development that meets the needs of the present without compromising the ability of future generations to meet their own needs" (p. 41). While the environmental dimension dominated the conceptualisation of sustainability and sustainable development in the 1980s and 1990s and CSR was in parallel often conceptualised with a focus on the social dimension (see also Ebner & Baumgartner, 2006), both constructs were harmonised in *The Triple Bottom Line* (Elkington, 1998). Although Elkington did not explicitly use the term CSR in his argumentation, his contribution was incorporated in many subsequent conceptualisations of CSR. In later influential contributions sustainability and

CSR were increasingly merged amongst scholars and practitioners. In one prominent example Garriga and Melé (2004) integrated the term sustainable development into their widely acknowledged evaluation of CSR theory. Today's predominance of the term sustainable development on the political and economic agenda is reflected in the definition of the *United Nations Sustainable Development Goals* (SDGs) and their widespread incorporation into management strategies and operations (Tsalis, Malamateniou, Koulouriotis & Nikolaou, 2020). CS is in this context considered the corporate level of sustainable development as proposed by Ebner and Baumgartner (2006). While the demand for a clear distinction between CSR and CS remains largely unsolved (Montiel, 2008; see also Ashrafi, Adams, Walker, & Magnan, 2018), corporate citizenship is widely acknowledged as a clearly differentiable subset. Although some contributors conceptualised CC as equivalent to CSR (Matten & Crane, 2005; see also Ogola & María, 2020), the term is predominantly acknowledged as the philanthropic dimension of CSR as originally conceptualised by Carroll (1991). Based on the above considerations and today's relevance of CSR and CS amongst researchers and practitioners both terms are included in the title and build-up of this dissertation. However, CSR as the more differentiated term in the academic literature (Montiel, 2008) is considered the central construct.

While the evolution of CSR has a long tradition across different academic disciplines, the term has only been introduced to the field of sports management in the 2000s. With growing commercialisation of various sports disciplines in the 1990s and 2000s, sports organisations were increasingly scrutinized by the media and the public regarding their economic, ecological and social impact. Mega sports events are observed by the public eye regarding working conditions, human rights, corruption (Becker, 2013), or environmental impact (Kellison & Hong, 2015). Doping (Petroczi, 2009), match fixing (Hill, 2009), fan violence (Petroczi, 2009), sexism (Caudwell, 2017), racism (Adair, 2009) or financial

irresponsibility (Müller, Lammert & Hovemann, 2013; Serby, 2014) have also raised public attention. While the negative outgrowth of commercialised sports has been documented in various academic contributions (e.g. Becker, 2013; Pielke, 2013; Maennig, 2002; Maennig, 2005), the positive economic, social and cultural power of sports has also been recognised for considerable time. As a notable example, the United Nations acknowledges the growing impact of sports to the realisation of development and peace and the "contributions it makes to the empowerment of women and of young people, individuals and communities as well as to health, education and social inclusion objectives" (United Nations, 2015). In their pioneering study on CSR in sports, Breitbarth and Harris (2008) emphasised the agency role of football as a creator of political, cultural, humanitarian and reassurance value. Subsequent studies in the field of sports management mainly focused on CSR in the context of the European and US sporting system, emphasising the social dimension of CSR and the positive impact sports can have on societies and communities. In one of the most influential contributions on CSR in the sporting sector, Babiak and Wolfe (2009) defined the determinants of CSR in professional sports according to internal resources and external pressures, setting the foundation for further operationalization of the term in the sports landscape. Walters (2009) highlighted the community sports trust model, commonly applied by UK sports organisations and heavily discussed in the academic literature, as a *delivery agency* for approaches to CSR. Until the beginning of the 2010s CSR in the sports management literature was mainly considered a vehicle for social and community commitment (e.g. Walker & Parent, 2010; Kihl, Babiak & Tainsky, 2014; Kihl, Tainsky, Babiak & Bang, 2014; Paramio-Salcines, Downs & Grady, 2016; Cobourn & Frawley, 2017; Trendafilova, Ziakas & Sparvero, 2017), while the environmental and economic sphere were widely ignored. Babiak and Trendafilova (2011), Inoue and Kent (2012), Trendafilova and Babiak (2013), Trendafilova, Babiak and Heinze (2013), and Kellison and Kim (2014) first

acknowledged the environmental dimension of CSR in sports, emphasising the positive internal and external effects of pro-environmental behaviour in stadia, facilities, or infrastructure management. Walzel, Robertson and Anagnostopoulos (2018), in their integrative review on academic approaches to CSR in professional team sports organisations, classified existent contributions into the following areas: community programmes and development (58%), conceptual CSR (13%), environmental approaches (10%), labour practices (7%), human rights (6%), economic (4%) and governance (2%). In their quantitative literature review on CSR in professional sports, Carlini, Pavlidis, Thomson and Morrison (2021) considered the early 2000s a starting point of the academic discussion, with most of the relevant literature in the field geographically focusing on Europe, North America and Asia. Furthermore, they identified stakeholder theory and institutional theory as the two prevailing theoretical lenses CSR in sports organisations is discussed against, with football, basketball, baseball, American football and ice hockey being the most covered sports disciplines. McCullough, Pfahl and Nguyen (2016) and François, Bayle and Gond (2018) provided notable examples on the ties between CSR and institutional theory, while Walters and Tacon (2010), Babiak and Kihl (2018) or Smith and Westerbeek (2007) discussed CSR in sports against stakeholder theory. While society and communities were often considered key stakeholders in the context of CSR (e.g. Alonso & O'Shea, 2012; Cobourn & Frawley, 2017; Kihl, Babiak & Tainsky, 2014; Trendafilova, Ziakas & Sparvero, 2017; Walters, 2009), Walker and Kent (2007), Zhang and Surujlal (2015), and Lacey and Kennett-Hensel (2010) prioritised the role of fans as key stakeholders.

Bradish and Cronin (2009) emphasised that "CSR should be regarded as one of the most important components of contemporary sport management theory and practice" (p. 696). While CSR in sports management has gained considerable attention in the academic

community in the meantime, this dissertation aims at answering the call for further research to be undertaken in four particular fields:

While the conceptualization and strategical implementation of CSR has hit ground in the general management literature in the late 1980s (Agudelo, Jóhannsdóttir & Davídsdóttir, 2019), the sports management literature to date has not followed. Maon, Lindgreen and Swaen (2009), O'Riordan and Fairbrass (2014), Baumgartner (2014), and Klettner, Clarke and Boersma (2014) provided influential contributions on how to strategically integrate CSR into organisations. However, similar concepts have not followed in the context of professional sports, leaving the playing field *terra incognita*. Appropriately, previous researchers in the field of sports management called for the development of conceptual CSR frameworks (Walzel et al., 2018; Anagnostopoulos & Shilbury, 2013, see also Carlini et al., 2021) and for research on CSR integration into business models of sports organisations (Kolyperas et al., 2015). While general strategic frameworks for CSR integration may partly be applicable to the context of professional sports, previous contributors called for sport-specific theory (Kellett, 1999; Chalip, 2006; Doherty, 2013; Fink, 2013) and for taking the particularities of the sporting sector into account when developing and applying theory (see also Breitbarth et al., 2015). Previous researchers, while acknowledging the distinctive features of sports, also asked for greater incorporation of sports management and general management research (e.g. Walzel et al., 2018) to promote greater integration between the two fields. Although conceptual frameworks for CSR integration have been developed in the general management literature, Ortiz-Avram, Domnanovich, Kronenberg and Scholz (2018) also called for further contributions outside of the sporting sector. The above defined asks to shed further light on the organisational integration of CSR in the sporting sector and the need for stronger integration of sports management and general management theory lead to the first gap to be filled in this contribution.

To date, most contributions on CSR in the sporting sector focus on particular clubs, leagues, federations, or countries (e.g. Anagnostopoulos & Shilbury, 2013; Hamil & Morrow, 2011; Henderson, O'Hara, Thornicroft & Webber, 2014; Kulczycki & Koenigstorfer, 2016; Reiche, 2014). Appropriately, Breitbarth, Walzel, Anagnostopoulos and van Eekeren (2015) have noted that in recent sports-related CSR contributions regional and cultural differences are widely ignored, and comparative studies have hardly been developed (see also Breitbarth, Walzel & van Eekeren, 2019). While Walzel et al. (2018) asked for institutional work to be considered in future research on CSR in sport management (see also Wang, Tong, Takeuchi & George, 2016), they also emphasised the need to incorporate respective theory into both the research design and the presentation of the results, connecting the dots between existing theory and novel contribution. Although institutional theory, besides stakeholder theory, is the most applied theoretical lens through which CSR in sports organisations is approached (Carlini et al., 2021), research is still lacking in cross-country comparative approaches based on institutional theory. Hence, a second research gap is identified in the evaluation of the CSR-related differences and similarities across different institutional frameworks of sports organisations based on institutional theory (see also Aguinis & Glavas, 2012; Risi, Vigneau, Bohn & Wickert, 2022).

As widely acknowledged in the general management literature, research on CSR in the field of sports management is also characterised by strong ties to stakeholder theory (e.g. Walzel et al., 2018). According to Carlini et al. (2021), stakeholder theory is even the prevailing theory evaluated by researchers in the context of CSR in sports management. However, the heterogeneity of stakeholders in the sporting sector is often widely ignored in academic contributions. This particularly holds true for sports fans, often considered as a generalisable rather than differentiable stakeholder group (e.g. Walters & Tacon, 2011; Walker & Kent, 2007; Zhang & Surujlal, 2015; Lacey & Kennett-Hensel, 2010). According

to Walzel et al. (2018), fans and consumers are the prevailing stakeholder group of interest when studying CSR in sports. The large timespan since the last studies on fan classification (e.g., Hunt et al., 1999; Giulianotti, 2002; Tapp, 2004) and the lack of differentiation in more recent considerations justify the third research gap, asking for appropriate fan classification criteria in the context of CSR and stakeholder theory.

Aguinis and Glavas (2012) called for further research on the measurement of CSR implementation. While academic evaluation of CSR and its positive impact has gained considerable attention amongst scholars (e.g. Adeneye & Ahmad, 2015; Aga, Khan, Wasim & Shah, 2012; Kamatra & Kartikaningdyah, 2015), the minority has analysed the organisational and micro outcomes of CSR (e.g. Aguinis & Glavas, 2012). This particularly holds true for the context of sport management, where growing general interest in CSR (e.g. Breitbarth & Harris, 2008; Breitbarth, Hovemann & Walzel, 2011; Kolyperas, Morrow & Sparks, 2015; Anagnostopoulos & Shilbury, 2013) has not led to a deeper understanding of the relationship between CSR and its organisational outcomes (see also Sheth & Babiak, 2010, Breitbarth et al., 2015; Breitbarth & Harris, 2008; Babiak & Wolfe, 2009). Recent contributions in the general management literature revealed that CSR can have an impact on the micro-level, leading to higher levels of employee loyalty, identification, commitment, or job satisfaction (e.g. Brammer, He & Mellahi, 2015; Brammer, Millington & Rayton, 2007; Dawkins, Jamali, Karam, Lin & Zhao, 2016; Bhattacharya & Sen, 2015). Moreover, they provided evidence for a positive relationship between CSR and organisational performance (Bocquet, Le Bas, Mothe & Poussing, 2017; Flammer, 2015; Makni, Francoeur & Bellavance, 2009), with employee-related concepts affecting this relationship (e.g. Lin, Baruch & Shih, 2012). The lack of comparable results in the sporting sector and the ask for future sport management research to place greater attention to the individual and institutional levels of analysis (Walzel et al., 2018) leads to the fourth research gap, asking for further evaluation of organisational

and employee related outcomes of CSR in sports organisations (see also Onkila & Sarna, 2021; De Roeck & Maon, 2016).

Besides the above-mentioned research gaps previous researchers also asked for improved methodological approaches in sport management research. In one of the most influential integrative literature reviews on CSR in sport management Walzel et al. (2018) asked for specific theoretical approaches and conceptual frameworks to be applied in future studies, and particularly to be better incorporated into both the research design and the presentation and discussion of results. Walzel et al. (2018) also emphasised the lack of attempts towards supporting, expanding, or testing new theory in the context of CSR in sport, asking for new theoretical knowledge to be developed (see also Breitbarth et al., 2019). Regarding a deeper understanding of the relationships between CSR and its impact, Aguinis and Glavas (2012) and Velte (2021) also emphasised the need of mediation analyses. While many researchers called for a quantification of CSR evaluation in both the sports and non-sports sectors, Aguinis and Glavas (2012) also asked for further qualitative research on the underlying mechanisms of CSR. Regarding research objects previous researchers also called for CSR evaluation of different sporting disciplines and research on whole leagues (Breitbarth & Harris, 2008). This dissertation intends to address the above described research gaps on both the content and methodological level and thereby contribute to the academic discussion on CSR in sports management, with particular focus on answering the following overarching research questions. Professional football as the most commercialised sports discipline in the European sporting sector with deep roots into society, economy and politics is considered the central object of research.

1. How can CSR become strategically integrated in professional European football?
2. How do the political, legal, economic, social, and cultural frameworks across different countries impact the CSR approaches of professional football clubs and to what degree do they allow for a transfer of CSR instruments and activities?

3. According to which classification criteria and typologies can fans as key stakeholders of football clubs be differentiated?
4. To what extent is perceived CSR in professional sports organisations related to perceived organisational performance and how is this relationship mediated by employee satisfaction and organisational identification?

This cumulative dissertation is divided into four academic papers across six chapters. Following the introduction (Chapter I) the four academic papers are presented in individual chapters (Chapter II-V, see Table I-1), before a final conclusion (Chapter VI) is presented. All four academic papers are presented under the same structure. Following an introduction on the research purpose the specific research questions are developed based on a review of existent literature in the field. Subsequently, the methodology of each study is explained, before results are presented and discussed against the background of existing literature. Finally, each paper concludes with practical and theoretical implications and recommendations for future research.

Table I-1: Research Paper Overview

No.	*Study Title*	*Research Focus*	*Theoretical Foundation*	*Method*
1	CSR in Professional European Football: An Integrative Framework	Development of a comprehensive framework for the strategic integration of CSR in professional European football	Normative, strategic and operational management research, sport management research	Integrative literature review across 72 academic papers
2	A Comparative Study of Corporate Social Responsibility in English and German Professional Football	Analysis of the impact of the political, legal, economic, social, and cultural frameworks on CSR approaches in English and German football	Institutional theory, sport management research	Grounded theory analysis based on literature review and 24 expert interviews
3	Football Fans and Stakeholder Theory – a Qualitative Approach to Classifying Fans in Germany	Development of classification criteria and typologies across which football fans can be differentiated	Stakeholder theory, sport management research	Grounded theory analysis based on literature review and 14 expert interviews
4	The Relationship between Perceived Corporate Social Responsibility and Perceived Organisational Performance in Professional Sports Organisations	Analysis of the relationship between perceived CSR and perceived organisational performance and the mediating effects of organisational identification and employee satisfaction	Stakeholder theory, organisational theory, sport management research	Multiple parallel mediation analysis, sample: 338 employees of German sport organisations

Paper 1 (Chapter II) focuses on the development of a sector-specific framework for strategic CSR integration, that takes the particularities of sport and football management in account. Based on existing CSR frameworks from the non-sports literature (Maon, Lindgreen & Swaen, 2009; O'Riordan & Fairbrass, 2014; Baumgartner, 2014; Klettner, Clarke & Boersma, 2014) and an integrative literature review, 72 academic papers on CSR in sports and football are analysed. On the foundation of existent theory, a comprehensive strategic framework for the integration of CSR in professional European football is developed and discussed, before practical and theoretical implications are derived.

Paper 2 (Chapter III) analyses the impact of the political, legal, economic, social, and cultural frameworks on CSR approaches in English and German football. Based on institutional theory (Whitley, 1997; 1999) existing literature on CSR in professional sports and football in both countries is analysed. Subsequently, an interview guide is developed and expert interviews are conducted with 24 representatives of German and English professional football clubs based on grounded theory methodology. Results are presented and discussed against existing literature in the field to define gaps for future research, before recommendations for improving practical CSR management in football clubs are provided.

Paper 3 (Chapter IV) focuses on the development of classification criteria and typologies across which football fans as key stakeholders of football organisations can be differentiated. Based on a systematic literature review on stakeholder theory, stakeholder classification criteria, and football fandom, 14 semi-structured expert interviews with fan managers employed by German professional football clubs are conducted and analysed under use of grounded theory methodology. Ten contemporary criteria and five corresponding typologies for the classification of football fans are developed, presented and discussed, before research recommendations for further investigation are provided and practical implications for a more differentiated approach to managing fan relations are given.

Paper 4 (Chapter V) sheds light on the relationship between perceived CSR and perceived organisational performance in professional sports organisations. On the foundation of a systematic literature review on the organisational outcomes of CSR a research model and three hypotheses are developed and tested using parallel regression analyses. It is hypothesised that perceived CSR is positively related to perceived organisational performance and that this relationship is positively mediated by organisational identification and employee satisfaction. The sample of the study consists of 338 employees of professional football, basketball, handball, ice hockey and volleyball clubs in Germany. Based on the presentation and discussion of results, implications for both researchers and practicioners are given.

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II. CSR in Professional European Football: An Integrative Framework

Paper No. 1

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Abstract

The increasing importance of corporate social responsibility (CSR) in professional football leads to the demand for a sector-specific framework for strategic CSR integration that takes the particularities of football into account. Based on CSR frameworks and a literature review, we analyse 72 academic papers on CSR in football and sports to develop our integrative framework. The framework consists of four dimensions that reflect values-based management: a normative, a strategic, an operative, and a superordinate level. We find that a broad variety of drivers push clubs to develop CSR strategies. Despite this heterogeneity in drivers, the six key areas of CSR in football we identified are: 1) communities, 2) human capital, 3) fans and members, 4) the commercial environment, 5) compliance, and 6) the ecological environment. Our contribution provides future studies with a framework for investigating CSR in football, and clubs with a concept on how to integrate CSR strategically.

*Keywords***:** Corporate social responsibility, sustainability, football, professional sport, management framework

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Introduction

While corporate social responsibility (CSR) has been discussed in the business world for considerable time, the concept has also received increasing attention in sport recently (e.g. Babiak & Wolfe, 2009; Bradish & Cronin, 2009; Filizoz & Fişne, 2011; Flöter et al., 2016) and in professional European football in particular (e.g. Breitbarth et al., 2011; Kolyperas & Sparks, 2011; Walters & Anagnostopoulos, 2012). Zeigler has appropriately noted that "today sport and all other social institutions (e.g., religion, politics, finance) are confronted with the need to demonstrate that they are worthwhile and responsible" (Zeigler, 2007, p. 297). Although academic literature has covered a variety of aspects with relation to CSR and professional football, a holistic strategic framework for integrating CSR has not been published by now. Due to various particularities of the sports and football business, general business frameworks for CSR integration (e.g. Baumgartner, 2014; Klettner et al., 2014; Maon et al., 2009; O'Riordan & Fairbrass, 2008; O'Riordan & Fairbrass, 2014) cannot be applied to the football case without taking these characteristics and the specific context into account.

Therefore, the purpose of this paper is to provide a comprehensive framework for the strategic integration of CSR in professional European football. It aims to contribute to the existing literature by providing a framework which can be used by academics as a basis for further investigation of CSR in the professional football business and by the respective clubs to strategically integrate CSR.

CSR in a Business and Sports Context

Many different concepts have emerged since Howard Bowen first emphasised the social responsibility of businesses (Bowen, 1953). A very popular approach is Carroll's pyramid of social responsibility, in which he distinguishes between philanthropic, ethical,

legal, and economic responsibilities (Carroll, 1991). Although CSR has been addressed in a wide range of academic publications, there is still no consensus regarding the definition of the term. Based on the analysis of 37 definitions, Dahlsrud concludes that CSR can be characterised by five dimensions: the environmental dimension, the social dimension, the economic dimension, the stakeholder dimension, and the voluntariness dimension (Dahlsrud, 2008). The European Commission defines CSR broadly as "the responsibility of enterprises for their impacts on society" (The European Commission, 2011, p. 6.) Today, the concept CSR is often related to the stakeholder theory, a theory of organisational management that addresses business ethics, moral, and the consideration of interests and expectations of the various stakeholders of businesses (Freeman, 1984).

In the context of professional sports, CSR and stakeholder theory has heavily evolved over the past decade. Still, many publications focus on US sports (Baseball, Basketball, American Football and/or Ice Hockey), e.g. Walker and Kent (2007), Godfrey (2009), Babiak and Wolfe (2009) Sheth and Babiak (2010), Inoue, Kent and Lee (2011) or Trendafilova, Babiak and Heinze (2013). These results are not necessarily applicable for the case of European football, since political and legal frameworks and the sports system itself are very heterogeneous. Table II-1 provides an overview about the most relevant peer-reviewed studies on CSR and corporate sustainability with explicit focus on professional football in Europe.

Table II-1: Studies on CSR in professional European football.

Authors (Year)	*Focus*	*Outcome*
Breitbarth and Harris (2008)	UK, Germany, Japan, USA	The conceptual model outlines the agency role of football that creates political, cultural, humanitarian, and reassurance value to stakeholders.
Hamil and Morrow (2011)	Scotland	CSR is driven by the normative expectations of executives or stakeholders, a response to social agendas, or by potential economic benefit.
Kolyperas and Sparks (2011)	Europe	The continuum model reveals how CSR communication strategies vary and evolve across different clubs and football cultures.
Hovemann, Breitbarth and Walzel (2011)	UK, Germany, Switzerland	Different levels of CSR commitment and communication, as well as diverse forms of CSR-related activities and organisational integration are revealed.
Breitbarth, Hovemann and Walzel (2011)	Europe	A CSR performance scorecard is proposed to measure the outcomes of strategic CSR in professional football.
Walters and Anagnostopoulos (2012)	Europe	The model for the implementation of social partnerships identifies three stages (selection, design, management), with partnership evaluation being a continuous accompanying process.
Blumrodt, Bryson and Flanagan (2012)	Europe	Brand management and brand-related CSR measures in the football industry have to change to meet the expectations of customers and supporters better.
Anagnostopoulos and Shilbury (2013)	UK	The decision-making process of managers of football foundations is influenced by an institutional, organisational, and individual level of analysis.
Blumrodt, Desbordes and Bodin (2013)	France	The impact of CSR commitment on consumer perceptions is analysed and CSR is confirmed to be an integral part of a clubs' brand image.
Walters and Panton (2014)	Europe	There are different drivers for organisations to get involved with social partnerships and these partnerships are perceived in heterogenic ways.
Henderson, O'Hara, Thornicroft and Webber (2014)	UK	Community sports trusts can successfully deliver programmes on mental health, that improve access to personal skills and social capital of participants.
Reiche (2014)	Germany	Social (e.g. school projects) and environmental (e.g. photovoltaic plants) measures as well as the drivers behind them are analysed in the context of the German Bundesliga.
Kolyperas, Morrow and Sparks (2015)	Scotland	Findings identify internal and external drivers towards CSR in Scottish football clubs along with institutional boundaries and organisational stages of CSR and corporate governance.
Kulczycki and Koenigstorfer (2016)	Germany	In higher leagues, a perceived philanthropic motivation (compared to self-interest) behind CSR has a positive effect on outcomes (CSR perception, attitudes, and behavioural intentions).

Table II-1 indicates that various CSR-related topics have been covered broadly by past academic work. They include the motivations and drivers towards implementing a CSR-strategy, the diverse forms of CSR-related engagement (e.g. social and environmental), or the analysis of CSR-communication. Still, a framework on how to integrate CSR step by step on a strategic scale has not been published. By developing that framework, we aim to add a) to

theory, by providing a fundamental and holistic approach that does not reduce CSR in football to social/charitable activities, b) to research, by offering a broad theoretical foundation for further qualitative and quantitative investigation of CSR in football, and c) to practice, by delivering an adaptable tool for CSR-integration to managers of European football clubs who will have to tackle the increasing lack of public trust and credibility towards professional football.

Methods

The development of the framework builds on existing literature in the field. For this purpose, a literature review has been conducted. According to Schulenkorf, Sherry and Row (2016) there are four review approaches apart from the *traditional* review that come into question for making a holistic and significant scientific contribution, being a) meta-analysis, b) systematic review, c) qualitative review, and d) integrative review. According to Whittemore (2005) the different approaches are characterised by inconsistency in methods and terminology and 'each method has a distinct purpose, sampling frame, definition, and type of analysis' (Whittemore, 2005, p. 56). Whittemore and Knafl (2005) emphasise that integrative reviews, although being complex, have the potential to consider both qualitative and quantitative data. They are increasingly contributing to policy development, as they can build science, provide information to research and pay a contribution to practice.

Whittemore and Knafl (2005) propose a five-step process for the conduction of an integrated review: a) problem identification, b) literature search, c) data evaluation, d) data analysis and e) presentation. Problem definition, in our case, refers to the lack of integrative frameworks that consider the strategic implementation-process in professional European football, as described above. The literature search distinguishes the integrative review from alternative methods, as clearly defined search parameters are used (Schulenkorf et al., 2016,

p. 24). In our case the search terms were restricted to the parameters *CSR* OR *corporate social responsibility*; *corporate governance*; *citizenship*; or *stakeholder theory* in combination with *football* OR *soccer;* and *sport* OR *sports*. The search process included the databases EBSCO Business Source, Science direct and Web of Science (Hahn et al., 2015) Additionally, as proposed by Schulenkorf et al. (2016), we decided to manually screen the three sport management journals of the major three global sport management associations (Journal of Sport Management, Sport Management Review, and European Sport Management Quarterly).

Next, we defined exclusion and inclusion criteria and applied them to our results. We excluded studies a) with a non-European focus, b) with a focus on American football instead of football (as referred to as soccer in the US), c) non-sports studies, that *accidently* appeared since the *sport* AND *sports* parameter contains non-relevant words as *transport* or *passport* etc., and d) results that were not published in academic journals. We included studies with a focus on a) CSR in European football, b) CSR in European sports, c) CSR in international football including Europe and d) CSR in international sports including Europe. After analysing the remaining material, we excluded all results that were published before January 2008. 2008 was chosen as a starting point since we consider Breitbarth and Harris' (2008) study as the first one on CSR in professional European football. Over 5,000 results appeared across the three databases before applying the exclusion and inclusion criteria. Overall, 72 articles from 40 different journals remained after the exclusion and inclusion process.

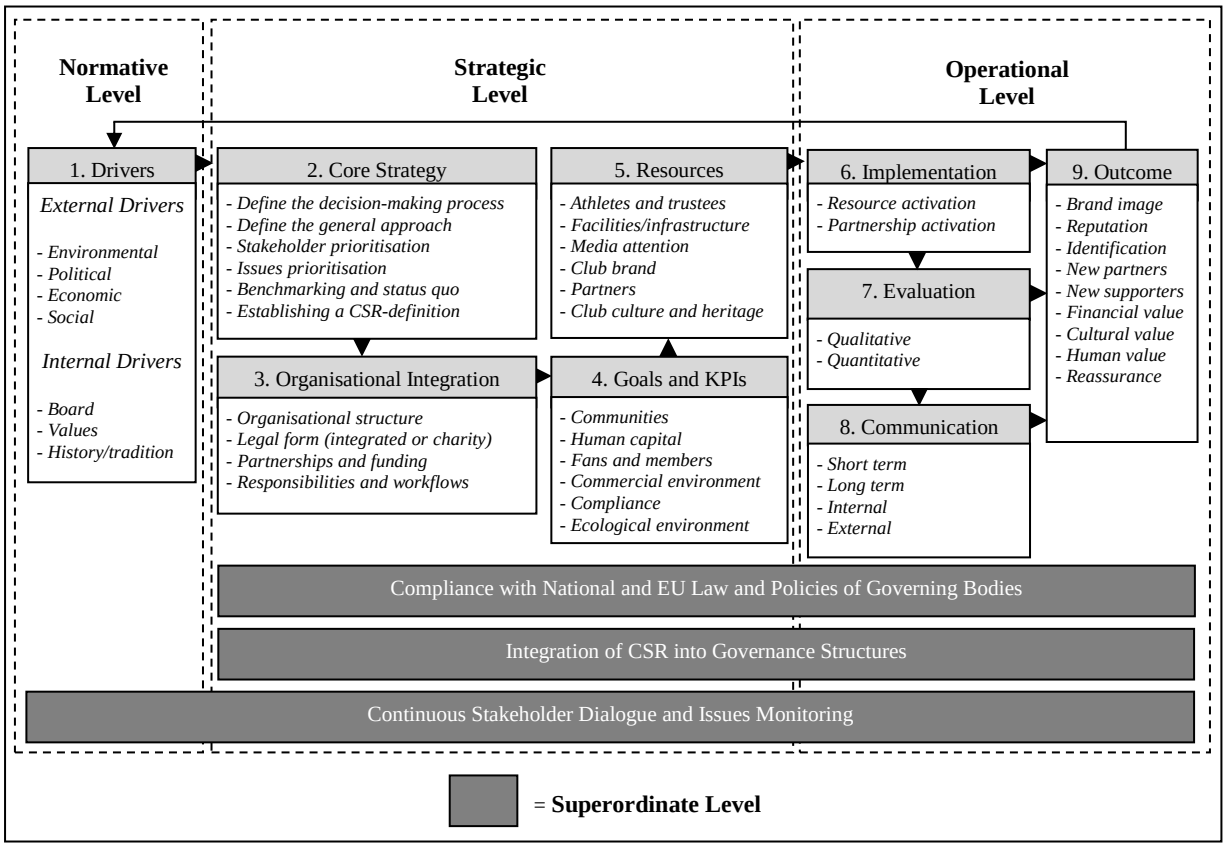
Moreover, we decided to take the following four general conceptual frameworks for CSR-integration into consideration to support our approach: Baumgartner (2014), Klettner et al. (2014), Maon et al. (2009) and O'Riordan and Fairbrass (2014). The four peer-reviewed frameworks were selected because of their explicit focus on holistic CSR integration, each considering a normative perspective (e.g. norms, values, vision, drivers), a strategic perspective (e.g. organisational integration, strategy development, identification of

stakeholders, definition of goals), an operational perspective (e.g. implementation, evaluation, communication), and a superordinate perspective (e.g. institutional context, stakeholder environment). The results of our analysis are presented below to take on the final step of the procedure proposed by Whittemore and Knafl (2005).

Framework Development

The individual articles were used to lay the foundation for the subsequent development of the framework on strategic CSR integration in professional clubs. In order to do so, we analysed which issues and problems were discussed by previous authors on the four levels identified above: normative, strategic, operative, and superordinate. Additionally, we considered the above-mentioned literature dealing with the strategic integration of CSR in general to support our approach. The resulting framework is presented in figure II-1.

Figure II-1: Integrative Framework for CSR-Management in Professional Football



Normative Level

Results from the general management literature (see Baumgartner, 2014; Maon et al., 2009; O'Riordan and Fairbrass, 2014) justify the place of a normative level in the framework. The normative level focuses on the question why businesses dedicate themselves to implement CSR. It includes various internal and external drivers proposed by general management literature and underpinned by football-related examples.

Drivers

According to Baumgartner (2014) the normative level includes aspects around the vision and mission of businesses (see also O'Riordan and Fairbrass, 2014) as well as their organisational cultures. Maon et al. (2009) identify a raising awareness inside the organisation as a first step of the CSR-strategy, driven by societal, political and economic drivers as well as the personal values of managers. In the context of professional football, Breitbarth and Harris (2008, p. 180) emphasise that "managers need to be fully appraised and aware of developments in the wider world of the socio-political-economic environment just as corporate managers in other industries are increasingly tracking and engaging with stakeholders and their growing range of interests". Stakeholder expectations and the exposed role of clubs thus force them to be transparent about their business, consider stakeholder interests and integrate CSR to deliver benefits to society. Accordingly, Breitbarth et al. (2011) differentiate between economic, political, integrative, ethical and emotional motives. Reiche (2014) also focuses on football clubs and comes to the conclusion that there are societal drivers (strengthening regional identity and being a role model for society), economic drivers (customer retention and being interesting for sponsors) and political drivers (governmental pressures and governing associations) for integrating CSR. He also stresses the relevance of environment-related activities by football clubs, while Anagnostopoulos, Byers and Shilbury

(2014) point to the increasing competition between sport organisations, making CSR a factor for differentiation from competitors. According to Hamil and Morrow (2011) CSR is driven by the a) normative expectations of executives or stakeholders, b) a response to wider social agendas, or c) by potential economic benefit. The important role of history and tradition emphasised by Blumrodt et al. (2013) can also be considered as a driver towards CSR, since many clubs are traditionally highly embedded in their local communities.

Strategic Level

After clubs have started to dedicate themselves to CSR, the next step consists of bringing CSR to a strategic level. This includes the definition of the core strategy, the organisational integration, the definition of objectives and key performance indicators, and the definition of resources.

The Core Strategy

Baumgartner (2014) proposes to begin with defining the basic strategic orientation. Here, the decision-making process is of great importance, since creating appropriate structures and processes is the basis for integrating CSR on a strategic level. The decision-making process is considered to be the link between the normative and strategic dimension. Anagnostopoulos and Shilbury (2013) have examined the role of managers when it comes to CSR-implementation in English football clubs and conclude that the decision-making process is depending on the personality of the managers and the organisational context in which they operate. When analysing the process itself, Anagnostopoulos et al. (2014) distinguish four micro-social processes that happen simultaneously: harmonising, safeguarding, manoeuvring and transcending. All four processes together represent the term assessable transcendence.

Next, managers must evaluate on which strategic approach to focus on. Breitbarth and Harris (2008) differentiate between political, integrative, ethical, and instrumental approaches to CSR in football. The *political approach* is established in several traditional football countries and focuses on power-related CSR-measures. The *integrative approach* refers to systems established in England and Germany. "Here, professional football thrives through competitiveness by positioning itself as relevant in an institutional sense and an effective medium of public functions within the societal network" (Breitbarth & Harris, 2008, p. 200) The *ethical approach* focuses on philosophical, paternalistic-humanitarian or sustainability perspectives, while the *instrumental approach* covers measures such as free community football sessions or cause-related marketing activities that are implemented to reach competitive advantage.

As a next important part of the strategy, Maon et al. (2009) recommend to identify key stakeholders and critical issues. Walters and Tacon (2011) evaluate the importance of various stakeholders to football clubs on a scale from one (strongly disagree) to seven (strongly agree): Supporters and customers (6.13), commercial sponsors (5.97), national associations (5.81), the UEFA (5.77), employees (5.63) and the local community (5.61) are followed by the media (5.49), shareholders (5.44), the FIFA (5.43), local government organisations (5.40), suppliers (5.02), the government (4.77), competitors (4.76), the environment (4.70) and the European Commission (4.40). Based on the identified stakeholders and their importance towards the club, the strategy must focus on CSR-related issues that are of relevance for the stakeholders. According to our analysis, CSR-related issues in football can be assigned to six different categories:

(1) *Communities*: Charitable activities (Bingham & Walters, 2013; Castro-Martinez & Jackson, 2014), CSR-partnerships, social partnerships (Bingham & Walters, 2013; Castro-Martinez & Jackson, 2014; Walters & Panton, 2014), health, education, social

inclusion (Walters, 2009), peace promotion, anti-discrimination, social integration, education, housing, poverty, malnutrition (Filizöz & Fişne, 2011), disability sports, participation (Paramio-Salcines & Kitchin, 2013) inclusion, learning activities, offering education and employment to young people, promoting a healthy lifestyle (Manoli, 2015) mental health programmes (Henderson et al., 2014).

(2) *Human capital*: Social events for staff, training and development programmes for employees, employment of older and disabled people, providing a good work-life-balance, family friendly employment (Walters & Tacon, 2011), equal opportunity employment policies, discrimination policies, involvement of employees in community activities (Panton, 2012).

(3) *fans and members*: Fan dialogue, fair ticket pricing and involvement of fans in governance structures (Garcia & Welford, 2015), action against violence, drugs, abuse, hooliganism (Petroczi, 2009), support for spectators with disabilities, (Paramio-Salcines & Kitchin, 2013; Paramio-Salcines, Downs, & Grady, 2016), preservation of history and tradition (Blumrodt et al., 2013).

(4) *The commercial environment*: Image, reputation, brand value, risk management, resource efficiency, access to capital, employee motivation, innovation and access to new markets (Breitbarth et al., 2011), improvement of underdeveloped governance structures (Serby, 2014), action against financial doping and financial instability, (Müller et al., 2012), challenges of commercialisation in football (Senaux, 2011; Sener & Karapolatgil, 2015), negative media reports (Slack & Shrives, 2008).

(5) *Compliance*: Intransparency and corruption (Becker, 2013), accountability (Pielke, 2013), doping (Petroczi, 2009), match-fixing (Hill, 2009), compliance with EU law, (Flanagan, 2013; Serby, 2014), compliance with governing bodies (Schubert, 2014; Storm, 2012).

(6) *The ecological environment*: Recycle schemes, waste minimisation, investment in environmental technology, membership of environmental organisations (Walters & Tacon, 2011), pollution prevention, carbon offsetting, use energy from renewable resources, environmental certification (Reiche, 2014; Walters & Tacon, 2011), incentivising mass transport for game attendees, implementing Environmental Management Systems (Reiche, 2014), pro-environmental stadium design (Kellison & Hong, 2015).

After stakeholder and issue identification and prioritisation, the establishment of a vision and working definition for CSR need to be addressed. Also, the status quo of CSR must be assessed. This includes auditing current norms, standards and practices as well as benchmarking competitors.

Organisational Integration

In the next strategic step, Maon et al. (2009) propose the development of an integrated strategic plan and the integration of CSR in the organisational structure. An essential decision when considering the strategic integration of CSR in football clubs refers to the legal form and the option whether to choose an independent foundation with charitable status or a community department which is heavily embedded in the clubs' legal and organisational structure. The foundation model, commonly used in English football clubs (see Anagnostopoulos & Shilbury, 2013; Bingham & Walters, 2013) is characterised by "a greater degree of structural autonomy, responsibility for its own strategic direction, and less need to balance the tension between commercial and community objectives" (Anagnostopoulos & Shilbury, 2013, p. 280). The legal form is also relevant when it comes to the funding of CSR initiatives, as demonstrated with the following UK example. Bingham and Walters (2013) stress the importance of financial independence from governmental funds and diversification

regarding other sources of revenue. Through the establishment of social partnerships with commercial organisations (see also Walters & Panton, 2014), alternative income sources could be released, if the agenda of the charity and the CSR agenda of the commercial organisations are harmonised. These partnerships can be beneficial for both parties since they provide commercial organisations with the opportunity to embed within the local community and therefore benefit from the charities' expertise, whilst simultaneously the charities benefit from new funding opportunities.

Goals and KPIs

After the definition of the basic strategic orientation, Baumgartner (2014) recommends the setting of long-term sustainability goals and planning the activities. Hence, specific CSR-goals as well as their corresponding key performance indicators need to be defined. In the context of professional football, these can be based on the CSR-related issues characterised before (communities, human capital, fans and members, the commercial environment, compliance, and the ecological environment). With regard to the concrete selection of corresponding measures for implementation, O'Riordan and Fairbrass (2014) propose to consider the four aspects a) stakeholder priorities, b) causes, c) methods of support, and d) practices/policies. Illustrative key performance indicators (KPI) for football clubs are proposed by Breitbarth et al. (2011) in their performance scorecard model.

Resources

According to Breitbarth et al. (2011) football clubs own a variety of resources that are of major advantage when it comes to implementing CSR. They involve economic resources (such as the ability to reach public target groups, including diverse and isolated communities), political resources (such as the ability to build bridges or reach relevant decision-makers),

integrative resources (such as the opportunity to provide an image transfer for corporate institutions or the ability to be a platform for social integration), ethical resources (such as the general positive attributes of sports or the ability to be a role model in terms of ethics and values) and emotional and other resources (such as health issues or the general emotional attractiveness of the sport, Breitbarth et al., 2011). Another essential factor is the involvement of trustees. Local steering groups are heavily involved with decisions regarding CSR and its implementation. Therefore, it is of great importance for football clubs to involve trustees who can have a positive influence on steering groups and their strategic decisions (Anagnostopoulos and Shilbury, 2013). In a study on UK football clubs and their trusts, Kolyperas, Anagnostopoulos, Chadwick and Sparks (2016) summarise a broad variety of operand (tangible) and operant (intangible) resources. Operand resources include stadium, infrastructure and location, consumers, managerial systems, success/performance, human resources, trademarks, broadcasting rights, and partners. Operant resources include sport-scape (e.g. virtual tours or social media), fan-scape (e.g. subcultures, rituals), club culture and heritage, social performance, star factor, heritage and nostalgia, intellectual assets, positive health associations, global brand footprint, and beneficiaries/stakeholders.

Operational Level

The strategy is implemented on the operational level (Baumgartner, 2014). This includes carrying out the previously defined and planned initiatives, monitoring and evaluating the outcome of the initiatives and communicating them to the various stakeholders.

Implementation

In the next step, the activities assigned to the pre-defined issues and their corresponding objectives and KPIs finally need to be carried out. Anagnostopoulos and

Shilbury (2013) argue that the implementation of CSR in English football clubs is affected by a multi-level context, including the institutional, the organisational, and the individual level. On the organisational level, the collaboration of clubs and their foundations/trusts is of high relevance. According to Kolyperas et al. (2016) there are four levels of collaboration between football trusts and their parent clubs, on which they transfer and transform CSR-related resources to co-create value. Bolt-on CSR value co-creation (1) refers to the sporadic implementation of joint CSR-campaigns, often carried out to comply with norms. Cooperative CSR relationships (2) include sharing information and joint agendas to align social values with business objectives. Controlled CSR relationships (3) refer to proactive CSR, driven and safeguarded by self-regulation. They include interagency teams, consulting groups, or steering boards, which formalise the cooperation by aligning the club's mission with its charitable trust and its partners. In strategic CSR relationships (4), characterised by intensive levels of interaction, customer relationship management (CRM) information is shared, targeted communication strategies are delivered, specific processes are aligned and integrated, and organisational culture is homogenised. Strategic relationships are characterised by the continual evaluation of objectives, both socially and business-related, and by continual improvements. Walters and Anagnostopoulos (2012) propose a conceptual model for the implementation process of CSR, that has its focus on external (social) partnerships. It identifies three chronological steps, being selection, design, and management of social partnerships. A fourth step, partnership evaluation (consisting of project and process evaluation), is considered as an ongoing process during the three other stages.

Evaluation

Maon et al. (2009) propose to evaluate the strategy in the next step. Since the measurement of CSR is a driver for accountability and has an influence on the business

strategy (Breitbarth et al., 2011) this step is of major importance. According to Walters and Tacon (2011) only a small number of European clubs monitor and evaluate the impact of their CSR-related actions.

Breitbarth et al. (2011) recommend a CSR performance scorecard that covers the three units goals, indicators and ratings to measure CSR effective. The results of different CSR-dimensions are summarised (e.g. economic index, ethical-emotional index etc.) so that comparisons can be established over time (Breitbarth et al., 2011). A method to measure the social impact of CSR is recommended by King (2014), who suggests a Social Return on Investment (SROI) model to evaluate the impacts of sport, physical activity and recreation on health, social care, education, or youth crime reduction. In a study on socially responsible employment schemes with focus on football clubs in the UK, Walker, Hills and Heere (2017) propose to use a mixed-method approach to evaluate the impact created. On a quantitative level, the authors suggest collecting pre- and post-intervention questionnaires, consisting of valid and reliable constructs and items proposed by pertinent literature. The qualitative level is addressed two weeks after the post-programme questionnaires were administered, based on interviews with programme administrators and focus groups with participants. Further interviews are conducted after six and 12 months of the programme (Walker et al., 2017). "Generally, management experience has shown that internal processes benefit from regular evaluation, and that systematic measurement builds a trustworthy/reliable foundation for internal and external stakeholder communication of a firm's CSR activities" (Breitbarth et al., 2011, p. 734). Caused by the commercialisation of the game, football clubs are also increasingly externally monitored by institutions such as the European Commission, NGOs, International Labour Organisation or independent supporter groups (Breitbarth et al., 2011), which can provide them with further material on their CSR-performance.

Communication

The Communication of the CSR-strategy follows next (Maon et al., 2009). O'Riordan and Fairbrass (2014) emphasise the importance of communication and stakeholder dialogue as part of the implementation phase. Kolyperas and Sparks (2011) provide a typology of key issues for CSR communication of clubs. The use of message channels is influenced by external contingency factors (e.g. stakeholder characteristics, community issues, and national mode towards CSR), and internal contingency factors (e.g. club characteristics, motivations and strategies, and club orientation). The most widely used channels for the G-25 football clubs are the club website (76 percent), radio, TV, press releases (76 percent), newsletters and fans communications (68 percent) and codes of conducts (64 percent), followed by annual and CSR reports (52 percent), cause-related marketing (40 percent), privately owned TV or online channels (32 percent), and YouTube channels (28 percent). With regard to the content of the information, Anagnostopoulos, Gillooly, Cook, Parganas and Chadwick (2017) identify tweets on participation (38.4 percent) and education (19.1 percent) as the most frequently used themes, followed by parent club related tweets (10.1 percent) and tweets on social inclusion (9.7 percent), health (4.0 percent), commercial issues (3.2 percent) and, other themes (15.5 percent).

Due to the high relevance of partnerships between football clubs and other institutions (Bingham & Walters, 2013; Walters, 2009), joint communication-strategies can be of good use. With regard to CSR-linked sponsorship, Flöter et al. (2016) evaluate three different message sources and their level of persuasion knowledge activation and come to the conclusion that messages from both the sponsor and the property lead to a higher persuasion level than messages from news media. Therefore, it is essential to not only rely on media attention and media communication when delivering CSR-programs, but also to communicate issues by using the own channels and those of the sponsorship property.

Outcome

According to Anagnostopoulos et al. (2014), CSR-initiatives delivered by football clubs can have various positive impacts, e.g. bridging the gap between communities and commercialisation, acquire new generations of supporters or strengthen identification of youth players with the club. Breitbarth and Harris (2008) argue that professional football clubs, leagues and bodies can create a variety of values (humanitarian, financial, cultural, and reassurance values), since they act in a complex set of stakeholders such as supranational institutions (e.g. United Nations, WTO, OECD, EU), commercial institutions (e.g. media, clothing industry, sponsors, shareholders, creditors), public/societal institutions (e.g. governments, NGOs), and local communities (e.g. supporter groups, grassroots football). The creation of these values among various stakeholders can then lead to benefits for the clubs themselves: increasing participation in football as well as increasing institutional relevance, financial and strategic advantages and a stronger level of competitive ability. According to Walters and Chadwick (2009) football clubs can realise six strategic benefits by engaging with their communities: They include the removal of commercial and community tensions (1), reputation management (2), brand building (3), local authority partnerships (4), commercial partnerships (5), and player identification (6).

Superordinate Level

Few mechanisms cannot be assigned to specific phases of the framework, since they appear on more than one of the three levels analysed above (normative, strategic and operational level).

Continuous Stakeholder Dialogue and Issues Monitoring

Stakeholder dialogue appears along the entire framework of Maon et al. (2009).

According to Maon et al. (2009, p. 83) "ongoing stakeholder dialogue and deeper collaborations with key stakeholders encourage the development of knowledge and know-how about specific issues faced by the organization". Hence, engaging and interacting with stakeholders, rather than only informing them about issues, is an important component (Anagnostopoulos et al., 2017). Football supporters play an important role in this process. According to Garcia and Welford (2015), supporters can be considered as stakeholders, if they are (rather than only following their team, attending matches and buying team merchandise), interested in becoming involved in the club management. The form of that involvement differs from country to country according to the legal structures of football club ownership. These fans form associations in order to have formal dialogue with their club and even the governing bodies (Garcia & Welford, 2015).

Compliance with National and EU Law and Policies of Governing Bodies

Another important aspect on the superordinate agenda, that has to be considered steadily, is to act in compliance with EU law and with policies of governing bodies and other institutions. The sport entertainment industry needs to meet the expectations of a variety of stakeholders and must comply with local and international requirements (Blumrodt et al., 2013). Hence, football clubs should abide to a variety of institutional norms and are affected by supranational institutions, such as the United Nations (UNICEF, UNEP, WHO etc.), the World Trade Organisation, the OECD or European Union (and especially the European Commission, Breitbarth & Harris, 2008). Since, moreover, every European football club is not only a member of the respective national umbrella association, but also of the European governing body, UEFA, as well as the world association, FIFA, it is essential to evaluate the clubs' CSR engagements in the context of these powerful institutions – and in the European political context. The involvement of football clubs in a complex set of umbrella institutions

is of major benefit, but can also be a threat for the clubs in terms of compliance issues. Compliance with law and superordinate policies can lead to conflicts of interest, e.g. regarding UEFA's Financial Fair Play regulations and their compatibility with EU law (Flanagan, 2013), but can also protect individuals, nations, or confederations from illegal action (Becker, 2013). Anagnostopoulos and Shilbury (2013) use the term 'environmental determinism' when referring to the influence of the government and governing bodies (i.e. English Premier League and Football League) on decision-making processes at club level.

Integrating CSR into Governance Structures

Furthermore, CSR needs to be embedded into governance structures. Maon et al. (2009) emphasise the importance of institutionalising CSR and anchoring changes into the organisational system. Regarding the degree of institutionalisation, Kolyperas et al. (2015) identify six phases of CSR development in football, based on results of a study on the Scottish premier League (SPL). The six phases, appearing on a chronological scale, underpin the continuous nature of the integration process. During the first three phases, CSR is not considered as an integrative part of the wider club strategy. Volunteerism (Phase 1) refers to the initial phase, in which the club has not developed a uniform CSR strategy. Regulation (Phase 2) refers to the internal or external formalisation of CSR, where CSR can be considered from a legal perspective, as ensuring its authorised operation. Socialisation (Phase 3) is defined as the phase, where clubs are moving beyond economic and legal requirements and begin to increase their CSR initiatives self-driven. Corporatisation (Phase 4) is the starting point for the integration of CSR into governance structures. CSR departments or sub-divisions are established to develop CSR in a self-interested manner. CSR becomes an integral part of the organisational structure and business agenda. Separation (Phase 5) refers to the stage in which charitable arms of the clubs are developed to increase the chance of

linking with other non-profit organisations. In this phase, the CSR strategy becomes proactive, as it starts to follow long-term objectives, visions, and directions. Integration (Phase 6) is considered as the ultimate level. CSR is fully integrated into organisational behaviours and operations and aligned with the central strategy of the club.

Discussion

Previous research presents wide-ranging knowledge on the various dimensions of CSR in sports and football. Nevertheless, a holistic framework that combines findings from literature and connects them on a strategy-based level has not been published. This framework is a first step to find an adaptable approach that can be implemented by football clubs throughout Europe. Nevertheless, it is of major importance to consider the economic, political, social, cultural and legal particularities of each individual country or region, when implementing CSR on the club level.

On a normative level, the drivers that force a football club to implement CSR can be very heterogeneous – from personal ambitions of shareholders to engage within local communities to legal requirements for pro-environmental behaviour. Especially the results of Breitbarth et al. (2011) and Reiche (2014) present a broad insight into football-related CSR drivers.

On a strategic level, Anagnostopoulos and Shilbury (2013) and Anagnostopoulos et al. (2014) present profound knowledge for the decision-making process, although focusing on English football clubs in their studies. Regarding the strategic direction of CSR, Breitbarth and Harris (2008) distinguish between four approaches (political, integrative, ethical, and instrumental). The problem with this being relevant for the European context, is, that European clubs have only partly been involved in the study. It is based on results from UK, Germany, Japan, and the United States. Another step within defining the core strategy is the

definition of stakeholders and issues to focus on. Various publications have analysed stakeholders in the football context (e.g. Garcia & Welford; 2015; Walters & Tacon, 2011), which offered a solid foundation for our analysis. Also, there was no lack of CSR-related issues and topics in literature. Still, these issues and topics will never be fully explored, since the social, political, and environmental context is continuously changing. One of the most important questions with regard to CSR strategies in football focuses on the organisational integration of CSR. Although many studies on UK clubs propose the establishment of independent foundations to deliver CSR schemes, a final judgement cannot be made, without taking the legal possibilities and restrictions as well as the broader institutional context (social, political, economic) of each individual country into account.

Defining the right CSR-related goals that meet the expectations of the various stakeholders is of high relevance when planning the strategy. Also, corresponding key performance indicators must be defined in order to be able to evaluate whether the CSR-strategy was implemented successfully. A selection of goals and corresponding key performance indicators is proposed by Breitbarth et al. (2011). Still, finding appropriate KPIs remains to be a major challenge for football clubs, since it is difficult to quantify the social impact of CSR measures. For football clubs it is essential to identify CSR-related resources before implementing CSR initiatives. The studies of Breitbarth et al. (2011), Anagnostopoulos and Shilbury (2013), and Kolyperas et al. (2016) offer wide-ranging insights. The involvement of these tangible and intangible resources (e.g. stadia, infrastructure, facilities, players as role models, media attention or publicly known trustees), can have a positive impact on the quality of the CSR strategy. In the authors opinion, club-specific resources can best be involved in CSR-activities when the clubs' CSR-engagement is strongly integrated and linked to its core operations.

On the operational level, it is essential to monitor and evaluate CSR-related activities to set the foundation for the effective communication of issues. This remains to be a major challenge. According to Walters and Tacon (2011) only a small majority of clubs evaluates and monitors their initiatives. Breitbarth et al. (2011) with their performance scorecard model and King (2014) with his approach of a social return on investment offer a profound foundation. Still, future research needs to heavily address the issue of CSR evaluation to prove the outcomes and impacts of CSR in football. Regarding the communication of the strategy, a variety of different sources and channels has been analysed. Integrated reporting, which includes CSR issues in the annual reports of organisations, should be taken into consideration by football clubs. Morrow (2013) suggests to not limit financial reporting to rational economic scales, but also include social and organisational content. Again, there will be differences between the various European countries regarding different reporting requirements or stakeholder demands. After addressing the above-explained phases of the CSR strategy, pre-defined outcomes will result. Breitbarth and Harris (2008) as well as Walters and Chadwick (2009) offer a broad range of possible outcomes. Still, the specific outcome of a strategy will depend on previously defined strategic steps, e.g. stakeholder and issue prioritisation, organisational integration, pre-defined objectives and KPIs, evaluation, communication etc.

On the superordinate level, we propose to consider the chronological framework from another perspective. Continuous stakeholder dialogue and issues monitoring, compliance, and embedding CSR into governance structures, are processes, that cannot be tackled by a CSR department or an individual as part of a chronological process. They need to be addressed in a continuous manner and from a holistic perspective, taking the overall strategic directions of the clubs into consideration. This leads to the last important component of the framework. Since the CSR strategy aims to be durable and sustainable, we recommend considering it as a

cyclical process. After the implementation, evaluation and communication process, certain outcomes will result. These outcomes are considered as new drivers towards CSR and will need to be the foundation for the adjustment of the strategy. Hence, they should serve as the foundation for new CSR-related goals and corresponding measures.

Conclusions and Recommendations for Future Research

The core aim of our paper consisted of developing a comprehensive framework for the strategic integration of CSR in professional European football. Based on previous research on CSR and professional football, we identify four elements that are essential for a holistic approach to successfully developing and operationalising a CSR strategy in the realm of professional football. Firstly, the broad variety of internal and external CSR drivers of environmental, political, economic, and social nature requires a careful analysis and selection of the ones that are crucial for a club in specific. Moreover, it is essential to continuously monitor the clubs' internal development and external environment to account for changes that need to be considered in making or revising the strategy. Secondly, the quality of the strategy strongly depends on the identification and efficient use of very heterogeneous internal resources. Those can be hidden behind a wide range of club processes that are not necessarily obvious and might not seem to be relevant in the context of CSR (e.g. access to the brand of the club, access to facilities, athletes and media, competencies of other club departments, access to corporate partners or passion and admiration of stakeholders). Thirdly, the CSR strategy process is of cyclical nature. It is characterised as a continuous process rather than a start-to-finish campaign. As soon as pre-defined measures are implemented, monitored, evaluated and communicated, the strategy needs to be adjusted and the next measures need to be realised to ensure the sustain-ability of the strategy in the highly dynamic context of professional football. The measures taken need to be based on a continuous stakeholder

dialogue and thus on the different needs and requirements of fans, members, sponsors, employees, communities, and other stakeholders. Fourthly, the areas of action need to be identified from a holistic perspective. The six key areas of CSR in football we identified from the existing literature are: 1) communities, 2) human capital, 3) fans and members, 4) the commercial environment, 5) compliance, and 6) the ecological environment.

We contribute to the literature by developing a comprehensive framework on CSR in professional football, which did not exist before although numerous related studies have been published. Our framework provides a basis for future studies, in particular ones of empirical nature that seek to examine how well-developed CSR in professional football is. Moreover, our framework is not only of academic relevance, it can also serve as a guideline for clubs that seek to implement CSR strategically. It offers a step-by-step roadmap that can be adapted to the specific institutional (legislative, political, social, and economic) context of the respective club and country and provide them with several positive outcomes. Finally, it adds a new perspective to research on CSR in football by providing a holistic and process-oriented view, while previous works had predominantly taken an outcome-oriented view. Additionally, it adds a 'bird-eye view' as it sums up previous work on CSR in sports and football and connects them on a strategic scale, based on profound findings from general management literature.

Nevertheless, our study also has certain limitations. The majority of the existing literature on CSR in professional football is focusing on the English Premier League. Thus, our literature-based approach inevitably has a certain *national bias*. This can be seen as problematic as the institutional environments for professional football differ from country to country with regard to the organisation of leagues, the power of associations, club ownership and rules for corporate governance, media coverage, the relationship between clubs and fans, and the influence of sponsors. Similar to Whitley's seminal work on *national business*

systems (1997, 1999), one could speak of national football systems in this context. Moreover, our framework has not been empirically tested so far.

The limitations of our study and the large extent of existing research gaps open manifold avenues for future research. Based on our analysis, we define six key areas, that are suggested to be analysed by future academic work:

(1) The organisational integration of CSR needs to be addressed in other institutional contexts than the UK. Several studies have considered UK football clubs and their independent charitable arms with regard to the organisational context, but none have offered significant knowledge on CSR integration in other European countries.

(2) CSR measurement in football needs to be addressed in a broader consensus. Breitbarth et al. (2011) offer a solid foundation by creating a performance scorecard model. This and the social return on investment model (see for example King, 2014) could serve as the groundwork for further quantitative studies in the future.

(3) The environmental dimension of CSR in football is hardly analysed to date. Reiche (2014) provides insights into the German Bundesliga and environmental initiatives delivered by its clubs and Walters and Tacon (2011) deliver the only study in a European context, that considers the environmental perspective. Environmental issues are heavily addressed in the general management literature on CSR and sustainability, which could constitute the basis for a football-related analysis.

(4) Future studies could focus on the quantification of our own strategic framework as part of a comparative pan-European study or address individual levels of the framework (normative, strategic, operational, or superordinate). They could examine the status quo of CSR in professional football and how and why the CSR strategies and efforts of clubs differ in different institutional environments.

(5) It would also be worthwhile to examine the various perspectives and expectations of stakeholders in professional football based on our framework, since they will most likely differ on the focus that CSR should take.

(6) Another area that is *terra incognita* is amateur football. Considering that it is the prevalent amateur sport, especially in Europe, it would be of relevance to examine if CSR – in the amateur context, the word 'corporate' would be understood in a wider sense – is an issue at all for the respective clubs or if they regard themselves as responsible simply because of their non-profit nature.

Overall, since many aspects of CSR in professional football have not been researched so far, there is a strong need for exploratory studies, which will rely on qualitative approaches. However, there are also opportunities for quantitative research, e.g., by using our framework and surveying to what degree it is applied by clubs. This could also help to revise and refine it on the basis of empirical data.

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III. A Comparative Study of Corporate Social Responsibility in English and German Professional Football

Paper No. 2

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Abstract

We build on institutional theory to study Corporate Social Responsibility (CSR) practices in English and German football clubs. We examine how the countries' political, legal, economic, social, and cultural frameworks impact their CSR approaches and to what degree they allow for a transfer of CSR instruments and activities. Our results, based on 24 expert interviews, show that English club representatives focus on community issues, while their German counterparts take a more holistic approach. Moreover, the organisational integration of CSR differs, as English clubs rely on financially independent charities, while German clubs carry out most of the activities themselves. While financial resources also differ, clubs in both countries employ similar non-monetary resources for their initiatives. Our findings serve as a foundation for further studies amongst a wider geographic range of European football clubs and demonstrate that institutional theory serves well as a framework for comparative studies on CSR in football.

Keywords: Institutional theory, corporate social responsibility, professional football, England, Germany

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Introduction

Corporate social responsibility (CSR) has gained considerable attention in scientific debates around professional sports in general and football in particular (see Anagnostopoulos, Byers & Shilbury, 2014; Hamil & Morrow, 2011; Kulczycki & Koenigstorfer, 2016; Slack, 2014). Sports organisations are increasingly scrutinized by the media and the public regarding their economic, ecological and social impact. Mega sports events are linked with debates around working conditions, human rights, corruption (Becker, 2013) or climate issues (Kellison & Hong, 2015). The football leaks scandal (Football Leaks, 2016), considered as the largest leak in the history of European football, has revealed a series of morally questionable or even illegal financial transactions and business practices. Other challenges such as doping (Petroczi, 2009), corruption (Maennig, 2005), match fixing (Hill, 2009), and fan violence (Petroczi, 2009) have received substantial public attention. Besides increasing external pressures, Babiak and Wolfe (2009) identify internal resources as key drivers for CSR activities of sports organisations, while Breitbarth, Hovemann and Walzel (2011) differentiate between economic, political, integrative, ethical and emotional drivers. According to François, Bayle and Gond (2018), CSR approaches have been adopted by sports leagues and clubs as a strategic tool for meeting the expectations of their stakeholders. This can be attributed to a large degree to the impact that sports organizations can make on societies and to their ability to shape the public discourse around behavioural norms, as Walzel, Robertson and Anagnostopoulos (2018) point out. Breitbarth, Walzel, Anagnostopoulos and van Eekeren (2015) have noted that in recent sports-related CSR literature regional and cultural differences are widely ignored. The purpose of this study thus is to examine whether sports organisations from different countries are answering the call for more socially responsible business behaviour differently. We aim at identifying criteria, by which sports organisations from different countries differ in their CSR approaches, to provide

them with knowledge on how to learn from each other and improve their respective CSR approaches. François et al. (2018) propose taking the institutional level, the sectorial level and the organisational level into account, when comparing sports organisations with regard to CSR.

Based on its high economic, social, and cultural relevance, we decided to narrow down our research to professional football. We consider football as the predominant European sports discipline, since it outnumbers other disciplines regarding indicators such as revenues, fan attendance, media exposure, or interest of the population (see Pifer, Wang, Scremin, Pitts, & Zhang, 2018; Nielsen Sports, 2019; Deloitte, 2019). Most existing academic literature on CSR in sports has its focus on specific disciplines rather than sports in general. We aimed at limiting our comparative study to two highly developed European countries, in which professional football is characterised by great social, cultural, and economic relevance. Based on these considerations, we selected professional clubs in England and Germany as our objects of investigation. Both countries are traditional centres of football and the game is deeply rooted in their culture and society (Breitbarth & Harris, 2008). In both countries, professional football is highly commercialised, reflected by the fact that their leagues are leading the list in Deloitte's five-year revenue trend (Deloitte, 2019).

Drawing from the demand for taking country-specific differences into account, when discussing CSR in sports (see Breitbarth et al., 2015), we derive the following research question: How do the two countries' political, legal, economic, social, and cultural frameworks impact the CSR approaches of professional football clubs and to what degree do they allow for a transfer of CSR instruments and activities?

Based on institutional, sectorial and organisational criteria, we analyse existing literature on CSR in professional sports and football in England and Germany. Drawing from our literature review we develop our interview guide and conduct 24 interviews with club

representatives employed by German and English professional football clubs. The given results are discussed against our literature review to define gaps to be filled by future research and we derive recommendations for improving CSR management in football clubs.

Institutional framework for CSR in England and Germany

Different approaches towards CSR have evolved since Bowen (1953) first emphasised the social responsibilities of businesspeople. Later, Carroll's (1991) pyramid of social responsibility rose to prominence, encompassing philanthropic, ethical, legal, and economic responsibilities. Nevertheless, despite intensive discussion, there is still no consensus regarding the definition and understanding of CSR. Dahlsrud (2008), after analysing 37 definitions of CSR, concluded that the term can be characterised by five key dimensions: the environmental dimension, the social dimension, the economic dimension, the stakeholder dimension, and the voluntariness dimension.

Matten and Moon (2008) argue that country-specific differences with regard to CSR can be explained by institutional frameworks. These historically-grown frameworks shape national business systems, as discussed by Whitley (1997; 1999), who developed a comprehensive theoretical approach on European institutionalism. His national business systems approach is based on the historical evolution of the institutional structure of a state that is characterised by the political, financial, educational, labour, and cultural system. These national business systems are durable and changes only occur very rarely and slowly. The identification of a national business system creates a framework for the investigation and comparability of different societies, markets, industries, and businesses. Institutional theory 'argues that companies face certain direct and indirect institutional pressures that have an impact on their values, norms, organizational structures, and actions' (Kühn, Stiglbauer & Fifka, 2018). Institutional theory likewise applies to professional sports organisations, where

management and governance practices differ across regional and cultural contexts (Breitbarth et al., 2011). Building on Matten and Moon (2008) and Anagnostopoulos and Shilbury (2013), François, Bayle and Gond (2018) propose differentiating between the institutional, the sectorial and the organisational level, when comparing sports organisations with regard to CSR. While we understand institutional theory as the overall concept, we will discuss sectorial and organisational differences as part of the political, legal, economic, social, and cultural dimensions of institutional theory.

The political and legal landscape

According to Silberhorn and Warren (2007), CSR-related differences between the UK and Germany may be due to different starting points for CSR in the two countries: The institutional framework in the UK is characterised by a low level of institutionalised regulation. The state passed on the responsibilities (e.g. regarding employee rights or environmental issues) to the market, where many institutions and networks have developed to monitor the social performance of businesses. These institutions are investigating the practices of corporations and are providing critical information on their social, economic, and environmental impacts to the public. Consequently, many businesses from the UK were forced to implement a broader range of CSR schemes to improve their legitimacy and social acceptance. Hence, UK businesses have emerged as pioneers in the field of CSR ‘despite the lack of institutionalized coordination’ (Jackson & Apostolakou, 2010).

According to Kinderman (2011), the rise of CSR in the UK has been linked to the rise of neo-liberalism. Both concepts have co-evolved, with CSR being a quid pro quo for deregulation. After Margaret Thatcher’s forceful establishment of market-centred mechanisms, power shifted from unions to corporations. As a result, CSR provided a compensation for the social dislocations that resulted from neo-liberalism.

The political system in Germany is characterised by a higher degree of regulation regarding market conduct, environmental obligations, and corporate governance structures (Habisch, Patelli, Pedrini & Schwartz, 2011). Legal requirements for employee rights or environmental protection have been introduced by the welfare state (Silberhorn & Warren, 2007). This likewise applies to the CSR-landscape, which is also characterised by a high degree of regulation (Habisch et al., 2011). Still, Hiß (2009) argues that the institutional framework for CSR in Germany has changed over time. Driven by implicit mandatory and obligatory regulations for CSR back in the 1980s, corporations today explicitly and voluntarily take on responsibility for social issues.

Matten and Moon (2008) argue that CSR in liberal market economies can be understood as an explicit element of corporate policies, while CSR in coordinated market economies is referred to as an implicit element of the institutional framework. Explicit CSR depicts "corporate activities that assume responsibility for the interests of society" (Matten & Moon, 2008, p. 410). It includes voluntary engagement and is driven by perceived expectations of the corporations' stakeholders. Implicit CSR is characterised by the "corporation's role within the wider formal and informal institutions for society's interests and concerns" (Matten & Moon, 2008, p. 410) and results in codified and mandatory requirements for businesses.

On the sectorial level, both countries' sports systems are largely comparable. Authorities are providing a legal framework, but governmental interference is low, and the sports systems are characterised by a high degree of autonomy. Leagues are open (e.g. compared to closed leagues in the US sports system), and clubs can qualify through promotion and relegation. Strong regulations, such as salary caps or drafts (as implemented by the US sports system) are hardly existent. Both the English Premier League and the German Bundesliga are members of the European governing body UEFA (Union of European

Football Associations) and therefore must abide by UEFA's licensing and Financial Fairplay rules. This creates a comparable overall governing framework for the two leagues and their clubs on a European level. However, professional football clubs are members of their national football associations and must therefore also comply with their respective domestic regulations. Hence, apart from acting in compliance with European law and domestic legal and political systems, clubs must abide by certain rules of the game itself, a phenomenon referred to as institutional pluralism (Senaux, 2011). On the domestic level, the English Premier League provides its own handbook relating to club finances, accounting, good governance, financial sustainability and profitability (section E) (Premier League, Premier League Handbook 2019/20) While the DFL Deutsche Fußball Liga also provides a framework for financial sustainability (§8, DFL Deutsche Fußball Liga, 2019), the main difference regarding sectorial differences between English and German professional domestic football leagues lies in Germany's 50+1 rule. 51 percent of a clubs' shares must remain in the hands of non-profit registered associations (Vereine), while a maximum of 49 percent can be sold to investors. CSR can therefore be considered as an integral element of German professional football clubs, according to their legal status as not-for-profit organisations. While German "Vereine", by definition (§21 German Civil Law) pursue a social purpose, most professional English football clubs are limited companies, entirely owned by private investors. In contrast to their German counterparts, most English clubs deliver their charitable initiatives through separate not-for-profit foundations (Premier League, 2016).

The economic landscape

Regarding the institutional frameworks of the two countries, Fifka and Drabble (2012) emphasise that the liberal market economy in the UK is characterised by a low degree of governmental interference and a high degree of competitive market arrangements. In

comparison, the German economy is strongly regulated by legislation (Habisch et al., 2011). Irrespective of this general classification, there are significant sectorial and organisational differences between the two countries and their football-related environment. Since the 1990s, European football was characterised by the rapid commercialisation of the game (Crolley, Levermore & Pearson, 2002). The newly established Champions League led to growing media interest and increasing investments and as a result football transformed into a global business (Dima, 2015). Despite the general trend of professionalisation and commercialisation of European football, several differences between the two football markets have emerged. "Germany has a traditional sports club and professional body system that organizes and governs football. Clubs are communities of interests, granted certain rights to govern their matters and tax reductions from the public" (Breitbarth and Harris, 2008, p. 194). Per definition (§21, German Civil Law Code), they follow the purpose of public good and receive their raison d'être due to their not for profit status. Income is redistributed to ensure the competitive balance and increase of economic value for the league. Television rights are marketed in a centralised structure to ensure a financial balance between professional clubs (Drewes, 2014). In the 2017/18 season the Bundesliga clubs reached a total revenue of €3.2 billion, (Deloitte, 2019), while the Premier League clubs generated corresponding figures of €5.4 billion. Despite this gap in revenues, the Bundesliga is catching up, generating a higher growth than its English counterpart in 2017/18 compared to 2016/17 (Deloitte, 2019). In spite of the differences in the legal nature of clubs in both countries, they operate under the same logic of soft budget constraints, as the literature suggests (Storm & Nielsen, 2012), prioritising sporting success while maintaining solvency (Sloane, 2015; see also Vrooman, 2015). Since football clubs pursue utility maximisation on break-even constraints rather than profit maximisation, they are constantly on the edge of financial collapse (Storm and Nielsen, 2012).

While the Premier League attracts global interest and today is the world's most successful football league in total revenues, it is also characterised by many incidents of financial irresponsibility. Since Mansour bin Zayed Al Nahyan, deputy prime minister of the United Arab Emirates and member of the royal family of Abu Dhabi, gained ownership of Manchester City Football Club, the club is repeatedly involved in allegations (and punishment) regarding UEFAs Financial Fairplay regulations. The ownership structure in professional English football clubs is generally characterised by a high number of foreign investment, as can be illustrated by prominent examples. Chelsea Football Club is owned by Russian oligarch Roman Abramowitsch, while Liverpool Football Clubs belongs to the US-based Fenway Sports Group. Arsenal Football Club, as another traditional team, has been bought by the American holding company Kroenke Sports & Entertainment. Being reliant on foreign investment and sponsorship from individual patrons certainly leads to a high degree of dependence. Subsequently, clubs will run into financial trouble, if these investments are discontinued, e.g. due to incompliance with regulations. English football is already characterised by a high number of club insolvencies – more than 50 since 1992. The Football Creditors Rule that basically makes the taxpayer and unsecured creditors pay, when a club goes bankrupt, is a crucial cause for the financial irresponsibility of clubs (Serby, 2014).

While economic responsibility is widely recognised as one of the core dimensions of CSR, one must critically consider English football clubs with respect to CSR from an economic perspective. Still, the English Premier League redistributes parts of their revenue for the CSR schemes of the clubs. In 2016, the League supported all 20 Premier League clubs and 140 lower league clubs with CSR projects, reaching more than 555,000 young people (Premier League, 2016).

The social and cultural landscape

Breitbarth et al. (2011) argue, that "sport in general and football in particular are a platform and agent for actors seeking positive social change" (p. 722). Focusing on European football, Breitbarth et al. (2011) argue that clubs are facing high social and ethical demands and are offered "significant chances to establish themselves as highly relevant social institutions" (p. 722).

In England, "a sporting ethos and a belief in the social and cultural benefits of sport lay at the roots of football" (Crolley at al., 2002, p. 276), where clubs are characterised by their community embeddedness and strong stakeholder relationships (Hamil & Morrow, 2011). Clubs and associations have started to use the social power of football to combat social challenges. According to Walters (2009), it was the issue of hooliganism in the mid-1980s in England that made the Football League (FL) and Professional Footballers' Association (PFA) support the establishment of Football in the Community departments (FitC) in English professional clubs. In the early 2000s, the Department for Culture, Media and Sport in the UK has started to identify these FitC schemes as an instrument to tackle social challenges such as social inclusion or youth crime and to raise educational standards. Thus, government funded programmes were introduced (Walters & Panton, 2014). As a result, Premier League clubs today focus on the areas of education, health, social work, sports and exercise, young people, people with disabilities, drug use, violence prevention, ethics, and racism (Hovemann, Breitbarth & Walzel, 2011; Henderson, O'Hara, Thornicroft & Webber, 2014).

In Germany, football clubs and governing bodies "have always had strong links into the local community with high-profile public administrators involved" (Breitbarth & Harris, 2008, p. 194). Reiche (2014) emphasises the potential of clubs to serve as role models in German society and identifies a broad variety of social initiatives delivered by German professional football clubs and their official foundations. Initiatives cover areas around social

integration, unemployment, education and health, sports promotion, or charitable giving, on both the local and regional as well as the global level.

In both countries, football has transformed from a working-class sport in the 1950s into a mass phenomenon that today is characterised by a bourgeoisification and continuous popularity across all social classes (Fürtjes, 2016).

Methods

Based on our literature review, we prepared and conducted interviews with club representatives from English and German professional football clubs using grounded theory approaches. Grounded theory methodology, often utilised for the analysis of widely unexplored areas of research, was developed by American sociologists Barney Glaser and Anselm Strauss (1967). According to Corbin and Strauss (2008), the "grounded theory approach is a qualitative research method that uses a systematic set of procedures to develop an inductively derived grounded theory about a phenomenon." While CSR has gained increasing attention in scientific debates, little research has been undertaken regarding a) comparative approaches to CSR in sports and football, and b) the role of CSR in institutional theory. Hence, we aimed at choosing an explorative study design, employing an open-ended and inductive approach to generate theory on the institutional perspectives of CSR in professional football. Loonam proposes the following five steps when applying this approach (Loonam, 2014).

Research design and theoretical sampling (step 1) refers to the identification of literature gaps and the development of research questions. Based on our literature review, we developed the following key research question: How do the two countries' political, legal, economic, social, and cultural frameworks impact the CSR approaches of professional

football clubs and to what degree do they allow for a transfer of CSR instruments and activities?

Data collection (step 2) included qualitative interviews with CSR managers of German and English professional football clubs. A semi-structured interview approach with open-ended key-questions was chosen to guarantee the participants flexibility during the conversation. Follow-up questions were asked to make the interviewees explain and specify their experiences and opinions if needed. The recruitment of participants was based on theoretical sampling (Loonam, 2014). The selected CSR managers were considered as experts in the field of CSR since each participant, at the time of the interview, oversaw a CSR initiative of a club. Although the job titles differed across the participants of our study, we decided to consistently use the term CSR manager(s) for better reading comprehension. In both countries, the top two leagues were considered as professional. Sampling was finished when no new data appeared in the interview stage. Until then, 13 German and 11 English club representatives were interviewed.

Table III-1: Study Participants.

	Role	*Code*
Germany	*Bundesliga*	
	Director of Fans/Community	G-1-01
	Project Manager CSR	G-1-02
	Director of Media / Communications / Marketing	G-1-03
	Director of CSR & Head of Foundation	G-1-04
	Head of CSR	G-1-05
	Director of Marketing & Foundation CEO	G-1-06
	Head of the Football Academy	G-1-07
	Head of Social Commitment	G-1-08
	Head of CSR-Management	G-1-09
	Head of Corporate Social Responsibility	G-1-10
	2. Bundesliga	
	Director of Corporate Communications & CSR-Management	G-2-01
	Head of CSR Management	G-2-02
	Social Commitment / Marketing Manager	G-2-03
England	*Premier League*	
	Community Programme Manager	E-1-01
	Community Sports Manager	E-1-02
	Community Programme Coordinator	E-1-03
	Fundraising and Sponsorship Manager	E-1-04
	Director of the Foundation	E-1-05
	Head of Foundation	E-1-06
	Business Development Executive	E-1-07
	Foundation CEO	E-1-08
	Championship	
	Trust CEO	E-2-01
	Community Trust Manager	E-2-02
	Community Manager	E-2-03

Interviews with German interviewees were conducted face-to-face, while English participants were interviewed via telephone. Each interview was recorded on tape and transcribed verbatim before the protocol of the conversation was sent back to the interviewee to make him or her confirm the statements made if requested. Interviews with German club

representatives were conducted and transcribed in German, before transcripts were translated into English. All participants were guaranteed anonymity. Therefore, all interview contents that related to specific clubs, persons, initiatives or regions were anonymised and coded to make sure one can only refer to the respective country and league of the participating club (country code E = England or G = Germany, and league code extension 1 for first and 2 for second division). Interviews were conducted during the 2016-17 season, between 28th April and 11th November 2016. The average length was 36 minutes.

Data ordering (step 3) refers to subdividing data into specific units of meaning (e.g. phenomena, concepts, categories, and properties), as proposed by Loonam (2014), and is interlinked with the three stages of data analysis (step 4): open coding, axial coding, and selective coding.

Open coding was used for constant comparative analysis until no new concepts emerged from our data. By using axial coding, we focused on the relations and connections between the categories that emerged from open coding. The categories that emerged from open and axial coding, for which MAXQDA 2018 was used, are presented in Table III-2.

Table III-2: Core Categories derived from Grounded Theory Analysis.

Categories	*Concepts*	*Exemplary Codes: English clubs*	*Exemplary Codes: German clubs*
Perception of CSR	Social responsibility, financial responsibility, economic responsibility, environmental responsibility, legal responsibility	Giving back to local communities, supporting disadvantaged people, using the power of football to positively affect people's lives.	Corporate governance, community engagement, environmental protection, compliance, ethical employment.
CSR Activities	Social, economic, environmental, political and employee-related activities	Physical and mental health, education, sports promotion (football and multi-sports), social integration, social inclusion, social rehabilitation.	Education, health, integration, inclusion, water, waste, energy, and emissions management, governance, compliance, anti-corruption.
Strategic Integration of CSR	Integrated department, independent charity/foundation	Legally and financially independent charity, organisational integration of the foundation.	Separate department, sub-unit of other departments, foundation, charity, strong strategic integration.
CSR-related Resources	Monetary resources, non-monetary resources	Funds of the Premier League and other external institutions, low monetary support by clubs, facilities, stadium, players, know-how of other units, identification, access to logo and brand.	Club budget, fundraising income, facilities, stadium, players, know-how of other units, identification, access to logo and brand.
CSR Evaluation and Reporting	Qualitative evaluation, quantitative evaluation, CSR-communication, CSR-reporting	Evaluation system, yearly reports, Premier League reporting system, website, foundation website social media, print, press.	Evaluation system, website, social media, print, press, Global Reporting Initiative.

Literature comparison (step 5) is proposed as a last step of the analysis, and is covered by our subsequent discussion following the presentation of results.

Results

The different approaches articulated by CSR managers of English and German clubs are described below using illustrative quotes.

Perception of CSR

The perception of CSR of the English participants was mainly focused on the clubs' social responsibility towards their local communities. One club representative commented: "There is a very big belief here that the club is at the heart of the community and we are responsible for the community that we serve" (E-1-04, August 1, 2016). Another club representative stated: "Our mission is to help young people and children to become healthier and to improve their life chances, education and employment" (E-2-01, August 2, 2016). Besides a strong focus on health, education and employment, participation played a very vital role. One participant emphasised, that "it is our responsibility to support the community we live and work in (…). The community is often not integrated so the football club and its foundation try to integrate it" (E-1-02). Another club representative stressed that "we have got this power that will engage the children that nobody else can engage" (E-1-04, August 1, 2016).

Only one club representative (n=1/11) emphasised environmental issues and employment practices as part of how her club understands CSR. She mentioned issues such as "supply chain, carbon reduction, energy consumption at the stadium and energy consumption in the buildings" as well as "ethical sustainable employment practices" (E-1-06, July 1, 2016).

The majority of German clubs (n=9/13) had a more holistic perception of CSR, emphasising social (education, health, social integration and inclusion) and environmental (water, waste, energy and emissions management) activities, and compliance issues such as anti-doping and anti-corruption. One participant mentioned that "we do not speak of CSR – we prefer to speak of CR, Corporate Responsibility, since that term includes a wider range of issues, such as corporate governance or compliance" (G-1-02, May 18, 2016). Environmental issues were emphasised by most German club representatives (n=9/13) as part of how they understand CSR. One interviewee commented: "It has always been our philosophy to work on

a regional and sustainable scale" (G-1-08, April 22, 2016). The picture that emerged from the German CSR managers shows that environmental issues such as waste, water, energy or emissions are a part of their understanding of CSR, but still there is an emphasis on social aspects (n=13/13). One interviewee stressed the importance of "being a veritable member of society (…) and a good corporate citizen" (G-1-01, April 28, 2016). Another participant explained that his club "aims to use the passion of the local community for the club to inspire children, young people and adults to play football and become physically active" (G-1-02, May 18, 2016). The relation between his clubs' core business and its CSR engagement was emphasised by another interviewee:

> We are highly convinced that CSR contributes to being successful on the pitch, so for us it is an investment (...) leading to higher loyalty, higher identification, increased ticketing and merchandising sales, less communication effort and greater economic return that can be reinvested into our core business (G-1-10, June 11, 2016).

Other interviewees mainly linked CSR to the brand and image of their club: "It is of great importance, because we have that image as a socially responsible, familial, and regionally embedded club" (G-1-05, May 24, 2016). One participant stressed the importance of CSR against the background of increasing commercialisation and medialisation of football:

> I notice that many people lose their interest in that type of football. Especially those who always used to come to the stadium, loyal fans, they start saying 'I do not understand anymore what is going on, it has become too much'. I think we need to be very careful (…). We must be careful to not overstimulate football, financially, but also regarding that permanent penetration (…). Here, CSR can be meaningful (G-2-02, July 11, 2016).

CSR Activities

All English interviewees (n=11/11) mentioned physical and mental health and educational programmes as part of their CSR activities. A majority also mentioned issues such as social inclusion, participation, employability, or sports development. Many of the English clubs, according to their representatives, do not engage in football activities only, but in a variety of other sports as well. One participant expressed: “We use predominately football and the brand of the club to help young people fulfil their potential, but we do other sports as well now” (E-2-01, August 1, 2016). Another participant commented: “We also have a huge basketball department because there is a need in the area, because of the demographics. We have a large afro-Caribbean community” (E-1-05, August 2, 2016). Many participants (n=8/11) focused on people from deprived areas and challenging backgrounds when discussing their CSR-activities: “In many cases the only thing that they are passionate about is the football club” (E-1-06, September 1, 2016). Another important aspect is the engagement for sports for disabled, which was mentioned by most of the English interviewees (n=9/11):

> Whatever we offer for able bodied young people we also provide for those with disabilities. We have a specific disability department that works in special education schools and universities, sixteen disability teams, a blind team, a deaf team, power chair football teams, and cerebral paresis teams (E-1-05, August 2, 2016).

Being asked about environmental sustainability, most CSR managers (n=8/11) expressed that it is not high on the agenda. One participant explained:

> I am going to be honest. I think it is the weakest area of CSR in Britain. I think we are really good at social programmes, being in people’s lives and working with

> those who we can affect the most, but I would say that there are very few environmental projects. I think if you build a new stadium, you're in a position where you can look at the environment and sustainability. At our club, we have small things in place, but not enough in my opinion. I think it's an area of weakness, certainly for us here and maybe even wider across the English clubs (E-2-01, August 1, 2016).

German CSR managers also focused on social aspects, although the majority (n=9/13) mentioned environmental topics as well. In summary, German interviewees had a much broader view of CSR and therefore considered a wider range of activities. Social activities included aspects such as youth integration, education, health, or refugee support. Environmental activities encompassed measures such as "sustainable construction works, irrigation of training grounds using ground water, provided by our own well (…), collection and storage of rain water from our stadium roof (…), or using solar energy" (G-1-03, May 28, 2016). Another participant identified "fair trade merchandise in our fan shops, supporting our city with a climate protection campaign (…), sustainable office products" (G-2-01, June 17, 2016). A third interviewee explained: "The energy of two hundred and fifty homes around the stadium is supplied by our stadium" (G-1-09, May 27, 2016). A minority of German participants also mentioned compliance issues, such as "anti-corruption, anti-doping, match-fixing" (G-1-10, June 11, 2016).

Institutional Integration of CSR

All English interviewees (n=11/11) expressed that their club had an independent foundation to deliver their community engagement. While the foundations are separate organisations, they are still considered as a department. "Although we are a separate organisation, we are an extended arm of the club and we are treated like a department (...). We

have intrinsically linked even though we have two completely separate organisational structures" (E-1-04, August 1, 2016). Another interviewee underpinned the deep integration of the foundations into the organisational structures of the clubs:

> Earlier there was distance between the club and the foundation, it was quite separate (...). Over the last few years it was embedded in the club. Now I feel we are an integral part of the club and it can be considered as a department of the football club (E-1-05, August 2, 2016).

Besides the strong degree of institutionalisation in English football clubs, the number of people being exclusively involved in the charitable engagement was remarkable, reaching from seventeen to fifty-five full time employees. One participant counted "fifty-five full time members of staff, over a hundred part-time staff and hundred and forty volunteers" (E-1-05, August 2, 2016).

Unlike the English clubs, German clubs usually do not have foundations to deliver their CSR engagement. CSR is an integral part of the clubs' organisational structures. In most clubs (n=8/13), CSR units were reported to be embedded into the media and/or marketing and/or communications departments. A minority (n=5/13) of clubs has their own separate department for CSR on a senior level. One participant stated: "There are three main pillars of our club: economic consolidation, sustainable success on the pitch, and being socially responsible" (G-1-04, July 12, 2016). Another interviewee attached similar importance by valuing CSR as "the third pillow besides the first team and the academy" (G-1-08, April 22, 2016). Only few clubs (n=4/13) reported to have additional charities for CSR activities. The number of people being exclusively involved with CSR in German football clubs was considerably smaller than in English clubs, varying between one and nine employees.

Use of Resources for CSR Purposes

The English clubs' independent charities rely on external funding for their initiatives. All respondents (n=11/11) expressed that a major part of their CSR income comes from the Premier League, ranging between thirty percent and eighty percent of total CSR related income. The Premier League is redistributing parts of its revenues from advertising, broadcasting rights, sponsorships, or match day income to the clubs, which are obliged to invest parts of these resources in CSR. One participant explained: "After the promotion we doubled our turnover (…). Seventy or eighty percent comes from the Premier League. The rest comes from relationships with local and national businesses, fundraising events, grants or authorities" (E-1-04, August 1, 2016). The problem of this approach is that the Premier League only funds initiatives for one to three years. "You cannot just rely on funding from the Premier League for three years, because how are you going to go on after the three years?" (E-1-02, August 2, 2016).

When being asked which non-financial resources of the clubs are used for CSR implementation, many representatives provided similar responses. The majority of English respondents mentioned access to facilities, stadium and players (n=9/11), and support of other departments such as press and public relations, marketing, IT, ticketing, communications, human resources or legal (n=8/11). Access to equipment (n=10/11) and access to the logo and brand of the club (n=7/11) were also mentioned frequently.

In Germany, in contrast to England, the clubs themselves provide most of the CSR related budget. Only a minority of club representatives (n=4/13) mentioned additional fundraising activities particularly implemented for the generation of CSR income, such as charity matches. Other income sources that were mentioned include sponsorship, subsidies, or ticketing and merchandise income.

Regarding the integration of non-monetary resources, all respondents mentioned access to players (n=13/13), followed by infrastructure and facilities (n=11/13), communication and media channels (n=10/13) and know-how of other departments (n=10/13). One interviewee highlighted identification as a very important resource:

> If you own a car of a specific manufacturer and that manufacturer is involved in a big scandal, you will probably buy your next car from another manufacturer. In football, it is different. If, in football, you are playing a bad season, people will not leave your club to support your competitor. That customer retention and loyalty is something very special in sports and football (G-2-02, July 11, 2016).

Evaluation and Reporting of CSR

Most English respondents identified evaluation as a very important aspect of CSR. One reason for the importance of evaluation lies in the high need for fundraising at English CSR schemes. Being reliant on external funds forces the clubs to implement professional evaluation measures. The Premier League obliges the clubs to present high-profile evaluation measures as a fundamental requirement for supporting the clubs' CSR schemes financially. Other funding institutions, such as the National Health Service (NHS) or the Big Lottery Fund also require detailed reports on the clubs' CSR impact. One CSR manager explained: "In order to get funding we have to prove statistically that we are doing what we say we are doing and that takes a lot of our time and resources" (E-1-03, July 28, 2016). Another participant added: 'We will have to record ages, ethnicity, gender, demographics, postal codes, how often an individual attended the programme, and the qualifications obtained by attending the programmes' (E-2-01, August 1, 2016).

In contrast, many German clubs (n=7/13) do not evaluate their CSR activities. One participant even expressed: “It is nice to know the numbers, but what is the use of it?” (G-1-01, April 28, 2016). Other German respondents had a broader understanding of CSR evaluation, mentioning not only the evaluation of social initiatives but also approaches of environmental performance evaluation, e.g. CO2 footprint or energy efficiency audits. Still, what emerged from the German CSR manager’s responses is the need and desire to optimise CSR evaluation. Occasionally, respondents mentioned the documentation of absolute figures, e.g. project income and expenditures, number of participants or social media reach. Still, none of the German club representatives mentioned the use of an evaluation system (n=0/13).

Both the English and German club representatives expressed that the entire range of club media was used for reporting and communicating CSR to the various stakeholders. Hence, we could not identify major differences between the two countries. Besides traditional channels (e.g. website, press release, match day magazine, or newsletters), many respondents mentioned a variety of social media networks such as Facebook, Twitter, YouTube, Instagram or LinkedIn. In most clubs, CSR communication is heavily embedded into the general media strategy: “We use all club communication platforms that are available: press releases, Facebook, Twitter, Google Plus, match day magazine, print brochures, flyers (…) campaigns on match days, trans-regional channels” (G-1-02, May 18, 2016). Others have their additional own channels for CSR-communication: “We have our own press office, own Facebook channel, own section on the website, own press mailing lists (…), own press conferences, but we also use the general club media channels” (G-1-09, May 27, 2016).

Those who had an annual public CSR report (Germany: n=3/13; England: n=6/11) identified the report as the most important channel to distribute CSR related content: One participant, whose club’s report complies with the Global Reporting Initiative (GRI), expressed that “our sustainability report is our main tool” (G-1-10, June 11, 2016).

Discussion

The picture that emerged from our analysis, implied that English CSR managers mainly focused on the social aspect of CSR, while German interviewees had a more holistic perception, comprising social, environmental, economic, and employee-related aspects. We propose that this difference can be explained by the respective institutional, sectorial and organisational frameworks of the two countries. Different starting points for CSR (broad legal requirements in Germany and *social* demands in England, see Silberhorn & Warren, 2007) lead to different actions and attitudes towards CSR, reflected by the broad understanding of CSR in German clubs and the narrower notion of CSR as community centred concept in English clubs. In England, the issue of hooliganism in the mid-1980s played a major role in getting football clubs to initiate programmes to combat social challenges (Walters, 2009). Today, English CSR programmes in football are mainly implemented by financially and legally independent foundations (see Hovemann et al., 2011) that still have their core focus on delivering social programmes to local communities. Being involved in the legally separate charitable arms of the clubs, English CSR managers are mainly concerned with the charitable aspects of CSR, and therefore have a corresponding perception of CSR. As the CSR departments in Germany are integrated in the clubs, they are confronted with a broader scale of issues (such as compliance, environmental issues, or ethical employment issues). The wider extent of legal requirements on issues such as employee rights or environmental protection (Silberhorn & Warren, 2007) also leads to a broader perception of CSR in Germany. Thus, we conclude that the institutional system, but also club specific organisational aspects such as the integration or exclusion of CSR departments strongly shape the CSR perception of CSR managers in both countries and the clubs' overall approach to CSR.

What is remarkable is that the national differences in the perception and practice of CSR cannot be attributed to sector specific institutions (sectorial level), since neither of the two countries' national football associations makes any requirements on the implementation of CSR. This underlines the impact of the broader institutional environment or macro environment. The liberal institutional framework in the UK forces businesses to implement CSR to improve their 'social' acceptance (Silberhorn & Warren, 2007). In accordance with Matten and Moon's (2008) theory on explicit CSR, measures in liberal economies are driven by perceived stakeholder expectations. Football clubs, deeply rooted in the English society (Breitbarth & Harris, 2008), and characterised by great popularity across all social classes (Fürtjes, 2016), therefore give priority to answering the call for a stronger social engagement, whereas environmental activities are neglected (Hovemann et al., 2011).

The organisational level, namely the organizational allocation of CSR in English clubs, could be an additional reason for why environmental sustainability is still not high on the CSR agenda. Environmental sustainability, as being reported by many respondents, is seen to touch the core business (e.g. stadium infrastructure, energy, waste and water management). Hence, corresponding environmental challenges can hardly be tackled by managers who oversee independent charities. They must be tackled by decision-makers who oversee the clubs' core business.

In Germany, in contrast to the UK, CSR requirements were introduced by the welfare state, (Silberhorn & Warren, 2007) including social and environmental obligations. The German CSR managers that participated in our study also focused on social activities, which is in line with the findings of Breitbarth and Harris (2008) and Hovemann et al. (2011) but, in contrast to their English counterparts, also undertake significant environmental protection efforts. The fact that Hovemann et al. (2011), different from us, did not observe any environmental actions to be undertaken by German football clubs could be grounded in the

time distance between the two studies, in which environmental awareness has risen on the public agenda.

Regarding the organisational integration of CSR, all of the English clubs reported to have legally independent charities to deliver their CSR initiatives. Thus, from a legal perspective, the integration of CSR in English clubs is low. German clubs, traditionally organised as registered associations, have integrated departments or units for CSR, and therefore show a stronger degree of organisational integration, at least from a legal perspective. Moreover, considering the 50+1 rule in German football and the non-profit-status of registered associations (*Vereine*), it would hardly be sensible for them to employ additional charities for their CSR initiatives, as they would only create another organisation with a similar non-profit status.

These findings are consistent with our literature review on institutional theory that suggested CSR in English clubs to be implemented by independent units (see Hovemann et al., 2011) while CSR in Germany is integrated into the legal form of traditionally grown registered associations. While institutional integration of CSR in English football clubs is low on a legal level, it must separately be discussed on the strategic level, where a contrary image emerges. The legally and financially independent charitable arms of the English clubs are both formally and informally highly integrated into their parent clubs, with integration of the charities in organisational charts and strong strategic and operational intersections between charities and clubs. The high level of formal and informal integration of CSR in English clubs is consistent with Hovemann et al. (2011), who identify complex and highly institutionalised forms of CSR in English football clubs. In comparison, the (legally) integrational nature of CSR in German clubs does not necessarily imply that CSR is strategically integrated to greater extent. Attaching CSR activities to existing departments could also be a window dressing tool, considered as a *nice to have*.

Moreover, our results show that clubs in both countries use existing non-financial resources for supporting their CSR activities (such as access to training facilities, stadia, infrastructure, athletes, knowhow of other departments, sponsors, or public and media attention). This can again be explained by organisational and sectorial commonalities. Both countries' clubs are highly professionalised businesses, acting in a commercialised football environment. Furthermore, both are characterised by comparable stakeholder landscapes (including sponsors, fans, media, employees, players, youth players, respective national football associations, and UEFA and FIFA). Hence, on the sectorial level, conditions for integrating existent non-monetary resources into CSR are very similar. Resulting from these circumstances, we concluded that both have a broad variety of very similar non-financial resources at their disposal.

While in the case of non-material resources similar organisational and sectorial conditions lead to similar practices, they are substantially different when it comes to financial resources. The Premier League provides the clubs' charities with large sums of money for charitable purposes, whereas German clubs do not receive any support from the Bundesliga for these purposes and have to fund their activities out of their regular budgets. This leads to the differences observed with regard to the size of the operations – English clubs employing far more people for CSR operations – and their focus. While English clubs focus on the charitable part of CSR, as sponsored by the Premier League, German clubs distribute their resources more evenly among different areas of CSR, i.e., also on environmental programmes.

The differing expectations by the two leagues also have an impact on evaluation and reporting practices, once again underlining the impact of the sectorial setting. Despite the absence of legal requirements, English clubs face strong accounting requirements stipulated by the Premier League in exchange for financial support. In addition, English clubs report in

order to react to public pressures. Thus, sectoral and institutional factors can be observed here. German clubs in turn hardly report, and the interviewees noted an absence of legal and league requirements which could force them to do so. Nevertheless, some German clubs have also started to provide CSR-related information due to increasing public calls for more transparency.

Conclusions and Implications

Our findings allow us to develop a more comprehensive understanding of how CSR is perceived and managed in English and German football clubs. The results enrich and enlarge prior research with regard to a) managerial perceptions of CSR, b) CSR related measures, c) organisational integration of CSR, d) the use of resources for CSR activities, and e) the evaluation and reporting of CSR.

The related differences observed between clubs from both countries can largely be attributed to the different institutional environments. However, it must be noted that also sectoral factors – in particular demands and requirements by the leagues in which the clubs are organized – and organization specific factors have an influence on differing CSR perceptions and practices, e.g., the areas of engagement and the reporting of CSR.

Commonalities, i.e. the use of non-financial resources for CSR purposes and the channels used for communication with fans and other stakeholders, can be predominantly attributed to the nature of the football business as such. Clubs in both countries inevitably have similar resources, such as stadiums or equipment, and have to adhere to the same logic, such as appealing to fans. In these cases, organizational and sectoral factors compensate for the differences in the institutional environment.

While our research has allowed us to investigate the perception and practice of CSR by clubs in both countries and to explain related differences and commonalities, a few

limitations should be considered. First, there are some characteristics of our sample that might limit generalisability. The participating club representatives from England and Germany had heterogeneous positions in their clubs with regard to seniority and the departments they belonged to. This may have led to different notions of CSR. Another concern is the small number of participants. Although our sample comprises roughly one third of the first and second division clubs in both countries, it may not necessarily be representative for the clubs in total. The answers obtained in the interviews may also have been influenced by the social desirability of responses. In a study design in which highly profit oriented businesses, such as professional football clubs, are analysed with regard to their social and environmental responsibility, such a bias might occur, despite anonymity. Doing the interviews with the English club representatives via telephone may also have influenced our results, since non-verbal communication is restricted in a telephone call. However, since the average lengths of interviews with German and English participants only differed by less than one minute, and we did not identify any technical issues during the telephone calls, we assume that the telephone interviews did not cause a meaningful loss of quality.

The findings and the limitations of our study provide viable channels for future research. First of all, the sample considered could be enlarged and questionnaires could be in used to permit quantitative research, while our study has been of exploratory nature. Future studies could also take decision-makers of the leagues, federations, or sponsors and fans into account to obtain stakeholder perceptions of the clubs' CSR practices. Such an investigation could also generate interesting information for the clubs themselves, as it is these stakeholders they seek to address.

Regarding the institutional component, a geographic enlargement of the study to other European countries – or even beyond – may generate interesting results and would allow more conclusions on the impact of institutional, sectoral and organisational factors. Also, our

study could provide fellow scholars with a foundation for analysing regional differences regarding CSR within the borders of one country. From an institutional perspective, it may be worthwhile to examine the differences and commonalities between former East and West Germany or between London and the north-west of England, i.e. Finally, we encourage fellow researchers to investigate other disciplines besides professional football regarding their CSR approaches. While CSR related studies to date have often focused on professional football, other prominent European team sports such as handball, basketball, and ice hockey received insufficient scientific attention.

Regarding further practical implications, we can strongly encourage an exchange on the organization and implementation of CSR between the clubs and the decision-makers in charge. While we learned from the interviews that occasional conversations on CSR related matters between clubs take place, a more institutionalised exchange of ideas and experiences could provide clubs with more insight and best practice, nationally as well as internationally, although the different institutional, sectorial and organisational settings have to be borne in mind when attempting to transfer approaches and activities. According to our study, these settings allow to great extent for a knowledge transfer between clubs from both countries. German clubs can learn from their English counterparts regarding the creation and integration of financially independent and highly professionalised charities, that precisely evaluate the impact of their CSR initiatives to provide financial backers with strong arguments for supporting respective programmes. On the sectorial level, the Premier League supports many of the English clubs' community schemes. In order to receive corresponding funds from their respective governing body, German clubs need to adapt evaluation methods to better prove the outcomes of their CSR schemes and convince the league body that such an approach is worthwhile. Furthermore, German clubs will need to transfer knowledge regarding the creation of institutional partnerships and networks with high-profile social institutions, as

established by many English clubs. While English clubs certainly lead the way regarding social programmes (e.g. health, social inclusion, integration, rehabilitation, sports promotion), they will need to improve their performance regarding their environmental sustainability. Adaption of the German clubs' holistic approaches towards water, waste, emissions and energy management around stadiums, training facilities and office infrastructure could improve the English clubs' ecological sustainability and therefore their overall CSR performance. The institutional and sectorial frameworks of both countries allow their leagues to great extent to integrate CSR requirements into their licensing agreements or incentivise actions undertaken by clubs to promote CSR. On the organisational level, we encourage clubs and leagues to establish annual general meetings or permanent platforms for a stronger transfer of knowledge, through which English clubs could improve their environmental practices, while their German counterparts could adapt knowledge regarding high-profile social programmes. Besides the transfer of knowledge with other football clubs, we strongly encourage clubs to improve their exchange on CSR with companies from other sectors. While sports and football has proven to be a great vehicle for delivering CSR measures to stakeholders, exchange and cooperation with non-sports sectors could improve public awareness for socially, economically and environmentally friendly business practices. Overall, football clubs have great potential to promote more socially and environmentally responsible behaviour among a large variety of stakeholders, which they have not made full use of so far.

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IV. Football Fans and Stakeholder Theory – a Qualitative Approach to Classifying Fans in Germany

Paper No. 3

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Abstract

Purpose

Public debates and scholarly literature on football fandom are often characterised by generalisation and lacking differentiation. The changing ethnography of fans, affected by the rapid commercialisation and internationalisation of the game, reinforces the demand for contemporary classification criteria and fan typologies that take the complexity and heterogeneity of fans into account and draw a more differentiated picture of fans and sub-groups.

Design/methodology/approach

Based on grounded theory methodology and a systematic literature review on stakeholder theory, stakeholder classification criteria, and football fandom, we conduct and analyse 14 semi-structured expert interviews with fan managers employed by German professional football clubs. Building on our analysis we identify, present and discuss ten contemporary criteria and five corresponding typologies for the classification of football fans.

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Findings

Our grounded theory analysis suggests that football fans can be characterised according to ten classification criteria. Building on our analysis we derive five fan typologies that differ in their characteristics along the continua of the identified criteria. Typologies comprise a) active fans, b) consuming fans, c) event fans, d) corporate fans, and e) passive followers.

Originality

Our paper enlarges prior knowledge on the behavioural and attitudinal characteristics of fans as individuals and adds knowledge regarding relationships within fan groups, and regarding formal and non-formal relations between fans and clubs. Our results provide scholars with a framework for further scientific investigation and practitioners with a concept for a more sophisticated and differentiated approach to managing fan relations.

*Keywords***:** Football Fans, Stakeholder Theory, Classification, Typology, Grounded Theory

Introduction

Despite their origin as local community organizations, many of the world's most successful football clubs are owned by international corporations today. The sport has transformed into a multi-billion-euro-industry. Growing public interest has led to ever expanding media coverage and increased sponsorship, matchday, and merchandise income for clubs. However, commercialisation has also widened the gap between football clubs and their core and traditional supporters (García and Welford, 2015). Football has changed from a working-class sport in the 1950s into a classless mass phenomenon that is now characterised by bourgeoisification and the emergence of a middle-class fan culture (Fürtjes, 2016).

When approaching the role of fans in modern football in Europe, it is essential to consider the European sports ecosystem, often approached through stakeholder theory (e.g. Morrow, 2003; Senaux, 2008; Anagnostopoulos, 2011). According to Senaux (2008, see also Sloane, 2015; Storm & Nielsen, 2012), professional clubs in Europe can be characterised as utility maximisers rather than profit maximisers, prioritising sporting success while maintaining solvency. Their historical development from non-commercial associations to economic institutions and the close relationship between professional and amateur sports through open league systems has led to a heterogeneous stakeholder landscape and a broad social and cultural relevance (e.g. Holt, 2009; see also Anagnostopoulos, 2011).

Hence, European clubs in order to be successful must meet the expectations of a variety of stakeholders, including shareholders, players, leagues and federations, local authorities, support associations, supporters, and media. When approaching the European sports and football ecosystem in the context of stakeholder theory, the role of fans becomes particularly relevant. According to Senaux (2008), football fans can be characterised as definitive stakeholders due to their legitimacy, power and urgency, fulfilling all three stakeholder classification criteria proposed by Mitchell, Agle, and Wood (1997).

This decisive role of football fans as stakeholders calls for further scientific investigation in order to fill three gaps emerging from the existing literature. First, much time has elapsed since the majority of studies in this context were published (e.g., Hunt et al., 1999; Giulianotti, 2002; Tapp, 2004). Thus, it is necessary to take the fundamental transformation of the professional sports and football ecosystem within the last two decades into account. Second, the existent contributions mainly emphasise the attitudes and behaviour of sports and football fans (Hunt et al., 1999; Giulianotti, 2002; Tapp, 2004), rather than the relationship-focused character proposed by stakeholder theory (e.g. impact on the organisation, legitimacy of relationship, or power to influence). Third, previous publications mainly consider fans as individuals, while ignoring relationships, interactions and organisational structures between fans and subgroups.

We thus aim at 1) identifying appropriate classification criteria for fans, and 2) developing different fan typologies to provide scholars with a basis for further scientific investigation and football managers with a concept for a more sophisticated and differentiated approach to fan relations.

In our literature review, we analyse different approaches to stakeholder theory and stakeholder classification, before discussing existent scholarly work on the classification of sports and football fans. Based on our review, we develop an explorative, qualitative research design, employing grounded theory methodology. We conduct and analyse 14 semi-structured interviews with official fan managers employed by German professional football clubs. Besides having the highest average stadium attendance across all European leagues (Association of European Professional Football Leagues, 2018), German clubs provide fan-friendly attitudes and structures, and more opportunities for democratic fan involvement than any other professional football league (Merkel, 2012). While 14 of 18 top-tier clubs in Germany are legally structured as corporations, the 50+1 rule basically ensures that the

majority of a club's voting rights must remain in ownership of their registered associations. Based on the evaluation of interviews conducted, we present ten criteria for classifying football fans, before deriving five corresponding fan typologies. After the presentation of results, we discuss our findings against the results of our literature review and conclude by providing scholars with research recommendations for further investigation and managers with a concept for a more differentiated approach to managing fan relations.

Literature Review

Based on our review of different scholarly approaches to stakeholder theory, we analyse existent criteria for the classification of stakeholders. Subsequently, we review different approaches to the classification of sports and football fans, before providing a brief overview on football fandom in Germany.

Stakeholder Theory

Stakeholder theory, originally conceptualised by R. Edward Freeman (1984), addresses the issue of taking the interests of a variety of stakeholders (e.g. competitors, communities, customers, employees, financiers, political groups, suppliers, trade associations, trade unions) into account when managing a business. Freeman's stakeholder theory can fundamentally be defined as the redistribution of benefits and important decision-making power to stakeholders (Stieb, 2009). Still, many different interpretations and applications have emerged after his original work, reaching "from business ethics and corporate social responsibility to strategic management, corporate governance and finance" (Miles, 2017, p. 437).

In one of the most influential articles on stakeholder theory, Donaldson and Preston (1995) identify descriptive, instrumental, and normative approaches. From a *descriptive* perspective, stakeholder theory outlines what the corporation is and what it consists of. "It

describes the corporation as a constellation of cooperative and competitive interests possessing intrinsic value" (Donaldson and Preston, 1995, p. 66). On the *instrumental* level, it serves as a framework for investigating the relationship between stakeholder management and the achievement of corporate performance. The *normative* perspective constitutes the fundamental basis of stakeholder theory and examines the function of businesses, referring to the idea that stakeholders have legitimate and intrinsic interests in corporate activities.

Through the contribution of Donaldson and Preston (1995), stakeholder theory grew from the field of strategic management into that of organizational theory (Laplume, Sonpar and Litz, 2008). Building on the work of Donaldson and Preston (1995), Laplume, Sonpar and Litz (2008) developed a landmark comprehensive review of academic literature on stakeholder theory, published over a decade later. Analysing 179 academic articles, they identify five key themes dealing with stakeholder theory: 1) *Stakeholder definition and salience* refers to the characterisation and prioritisation of stakeholders. 2) *Stakeholder actions and responses* include the analysis of stakeholder influence, mobilization, and support. 3) *Firm actions and responses* include stakeholder management, and strategies to gain stakeholder support and balance stakeholder interests. 4) *Firm performance* addresses the relationship between stakeholder management and firm financial performance, corporate social performance, and other outcomes. 5) *Theory debates* refer to the normative foundations of stakeholder theory, and the identification and analysis of competing theories.

In more recent academic contributions, stakeholder theory is increasingly linked to approaches to sustainability and corporate social responsibility (e.g. Hörisch, Freeman & Schaltegger, 2014). Both approaches "extend the view on the purpose of business beyond maximizing short-term shareholder value" (Hörisch et al., 2014, p. 332) and follow the idea that ethics cannot be separated from business. Hence, responsibility must be integrated in a company's core business and the objective of profitmaking is not considered as

unethical or contradictory. Moreover, the short-term perspective is complemented by a long-term view, and management challenges are characterised by a high degree of complexity. "Both concepts embody and link descriptive, prescriptive and instrumental elements" (Hörisch et al., 2014, p. 332).

Building on 593 academic definitions of stakeholder theory, Miles (2017) provides a comprehensive review that takes the considerations of Freeman (1984), Donaldson and Preston (1995), and Laplume, Sonpar and Litz (2008) into account. She identifies *managerial perceived determinants* (e.g. contractual or non-contractual), *managerial perceived attributes* (e.g. form of interaction or frequency of contact), *stakeholder perceived determinants* (e.g. urgency of issue), and *stakeholder perceived attributes* (e.g. influencing strategies) of stakeholder theory, illustrated on a two-dimensional scale from instrumental to normative approaches.

Stakeholder Classification Criteria

As a foundation for assessing the role of football fans as stakeholders, we discuss stakeholder classification criteria provided by previous academic contributions. Freeman and Reed (1983) propose two definitions of stakeholders: The wide sense refers to any "identifiable group or individual who can affect the achievement of an organization's objectives or who is affected by the achievement of an organization's objectives" (p. 91). The narrow sense refers to any "identifiable group or individual on which the organization is dependent for its continued survival" (Freeman and Reed, 1983, p. 91). A differentiation between stakeholders according to their relationship to the organisation is also drawn by Goodpaster (1991) who distinguishes the strategic (fiduciary) and the moral (non-fiduciary) stakeholder. Building on the classification of Freeman (1984), Clarkson (1995) concludes that stakeholders can be divided into primary and secondary stakeholders, according to their relationship to the organisation (formal vs. non-formal). "A primary stakeholder group is one

without whose continuing participation the corporation cannot survive as a going concern" (Clarkson, 1995, p. 106), while secondary stakeholder groups are defined "as those who influence or affect, or are influenced or affected by, the corporation, but they are not engaged in transactions with the corporation and are not essential for its survival" (Clarkson, 1995, p. 107).

The approach proposed by Mitchell et al. (1997) is one of the most influential academic models on stakeholder classification. Building on previous works on broader and narrower views on stakeholder theory (e.g. Freeman, 1984; Clarkson, 1995), they propose a three-dimensional model, consisting of the attributes power, legitimacy, and urgency. According to the intersections between the three pillars, they derive eight stakeholder typologies: the dormant, discretionary, demanding, dominant, dangerous, dependent, and definitive stakeholder, and the non-stakeholder). While Wood (1997) evaluates stakeholders primarily from a descriptive perspective, Scholes and Clutterbuck (1998) emphasise the instrumental and normative dimensions of stakeholder theory. They propose prioritising stakeholder demands according to the potential to influence business fortunes, the impact of the organisations' activities on stakeholders, and the mutually shared affinity towards the organisations' objectives. According to Greenwood and van Buren (2010), the potential to influence can be based on voting (economic), political (regulatory), and economic (market) sources of power.

Friedman, Parent and Mason (2004) propose a novel perspective, considering four fundamental conditions for identifying stakeholders: First, there must be a direct or indirect connection between the organisation and its stakeholders. Second, stakeholders need to represent measurable interests. Third, stakeholders must be considered as a legitimate part of the organisation. Fourth, stakeholders are heterogeneous and can include individuals, entities, or the organisational environment. Kamann (2007) also emphasises interest as a fundamental

variable for classifying stakeholders. In his two-dimensional model, stakeholders are prioritised according to their power, and level of interest towards the organisation.

Enlarging existent academic knowledge of stakeholder classification, Crane and Ruebottom (2012) propose a novel perspective. Besides traditional stakeholder roles (investors, customers, employees, competitors, suppliers, government, media, and NGOs) stakeholders can also be classified and mapped according to their social identities. These can include age-based groups, racial, national, or ethnic based groups, gender or sexuality-based groups, ability-based groups, political or issue-based groups, location-based groups, or role-based groups. The most recent considerations on stakeholder classification are provided by Miles (2017), who identifies influencers, claimants, recipients, collaborators, and combinatory classes of stakeholders. *Influencers* have both the ability and an active plan to affect the operations of an organisation. *Claimants* actively demand their claim but lack the power to do so. Hence, their claim is based on morals rather than legal or economic rights. *Collaborators* have the capacity to co-operate with the organisation, regardless of influential power or claims. *Recipients* neither have a legal or moral claim to the organisation, nor the ability to influence. Still, they are passively affected by the operations of the organisation. Combinatory classes refer to the intersection of categories, reflecting the heterogeneous, multifaceted nature of stakeholders. Previous academic contributions on stakeholder classification are presented in table IV-1.

Table IV-1: Literature Review on Stakeholder Classification Criteria.

Author(s)	*Concept*	*Classification criteria*
Freeman and Reed (1983)	Wide sense versus narrow sense of stakeholders	Mutual impact (wide sense), and existential dependency (narrow sense)
Goodpaster (1991)	The strategic and the moral stakeholder	Legitimacy of relationship
Clarkson (1995)	Primary and secondary stakeholders	Formal relationship versus non-formal relationship
Mitchell et al. (1997)	8 typologies of stakeholders (dormant, discretionary, demanding, dominant, dangerous, dependent, definitive, and non-stakeholder)	Power, legitimacy and urgency
Scholes and Clutterbuck (1998)	Role of stakeholders regarding the organizations' strategic goals	Influence, impact, alignment
Friedman, Parent and Mason (2004)	4 fundamental qualifications for identifying stakeholders	Direct or indirect connection, measurable interests, legitimacy, and heterogeneity
Kamann (2007)	4 types of stakeholders based on two-dimensional classification	Power, and level of interest
Greenwood and van Buren (2010)	Stakeholder classification based on capacity to influence	Economic, regulatory, and market power
Crane and Ruebottom (2012)	Stakeholder classification based on social Identities	Age-based groups, racial, national, or ethnic based groups, gender or sexuality-based groups, ability-based groups, political or issue-based groups, location-based groups, or role-based groups
Miles (2017)	5 typologies of stakeholders (influencers, claimants, recipients, collaborators, and combinatory classes)	Impact/influence, claim, power, co-operation, and (passive) affection

When analysing our review on stakeholder classification, we identify four superordinate categories. These four criteria find widespread academic acceptance in the social and economic sciences and are a solid and consistent basis for differentiating between

different types of stakeholders. Hence, we consider the following criteria as the foundation for our conceptual framework. They comprise

1. the impact of stakeholders on the organisation, (e.g. Freeman and Reed, 1983; Scholes and Clutterbuck, 1998; Miles, 2017),
2. the legitimacy of relationships and the resulting power of stakeholders to influence the organisation (e.g. Goodpaster, 1991; Clarkson, 1995; Mitchell et al., 1997; Friedman et al., 2004, Kamann, 2007, Greenwood and van Buren, 2010; Miles, 2017),
3. the interests of stakeholders in the organisation and the urgency to which stakeholder interests call for immediate action (e.g. Friedman et al., 2004; Kamann, 2007, Mitchell et al., 1997), and
4. the social identities of stakeholders (Crane & Ruebottom, 2012).

Classification of Sports and Football Fans

While research on sports and football fandom has increased over the past decade, most contributions focus on issues of fan identification and loyalty (e.g. Burton, Bradish & Dempsey, 2019; Chung, Brown & Willett, 2019; Ballouli, Reese & Brown, 2017), fan purchase intentions (e.g. Habenstein, Kirchhoff & Schlesinger, 2020; O'Reilly, Foster, Murray & Shimizu, 2015; Kim & James, 2016), fan engagement (e.g. Meng, Stavros & Westberg, 2015; Kim & Hull, 2017), and fan-sponsor-relations (e.g. Pan & Phua, 2020; Tsordia, Papadimitriou & Apostolopoulou, 2018; Demirel & Erdogmus, 2016). However, less attention has been paid to the segmentation of fans.

According to Parganas (2018), football consumers can be assigned to four categories: while *football goods consumers* buy football related memorabilia or licensed products in physical forms, *football services consumers* make use of sport-related services or experiences, including educational activities, medical services, or gambling. Both are not actively involved

in football directly, unlike *football participants and volunteers,* including all amateur-level players and unpaid participants. The last category consists of *football supporters, spectators and fans*, who are mainly, but not exclusively, interested in the elite or professional level of football (Parganas, 2018).

According to Senaux (2008) football fans fulfil all three stakeholder classification criteria proposed by Mitchell, Agle, and Wood (1997): while their legitimacy is justified by their game attendance, merchandise purchases, or commitment and faith in the club, their power is substantiated in their impact on team performance, game attendance, tv rights, or sponsorship. Urgency is a frequent characteristic of these claims, since the situation quickly becomes critical after a few *bad games*. When attempting to satisfy fans and therefore sustaining the attractiveness of clubs, managers must concede to a certain extent to the pressure of their supporters (Anagnostopoulos, 2011). Hence, the development and maintenance of a passionate group of fans is vital to the success of professional sports teams (Grant, Heere, & Dickson, 2011) that can create a competitive advantage by developing fans who strongly identify with their club (Biscaia, Hedlund, Dickson, & Naylor, 2018). The role of fans in the professional sports ecosystem is addressed in the vir*tuous cycle of revenue generation* or *sport-media complex* (Parganas, 2018), which describes a value cycle across sporting success, fan attraction, and media and sponsorship investment. Hence, the development of a fan-base and the continuous increase of their loyalty levels is considered an initial driver for a sports clubs' growth (Parganas, 2018).

When classifying different types of sports fans, Hunt, Bristol and Bashaw (1999) identify *temporary, local, devoted, fanatical,* and *dysfunctional* fans. *temporary fans* are fans for the duration of a specific, time-bound event. When the specific event of interest is over, they will return to their prior behavioural patterns. *Local fans* are bounded by geographic, rather than temporary restrictions. They are characterised by their identification with a

specific region (mostly origin or residence), and their identification will decrease when they move away from that specific area. *Devoted fans* probably started as temporary or local fans initially, before their identification, loyalty, and attachment with the object of interest increased, regardless of temporary or geographic constraints. For *fanatical fans* being a fan is one fundamental part of self-identification, although at least one other aspect of life (family, work, etc.) is still more important. They differ from devoted fans by their self-expressed behaviour towards the object of interest (person, player, club, or league). For *dysfunctional fans* being a fan is the most important method of self-identification. They use the object of interest as the primary approach of self-identification. Being a fan "is vital for self-identification, and maybe even existence" (Hunt et al, 1999, p. 447). Their identification is often expressed through violence, hooliganism, or anti-social behaviour, as their identification with the object of interest affects the competence to fulfil a role outside of being a fan.

When analysing football fans with respect to the term stakeholder, one must find appropriate segmentation criteria to subdivide the heterogeneous group of fans into subgroups. Giulianotti (2002) identifies *supporters, followers, fans,* and *flaneurs,* when analysing spectator identities in football. Supporters are characterised by a high degree of loyalty and long-term investment in the club, both personal and emotional. Their relationship to the club is comparable with their relationship to family or friends. *Followers* are interested in clubs, but also in players, or managers. Hence, they are characterised by varying forms of loyalty towards specific clubs. *Fans* are modern supporters of a club or its specific players. They are characterised by a high degree of identification, but their relationship to their favourite club is not as close as that of supporters. They follow their favourite club or its star players through a market-centered perspective, consuming merchandise, or buying shares. *Flaneurs* are characterised by a low degree of solidarity with other fans. Their relationships

with clubs or players are often of virtual (media, television, or internet), depersonalised, and of market-dominated nature (Giulianotti, 2002).

Building on the findings of Tapp and Clowes (2002), Tapp (2004) distinguishes between *collectors*, *fanatics*, *repertoire fans*, *committed casuals*, and *carefree casuals*, based on their behavioural loyalty and attitudinal loyalty. *Fanatics* and *collectors* are characterised by a high level of both attitudinal and behavioural loyalty. They are committed to a high degree and express their loyalty active and consciously. *Collectors*, other than *fanatics*, additionally express their selves by collecting memorabilia of their clubs. *Repertoire fans* are highly interested in football itself but less devoted to one particular team. Hence, they might likely attend games of other than their favourite clubs. *Casuals*, subdivided into *carefree* and *committed* casuals, are characterised by a low degree of attitudinal loyalty. They attend less than five games per season and do not have strong links to clubs and communities. *Carefree casuals* are highly interested in football but consider it from an entertainment perspective. *Committed casuals* are genuine followers of their club but consider alternative activities as equally or more important (Tapp, 2004). When analysing the motives of spectators to attend football games, Karakaya, Yannopoulos and Kefalaki (2016) propose two segments: While *ardent football fans* are characterised by considering football as a religion, buying team merchandise, discussing online about football, or playing football video games, *rational fans* are attracted by factors such as the opponent, team standings, or game costs. While we understand ardent fans to be characterised by similar attributes as Tapps' (2004) collectors, rational fans are described to have similar characteristics as Tapps (2002) carefree casuals. However, both segments are derived from motivational factors of 'match visitors' rather than fans in a broader sense. Hence, they only partly serve to explain fan segmentation from a more holistic perspective.

Another superordinate concept applied for stakeholder segmentation (Crane & Ruebottom, 2012) and applied to the case of sports and football fans is that of social identities (e.g. Shane-Nichols, McCrohan & Chung, 2020; Burton, Bradish & Dempsey, 2019). According to Biscaia et al. (2018, p. 460), 'stakeholder theory may represent an important concept to explore fan identity because it focuses on important attributes for a fan (i.e. stakeholder) to fulfil their role identity'. Hence, the authors rely on the stakeholder classification model proposed by Mitchell et al. (1997), including power, urgency and legitimacy, to evaluate different levels of fan identity.

The fan segmentation approach provided by Kim, Duncan and Jai (2016) was excluded from our review, since it addresses spectators of college and not professional football, and focuses on the US instead of the European sports ecosystem.

When integrating the findings of Hunt et al. (1999), Giulianotti (2002) and Tapp (2004) into stakeholder theory, we propose that the presented fan classification criteria can be attributed to the superordinate stakeholder classification categories identified in our review.

Table IV-2: Integration of Fan Classification and Stakeholder Classification.

Fan Typology	*Power*	*Legitimacy*	*Interest*	*Social Identity*
Devoted fans, fanatical fans, dysfunctional fans (Hunt et al., 1999), supporters, fans (Giulianotti, 2002), collectors, fanatics (Tapp, 2004)	Long-term economic and political impact on clubs	Strong ties between clubs and fans, strong forms of solidarity and behavioural and attitudinal loyalty	Strong interest in clubs and players (traditional or market-centred)	Heterogeneous identities, fandom as a degree of self-representation
Temporary fans, local fans (Hunt et al., 1999), carefree casuals (Tapp, 2004)	Geographic-, time-or event-constrained impact on clubs	Weak ties between clubs and fans, weak forms of solidarity and behavioural and attitudinal loyalty	Geographic- or time-constrained interest, entertainment interest	Heterogeneous identities, fandom not part of self-representation
Followers (Giulianotti, 2002), Committed casuals (Tapp, 2004)	Heterogeneous levels of power and impact	Mixed forms of behavioural and attitudinal loyalty	Strong interest in clubs and players (traditional or market-centred)	Heterogeneous identities
Flaneurs (Giulianotti, 2002), repertoire Fans (Tapp, 2004)	Weak power, detached relationships between fans and clubs	Weaker forms of behavioural and attitudinal loyalty	Market-centred and entertainment interests, lower interest for specific teams	Cosmopolitan (Flaneurs), heterogeneous identities

As demonstrated, the group comprising devoted fans, fanatical fans, dysfunctional fans (Hunt et al., 1999), supporters, fans (Giulianotti, 2002), collectors, and fanatics (Tapp, 2004) match the four superordinate criteria to the greatest extent. They are characterised by high levels of power and impact on clubs and strong ties to specific clubs and players. Furthermore, they have strong interest in their favourite clubs and consider fandom as a degree of self-representation.

In contrast, we understand temporary fans, local fans (Hunt et al., 1999), and carefree casuals (Tapp, 2004) as fulfilling the classification criteria to weakest extent. Their power, legitimacy, and interest is based on geographic-, time- or event-constrained circumstances and only holds true as long as these circumstances apply. Furthermore, fandom is not a part of self-representation.

We propose that followers (Giulianotti, 2002) and committed casuals (Tapp, 2004) can be grouped according to their strong interest in clubs and players, either through a market-centred or traditional fan perspective. Committed casuals are characterised by low levels of behavioural loyalty and high levels of attitudinal loyalty, followers are described to also have different forms of loyalty.

Finally, Flaneurs (Giulianotti, 2002) and repertoire Fans (Tapp, 2004) show a detached relationship to specific clubs and weaker forms of loyalty. Their interest is based on market-centred and entertainment purposes. Hence, we assume that their power towards specific clubs is weaker than that of the other groups.

Methodology

Due to the explorative nature of our study, we employ grounded theory methodology, that has originally been developed by Glaser and Strauss (1967) and has been applied to the context of the sporting sector frequently in previous research (e.g. Anagnostopoulos, Byers & Shilbury, 2014, Sherry & Shilbury, 2008; Harris & Houlihan, 2016, Kihl, Richardson & Campisi, 2008). However, Anagnostopoulos et al. (2014) criticise the limited number of grounded theory studies in the sports management literature and call for a more frequent use of this approach. Grounded theory enables researchers to analyse and understand widely unexplored fields of research and generate theories for further scientific investigation (e.g. Kihl et al., 2008). Loonam (2014) proposes five steps when applying the grounded theory approach. In addition, we follow Kihl et al. (2008) and Anagnostopoulos et al. (2014) who

suggest providing examples for better illustrating these steps. *Research design and theoretical sampling* (step 1) refers to "an initial interest in a particular phenomenon, which is normally abstract and exploratory" (Loonam, 2014, p. 59) and includes the identification of current challenges, speaking with experts, identifying gaps in literature, and developing a research question. Based on the widely unexplored relationship between football clubs and fans as well as the emerging importance of the field detailed in our literature review, we aim at finding appropriate criteria to classifying football fans in Germany and developing fan typologies into which football fans can be grouped.

Data collection (step 2) can include various primary and secondary sources, e.g. organisational reports, consultant reports, steering committee minutes, on-site organisational visits, conferences, interviews, or technical and non-technical literature. Data "is collected and analyzed simultaneously upon research initiation" (Loonam, 2014, p. 59). We decided to limit our study to our literature review and primary data drawn from semi-structured in-depth interviews. This method allowed us to employ a set of predefined questions, while we could use follow-up or clarification questions to specify areas of great significance. Interview questions were based on our literature review on stakeholder theory, stakeholder and fan classification, and fandom in Germany. They included the initial questions 'Into which subgroups would you subdivide the heterogeneous group of football fans?', and 'According to which criteria would you subdivide football fans into subgroups?', with follow-up questions being asked about the criteria proposed by our review on fan and stakeholder classification (e.g. 'How would you describe the *impact* of fans on their clubs?'). As proposed by Kihl et al. 2008), questions aimed at enlarging our understanding of the identified concepts and categories and explaining their respective properties and dimensions. The recruitment of participants was based on theoretical sampling, as applied by Anagnostopoulos et al. (2014) and Kihl et al. (2008). We selected fan managers employed by German professional football

clubs, that held a leading role in their clubs with key responsibilities in the field of fan management. Our interviewees were considered as experts, since they were regularly involved in fan topics, and were expected to be aware of different fan groups, their characteristics, and their relationships to other groups and their club. The top two German football Leagues (Bundesliga and 2. Bundesliga) were considered as professional. Interviews were recorded and transcribed, before protocols were sent back to the participants to make them confirm their answers if requested. In a next step, the transcripts were translated into English. Theoretical sampling was finished when no new categories emerged from our interview stage. Until then, 14 club representatives were interviewed. All interviews were conducted via telephone and all participants were guaranteed anonymity. Interviews were conducted during the 2017-18 season, between 26th October and 6th December 2017. The average length was 31 minutes.

Table IV-3: List of Interviewees.

Code	*Position*	*League*
01-01	Fan Manager	Bundesliga
01-02	Fan Manager	Bundesliga
01-03	Fan Manager	Bundesliga
01-04	Fan Manager	Bundesliga
01-05	Fan Manager	Bundesliga
01-06	Head of Fan Management	Bundesliga
01-07	Fan Manager	Bundesliga
01-08	Head of Fan Management	Bundesliga
01-09	Head of Fan and Fan Club Management	Bundesliga
02-01	Head of Fan Management	2. Bundesliga
02-02	Fan Manager	2. Bundesliga
02-03	Fan Manager	2. Bundesliga
02-04	Fan Manager	2. Bundesliga
02-05	Fan Manager	2. Bundesliga

Data ordering (step 3) refers to subdividing data into specific units of meaning and represents the link between data collection and data analysis. It "facilitates the process by bringing order to the topic and allowing an emergent theory to unfold" (Loonam, 2014, p. 61). We ordered our data into phenomena, concepts, categories, properties, and dimensions, as proposed by Loonam (2014). Data ordering comprised a structured foundation for developing different classification criteria for football fans and deriving corresponding fan typologies. Gregory and Jones (2009) provide a grounded theory framework for creating different typologies within a research object. As proposed by Loonam (2014), they apply different coding techniques (open coding, axial coding and selective coding) to generate these typologies. The deployment of these coding procedures is considered the fourth step of Loonams roadmap: data analysis. *Open coding* includes line-by-line analysis to derive

concepts from phenomenon and ensures constant comparative analysis of data (Glaser and Strauss, 1967). Data is “broken down into distinct units of meaning which are then labelled to generate concepts” (Loonam, 2014, p. 61). Hence, descriptive codes were subdivided into concepts, and therefore into higher level of abstraction. Examples of codes were *democratic structures, elections, hierarchies, dictatorship, division of tasks,* or *regular meetings*. *Axial coding* refers to identifying relationships and connections between data and developing categories from concepts. Hence, concepts were broken down into categories to reach a higher level of abstraction. Subsequently, the identified codes were grouped into concepts. Based on the above-mentioned examples, codes were attributed to the concepts of *organised fans* and *unorganised fans*. *Selective coding* includes the comparison of data with literature and is considered the last phase before reaching theoretical saturation (Glaser and Strauss, 1967). It refers to the objective of developing a key category that serves to explain the theory. “The fundamental objective of using these coding techniques is to arrive at a situation where the data is ‘saturated’, thus giving rise to a grounded theory” (Loonam, 2014, p. 61). The concepts of *organised fans* and *unorganised fans* resulted in the establishment of the superordinate category *organisational structure*. Our approach to identifying codes and deriving corresponding concepts and core categories is exemplary visualised in table IV-4.

Table IV-4: Core Categories derived from Grounded Theory Analysis.

Core Categories	*Concepts*	*Exemplary Codes*
Impact	Emotional impact, economic impact, sports-related impact, social impact	Investment of time, investment of money, ticketing, merchandising, impact on team performance, brand awareness, impact on media interest, impact on sponsor interest, engagement against racism and discrimination
Power/ legitimacy of relationship	Ownership, financial stake, legal stake, moral stake, interest stake	Membership, fan-club membership, employees as fans, sponsors as fans, customers as fans, stadium visitors, ultras
Interest	Sports-related interests, economic interests, social interests, political interests	Privileges, appreciation of fan engagement, respect for fan issues, success on the pitch, economic success, insights, representation of fan interests, dialogue, preservation of tradition, preservation of fan culture
Social Identity	Demographics, social background	Age, gender, nationality, social status, educational background, sexual orientation, ethnicity
Involvement	Match-day-activity, non-match-day-activity	Stadium choreographies, atmosphere, team support, consumers as producers, physical activity, violence
Organisational structure	Unorganised fans, organised fans	Democratic structures, elections, hierarchies, dictatorship, division of tasks, regular meetings, events, communicational structures
Social behaviour	Collectivism, solidarity, ritualization, group membership	Family, social relationships, aggression, violence, integration of football in private life, sub-culture, youth culture, opinion leadership
Emotional attachment	Identification, passion, loyalty	Local identity, allegiance, affection, affiliation, devotion, relationship to club, football as religion, belonging
Political attitudes	Socio-political attitudes, sports-political attitudes	Preservation of fan culture, fan-friendly kick-off times, fair ticket prices, commercialisation, anti-racism, anti-discrimination, anti-homophobia, party politics
Consumer behaviour	Stadium/on site, tv, digital, print, merchandising, membership	Attendance of home games, attendance of away games, hospitality, catering, website, social media, newspapers, merchandising, consumers as producers, official members, official fan-club-members

After identifying the core categories of our grounded theory analysis, we applied selective coding techniques to derive corresponding typologies of football fans. Hence, fans were grouped according to similar combinations of characteristics on the continua of the ten identified classification criteria, a process referred to as *dimensionalisation* (Strauss and Corbin, 1990). While the approach proposed by Strauss and Corbin (1990) does not explicitly imply the development of typologies, previous researchers have acknowledged the relationship between grounded theory and typology development (Fleiß, 2010). Typologies are generated in a process similar to grounded theory, with categories and corresponding dimensions resulting in property spaces (Lazarsfeld, 1937).

Our property space, consisting of ten criteria and their corresponding classification dimensions, led to a high number of possible combinations, and therefore typologies. Hence, as proposed by Lazarsfeld (2007), we applied three approaches to reduce our property space. Functional reduction eliminated combinations that did not occur or occurred rarely. To provide one example, a combination of high *interest* and low *impact* was not identified. Hence, all corresponding combinations along the remaining eight criteria were eliminated. In arbitrary-numerical reduction, equivalent combinations are assumed to be identical, which eliminated further combinations. In pragmatic reduction, groups of combinations were combined to form a class, with theoretical considerations, and therefore data-related criteria, forming the basis for selection (see also Fleiß, 2010).

Theoretical development and literature *comparison* (step 5) are considered the final stage of grounded theory investigation and is covered by the discussion of our results against our literature review. Literature comparison gives the possibility to compare results with former theories, improve construct linguistics (e.g. aligning language and concepts of the emerging theory with the existing body of literature), and to establish a field of research for the emerging theory.

Results

The core categories that emerged from our grounded theory analysis are now described using illustrative quotes.

Development of Fan Classification Criteria

Data provided by our interviewees suggest that football fans can be classified by ten different criteria, which are now presented and thereafter discussed.

Impact

First, football fans can be classified by their various positive and negative impacts on their club. One manager stated: “Our members democratically elect the president of the club, and therefore have great impact on the management of the club” (01-07). By gaining membership, buying shares, or purchasing tickets, merchandising, or other services, fans can have a considerable impact on their club’s economic position. One manager emphasized that “fans pay a monetary contribution to the club by buying tickets, merchandise, or catering. Furthermore, they pay an emotional and idealistic contribution” (01-07). Hence, fans also have an emotional impact on their club, through match-day choreographies, stadium atmosphere, or political initiatives. One manager expressed: “Active fans produce aesthetic-creative choreographies and therefore pay an active contribution to the atmosphere” (02-02). Another manager added: “Most individuals, smaller groups or sub-groups of fans do not pay a great contribution. But the collaboration of fans and the resulting atmosphere does have an impact on the game and therefore on the club as a whole” (01-03).’ As reported by many interviewees, fan performance can have considerable positive and negative impacts on team performance, brand awareness, reputation and image, or media and sponsorship interests. One manager expressed: “At our club it is not only about performance and success on the pitch.

Fan topics are regularly covered by the media and the club uses the radiance of its fans for its image" (01-02). Another participant explained that "the atmosphere has a positive impact on both television income and the European and global commercialisation of the club" (01-07). Another interviewee underpinned this statement: "Without fans, football would hardly exist. Without the fans and the atmosphere in the stadium, the sport could not be commercialised as it is" (01-04).'

Legitimacy of relationship

Second, football fans can be classified by the legitimacy of relationship to their club. Besides their interest and moral stake in their club, fans in the German club structure can also hold a legal and financial stake. One manager emphasised, that "our legal form as a registered association gives members the right to elect the supervisory board, which selects the management board" (02-01). Another manager added: "The corporate departments of the club cannot do what they want, since there is always a supervisory body represented by the fan scene" (01-01). Besides official membership, supporters can also hold a financial stake through buying stock shares of their club, since German football clubs can enter the stock market and sell shares to supporters, as implemented by Borussia Dortmund or Karlsruher SC.

Interest

Third, football fans can be classified by their sports-related, economic, social, or political interest in their clubs. One manager expressed that "the main expectation of our fans is the clubs' success on the pitch" (02-01). While the average club follower mainly has sports-related interests (team success and entertainment on the football pitch), other fans (e.g. ultras) have broader and more complex expectations: "Seeing themselves responsible for the

atmosphere and fan choreographies in the stadium, ultras derive high-expectations and claims towards their clubs" (01-08). They include economic (consolidation, return to fan investors), social (attention, fan dialogue, insights, respect for and representation of fan issues, appreciation of fan engagement, preservation of tradition and fan culture) or political (clear position against racism, discrimination, or homophobia) interests. One manager expressed: "To our fans, the preservation of the history and tradition of the club is very important. Furthermore, they expect to participate and be part of the club" (01-07).

Social Identity

Fourth, football fans can be classified by their social identities, including age, gender, nationality, social status, educational background, sexual orientation or ethnicity. One participant explained, that "our proportion of female fans is relatively large, reaching up to thirty-five percent of overall the overall fan community" (01-04). Another participant added, that 'we have a homosexual fan club, which is respected across the wider fan community' (02-01). The majority of interviewees mentioned age, gender, and residence as criteria to differentiate between fans and sub-groups. The active fan scenes, ultra-groups in particular, were often described as groups of young male fans with a local background.

Involvement

While some fans are "passive followers" (01-02) of their club (e.g. TV, print or online consumption), others are actively involved through membership and corresponding voting rights, match-day activities, choreographies, or political initiatives. One manager expressed: "In 2008 we were close to bankruptcy and it was the fans who saved the club by starting fan initiatives such as demonstrations, fundraising activities or acquisition of sponsors" (02-04). As reported by many participants, active fans invest a great amount of time and money in

support of their favourite football club. They are characterised by a degree of engagement and commitment that goes far beyond visiting a football match. One manager emphasised, that "active fans have their own premises and meet regularly not only on matchdays but also during the week" (01-05). The ultra-movement in Germany even represents a subculture, in which football fandom is for many the most important aspect of life. Besides supporting their club on matchdays, many ultra-groups express themselves through a high level of social and political involvement. One participant explained: "I consider the ultras of our club as a sub-culture that engages socially and politically and raises awareness for critical topics in society" (02-05). Another manager added: "The ultras are constantly trying to influence political decision-making of the club" (02-01). In many clubs, the engagement of ultras results in a high level of collaboration between clubs and fans: "There is a close exchange between Ultra groups, critical fans and employees from the fan department" (01-01).

Every professional club in Germany has its official fan project, funded by the clubs, the corresponding cities and other funding institutions. In fan projects, supporters can get involved in social work or political initiatives around their club, including youth and street work, and prevention. Besides their positive involvement in favour of their clubs, some sub-groups also get involved in club-damaging action, such as pyrotechnics or acts of organised violence and crime. "Hooligans, that became popular in the seventies and eighties, are still part of the wider fan community" (01-04).

Organizational Structures

While many fans are unorganised followers of their club, others are highly organised in integrated or independent organisational structures. One manager expressed: "Since we are a registered association, it is important for us to differentiate between members and non-members" (01-02). As official members of football clubs in Germany, fans are embedded into

the clubs' ownership structures and are granted organisational participation (such as in annual membership meetings). Besides, German football clubs have official (registered) and unofficial fan clubs, that are privately and independently organised by their members. One manager explained, that "our fan clubs are democratically organised, and the board of each fan club is democratically elected" (01-04). Another interviewee explained: "Our fan clubs are democratically organised, electing a first and second chairman and a treasurer (...). However, hierarchies within the ultra-groups are different. Decisions are made collectively, and structures are of informal nature" (01-08). Organisational structures of fan-clubs are reported to be heterogeneous, reaching from unorganised groups of people to highly organised structures, including, democratic elections, division of tasks, regular meetings and events, or defined communicational structures. Ultras, not necessarily organised in registered fan-clubs, were often characterised by strong organisational autonomy and independence. One interviewee emphasised, that "our ultras are stringently and hierarchically organised and do not tolerate other ultra-groups apart from the young ultras" (01-03). The participant even summarised the organisational structure of his clubs' ultra-group with the term "dictatorship" (01-03). Overlapping forms of organisational structures besides official members, fan-club members or ultras were also mentioned. One participant explained, that "we have a fan committee, consisting of fan representatives, fan club members, and ultras" (01-06).

Social Behaviour

Fan groups are often characterised by a high level of collectivism, with common rituals, similar habits and attitudes, and strong social relationships between members. One manager expressed that "behaviour of active fans is often characterised by a high degree of ritualization" (02-02). Furthermore, behaviour of fans is often characterised by acts of social commitment. One participant mentioned that "social, cultural and political life around the

club is of great importance for many of our fans" (02-03). He added, that "many of our fans engage in social initiatives, supporting refugees, district initiatives or other political activities" (02-03). The ultra-movement, as a special case, can be pictured as an autonomous sub-culture with an independent set of values and social norms. One manager expressed: "For the ultras, socially belonging to the group is of great importance" (01-09). Although ultras are often considered as consistent social groups, characters and social behaviour within the group may vary, as reported by an interviewee: "From the outside perspective, the ultras make a collective and consistent impression. From the inside, characters and opinions are very heterogeneous" (02-01). Compared to the ultras, still existent hooligan groups are characterised by stronger forms of violence and aggression. Still, only few managers stated that their club has problems with hooliganism. One manager expressed, that "in our stadium, we do not have an issue with hooligans or the right (...). Compared to other clubs, our fans are relatively peaceful" (01-07).

Emotional Attachment

Many fans have a strong relationship to their club and are characterised by strong levels of identification and passion. One participant explained that "our fan clubs are characterised by great loyalty towards the club" (01-07). Another interviewee added, that "football as a popular phenomenon is integrated into every-day life and becomes a key purpose in life" (02-02). Others are characterised by lower emotional attachment, following whichever the most successful or most glorious club is.

Political Attitudes

Political attitudes of fans can include sports-political attitudes towards issues such as ticket prices, commercialisation of sports, fan-friendly kick-off times, or preservation of fan

culture and fan-friendly ownership structures. Socio-political attitudes of football fans can reach from left- to right-wing positions and may affect in acts of or against racism, antisemitism, homophobia, or discrimination. One manager expressed: “Many of our fans engage against xenophobia, discrimination or homophobia” (01-07). Since professional football can be characterised as a classless mass phenomenon and representation of society, general socio-political challenges are reflected in football fandom just as. One interviewee explained: “Our City, although being governed by social democrats for decades, has huge right-wing potential. And when the right discovered football for themselves, the club was alarmed” (01-01). He added, that “at that point, we saw the great resources that the club has both internally and externally, leading to working groups and close collaboration with the city to fight the problem” (01-01). Another interviewee emphasised: “We, as a club, promote the fundamental values of transparency, anti-discrimination, respect, or freedom from violence and expect our fans to agree to those values” (01-07).

Consumer Behaviour

Consumption can include purchase of official club membership or official fan-club membership, leading to continuous subscription fees. Furthermore, consumption of fans can include purchase of season tickets or day tickets for home and away games in different pricing segments, such as seating tickets, standing tickets, or VIP and hospitality tickets. Moreover, many fans regularly consume merchandise items of their favourite club, including clothes or accessories. Other supporters may consume TV, print, website and social media content. According to our analysis, fans are proposed to be classified by the product group of consumption (membership, merchandise, tickets, etc.), the platform of consumption (stadium, digital, etc.), the amount of money invested, and the frequency of consumption (one-time to regular).

Development of Fan Typologies

The process of developing dimensions and the subsequent reduction of our property space resulted in five typologies that are now described. Active fans are characterised by a strong moral and interest stake, and a legal stake in case that they are official members of their club. They have a strong emotional, social, and sports-related impact on their club. Their economic impact is low, since they often boycott licensed merchandise of their club and combat every kind of commercialisation. Still, they are generally season ticket holders and follow their club to home and away games, paying a degree of monetary contribution. Active fans are characterised by a high level of match-day and non-match-day involvement, and feel responsible for fan choreographies, political initiatives or social engagement. They are organised in independent groups (generally not registered as official fan clubs) and are characterised by a strong degree of collectivism and solidarity, practicing similar rituals, and promoting similar political attitudes. Ultras, existent in all German professional football clubs, can be classified as active fans.

Consuming fans have many similarities to active fans but differ strongly in their consumer behaviour. Besides visiting their clubs' home and away games regularly, they wear official merchandise and consume media services (match day magazine, website, social media, and TV content) and other services, such as catering during match days. Hence, their economic impact on the club is much stronger than that of the active fans. Consuming fans are characterised by strong levels of identification, passion and loyalty. Demographics are very heterogeneous, although they often have a local background.

Event fans are regularly not registered members or fan club members. Hence, they generally do not have a legal stake to the club. They have a low emotional and sports-related impact on the club. Still, when visiting games, they have a high economic and social impact, interacting about the event and consuming match-day merchandise. They visit selected home

games (e.g. against local rivals) and are characterised by a high level of match-related involvement and participation. They imitate rituals of other fans and their expectations are grounded in the desire for entertainment, excitement and instrumentalization rather than team success.

Corporate fans have a corporate relationship to the club and therefore generally have a high economic and social impact. As part of the corporate relationship they can have a legal stake to the club, e.g. through an official sponsorship between their company and the football club. Their social behaviour is characterised by business etiquette and corporate representation on match days. Corporate fans only visit selected home games and predominantly consume match-day hospitality services and VIP offers. Their main expectation is the economic success of the club, mirroring in sponsorship revenue, media exposure or advertisement.

Passive followers have a low emotional, economic, sports-related and social impact on the club and are characterised by low identification, passion, and loyalty, as well as a low level of involvement. Their expectations towards the club are grounded in the desire for insights and information. They consume press, tv, and online content and have loose relationships to other fans. Demographics and sports-political and socio-political attitudes of passive followers are very heterogeneous.

Table IV-5: Fan Typologies derived from Grounded Theory Analysis.

Determinants	*Active fans*	*Consuming fans*	*Event fans*	*Corporate fans*	*Passive followers*
Impact	High emotional, social and sports-related impact, lower economic impact	High emotional, economic, social and sports-related impact	Low emotional and sports-related impact, higher economic and social impact	High economic and social impact, low emotional and sports-related impact	Low emotional, economic, sports-related, and social impact
Power/ Legitimacy of Relationship	Moral and interest stake, legal stake for shareholders and members	Moral and interest stake, legal stake for shareholders and employees	Interest stake, legal stake for shareholders	Interest stake, legal stake for shareholders and sponsors	Interest stake
Interest	Preservation of fan culture and tradition, privileges, appreciation, team success, insights	Team success, preservation of fan culture and tradition, insights	Entertainment, excitement, instrumentalization	Economic success, entertainment, sponsorship return, team success, instrumentalization	Information, insights
Social Identity	Heterogeneous, predominantly young male adults with a local background	Heterogeneous, all ages and social classes, predominantly with a local background	Heterogeneous, all ages, social classes, and ethnicities	Heterogeneous, predominantly higher-educated, middle- and upper-class	Heterogeneous, often with local background
Involvement	Very high match-day and non-match-day involvement	Very high, match-day and non-match-day involvement	High match-day involvement, no non-match-day involvement	High match-day involvement, low non-match-day involvement	Low match-day and non-match-day involvement
Organizationa l structure	High level of organization	High level of organization	Low level of organization	High level of organization	Low level of organization
Social behaviour	Collectivism, solidarity, ritualization, perceived leadership role, self-representation, violence	Collectivism, solidarity, participation, ritualization, self-representation	Event-related social participation, imitation of rituals	Etiquette, corporate relationships, corporate representation	Loose fan-related relationships
Emotional attachment	Strong identification, passion and loyalty	Strong identification, passion and loyalty	Lower identification, high event-related passion, low loyalty	Heterogeneous identification, passion, and loyalty	Low identification, passion and loyalty
Political attitudes	Anti-commercialisation, predominantly non-political or left-wing	Heterogeneous sports-related and socio-political attitudes	Heterogeneous sports-related and socio-political attitudes	Heterogeneous sports-related and socio-political attitudes	Heterogeneous sports-related and socio-political attitudes
Consumer behaviour	Attendance of home and away games, consumption of independent non-licensed merchandise, boycott of commercial products and services	Attendance of home and away games, consumption of licensed merchandise, catering and media	Attendance of selected home games, consumption of catering, merchandise and media	Attendance of selected home games, consumption of hospitality, catering, and VIP services	Consumption of press, tv and online content (newspaper, television, radio, website)

Discussion

Our literature review suggested that stakeholder theory serves well as a theoretical framework for analysing classification criteria of sports and football fans. Evidence was provided by Senaux (2008) and Biscaia et al. (2018), who applied stakeholder theory and stakeholder classification criteria (e.g. Mitchell et al., 1997) in order to gain knowledge on sports and football fandom. Our review proposed that stakeholders can be identified according to five superordinate criteria which find widespread acceptance across existent academic contributions.

The results obtained from the interviews we conducted confirm that football fans can be classified according to these criteria, including the 1) impact of stakeholders on the organisation (e.g. Freeman and Reed, 1983; Scholes and Clutterbuck, 1998; Miles, 2017), 2) the legitimacy of relationships and the resulting power of stakeholders to influence the organisation (e.g. Goodpaster, 1991; Clarkson, 1995; Mitchell et al., 1997; Friedman et al., 2004, Kamann, 2007, Greenwood and van Buren, 2010; Miles, 2017), 3) the interests of stakeholders in the organisation and the urgency to which stakeholder interests call for immediate action (e.g. Friedman et al., 2004; Kamann, 2007, Mitchell et al., 1997), and 4) the social identities of stakeholders (Crane & Ruebottom, 2012).

However, our results go beyond these criteria and suggest that fans can also be classified according to six additional criteria: involvement, organisational structure, social behaviour, emotional attachment, political attitudes, and consumer behaviour. While the emotional attachment (e.g. Burton, Bradish & Dempsey, 2019; Chung, Brown & Willett, 2019; Ballouli, Reese & Brown, 2017) and consumer behaviour (e.g. Habenstein, Kirchhoff & Schlesinger, 2020; O'Reilly, Foster, Murray & Shimizu, 2015; Kim & James, 2016) of fans have been addressed in a variety of prior publications, they have not been discussed in the context of fan classification and typology development. Considering the additional criteria of

involvement, organisational structures, social behaviour, and political attitudes, our study provides knowledge novel to fan research.

The process of developing dimensions resulted in the creation of property spaces, originally described by Lazarsfeld (1937) and often applied for generating grounded theory (e.g. Fleiß, 2010). Functional, arbitrary-numerical and pragmatic reduction led to the development of five central fan typologies: a) active fans, b) consuming fans, c) event fans, d) corporate fans, and e) passive followers. Discussing our typologies against existing literature on sports and football fan classification, we identify similarities to the approach of Hunt et al. (1999). Event fans can be compared to the temporary fan defined by (Hunt et al., 1999), who is a fan for the duration of a specific, time-bound event and will return to his prior behaviour when the event is over. For active fans, consuming fans and passive followers, we identified a local background as one predominantly applying criterion.

Still, we could not expose enough evidence to classify the local fan as one specific fan typology, as concluded by Hunt et al. (1999). Active fans and consuming fans can also be compared to the devoted fan defined by Hunt et al. (1999), regarding strong levels of identification, loyalty and emotional attachment. Nevertheless, active fans and consuming fans strongly differ in their consumer behaviour and their sports-political and socio-political attitudes and can therefore, in our opinion, not be grouped in one fan typology. For both groups, we also identify similarities to the fanatical fan and dysfunctional fan defined by Hunt et al. (1999), regarding high levels of self-identification and self-expression. Still, while Hunt et al. (1999) describe the self-expression of the dysfunctional fan as violent or anti-social, we also identified strong positive social impacts (e.g. through social initiatives against discrimination, violence or homophobia) for both active and consuming fans.

Comparing our results to Hunt et al. (1999) we can also add knowledge regarding the typology of corporate fans. They have evolved as part of the increasing commercialisation in

professional football and can fundamentally be characterised by the strong economic and social impact they have on the club, and by corporate behaviour and economically-driven interests towards the club.

In line with Giulianotti (2002), who identified supporters, followers, fans and flaneurs, we consider loyalty and identification as important determinants for the classification of fans. The follower and flaneur both have similarities with passive followers proposed by our study, since they are characterised by lower forms of loyalty and solidarity towards one club. The fan has similarities with our proposed consuming fan (regarding consumer behaviour), while the supporter resembles independent fans (e.g. regarding personal and emotional investment to the club). Tapp (2004) also identifies the degree of loyalty (behavioural vs. attitudinal) as a central determinant for fan classification. While we also consider loyalty as an important criterion, we propose considering other determinants, such as stake, impact, organisational structure, interest or political attitudes, when clustering fans into typologies.

Conclusions, Practical Implications and Future Research

The aim of this paper was to identify appropriate and contemporary classification criteria for football fans, and to develop fan typologies, to provide scholars with a basis for further scientific investigation and managers with a concept for more sophisticated and differentiated management of fan relations. Our contribution to the sports management literature are threefold: First, our results enlarge contemporary knowledge on fan classification and typologies, closing the gap between earlier pioneering studies in the field (e.g. Hunt et al., 1999; Giulianotti, 2002; Tapp, 2004) and today's context of a highly commercialised and globalised sports ecosystem. Second, the integration of stakeholder theory led to the development of classification criteria reaching beyond the traditional research on fan attitudes and fan behaviour, enlarging knowledge on relationship-focused criteria focusing on fan impact, fan legitimacy, and organisational structures. Third, our

research answers the call for applying grounded theory methodology in the field of sports management research (Anagnostopoulos et al., 2014).

Due to the holistic nature and broad perspective of our results, they can serve as a foundation for further qualitative and quantitative studies on sports and football fans. Still, they focus on football fans in Germany and are therefore not representative for other professional leagues in Europe. While fandom in Germany is characterised by great diversity (regarding club ownership structures, organisational structures, fan involvement, political attitudes, consumer behaviour or social identities), we suggest integrating our results in future qualitative studies across other countries, markets, sports, and leagues, to evaluate which of our results are applicable in other environments just as. Moreover, measurable and quantifiable indicators for the proposed determinants for fan classification need to be identified and integrated into future quantitative studies. While official fan managers employed by German football clubs were interviewed, it is also important to consider representatives of specific fan clubs, sub-groups, ultras, or corporate fans in future studies. Although published over a decade ago, we propose to also consider the findings of Giulianotti (2002) and Tapp (2004), who offered groundwork on fan classification. Still, the rapid development, internationalisation, digitalisation and commercialisation of professional football need to be taken into account in future scholarly work on football fandom.

From a managerial perspective, our results serve as a foundation for differentiated approaches to fan management and can have direct implications for corresponding club strategies. As fans must be considered as key stakeholders with great social and economic impact on clubs, they must be treated with equivalent importance to other stakeholders, such as employees, media, authorities or sponsors. Our findings can exemplary be integrated in target-group-specific marketing and communications plans, customer relationship management systems, or fan loyalty and retention programmes.

Moreover, our findings can add to public debates about football fans, and help drawing a more differentiated and sophisticated picture of football fans in society. We can strongly encourage managers of sports and football clubs to facilitate greater exchange with their fans and sub-groups, and to take the different characteristics and typologies of fans into account when managing fan relations. Being able to transform the power and involvement of fans into positive economic, social, cultural or sports-related value, requires knowledge that different fans and fan groups may have opposite attitudes and opinions regarding specific topics. The categories and fan typologies identified could be applied to day-to-day fan management in numerous ways. First, clubs could use our results as a framework for empirically evaluating the attitudes and expectations of their respective fan groups and subgroups in order to set a solid foundation for strategic decisions. Second, representatives of the different groups could be invited to regular management and stakeholder meetings to ensure that fan interests are taken into consideration when corresponding decisions are made. Third, clubs could optimise their service quality, match day offerings, or merchandise portfolio according to the identified expectations and needs of fans. While isolated acts of violence, racism, or discrimination harm the public assessment of football fans, a more differentiated examination, facilitated and institutionalised by both researchers and practitioners, would allow for greater public recognition of the positive characteristics and impacts of fans.

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V. The Relationship between Perceived Corporate Social Responsibility and Perceived Organisational Performance in Professional Sports Organisations

Paper No. 4

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Abstract

Research Question

Existing research on corporate social responsibility (CSR) in professional sports organisations highlights the positive external effects of CSR, while employee-related and organisational outcomes are widely ignored. We aim at filling this gap by analysing the relationship between perceived CSR (PCSR) and perceived organisational performance (POP) in professional sports organisations (PSOs) and how this relationship is mediated by organisational identification and employee satisfaction.

Research methods

Based on a systematic literature review on the organisational outcomes of CSR we derive our research model and three hypotheses that are tested using parallel regression analyses. We hypothesise that PCSR is positively related to POP and that this relationship is positively mediated by organisational identification and employee satisfaction. Our sample consists of

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338 employees of professional football, basketball, handball, ice hockey and volleyball clubs in Germany.

Results and Findings

Our results suggest that PCSR among employees of PSOs is positively related to POP, when controlled for age, gender, income, education, sports discipline, and organisational level. Furthermore, our results provide evidence that the positive relationship between PCSR and POP is positively and partially mediated by organisational identification and employee satisfaction.

Implications

Our paper enlarges prior knowledge on internal outcomes of CSR in professional sports organisations by quantifying existent contributions on the impacts of PCSR on POP and providing a model for how this relationship is affected by organisational identification and employee satisfaction. Our results provide scholars with a framework for further scientific investigation and practitioners with a concept for integrating the positive impacts of CSR into approaches to developing both their organisation and its employees.

Keywords: Corporate Social Responsibility, Organisational Performance, Organisational Identification, Employee Satisfaction

Introduction

The United Nations recognise the growing impact of sport to the realisation of development and peace and the "contributions it makes to the empowerment of women and of young people, individuals and communities as well as to health, education and social inclusion objectives" (United Nations, 2015). According to the UN, sport pays contribution to all 17 Sustainable Development Goals (SDGs), designed to be a "blueprint to achieve a better and more sustainable future for all people and the world by 2030". Since their release in 2015 many of the world's most influential sport organisations have defined their approaches to corporate social responsibility (CSR) on the foundation of the SDGs. However, professional sports organisations (PSOs) are also acknowledged as participants of a *rat race*, operating in a business model under soft-budget constraints and aiming at maximising their performance while retaining their financial viability (e.g. Késenne, 1996; Sloane, 1971; Senaux, 2008; Morrow, 2013). Based on these assumptions we initially argue that approaches to CSR in PSOs will only be truly sustainable, when contributing to their organisational performance and their continuous ability to compete in the *rat race* and therefore to their raison d'être. While research on CSR and its positive outcomes has gained increasing attention amongst scholars (e.g. Adeneye & Ahmad, 2015; Aga, Khan, Wasim & Shah, 2012; Kamatra & Kartikaningdyah, 2015), few existing studies have evaluated the organisational effects of CSR. This particularly holds true for the sporting sector, where despite growing general interest in CSR (e.g. Breitbarth & Harris, 2008; Breitbarth, Hovemann & Walzel, 2011; Kolyperas, Morrow & Sparks, 2015; Anagnostopoulos & Shilbury, 2013) little research has been undertaken to understand the relationship between CSR and its organisational outcomes. One particular aspect that has gained significant scholarly attention in the context of CSR and organisational performance is the role of employees and the impact they have on the intersections between CSR and its organisational outcomes. Recent theoretical contributions

in the non-sports literature propose that CSR can play an influential role on the micro-level, causing higher levels of employee loyalty, identification, commitment, or job satisfaction (e.g. Brammer, He & Mellahi, 2015; Brammer, Millington & Rayton, 2007; Dawkins, Jamali, Karam, Lin & Zhao, 2016; Bhattacharya & Sen, 2015). Furthermore, studies provide evidence that CSR is positively related to organisational performance (Bocquet, Le Bas, Mothe & Poussing, 2017; Flammer, 2015; Makni, Francoeur & Bellavance, 2009), with employee-related outcomes affecting this relationship (e.g. Lin, Baruch & Shih, 2012).

We aim at enlarging knowledge on the organisational outcomes of CSR with particular focus on PSOs, answering the call to develop sport-specific theory (Kellett, 1999, Chalip, 2006; Doherty, 2013; Fink, 2013) in order for the field to mature into a distinctive academic discipline (see also Oja, Bass & Gordon, 2020). The sporting sector, generally characterised by high levels of employee satisfaction (e.g. Dixon & Warner, 2010, Swanson & Kent, 2017) and organisational identification (e.g. Oja, Bass & Gordon, 2020; Oja, Bass & Gordon, 2015), has proven to be an interesting research topic for CSR evaluation. Babiak and Wolfe (2009) propose that the realm of professional sports is characterised by certain unique attributes including passion, economics, transparency, and stakeholder management, which make it worthwhile to analyse the design, implementation, and impact of CSR in the context of professional sports. Building on our literature review on CSR and its organisational outcomes in both the sports and non-sports landscape, we hypothesise that perceived CSR (PCSR) in PSOs is positively related to perceived organisational performance (POP). Furthermore, we expect this relationship to be positively mediated by employee satisfaction and organisational identification. Our sample consists of 338 employees of PSOs in Germany, covering teams from the top tier leagues in football, basketball, handball, ice hockey and volleyball. We aim at providing sports management scholars and researchers of other management disciplines with a framework for further scientific investigation and practitioners

with a concept for integrating the positive impacts of CSR into approaches to developing their organisation and its employees. Drawing a bigger picture, we aim at contributing to a holistic understanding of the intersections between CSR and organisational performance and of the true value CSR in PSOs can contribute to promote sustainability.

Literature Review

After providing a brief overview on the institutional framework of PSOs and the development and current understanding of the term CSR, we present existent scholarly approaches to CSR in the sporting sector. We then analyse the organisational outcomes of CSR to set the foundation for the development of our research model.

Professional Sports Organisations as Pluralist Organisations

PSOs in the European sporting system are widely acknowledged in the sports management literature as utility maximisers, prioritising playing success over profit and operating under break-even-constraints (e.g. Sloane, 1971; Senaux, 2008; Morrow, 2013). Unlike organisations in other industries, PSOs both compete against and cooperate with each other, making the success of the league a result of a certain degree of outcome-uncertainty and of the relative balance between its teams (e.g. Forrest & Simmons, 2002; Alavy, Gaskell, Leach & Szymanski, 2006). Based on their role as participants of a league, PSOs must comply with rules and regulations of the game itself (Senaux, 2011) to receive their license to operate and secure the integrity of competition. Hence, based on their nature as both sports teams and economic and legal entities embedded into wider institutional frameworks, PSOs compete in a multi-dimensional environment of institutional pluralism (Jäger & Fifka, 2020; see also Gammelsæter, 2010). The multi-dimensionality of PSOs is underpinned by their heterogeneous stakeholder landscape (e.g. Senaux, 2008, Jäger & Fifka, 2020), including

domestic and international governing bodies, corporate and institutional sponsors, public and private media, communities, or different typologies of fans. Sports clubs are therefore traditionally characterised by a high social and cultural relevance, continuously monitored by the public regarding their practices and operations both on and off the pitch (see also Stewart & Smith, 1999). Breitbarth et al. (2011) emphasise the role of sport as a platform and agent for actors seeking positive social change and conclude that clubs are facing high social and ethical demands, being offered "significant chances to establish themselves as highly relevant social institutions" (p. 722).

Corporate Social Responsibility (CSR)

Different definitions of CSR have evolved after Bowen (1953) first emphasised the *social responsibilities of the businessman*, expecting businesspeople to take the values of society into consideration when making corporate decisions. Building on existent approaches to social responsibilities of businesspeople, Carroll (1979) concluded that society has economic, legal, ethical, and discretionary expectations of organisations, which later resulted in Carrol's pyramid of corporate social responsibility (1991). Based on the principles of CSR, Wood (1991) created a model for corporate social performance (CSP), which first emphasised the social outcomes of corporate behaviour and lay the foundation for various academic contributions on positive external effects of CSR.

Burke and Logsdon (1996) later enlarged knowledge on the outcomes of CSR, highlighting that the concept, if strategically implemented, results in identifiable and measurable value creation for firms. The strategic perspective of CSR and its relationship to profit were also considered by Lantos (2001) who argued that CSR is a strategic response to the implicit social contract between business and society. The shift of CSR from being a minimal social commitment of businesses to becoming a strategic necessity was later stressed

by Werther and Chandler (2005), before Porter and Kramer (2006) developed their concept of shared value and competitive advantage through strategic CSR. In one of the most recognised contributions on CSR in the recent past, Carroll (2015) proposed that different related approaches including stakeholder engagement, business ethics, corporate citizenship, corporate sustainability, and the creation of shared value have been incorporated into the concept of CSR, making it the benchmark and central piece for the socially responsible movement (see also Agudelo, Jóhannsdóttir & Davídsdóttir, 2019).

Today the term CSR has become widely accepted amongst scholars and practitioners as "a concept whereby companies integrate social and environmental concerns in their business operations and in their interaction with their stakeholders on a voluntary basis" (European Commission, 2011). After systematically analysing 37 definitions of CSR, Dahlsrud (2008) concluded that the term can be characterised by five key dimensions: the environmental dimension, the social dimension, the economic dimension, the stakeholder dimension, and the voluntariness dimension.

CSR in the Sporting Sector

Research on CSR in the field of sports management has gained considerable interest amongst scholars, after Breitbarth and Harris (2008) published their pioneering study on the agency role of football as a creator of political, cultural, humanitarian and reassurance value. Further early studies in the field primarily addressed CSR in the context of the European and US sporting system, emphasising the *social* dimension of CSR and its positive impacts on societies and communities. While Babiak and Wolfe (2009) defined the determinants of CSR in professional sports according to internal resources and external pressures, Walters (2009) highlighted the community sports trust model, commonly applied by UK sports organisations as a *delivery agency* for CSR approaches.

In subsequent studies, CSR was increasingly considered as a vehicle for social and community commitment (e.g. Walker & Parent, 2010; Kihl, Babiak & Tainsky, 2014; Kihl, Tainsky, Babiak & Bang, 2014; Paramio-Salcines, Downs & Grady, 2016; Cobourn & Frawley, 2017; Trendafilova, Ziakas & Sparvero, 2017), with the environmental and economic dimensions of CSR widely left behind. However, Babiak and Trendafilova (2011), Inoue and Kent (2012), Trendafilova and Babiak (2013), Trendafilova, Babiak and Heinze (2013), and Kellison and Kim (2014) emphasised the environmental sphere of CSR, primarily focusing on the positive internal and external effects of pro-environmental behaviour in stadia, facilities, or infrastructure management. As summarised by Walzel, Robertson and Anagnostopoulos (2018), who provide an integrative review on existent approaches to CSR in professional team sports organisations, prior studies focused on community programmes and development (58%), conceptual CSR (13%) and environmental approaches (10%) followed by labour practices (7%), human rights (6%), economic (4%) and governance (2%).

As widely acknowledged in the non-sports literature, CSR research in the field of sports management is also characterised by strong ties with stakeholder theory. While society and communities are often considered key stakeholders (e.g. Alonso & O'Shea, 2012; Cobourn & Frawley, 2017; Kihl, Babiak & Tainsky, 2014; Trendafilova, Ziakas & Sparvero, 2017; Walters, 2009) in the context of CSR, Walker and Kent (2007), Zhang and Surujlal (2015), and Lacey and Kennett-Hensel (2010) prioritise the role of fans with regard to stakeholder perceptions or expectations towards CSR initiatives. As proposed by our literature review and backed by the findings of Walzel, Robertson and Anagnostopoulos (2018), CSR in the field of sports management has to date primarily been evaluated on the macro-level. Hence, only few studies have approached the adoption of CSR at institutional level (e.g. Paramio-Salcines & Kitchin, 2013; Trendafilova & Babiak & Heinze, 2013), while even

fewer analysed the microfoundations of CSR at the individual level (e.g. Anagnostopoulos, Byers, & Kolyperas, 2017).

Organisational Outcomes of CSR

While previous literature widely recognises the positive external impacts of CSR (e.g. Bhattacharya & Sen, 2004; Du & Bhattacharya, 2010; Hsu, 2012; Lai, Chiu, Yang & Pai, 2010; Melo & Garrido-Morgado, 2012), a series of recent studies has also emphasised organisational and employee related outcomes of CSR (e.g. Aguinis and Glavas, 2012; Du, Bhattacharya & Sen, 2015; Farooq, Payaud, Merunka & Valette-Florence, 2014). Existent literature suggests that employees who work for a socially responsible organisation are more committed to their employing institution and show greater employee-organisation identification. Furthermore, they can be characterised by higher levels of work meaningfulness, effort, motivation, performance, organisational citizenship behaviour, and creative involvement at work (Brieger, Anderer, Fröhlich, Bäro & Meynhardt, 2020, Brammer et al., 2015; Glavas & Piderit, 2009; Newman, Nielsen & Miao, 2015). Additionally, employees working for a socially responsible organisation report greater levels of job and life satisfaction and are less willing to quit their jobs (Brieger at al., 2020, Glavas & Kelley, 2014; Hansen, Dunford, Boss, Boss & Angermeier, 2011; Meynhardt, Brieger & Hermann, 2020). CSR approaches are also reported to positively influence the work environment, causing better relationships between employees and their colleagues and supervisors (Glavas and Piderit, 2009).

While the internal dimensions and outcomes of CSR find widespread acknowledgement in the non-sports-literature, they have hardly been discussed in the context of PSOs. Organisational aspects of CSR in the sporting sector have been evaluated in the context of organisational learning (Zeimers, Anagnostopoulos, Zintz & Willem, 2019),

organisational configurations for CSR implementation (Zeimers, Lefebvre, Winand, Anagnostopoulos, Zintz & Willem, 2020), decision-making processes (Anagnostopoulos, Byers & Shilbury, 2014), and organisational tensions (Pedersen & Rosati, 2018). However, employee focused studies on the organisational outcomes of CSR are lacking, except for the following examples.

In their pioneering study on the role of passion in professional team sports organisations, Anagnostopoulos, Winand and Papadimitriou (2016) reveal that employees who are responsible for the social agenda of their organisations are slightly more harmoniously and obsessively passionate compared to those responsible for the business agenda, while both groups generally show a high degree of passion at the workplace. Findings of Kim, Kim, Newman, Ferris and Perrewé (2019) propose that a high degree of meaningfulness at work and a supportive organisational climate positively influences psychological capital, thereby leading to high levels of job satisfaction and psychological well-being amongst employees of sports organisations. According to Swanson and Kent (2017), the aspects passion and pride also play an important role in influencing commonly assessed workplace attitudes and behaviours, with obsessive passion being an even stronger predictor of the outcomes than pride. Fink, Pastore and Riemer (2003) furthermore confirm a positive relationship between employee diversity and perceived individual and organisational outcomes. While the given examples suggest that CSR can play a role in creating employee related and organisational benefit for PSOs, evidence for a causal relationship between CSR and organisational performance is still lacking.

Development of Hypotheses

Based on our literature review we develop our research model, aiming at analysing and better understanding the expected relationship between PCSR and POP in PSOs.

The Effects of Perceived CSR on Perceived Organisational Performance

A number of previous studies in top tier academic journals have evaluated the relationship between CSR and organisational performance (e.g. Griffin & Mahon, 1997, Choi & Yu, 2014). Most contributions, however, focus on the financial outcomes of CSR (e.g. Das & Bhunia, 2016; Ahamed, Almsafir & Al-Smadi, 2014; Babola, 2012; Jackson & Hua, 2009; Yusoff & Adamu, 2016), while other performance indicators, such as product and service quality, innovation capacity, customer satisfaction, and employee related indicators (Delaney & Huselid, 1996) have widely been ignored.

In addition to the evaluation of CSR and its outcomes on the bottom-line, recent studies have increasingly employed the concept of POP, aiming at evaluating the perceptions of employees regarding the relationship between CSR and the performance of their employing organisation (Choi & Yu, 2014; Glavas & Kelley, 2014). According to the results of our literature analysis, the relationship between the two concepts has not been evaluated in the context of PSOs. While the non-sports literature, however, provides evidence for a positive relationship between PCSR and POP (Choi & Yu, 2014; Jin & Drozdenko, 2010; Vitell, Paolillo & Thomas, 2003), we expect this effect to also occur amongst PSOs. Thus, we state our first hypothesis as follows:

H1: Perceived Corporate Social Responsibility (PCSR) is positively related to Perceived Organisational Performance (POP).

The Mediating Role of Organisational Identification

Another concept extensively discussed amongst researchers in the context of CSR and organisational performance is organisational identification (e.g. De Roeck et al., 2014).

According to Oja et al. (2020), organisational identification has its roots in social identity theory, defined as "the process by which individuals form their identity based on their membership or associations to groups and the subsequent emotional saliency of the membership" (p. 3). As proposed by Kim et al. (2010), employee-company identification can be defined as the degree of overlap between employee's self-concept and his or her perception of the company (see also Larson, Flaherty, Zablah, Brown & Wiener, 2008; Lichtenstein, Drumwright & Braig, 2004). According to Rodrigo and Arenas (2008) employees see themselves as part of a company, if they see that their employer has self-defining values (see also Kim et al., 2010).

Previous studies propose that there is a positive relationship between CSR and organisational identification (e.g. Glavas & Godwin, 2013; Kim et al., 2010), which even holds true for industries with a problematic reputation (De Roeck & Delobbe, 2012). According to Oja, Bass and Gordon (2015), the concept of organisational identification has widely been investigated over the last half-century. However, scholars have failed to examine the concept in the context of employees in PSOs, who are both external (fans) and internal (employee) members of the sport organisation. While the non-sports literature, however, proposes that organisational identification can mediate the relationship between CSR and organisational performance, we expect this effect to also occur amongst employees of PSOs. Our hypothesis is also supported by the consideration that the concept of employee identification is derived from customer-company identification and that employees of an organisation can be considered as internal customers (Kim et al., 2010). Hence, studies on external stakeholders and their identification with a sports club based on the club's CSR approach also support our expectation (e.g., Kim & Manoli, 2020, Walker & Kent, 2007).

H2: Organisational identification positively mediates the relationship between PCSR and POP.

The Mediating Role of Employee Satisfaction

Previous studies propose that the relationship between CSR and organisational performance may be better understood by evaluating mediating mechanisms pertaining to attitudes and behaviours of stakeholders (De Roeck, Marique, Stinglhamber & Swaen, 2014). One concept increasingly applied when examining how employees perceive their organisation's CSR performance is employee satisfaction (e.g. De Roeck et al., 2014). While positive effects of an organisation's socially responsible behaviour on the satisfaction of its employees have been found (e.g. Valentine & Fleischman, 2008; Fonseca, Ramos, Rosa, Braga & Sampaio, 2012; Meynhardt et al., 2020; Glavas & Kelley, 2014), the existing literature does not provide corresponding evidence for the case of PSOs.

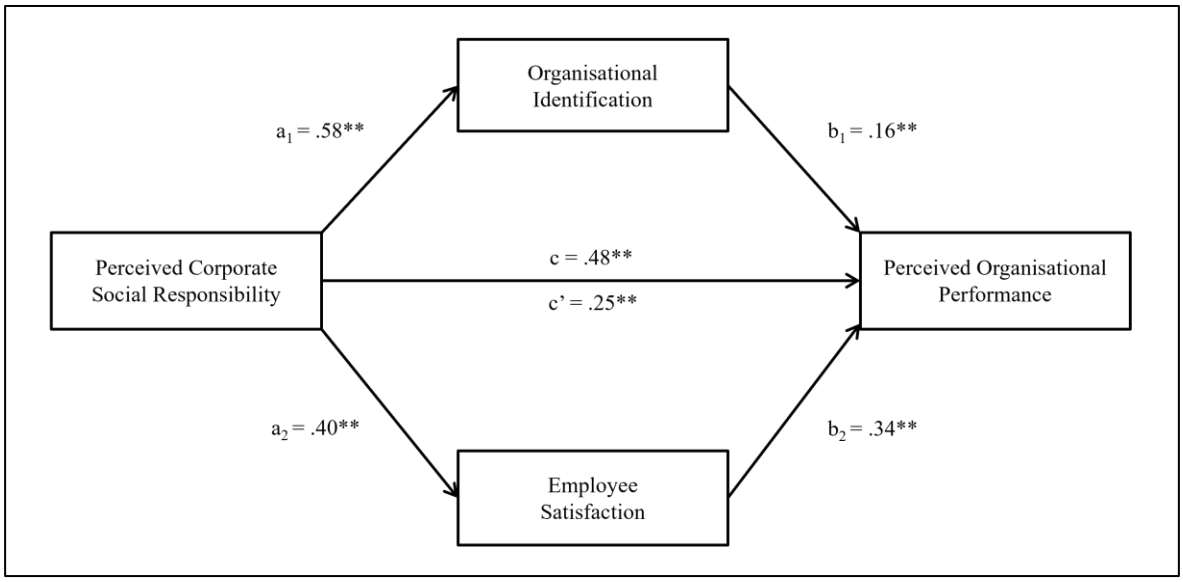
According to knowledge provided by the non-sports literature, however, we also expect a positive relationship between PCSR and employee satisfaction in PSOs. Scholars have also acknowledged such relationship between employee satisfaction and POP (e.g. Dartey-Baah, 2010, Aristovnik, Seljak & Tomaževič, 2016), with employee satisfaction often considered as a mediator affecting predictors of organisational performance (e.g. Blanco-Oliver, Veronesi & Kirkpatrick, 2018). Again, no evidence for the expected relationship was found regarding PSOs. In summary, literature suggests that employee satisfaction is related to both PCSR and organisational performance. However, the expected mediating effect of employee satisfaction on the relationship between PCSR and POP has not been investigated so far. Based on the considerations above, we thus state our third hypothesis as follows:

H3: Employee satisfaction positively mediates the relationship between PCSR and POP.

Method

According to our literature review, we hypothesize that PCSR is positively related to POP and that this relationship is positively mediated by both organisational identification and employee satisfaction. Our research model was tested according to the parallel mediation model presented in figure V-1. IBM SPSS Statistics (Version 28.0.0.0) and the PROCESS extension (Version 4.0) provided and documented by Hayes (2013) was used for our analysis (see also Preacher & Hayes, 2008). A statistically robust bootstrapping method including 10,000 bootstrapped samples was used to test the significance of the total, direct, and indirect paths of our model. As proposed by Hayes (2018), the execution of a Sobel test was not required. The assumptions of linearity and homoscedasticity (Hayes, 2013) were respected, as assessed by visual inspection of the scatterplots after LOESS smoothing, respective the residuals scatterplot. The non-correlatedness of residuals was respected according to the Durbin-Watson-statistic (range 1.71–1.89). The absence of strong multicollinearity was assured through assessing the variance inflation factors (VIF, range 1.24–1.80, tolerance range 0.56–.81).

Figure V-1: Multiple Parallel Mediation Model.



Note: Unstandardised coefficients, n = 338, ** p < .001, control variables: age, gender, income, education, sports discipline, and organisational level.

Sample

Our sample consists of 338 employees of PSOs in Germany. German PSOs have received considerable attention in scientific debates on CSR (e.g. Hovemann, Breitbarth & Walzel, 2011; Breitbarth, Hovemann & Walzel, 2011; Reiche, 2014; Kulczycki & Koenigstorfer, 2016, Jaeger & Fifka, 2020). Clubs, per definition (§21, German Civil Law Code), have to adhere to the purpose of providing a public good and build their raison d'être on their profit status as registered associations, referred to as "Vereine" (Jaeger & Fifka, 2020). CSR can therefore be considered as an integral element of German PSOs, according to their legal status. Although professional operations have often been outsourced to entities falling under corporate law, such as limited liability companies, they are still partly or fully owned by the respective registered associations. In football, the 50+1 rule even ensures that the majority of a club's shares must remain in ownership of its registered association.

Another reason for the selection of German PSOs was their role during the COVID-19 pandemic. Measures taken by PSOs in Germany in order to tackle the negative impacts of the pandemic received worldwide attention. Discussions on the responsibilities of PSOs have subsequently reached the public agenda (see also Thormann & Wicker, 2021). Subsequently, a working group for the future management of professional football in Germany ("Taskforce Zukunft Profifußball") was established, defining sustainability and the integration of corresponding measures into the licensing regulations of the DFL Deutsche Fußball Liga as the number one priority for the future football agenda in Germany. The interests of German football, handball, basketball, ice hockey and volleyball governing bodies are represented by the initiative *Teamsport Deutschland*, which played an important political role in backing the interests of sports organisations during the pandemic.

In our sample, we thus included employees of professional teams from the top five German team sports disciplines (based on financial turnover by top tier league, all represented

in ‘Teamsport Deutschland’), comprising football (Bundesliga, 2. Bundesliga, 3. Liga, Frauen-Bundesliga, 2. Frauen-Bundesliga), basketball (Bundesliga, Pro A, Damen Basketball Bundesliga), handball (Bundesliga, 2. Bundesliga, Handball Bundesliga Frauen), ice hockey (Deutsche Eishockey Liga, DEL2, Eishockey-Bundesliga Frauen) and volleyball (Bundesliga, 2. Bundesliga, 1. Bundesliga Frauen). Potential participants were addressed through an email, either directly or through support of their supervising manager. We included employees from all business-related areas and excluded employees from all sports performance areas, e.g. players, coaches, or medical team. Employees of federations, league associations and agencies were not addressed, since we wanted to target organizations with a fan base, as explained above.

When cleaning our data, we excluded cases with a total survey participation duration below 30 seconds, and cases for which a mean value for one or more of our item batteries could not be defined due to missing values. Furthermore, we excluded cases with a standard deviation of 0 in all item batteries and non-finished cases.

Measures

While existent literature proposes widely acknowledged and appropriate measures for evaluating organisational identification and employee satisfaction, PCSR and POP required item adaption based on the particularities of the sporting sector.

Table V-1: Study Measures.

Variable	*Items*
Perceived CSR (adapted from Glavas & Kelley, 2014, 1 = I strongly disagree, 5 = I strongly agree) *To what extent do you agree or disagree with the following statements?*	
Social	1. Consideration of community interests has a very high priority in my club. 2. Consideration of employee interests has a very high priority in my club. 3. Consideration of fan interests has a very high priority in my club. 4. Consideration of commercial partner interests has a very high priority in my club.
Environmental	5. Environmental sustainability has a very high priority regarding my club's commercial strategy. 6. Environmental sustainability has a very high priority regarding my club's merchandising strategy. 7. Environmental sustainability has a very high priority regarding my club's stadia and match day operations. 8. Environmental sustainability has a very high priority regarding my club's management operations.
Perceived Organisational Performance (adapted from Delaney & Huselid, 1996, 1 = much worse, 5 = much better) *How would you compare your club's performance over the past 3 years to that of its competitors? What about...*	
	1. Sports performance? 2. Financial performance? 3. Development of new technologies or innovations? 4. Ability to attract essential employees? 5. Ability to retain essential employees? 6. Satisfaction of customers or fans? 7. Relations between management and other employees? 8. Relations among employees in general?
Organisational Identification (Kim et al., 2010, 1 = I strongly disagree, 5 = I strongly agree) *To what extent do you agree or disagree with the following statements?*	
	1. I feel strong ties to my company. 2. I experience a strong sense of belongingness to my company. 3. I am part of my company.
Employee Satisfaction (Wright & Cropanzano 1998, 1 = very unsatisfied, 5 = very satisfied)	
	1. All in all, how satisfied are you with the work itself of your job? 2. All in all, how satisfied are you with your co-workers? 3. All in all, how satisfied are you with the supervision? 4. All in all, how satisfied are you with the promotional opportunities? 5. All in all, how satisfied are you with the pay?
Control Variables: Age, gender, income, education, sports discipline, management level.	

Perceived Corporate Social Responsibility

Building on Lee, Park and Lee (2013), we define PCSR as the degree to which employees perceive that their employing company supports activities related to a social or environmental cause. Measurement of PCSR was adapted from Glavas and Kelley (2014), who proposed a widely acknowledged scale including two four-item batteries covering social and environmental aspects of CSR. Grounded in the particularities of PSOs, we adapted the scale to make it suitable for the context of this study (Table V-1). While the items of the social dimension proposed by Glavas and Kelley (2014) focus on a firm's contribution to the well-being of its stakeholders, we adapted the items and included employees, fans, communities, and commercial partners, widely acknowledged as key stakeholders of PSOs (Fifka & Jäger, 2018; see also Sheth & Babiak, 2010). Considering the environmental item-battery proposed by Glavas and Kelley (2014), we adapted the items based on the infrastructure and the three major income sources of PSOs, including matchday, commercial, and merchandising income. Hence, we propose that the perceived environmental performance of PSOs can be evaluated according to the environmental sustainability of their core business operations. Answers were collected on a five-point Likert scale from (1 = "I strongly disagree" to 5 = "I strongly agree"). Cronbach's alpha for PCSR was .80.

Perceived Organisational Performance

Tomal and Jones (2015) define organisational performance as the actual results or output of an organisation as measured against that organization's intended outputs. Hence, we understand POP as the perception that employees have of their organisation's factual outcomes measured against its intended outcomes. Measurement of POP was adapted from an approach proposed by Delaney and Huselid (1996), widely acknowledged as an appropriate tool for evaluating POP. While most items were considered suitable for the context of our

study, we decided to make two adjustments. First, we added the item *financial performance,* considered by many scholars (e.g. Dyer & Reeves, 1995; Richard, Devinney, Yip & Johnson, 2009) as a key component of organisational performance. Second, we added the item *sports performance,* as the performance of a sports organisation on the playing field and considered an elementary part of organisational performance in PSOs (Table V-1). The introductory question was "How would you compare your club's performance over the past 3 years to that of your competitors? What about...", followed by the adapted items. Answers were given on a five-point Likert scale (1 = "much worse", 5 = "much better"). Cronbach's alpha for POP was .78.

Organisational Identification

Pratt (1998) describes organisational identification "as a fundamental human process whereby an individual's beliefs about his or her organization become self-referential or self-defining" (p. 171). The concept was measured according to the scale proposed by Kim et al. (2010), widely recognised as an appropriate approach to measuring organisational identification (e.g. Brieger et al., 2020). Questions included the three items "I feel strong ties to my company," "I experience a strong sense of belongingness to my company," and "I am part of my company." To ensure consistency in our questionnaire design and regression model, answers were requested to be given on a five-point Likert scale (1 = "I strongly disagree" to 5 = "I strongly agree"). Cronbach's alpha for Organisational Identification was .93.

Employee Satisfaction

One of the most widely used definitions for employee satisfaction is proposed by Locke (1976), who defines the concept as "a pleasurable or positive emotional state resulting from

the appraisal of one's job or job experiences" (p. 1304). Employee satisfaction was measured according to the often-utilised scale proposed by Wright and Cropanzano (1998). Questions included five items regarding the satisfaction of employees with their work itself, their co-workers, their supervision, their promotional opportunities, and their pay. Answers were collected on a five-point Likert scale (1 = "very unsatisfied" to 5 = "very satisfied". The Cronbach's alpha for employee satisfaction was .76.

Control Variables

We controlled for the variables age (six groups from 1 = under 20 to 6 = over 60), gender (1 = female, 2 = male, 3 = diverse), income (FTE gross income per year, 8 groups from 1 = less than EUR 40,000 to 8 = more than EUR 100,000), education (six groups from 1 = Primary/Secondary school leaving certificate to 6 = doctoral degree), sports discipline (1 = football, 2 = basketball, 3 = handball, 4 = ice hockey, 5 = volleyball), management level (1 = first level, 2 = second level, 3 = third level, 4 = fourth level, 5 = without management responsibility). The questionnaire was translated from English into German under support of a professional bilingual translator. For each question, a choice for 'no answer' was given.

Results

Table V-2 and Table V-3 provide descriptive statistics for our control variables and study variables, respectively. 38.8% of our sample were between 30 and 39 of age, 76.9% were male. 31.7% had an annual gross income of less than EUR 40'000 and 75.7% had completed a university degree. Football (77.2%) was the largest sports discipline represented in our sample. The majority of participants had no management responsibility (30.2%, Table V-2).

Table V-2: Descriptive Statistics of General Characteristics and Control Variables.

Variables	*n*	*%*
Age	338	100
Under 20	–	–
20 to 29	73	21.6
30 to 39	131	38.8
40 to 49	75	22.1
50 to 59	50	14.8
60 or more	9	2.7
Gender	338	100
Female	78	23.1
Male	260	76.9
Diverse	–	–
Income	338	100
Less than 40,000	107	31.7
40,000 to less than 50,000	68	20.1
50,000 to less than 60,000	55	16.3
60,000 to less than 70,000	29	8.6
70,000 to less than 80,000	14	4.1
80,000 to less than 90,000	13	3.9
90,000 to less than 100,000	10	3.0
More than 100,000	42	12.4

Variables	*n*	*%*
Education	338	100
Primary/secondary school leaving certificate	1	0.3
Realschule (intermediate school leaving certificate)	10	2.6
Abitur (University entry level)	24	7.1
Completed vocational training	45	13.3
University degree	256	75.7
Doctorate	2	0.6
Sports discipline	338	100
Football	261	77.2
Basketball	31	9.2
Handball	27	8.0
Ice hockey	13	3.9
Volleyball	6	1.8
Organisational Level	338	100
1st management level	37	11.00
2nd management level	94	27.8
3rd management level	71	21.0
4th management level	34	10.1
Without management responsibility	102	30.2

The mean (SD) scores for the independent variable PCSR and the dependent variable POP were 3.48 (.66) and 3.30 (.63), respectively. The mean (SD) scores for the mediating variables organisational identification and employee satisfaction were 4.23 (.90) and 3.56 (.76, Table V-3). Table V-4 presents correlations among our study variables. Significant correlations among all four study variables were identified, with PCSR and employee satisfaction showing the weakest ($r = .38$, $p < .01$) and employee satisfaction and organisational identification showing the strongest ($r = .64$, $p < .01$) correlation.

Table V-3: Descriptive Statistics of Model Variables.

Variables	*Mean ± SD*	*Min*	*Max*	*Range*
Perceived CSR (PCSR)	3.48 ± 0.66	1.57	5.00	3.43
Consideration of community interests	3.90 ± 0.99	1.00	5.00	4.00
Consideration of employee interests	3.41 ± 1.07	1.00	5.00	4.00
Consideration of fan interests	3.94 ± 0.88	1.00	5.00	4.00
Consideration of commercial partner interests	4.19 ± 0.82	1.00	5.00	4.00
Environmental sustainability of commercial strategy	3.19 ± 1.11	1.00	5.00	4.00
Environmental sustainability of merchandising strategy	3.07 ± 1.10	1.00	5.00	4.00
Environmental sustainability of stadia operations	3.17 ± 1.08	1.00	5.00	4.00
Environmental sustainability of management operations	2.95 ± 1.00	1.00	5.00	4.00
Perceived Organisational Performance (POP)	3.30 ± 0.63	1.38	5.00	3.63
Sports performance	3.35 ± 1.09	1.00	5.00	4.00
Financial performance	3.51 ± 1.03	1.00	5.00	4.00
Technology or innovation development	2.95 ± 0.99	1.00	5.00	4.00
Employee attraction	3.10 ± 0.93	1.00	5.00	4.00
Employee retention	2.92 ± 1.11	1.00	5.00	4.00
Fan and customer satisfaction	3.34 ± 0.82	1.00	5.00	4.00
Management-employee relations	3.33 ± 1.07	1.00	5.00	4.00
Employee relations	3.85 ± 0.88	1.00	5.00	4.00
Organisational Identification	4.23 ± 0.90	1.00	5.00	4.00
String ties with company	4.26 ± 0.94	1.00	5.00	4.00
Sense of belongingness	4.19 ± 0.99	1.00	5.00	4.00
Being part of the company	4.23 ± 0.96	1.00	5.00	4.00
Employee Satisfaction	3.56 ± 0.76	1.60	5.00	3.40
With work itself	4.14 ± 0.83	1.00	5.00	4.00
With co-workers	4.00 ± 0.87	1.00	5.00	4.00
With supervision	3.57 ± 1.23	1.00	5.00	4.00
With promotional opportunities	3.07 ± 1.17	1.00	5.00	4.00
With pay	2.97 ± 1.10	1.00	5.00	4.00

Note: n = 338.

The relationship between PCSR and POP contributed significantly to our research model (Figure V-1), indicating that PCSR was a strong predictor of POP (B = .48, p < .001) and confirming H1. After adding the mediators organisational identification and employee satisfaction to the model, the relationship between PCSR and POP was reduced (B = .25, p < .001), indicating partial mediation (Table V-5 & V-6).

Table V-4: Correlations Among Model Variables.

Variables	*PCSR*	*POP*	*IDENT*	*SATIS*
Perceived CSR (PCSR)				
Perceived Organisational Performance (POP)	.47**			
Organisational Identification (IDENT)	.41**	.57**		
Employee Satisfaction (SATIS)	.38**	.61**	.64**	

Note: ** p < .01, n = 338.

Hence, the total effect between PCSR and POP (path c; B = .48; boot 95% CI .39, .57; p < .001) was reduced (path c'; B = .25; 95% CI .17, .34, p < .001) when adding both mediators to the model. The indirect effect through the mediating variable employee satisfaction (path a_2 b_2, B = .14; 95% CI .08, .20¸ p < .001) indicated a stronger contribution to our model than the indirect effect through the mediating variable organisational identification (path a_1 b_1, B = .09; 95% CI .05, .14¸ p < .001), enriching the total indirect effect of our model (paths a_1 b_1 + a_2 b_2; B = .23; 95% CI .16, .30, p < .001).

Table V-5: Model Summaries for Parallel Multiple Mediation Model.

	M1 (Organisational Identification, IDENT)					*M2 (Employee Satisfaction, SATIS)*					*Y (Perceived Organisational Performance, POP)*				
	Path	*ß*	*B*	*SE*	*p*	*Path*	*ß*	*B*	*SE*	*p*	*Path*	*ß*	*B*	*SE*	*p*
X (PCSR)	a_1	.42	.58	.07	<.001	a_2	.34	.40	.06	<.001	c'	.27	.25	.04	<.001
M1 (IDENT)		–	–	–	–		–	–	–	–	b_1	.22	.16	.04	<.001
M2 (SATIS)		–	–	–	–		–	–	–	–	b_2	.41	.34	.05	<.001
Constant		–	2.91	.55	<.001		–	2.48	.46	<.001		–	.37	.33	.270
		R^2 = .24					R^2 = .25					R^2 = .50			
		F = 14.99, p<.01					F = 15.26, p<.01					F =36.56, p<.01			

Note: PCSR = perceived corporate social responsibility, ß = standardised coefficients; B = unstandardised coefficients; SE = standard error; X = independent variable; Y = dependent variable, M = Mediating Variable, control variables: age, gender, income, education, sports discipline, and organisational level, n = 338.

The results of the two mediator paths indicate that organisational identification and employee satisfaction positively and partially mediate the relationship between PCSR and POP, confirming H2 and H3. The control variables age, gender, income, education, sports discipline, and organisational level were added as covariates in our SPSS PROCESS model (Hayes, 2013). However, none of the covariates significantly affected the relationship between our independent (PCSR) and dependent (POP) variables.

Table V-6: Total Direct and Indirect Effects of Parallel Multiple Mediation Model.

Model	*ß*	*B*	*SE*	*p*	*95% CI*		R^2	*F(p)*
					LL	*UL*		
Model without mediators								
Total Effect (c)	.50	.48	.05	<.001	.39	.57	.26	16.12 (<.001)
Model with mediators								
Direct Effect (c')	.27	.25	.04	<.001	.17	.34	.50	36.56 (<.001)
Indirect Effect (a_1 b_1)		.09	.02	<.001	.05	.14		
Indirect Effect (a_2 b_2)		.14	.03	<.001	.08	.20		
Total Indirect Effects		.23	.03	<.001	.16	.30		

Note: ß = standardised coefficients; B = unstandardised coefficients; SE = standard error; CI = confidence interval; LL = Lower Limit; UL = Upper Limit, control variables: age, gender, income, education, sports discipline, and organisational level, n = 338.

Discussion

The results of our multiple parallel mediation analysis suggest that PCSR is positively related to POP, when controlled for age, gender, income, education, sports discipline, and management level. Although several previous studies have evaluated the relationship between CSR and organisational performance (e.g. Griffin & Mahon, 1997, Choi & Yu, 2014), many have focused primarily on the financial outcomes of CSR (e.g. Das & Bhunia, 2016; Ahamed, Almsafir & Al-Smadi, 2014; Babola, 2012; Jackson & Hua, 2009; Yusoff & Adamu, 2016). Furthermore, only few studies have evaluated the perceptions of employees regarding the addressed relationship (Choi & Yu, 2014; Jin & Drozdenko, 2010; Vitell, Paolillo & Thomas, 2003).

While our results confirm H1 and the few existent approaches in the non-sports-literature, they reveal a blind spot in sports management research. Hence, to our knowledge, our study is the first approach to analyse the relationship between PCSR and POP in the context of PSOs. One reason for the positive relationship could be rooted in the COVID-19 pandemic and the impact it had and has on the professional sports landscape at large. The measures taken by PSOs in Germany to tackle the negative effects of the pandemic received worldwide recognition, and discussions on the responsibilities of PSOs have subsequently reached the core of society. We assume that in this context, employees of PSOs may have increased their awareness regarding their organisation's responsibility and how responsible behaviour might affect their organisation's overall performance. This may particularly hold true for the football industry, where the *Taskforce Zukunft Profifußball* has defined sustainability as the number one priority for the future strategic direction of the DFL Deutsche Fußball Liga.

Other contemporary challenges, such as the climate crisis at large or recent weather disasters in Germany, may have also put sustainable operations and their potential organisational outcomes on the agenda of participants. The perception of POP may have particularly been influenced by the pandemic, since all corresponding questions asked about POP in the past three years (Delaney and Huselid, 1996). While the first cases of COVID-19 were documented in late 2019, the defined timespan addressed in our survey covered the first two years of the pandemic.

Our results also suggest that the positive relationship between PCSR and POP is partially mediated by organisational identification and employee satisfaction, confirming H2 and H3. Literature suggests that the sporting sector is generally characterised by high levels of employee satisfaction (e.g. Dixon & Warner, 2010, Swanson & Kent, 2017) and organisational identification (e.g. Oja, Bass & Gordon, 2020; Oja, Bass & Gordon, 2015).

Mean (SD) values of 4.23 (.90) for organisational identification and 3.56 (.76) for employee satisfaction support these suggestions. The high organisational identification scores among our participants may also be explained by the findings of Oja, Bass and Gordon (2015), who consider sport employees both employees and fans of their organisation. These considerations, in line with the effect of the mediating variables on the relationship between PCSR and POP, can be discussed against the construction of our item batteries. While the PCSR battery included the consideration of employee interests and the consideration of fan interests as items, the POP battery included the ability to attract and retain essential employees, satisfaction of fans, and the relations among employees and between supervisors and employees. Hence, the variables PCSR and POP both included employee and 'fan-employee' related items, leveraging its relationships to organisational identification and employee satisfaction. The control variables age, gender, income, education, sports discipline, and management level proved to have no significant impact on our model.

Conclusions, Practical Implications and Future Research

Carlini, Pavlidis, Thomson and Morrison (2021) call for "greater and more intentional engagement with theoretical frameworks and critical theories to conceptualise CSR in professional sport, inform research methods and bring a greater sense of challenge and critique to our professional sport organisations" (p. 12). Our findings allow us to answer their call and develop a more comprehensive understanding of CSR and the role it plays in PSOs with regard to enhancing their organisational performance. Specifically, our results enrich and enlarge prior research regarding the relationship between PCSR and POP and how this relationship is mediated by organisational identification and employee satisfaction. To our knowledge this is the first study to analyse the tensions between these variables in the context of PSOs, filling one research gap with life and opening others for future evaluation. However,

a few limitations should be considered. First, we cannot make a statement regarding the representativeness of our results. To our knowledge, existent research does not provide information on the demographics or general characteristics of the overall population of PSO employees. Hence, we are restricted in weighting our data against the population, and therefore in reaching representativeness and generalisability. Second, we cannot provide information regarding the *actual* relationship between CSR and organisational performance, since our survey design was based on subjective participant perceptions rather than objective figures, e.g. financial figures or sporting success, which however would be difficult to use across five sports disciplines

Third, the recruitment of participants via email may have led to a setting bias, since the availability of contact details and the willingness to participate in online surveys varied across different clubs or departments. Fourth, we are restricted in providing a statement regarding the causality of relationships in our parallel mediation model. Based on our literature review and the subsequent development of hypotheses we can only assume, but not confirm, causal relationships between our variables. Finally, the answers collected in the survey may have been influenced by the social desirability of responses. In a research design in which professional sports clubs as highly income-oriented businesses are analysed regarding perceptions of their CSR performance, this bias might occur despite anonymity.

The findings and limitations of our study provide viable channels for future research. First, we encourage researchers to integrate our results into similar research on PSOs in other countries or cultures, enlarging knowledge on geographical or cultural differences of employee perceptions. Second, future studies could evaluate employee perceptions in other sports besides the major team sports disciplines addressed in this study, particularly regarding less commercialised disciplines. Third, based on the pluralist nature and heterogeneous stakeholder landscape of PSOs, it could be worthwhile to evaluate CSR perceptions of

external stakeholders such as fans, sponsors, or media, as a foundation for comparing internal and external perspectives on CSR. The perceptions of athletes and sports performance staff towards CSR could also be integrated to enlarge knowledge on an unexplored field of research. Fourth, we encourage researchers to integrate our results into research approaches beyond the rather subjective 'perceptions' of participants. Identifying appropriate measures for quantifying the 'actual' CSR and organisational performance would certainly be an important contribution. Fifth, we call for a deeper analysis of the intersections between CSR and the economics of PSOs. As initially discussed, PSOs are widely acknowledged as utility maximisers operating under break-even-constraints. We therefore encourage other researchers to contribute to gaining deeper knowledge regarding the role of CSR in a PSOs utility. Finally, our study could provide fellow researchers in other industries outside the sports landscape with a foundation for analysing the relationship between (perceived) CSR and organisational performance.

Regarding practical implications, we strongly encourage decision-makers of PSOs to integrate our findings into both the long-term strategy of their organisation and their day-to-day management operations. First, the knowledge of the positive relationship between PCSR and POP and the mediating effects of organisational identification and employee satisfaction could be integrated into human resources management and employer branding strategies, leading to successful employee recruitment and retention. We also suggest decision-makers and future leaders to be trained and educated regarding CSR and its positive outcomes. If CSR is at the forefront of a PSO's agenda, its employees as those in charge of implementation must be enabled to bring CSR to its full potential.

Furthermore, the integration of CSR standards into licensing requirements of governing bodies could lead to increased organisational performance of entire sports leagues and therefore to utility maximisation and competitive advantage on the international level.

Moreover, the assumption of a causal relationship between CSR and organisational performance may be a strong argument for managers to invest in CSR as a foundation for generating added value. While many still seem to see sustainable business practices as a cost factor, our results provide further justification for moving it from the spending to the earnings side. Based on these assumptions PSOs could gain competitive advantage through effective CSR, shifting from the *rat race* to the *race to sustainability* and paying true contribution to reaching the SDGs. In an economy in which organisational performance is measured by indicators beyond profit, sport organisations can have a meaningful impact through CSR. Finally, our results could provide another puzzle piece for reaching greater sustainability across the professional sports industry at large, which we consider a worthwhile purpose for both researchers and practitioners. As initially argued, the ability of sport to contribute to all 17 SDGs is acknowledged by the United Nations. Based on the results of this paper we conclude that sport organisations can only live up to this potential, when reaching organisational excellence and committing to goal 8 first, promoting “sustained, inclusive and sustainable economic growth, full and productive employment and decent work”.

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VI. Final Conclusion

Bradish and Cronin (2009) called for CSR to be "regarded as one of the most important components of contemporary sport management theory and practice" (p. 696). While many researchers in the field of sports management followed their recommendation, four overarching research gaps for further academic attention were initially developed in this dissertation: 1) the need to develop a sports and football specific conceptual framework for CSR integration; 2) institutional-theory-based evaluation of CSR-related differences and similarities across different countries or cultures; 3) the development of classification criteria and typologies across which football fans as key stakeholders can be differentiated; 4) the relationship between CSR and organisational outcomes. Sub-topics of the four research gaps and the academic contributions of the four papers are evaluated in Table VI-1-3, separated by general management research gaps (Table VI-1), sports management research gaps (Table VI-2), and methodological gaps (Table VI-3).

Both the non-sports management literature (Ortiz-Avram et al., 2018) and the sports management literature (Walzel et al., 2018; Anagnostopoulos & Shilbury, 2013; Kolyperas et al., 2015; see also Carlini et al., 2021) have called for conceptual frameworks for CSR integration. Through the development of a sports-specific strategic framework for CSR integration into sports organisations (paper 1) across the normative, strategic, operational and superordinate management levels, this dissertation has answered the call. Furthermore, this work acknowledges the need for research on institutional theory-based CSR research (Risi, Vigneau, Bohn & Wickert, 2022) and multi-level analysis (Aguinis & Glavas, 2012), and for research on the impact of regional and cultural contexts in sports management (Breitbarth et al., 2015; Breitbarth et al., 2019). In order to serve these needs, a cross-country comparison of CSR practices in German and English professional football is drawn.

Table VI-1: Summary of Research Gaps and Academic Contributions, General Management Research.

Research Gap	*Academic Contribution*	*Paper*
Evaluation of how CSR is incorporated into the strategies of organisations (Ortiz-Avram, Domnanovich, Kronenberg & Scholz, 2018).	Development of a sport-specific strategic framework for CSR integration into sports organisations, based on normative, strategic and operational management. Six key areas for CSR in sports organisations: 1) communities, 2) human capital, 3) fans and members, 4) the commercial environment, 5) compliance, and 6) the ecological environment.	1
Evaluation of the effect of higher-level variables on individual-level analysis (Aguinis & Glavas, 2012).	Evaluation of political, legal, economic, social, and cultural frameworks in England and Germany and their impact on perceptions of CSR managers of sports organisations.	2
Research at institutional and organisational levels of analysis (Aguinis & Glavas, 2012), research on institutional theory-based CSR research (Risi, Vigneau, Bohn & Wickert, 2022).	Impact of institutional frameworks, e.g. political, legal, economic, social, and cultural, on CSR perceptions; Enrichment of prior knowledge regarding a) managerial perceptions of CSR, b) CSR related measures, c) organisational integration of CSR, d) the use of resources for CSR activities, and e) the evaluation and reporting of CSR; differences between England and Germany can largely be attributed to different institutional environments	2
Research at micro levels of analysis, e.g. individuals and teams (Aguinis & Glavas, 2012).	Developing criteria for classifying football fans in Germany based on their impact, legitimacy of relationship, interest, social identity, involvement, organisational structure, social behaviour, emotional attachment, political attitudes and consumer behaviour; developed typologies: active fans, consuming fans, event fans, corporate fans, passive followers.	3
Understanding of the mechanisms linking CSR with outcomes, namely mediation effects (Aguinis & Glavas, 2012), need for mediator analyses in relationship between CSR and outcome (Velte, 2021), better understanding of employee relations to CSR (Onkila & Sarna, 2021), research on perceived CSR and employee-associated, micro-level outcomes (De Roeck & Maon, 2016).	Verifying the relationship between perceived CSR and perceived organisational performance and the mediating impacts of organisational identification and employee satisfaction in professional sports organisations. First study to analyse the tensions between these variables in the context of professional sports organisations.	4

The developed institutional theory analysis in paper 2 serves well to explain differences and commonalities of CSR approaches in German and English professional football, including managerial perceptions of CSR, CSR related measures, organisational integration of CSR, the use of resources for CSR activities, and the evaluation and reporting of CSR. While the non-sports literature suggested research at the micro levels of analysis to be undertaken, e.g. individuals and groups (Aguinis & Glavas, 2012), previous researchers in the field of sports management recommended to consider fans and consumers as the prevailing stakeholder group of interest in CSR research (Walzel et al., 2018). Both suggestions are considered in paper 3, where criteria for classifying football fans in Germany based on their impact, legitimacy of relationship, interest, social identity, involvement, organisational structure, social behaviour, emotional attachment, political attitudes and consumer behaviour are developed. Previous contributors outside the field of sports management research also called for greater understanding of the mechanisms linking CSR to outcomes, namely mediation effects (Aguinis & Glavas, 2012, Velte, 2021), and for a better understanding of employee relations and perceptions to CSR (Onkila & Sarna, 2021; De Roeck & Maon, 2016). Research recommendations from the sports management literature underpin these suggestions, also asking for analyses on the relationship between CSR and organisational outcomes (Sheth & Babiak, 2010; Breitbarth & Harris, 2008; Breitbarth et al., 2015) with emphasis on employee-related aspects. Through developing a respective research model and verifying the relationship between perceived CSR and perceived organisational performance, this dissertation answers the call. Furthermore, it sheds light on the role of organisational identification and employee satisfaction in this relationship, providing proof for mediation effetcs of both variables.

Table VI-2: Summary of Research Gaps and Academic Contributions, Sports Management Research.

Research Gap	*Academic Contribution*	*Paper*
Development of conceptual CSR frameworks (Walzel et al., 2018), need for a comprehensive theoretical framework for CSR in sport (Anagnostopoulos & Shilbury, 2013, see also Carlini et al., 2021), integration of CSR approaches (Breitbarth et al., 2019), research on CSR integration into business models of sports organisations (Kolyperas et al., 2015).	Development of a sport-specific strategic framework for CSR integration into sports organisations, based on normative, strategic and operational management; integration into business models of sports organisations through proof of impact of CSR on organisational performance both directly and via organisational identification and employee satisfaction.	1, 4
Research on impact of regional and cultural context (Breitbarth et al., 2015; Breitbarth et al., 2019).	Evaluation of political, legal, economic, social, and cultural frameworks in England and Germany and their impact on perceptions of CSR managers of sports organisations, including CSR activities, strategic integration of CSR, CSR-related resources, and CSR evaluation and reporting.	2
Greater attention to the individual and institutional levels of analysis (Walzel et al., 2018).	Individual analysis through qualitative and quantitative analysis of perceptions of employees of professional sports organisations towards CSR; Institutional analysis through use of institutional theory and organisational theory.	2, 4
Fans and consumers as prevailing stakeholder group of interest in CSR research (Walzel et al., 2018).	Developing criteria for classifying football fans in Germany based on their impact, legitimacy of relationship, interest, social identity, involvement, organisational structure, social behaviour, emotional attachment, political attitudes and consumer behaviour.	3
Research on relationship between CSR and performance (Sheth & Babiak, 2010), quest for the business case for CSR in sport (Breitbarth et al., 2015), proof of strategic value through CSR for sport organizations (Breitbarth & Harris, 2008), need for research on organizational outcomes of CSR in sports (Babiak & Wolfe, 2009).	Verifying the relationship between perceived CSR and perceived organisational performance and the mediating impacts of organisational identification and employee satisfaction in professional sports organisations. First study to analyse the tensions between these variables in the context of professional sports organisations.	4

Besides tackling previous research recommendations on a content level, this dissertation also aims at contributing to filling methodological gaps. All four papers acknowledge the need for sport-specific theory (Kellett, 1999; Chalip, 2006; Doherty, 2013; Fink, 2013), and for integrating the features and idiosyncrasies of sport into governance and CSR (Breitbarth et al., 2015). Additionally, they add knowledge to interdisciplinary and a greater integration of sports management and general management research (Walzel et al., 2018). Corresponding recommendations are considered when developing a sports-specific

framework for CSR integration into sports organisations (paper 1), applying institutional theory to the field of sports management (paper 2), applying stakeholder theory to the field of sports management (paper 3), and analysing the relationship between CSR and organisational performance in sport management (paper 4). Furthermore, all four papers strongly acknowledge the need of relating research to industry and practice (Breitbarth et al., 2015). While a conceptual framework for practical CSR integration in sports organisations is developed in paper 1, paper 2 provides practical implications of institutional contexts for sports management practitioners as a key outcome. While paper 3 sheds light on the practical integration of stakeholder theory into approaches to operational fan management, papers 2-4 take the perspectives of sports management practitioners as study participants into key consideration. Another previous research recommendation is the need to incorporate theory into both the research design and the presentation of study results (Walzel et al., 2018). Through the development of a CSR framework based on an integrative literature review (paper 1), and through incorporating institutional theory (paper 2), stakeholder theory (paper 3), and grounded theory methodology (papers 2-3), this dissertation contributes to filling these gaps. Another methodical gap to be filled is qualitative research on CSR in the general management literature (Aguinis & Glavas, 2012), and grounded theory approaches in sports management research in particular (Anagnostopoulos et al., 2014). This dissertation acknowledges these needs for further qualitative evaluation through integrating grounded theory methodology into the literature review and the development, conduction and evaluation of semi-structured interviews, and into the discussions and conclusions of papers 2 and 3. Besides qualitative approaches, previous researchers also called for testing research, with more emphasis on quantitative data (Breitbarth et al., 2019). The quantitative study design and empirical testing in paper 4 based on a parallel multiple mediation model contributes to filling this gap.

Table VI-3: Summary of Research Gaps and Academic Contributions, Methodology.

Research Gap	*Academic Contribution*	*Paper*
Call for sport-specific theory (Kellett, 1999; Chalip, 2006; Doherty, 2013; Fink, 2013), features and idiosyncrasies of sport in relation to governance and CSR (Breitbarth et al., 2015).	Development of a sport-specific framework for CSR integration into sports organisations, applying institutional theory to the field of sport management, applying stakeholder theory to the field of sport management, analysis of relationship between CSR and organisational performance in sport management.	1, 2, 3, 4
The potential for interdisciplinary (Breitbarth et al., 2015), call for greater integration of sport management and general management research (Walzel et al., 2018).	Applying literature and theory from the non-sports literature into all four papers, implications for the non-sports literature and management practice across all four papers.	1, 2, 3, 4
Relating research to industry and practice (Breitbarth et al., 2015).	Development of a conceptual framework for practical CSR integration in sports organisations, practical implications of institutional context in sports organisations, practical integration of stakeholder theory into approaches to operational fan management, practitioners as study participants in papers II-IV.	1, 2, 3, 4
Need to incorporate theory into both the research design and the presentation of the results (Walzel et al., 2018).	Development of CSR framework based on integrative literature review, incorporating institutional theory, stakeholder theory and grounded theory methodology into research design and presentation of papers II and III.	1, 2, 3
Qualitative research on the underlying mechanisms of CSR (Aguinis & Glavas, 2012).	Qualitative interviews as semi-structured interviews with employees of professional football clubs in paper II and III as foundation for CSR mechanisms.	1, 3
Surveys and interviews covering whole leagues (Breitbarth & Harris, 2008).	Semi-structured interviews with employees of different clubs from Bundesliga, 2. Bundesliga (Germany), Premier League and Championship (England) in paper II and III, Survey with employees of football, basketball, handball, ice hockey and volleyball clubs from leagues in Germany in paper IV.	2, 3, 4
Call for comparative CSR studies (Breitbarth et al., 2019).	Comparison of CSR practices in England and Germany based on institutional theory in paper II.	2
Call for applying grounded theory methodology in the field of sports management research (Anagnostopoulos et al., 2014).	Integration of grounded theory methodology into literature review, development, conduction and evaluation of semi-structured interviews, and discussion (papers II, III).	2, 3
CSR Research on different sporting contexts (Breitbarth & Harris, 2008).	Analysing perceptions of employees of football, basketball, handball, ice hockey and volleyball clubs on the relationship between CSR and organisational performance in paper IV.	4
Call for testing research, with more emphasis on quantitative data (Breitbarth et al., 2019).	Quantitative study design and empirical testing in paper IV based on parallel multiple mediation model.	4

Finally, the comparison of CSR practices in England and German professional football clubs in paper 2 answers the call for comparative CSR studies (Breitbarth et al., 2019), while

the need for integrating different sporting contexts (Breitbarth & Harris, 2008) into CSR research is acknowledged by considering football, basketball, handball, ice hockey and volleyball clubs in paper 4. While the limitations and recommendations for future research are outlined as part of the four individual papers, Table VI-4 presents a comprehensive overview of key aspects.

Table VI-4: Summary of Limitations and Recommendations for Future Research.

Paper	*Study Title*	*Limitations*	*Recommendations for Future Research*
1	CSR in Professional European Football: An Integrative Framework	Majority of literature of integrative review focuses on English Premier League, national bias; conceptual model has not been empirically tested.	Empirical testing of conceptual framework; further evaluation outside of UK; further evaluation of CSR measurement; further integration of the environmental/ecological dimension of CSR; integration of stakeholder perspectives into framework testing; framework adaption to amateur sports.
2	A Comparative Study of Corporate Social Responsibility in English and German Professional Football	Limited generalisability and representativeness; small number of participants; social desirability of responses despite anonymity; limitations of telephone interviews.	Enlargement of sample; empirical testing; integration of other stakeholder perspectives, e.g. leagues, federations, sponsors; integration of other countries or cultures; analysis of regional differences in one country/culture; evaluation of other sports disciplines besides football.
3	Football Fans and Stakeholder Theory – a Qualitative Approach to Classifying Fans in Germany	Limited generalisability and representativeness; small number of participants; limitations of telephone interviews.	Integration of results into quantitative studies; empirical testing, e.g. factor analysis; further qualitative evaluation across other countries, markets, sports disciplines, and leagues; integration of fan perspectives; further integration of the rapid development, internationalisation, digitalisation and commercialisation of professional sports.
4	The Relationship between Perceived Corporate Social Responsibility and Perceived Organisational Performance in Professional Sports Organisations	Limited generalisability and representativeness; results limited to employee perceptions, missing evaluation of *actual* relationship between CSR and organisational performance; potential setting bias; causality of model based on theoretical assumptions; social desirability of responses.	Integration of results in evaluation of other countries or cultures; evaluation of other, less commercialised, sports disciplines; evaluation of perceptions of other stakeholders, e.g. fans, sponsors, media; research beyond *perceptions*, integration of appropriate measures for evaluating the *actual* impact of CSR on organisational performance; further integration of the economics of sports organisations; analysis of findings outside of sports landscape.

Based on the pre-defined research gaps and the research recommendations provided in the individual papers, five overarching avenues for future research are presented.

First, other researchers in the field of sports management are strongly encouraged to employ further empirical research in general, and mediator and moderator analyses in particular, to shed further light on the *actual* outcomes of CSR in the context of sports organisations. Perspectives of other internal and external stakeholders are proposed to be also taken into consideration, to draw a holistic picture of respective relationships and dependencies. Second, future research should aim at integrating other prevailing management theories besides stakeholder theory and institutional theory into CSR research in sports management. Political economy theory, legitimacy theory, agency theory or resource dependency theory have been applied in various contributions on CSR in the general management literature (e.g. Mehedi & Jalaludin, 2020). However, they have not been evaluated in the context of CSR in sports management. Third, future researchers are encouraged to put stronger emphasis on the integration of general management and sports management research when investigating CSR. Further interdisciplinary research would certainly enhance existing knowledge on CSR and contribute to filling research gaps in both fields. Besides the sporting sector, other cultural fields of public interest, such as art, literature or music, are also proposed to be taken into consideration. Fourth, it is proposed to further investigate CSR in the context of amateur sports. Amateur sports in the European sporting system provides the foundation for the professional league system in all leading individual and team sports disciplines, being non-profit in nature. However, CSR has to date hardly been investigated in the context of amateur sports. Fifth, the still widely ignored environmental dimension of CSR in the sports management literature leads to manifold avenues for further investigation. Researchers in the field of sports management are therefore encouraged to put

greater emphasis on ecological sustainability in professional sports and football, including energy, emissions, water or waste management.

Based on the practical implications proposed in the individual papers four overarching recommendations for practitioners are given. First, managers and employees of sports organisations should consider CSR a strategic necessity for creating added value to all stakeholders. When integrated strategically into both the organisational structure and day-to-day operations of sports organisations, the full potential of CSR will be unlocked. High levels of organisational CSR integration beyond individual social initiatives will inevitably lead to truly sustainable business behaviour and will continuously contribute to creating value to all stakeholders. Second, the institutional context needs to be considered when implementing CSR in sports organisations. The political, legal, economic, social, or cultural environments of a sports organisation have a strong impact on potential opportunities and challenges behind CSR and should be carefully evaluated when developing and implementing CSR strategies. Third, practitioners are encouraged to integrate the management of stakeholders into their core strategy and operations, acknowledging differences and similarities across different stakeholder groups, sub-groups and individuals. While this dissertation focused on fans as key stakeholders of sports organisations, other stakeholders, such as sponsors, media, authorities or communities, should also be evaluated by managers with regards to their impact, interest or legitimacy of relationship. Fourth, the positive relationship between CSR and organisational performance itself should be acknowledged and considered a key driver for decision-makers and employees of sports organisations to engage in CSR.

The UN recognises the contribution of sport to all 17 SDGs and acknowledges the growing impact it has to the “realisation of development and peace and to the empowerment of women and of young people, individuals and communities as well as to health, education and social inclusion objectives” (United Nations, 2015). To fully live up to this expectation,

sports managers must incorporate the social potential of sport into their organisations, under continuous consideration of stakeholder interests, institutional and organisational context, and their impact on the environment.

References of Final Conclusion

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