



UNIVERSITY OF
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Responsibility Revolution:

An International Investigation of Corporate
Social Responsibility in Professional Sport

Sarah Dai Cobourn

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ABSTRACT

Corporate social responsibility (CSR) has emerged as an increasingly important role in business and society today. However, prevailing approaches to CSR in professional sport are fragmented and disconnected from business strategy and have obscured many of the greatest opportunities for companies to benefit society. Increasingly, organisations need to find ways that their CSR initiatives can be more strategic and sustainable. Thus, the theoretical framework for this study emphasised shared value creation, a nexus between instrumental and normative based CSR theories. In other words, organisations can gain economic value by addressing the needs and challenges of society, resulting in shared value for the organisation and society alike.

The aim of this research was to understand how CSR can be strategically implemented within professional sport organisations in order to create business benefits. To achieve this, multiple case studies were undertaken with 12 professional sport organisations based in Australia, North America and the United Kingdom. Interviews were conducted with senior executives from these sporting organisations who were responsible for the design, implementation and management of CSR policies and programs. Organisational documents and archival records were acquired over a period of 30 months to provide secondary supporting data. Collected content and

transcribed interviews were analysed using a directed approach to content analysis, which involved three levels of coding.

Results from this thesis identified ways in which PSOs bring social and economic goals into alignment through the notion of shared value, to improve both business and society. Specific dynamics, challenges and opportunities of stakeholder management, governance, strategy and measurement were examined. The research also identified significant perceived business benefits associated with CSR initiatives including cost savings, competitive advantage, brand association and awareness and commercial growth opportunities. These results were presented across three distinct geographical regions, highlighting international differences in CSR implementation.

From a theoretical perspective, results reflected a progressive shift towards the concept of shared value, indicating that societal and economic goals can strategically align to improve an organisation and the communities in which it operates. This research extends the current two-dimensional understanding and conceptualisation of shared value theory to a third dimensional addition of an integration spectrum. Integration of CSR with core competencies and business operations was identified to be critical for successful implementation and realisation of shared value. This research also provides practical evidence-based implications of how sport management practitioners may transform the role of CSR into an opportunity for shared value creation.

CERTIFICATE OF ORIGINAL AUTHORSHIP

I certify that the work in this thesis has not previously been submitted for a degree nor has it been submitted as part of requirements for a degree except as fully acknowledged within the text.

I also certify that the thesis has been written by me. Any help that I have received in my research work and the preparation of the thesis itself has been acknowledged. In addition, I certify that all information sources and literature used are indicated in the thesis.

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Sarah Dai Cobourn

Date

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LIST OF ABBREVIATIONS

AFL	Australian Football League
AUS	Australia
CAQDAS	Computer-assisted qualitative data analysis software
CFP	Corporate financial performance
CITC	City in the Community
CSP	Corporate social performance
CSR	Corporate social responsibility
CSV	Creating Shared Value
EYP	Eagles Youth Partnership
MLB	Major League Baseball
MLSE	Maple Leaf Sports Entertainment
NA	North America
NBA	National Basketball League
NFL	National Football League
NHL	National Hockey League
PSO	Professional sporting organisations
SROI	Social Return on Investment
UK	United Kingdom

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CHAPTER 1:
INTRODUCTION

1.1 Introduction

Corporate social responsibility (CSR) — a broad field that encompasses terms such as sustainability, community engagement and corporate citizenship — is attracting more attention than ever before, both from an academic and industry perspective. The fundamental principle of CSR today is that businesses are responsible for their actions; thus, they should embrace societal concerns into their operations and in their interactions with their stakeholders (Porter & Kramer 2006). Until recently, CSR has been viewed as a business cost, to be traded off against profitability. Increasingly, however, companies are realising that CSR activities can potentially benefit both society and business at the same time.

Across many industries, there has been a progressive shift from philanthropy (donations of time and money) and ‘traditional’ CSR (corporate citizenship and compliance with community standards), towards a more strategic concept of ‘shared value’ (societal improvement integrated into economic value creation) (Godfrey & Hatch 2007; Lee 2008; Porter & Kramer 2006). Whilst the idea of shared value is not a new concept, there has been limited research in this area looking at how current CSR practices can be strategically improved so as to create shared economic and societal value.

Literature on the topic of CSR contains concepts and theories that have been broadly applied to a wide range of industries. In practice, however, CSR

differs significantly from one industry to another (Boutin-Dufresne & Savaria 2004). Thus, there is an identified need to examine CSR as it relates to one specific industry at a time (Simpson & Kohers 2002; Waddock & Graves 1997a). For the purpose of this research, sport is the industry of choice.

Sport is a unique industry and powerful cultural phenomenon that continues to unite communities and engender economic value (Jenkins 2012). Virtually every major sporting league, team and athlete engages in some form of CSR (Extejt 2004). However, many professional sporting organisations' (PSOs) current community programs are diffused and unfocused (Cobourn 2014). CSR initiatives in professional sport often consist of cash and merchandise donations to local causes or athlete appearances. Rather, organisations need to find ways in which their CSR initiatives and programs can be more strategic and create value not only for society but also for their business (Porter & Kramer 2002). Babiak and Wolfe (2009) contend that it is appropriate for sport CSR activities to contribute to an organisation's bottom line. Strategy-based CSR efforts that provide business benefits will be more sustainable and add greater overall value to society and the business (Babiak & Wolfe 2009).

The motivation for this study began with the researcher's personal interest in the subject of CSR within professional sport, combining her personal and professional background in sport with her passion for social and environmental advancement. The research interest in this topic was

originally explored in a Master's thesis (Cobourn 2011) entitled, *Battle for the Community: A Critical Examination of Community Engagement in Professional Sporting Organisations*. This Master's project piqued the researcher's interest into this subject due to the realisation that the area was burgeoning and on the cusp of significant development and subsequent impact for both business and society.

Through strategic CSR activities, PSOs have an opportunity to increase their economic *and* societal standing. However, many believe that work on the intersection of CSR and sport requires further development (Blumrodt, Bryson & Flanagan 2012; Breitbarth & Harris 2008). With the recent proliferation of CSR, both theoretically in the literature and practically in the community, there is a need to re-examine this concept in professional sport. Specifically, there is an opportunity to explore the implementation of CSR initiatives to identify a more strategic way that creates both economic and societal value. Thus, this research aims to investigate CSR in professional sport through the notion of shared value.

1.2 Purpose of the Study

This study takes a pragmatic approach to exploring the implementation of CSR within PSOs and the associated perceived business benefits of those initiatives. The purpose of this study is to identify ways in which PSOs design and employ initiatives through an examination of governance, stakeholder management, strategy and measurement. This research also

examines the key business benefits of engaging in CSR from an internal executive perspective. On the one hand, this research explores *how* an organisation implements CSR. On the other hand, it also explores *why* (i.e. what the potential business benefits are of doing so?).

Theoretically, this study aims to examine the nexus between normative and instrumental CSR theories. In an attempt to move beyond the narrow stakeholder/shareholder dichotomy, this research suggests that normative and instrumental-based CSR theories are compatible through the framework of shared value. That is, addressing social and environmental issues through business to create value for both society and the business.

1.3 Research Questions

This project was built on the foundation of the following two main areas of focus: (1) the implementation of CSR and (2) the business benefits that result from CSR initiatives.

Focus Area 1 – Implementation: How do PSOs strategically implement CSR? Subsidiary questions here include:

- What are the goals and strategies of CSR and how do these priorities differ geographically?
- What role do different stakeholders play in the implementation of CSR?
- How do different governance models affect the implementation of CSR?

The main objective of this research question was to examine the way that CSR is employed within these organisations across aspects of stakeholder management, governance and strategy. Given the international nature of this study, the geographical differences in the implementation of CSR were also explored.

Focus Area 2 – Business Case: What are the perceived business benefits to PSOs of implementing CSR? Subsidiary questions here include:

- What are the potential financial benefits of CSR?
- What are the non-monetary benefits of CSR?

Given that the business case is a fundamental tenet of shared value, the second focus area was chosen to provide an understanding of the current perceived business benefits of engaging in CSR activities from the internal perspective of executives. Each of the two focus areas identified above are embedded in the notion of shared value. The broader significance and rationale for the study follows.

1.4 Rationale for the Study

The following rationale frames why the exploration of the research focus and subsidiary questions make a significant contribution to the current body of knowledge exploring CSR in the professional sport context. With the growth of the sport industry and ingrained nature of its community

engagement practices, PSOs present a rich context in which to study CSR (Babiak & Wolfe 2009). However, despite the prevalence and magnitude of community engagement and socially responsible activities, little attention has been devoted to understanding the motivations, strategies, or benefits derived from them. From a practical perspective, identifying ways in which PSOs implement their CSR initiatives will assist in determining the perceived benefits of these activities. This knowledge will provide guidance for the management of PSOs in developing effective CSR programs that not only contribute to society, but also provide business results.

From a theoretical perspective within this field, researchers are beginning to shift from explicitly normative and ethics-oriented arguments to implicitly normative and performance-oriented studies (Lee 2008). Accordingly, this research moves away from a discussion of the macro-social effects to a more organisational and managerial-based analysis of CSR. Furthermore, rather than focusing on the different types of organisational activity that fall within the scope of CSR, this investigation instead focuses on the process and strategy behind the implementation of CSR.

Significant academic debate on CSR continues to be ideologically driven. On the one hand, there are those who believe the purpose of business is the maximisation of profits; on the other there are those who insist that corporations have wider obligations to the communities in which they are embedded (Matten, Crane & Chapple 2003; Tracey, Phillips & Haugh 2005). This research adopts a hybrid convergence of both ideologies viewed

through a theoretical stakeholder lens to identify strategic CSR initiatives that provide business benefits *and* create value for the community.

1.5 Delimitations of Scope

Taking into consideration the resources for this study, the three central delimitations of scope for this research project are defined as follows. First, this study focused on a select number of PSOs across three geographical regions, Australia, North America and the UK. These organisations existed across different sports and leagues. The rationale for the international focus of this research and specific geographical areas chosen is discussed in Chapter 3. Whilst the main themes were analysed with this consideration of cultural and political differences in mind, the level of examination and discussion into micro-cultural and ownership differences were controlled as they were beyond the scope of this current study.

Second, this study focussed specifically on the perceptions and reflections of senior executives from the PSO and associated foundations. Other stakeholders, including media, government, corporate partners and other staff are outside of the sample population for this research project. Whilst examining CSR from the perspective of other stakeholders remains an important research agenda, this research focused on executives because of the critical influence they have in the implementation of CSR within PSOs.

The thesis' focus was on the integration and strategic benefits of CSR. Thus, it is acknowledged that this research does not provide an exhaustive interpretation of the entire process of CSR including all the factors and agents involved. It is important to note that their claims of business benefits, for example cost savings or revenue streams, were not specifically verified with financial statements and were therefore limited to individuals' perceptions. Following from the definition of the key delimitations, an outline of the study is provided below.

1.6 Project Outline

This thesis has a six-chapter structure, including Introduction, Literature Review & Theoretical Foundations, Methodology, Research Findings, Discussion and Conclusions. Following the introduction, Chapter Two reviews relevant literature exploring CSR and professional sport. The review begins by defining CSR for the purposes of this study and then provides a historical evolution of the concept from the 1950s to the present. Chapter Two then outlines theoretical foundations of CSR by identifying two major streams of theories and then presenting a theoretical convergence of these areas through 'shared value'. Following from the initial focus on CSR theory, this chapter presents professional sport as an industry through which to study CSR. Existing literature on the implementation of CSR in the professional sporting industry is explored including identified social responsibilities, motivations and governance models. Then, literature

specifically related to the business case for CSR completes the review, followed by a clear identification of the gaps in the literature.

Chapter Three presents the research design used to address the following thesis objectives. It discusses data collection methods and the strategies used to analyse that information. Specific attention is then given to the quality of the research design, including an outline of both the limitations and the ethical considerations of this research.

Chapter Four presents the findings from the empirical investigation. In Part A, the findings provide an insight into the various considerations in CSR implementation across areas of governance, stakeholder management and strategy. Part B highlights the key business benefits perceived by executives involved in this study.

Chapter Five provides a comprehensive discussions stemming from the empirical evidence analysed in Chapter Four. This discussion is framed to explore the context of the empirical findings relating to the central research questions, thus clarifying the contributions of the research project. A conceptual depiction of the results is presented which highlights the central research findings, graphically.

Finally, Chapter Six summarises the thesis by specifically highlighting the theoretical contributions of the project and the practical implications for

both researchers and practitioners. Limitations of the study are then addressed, followed by several proposed avenues for further study.

**CHAPTER 2:
LITERATURE REVIEW &
THEORETICAL
FOUNDATIONS**

2.1 Introduction

While the idea of corporate social responsibility (CSR) has been around for some time, the last 20 years have seen an unprecedented rise in the language, strategies, tools, frameworks and practices of CSR. Sparked by the relatively simple idea that corporations have obligations to society that extend beyond profit-making activities, scholars have struggled to achieve a clear paradigm of CSR. Despite the ongoing deliberations as to what it means and encompasses, CSR continues to develop and evolve in the academic and practitioner communities worldwide. This chapter presents an overview of how the concept and practices of CSR have grown and manifested. The historical evolution of CSR from the 1950s to the present is outlined. This is then followed by a discussion on the existing literature in CSR and the theoretical foundations that will underpin this study.

2.2 Defining Corporate Social Responsibility

Despite its long history and increasing prominence in business, there is significant definitional confusion surrounding the concept of CSR. This has led to an expansion of terms and definitions to describe similar concepts such as corporate citizenship, sustainability, corporate accountability and sustainable capitalism. These terms are synonymous and therefore interchangeable. Clarke (2007a) specifically notes the confusion in the definition of sustainability; in some definitions, CSR is subsumed under the banner of sustainability, while in others sustainability considered to be one

aspect of CSR. However, despite other competing, complementary and overlapping terms, ‘corporate social responsibility’ is the term that is most widely used and will therefore be used in this research.

Given the proliferation of terms, finding a widely-accepted definition for CSR has been a common challenge across disciplines and industries. Carroll (1999) reviewed and discussed over 25 different definitions of CSR within the academic literature. Dahlsrud (2008) also completed a content analysis of existing CSR definitions, similar to the review conducted by Carroll ten years earlier. Five dimensions emerged as commonalities across the various definitions. These dimensions serve as a framework for defining CSR throughout this research.

- Environment: the natural environment
- Social: the relationship between business and society
- Economic: socio-economic or financial aspects
- Stakeholders: stakeholders, interaction with suppliers, customers
- Voluntary: actions not prescribed by law, based on ethical values, beyond legal obligations

One of the most common definitions states CSR is “the manner in which businesses manage their economic, social and environmental impacts as well as their stakeholder relationships in their key areas of influence: the workplace, the marketplace, the supply chain, the community and public

policy realm” (John F. Kennedy School of Government 2008, p.1). This is the definition that will be used for the purposes of this research.

CSR represents a paradigm shift in understanding that organisations are inextricably integrated with society (Henriques & Richardson 2004; Sheth & Babiak 2010). Consequently, CSR is a fluid concept and is constantly changing with societal norms. Despite the definitional confusion, CSR is gaining in importance and relevance in managerial practices.

2.3 Historical Evolution of Corporate Social Responsibility

CSR has an extensive history associated with the evolution of its definitions and applications. Original principles and practices of CSR date back more than a century. However, formal writing on modern CSR is largely a product of the last 60 years. Because of the multiplicity of definitions, theories and understandings, it is firstly necessary to review the history and current state of development. The following section outlines a historical timeline of the evolution and proliferation of CSR, focusing on major contributors to the concept.

1950s: Social Responsibilities of the Businessman

Bowen’s (1953) landmark book *Social Responsibilities of the Businessman* was heralded as the start of the modern debate about issues and responsibilities that business should consider. Essentially he was asking the

question: What responsibilities to society can business people reasonably be expected to assume? Attributed with one of the earliest definitions, Bowen viewed CSR (social responsibility as it was referred to) as the “obligations of businessmen to pursue those policies, to make those decisions, or to follow those lines of actions which are desirable in terms of the objectives and values of our society” (1953, p. 6). Bowen’s work argues that modern businesses accumulate considerable power and have a far-reaching influence on people’s lives. Thus, he posits that organisations and thereby their employees are responsible for the consequences of their actions *in addition* to the usual financial performance accounting and associated statements. Bowen’s book was ahead of its time and it went on to shape future thinking on the subject.

1960s: Proliferation of Responsibilities

The concept of CSR continued to formalise in the 1960s with the work of a few prominent writers. Davis (1960) admitted that CSR was, at the time, still a nebulous idea but referred to it as “the decisions and actions of a businessman made beyond the firm’s direct economic interest” (p. 70). Davis is known for his ‘Iron Law of Responsibility’, which states that the social power of businessmen must be commensurate with their social responsibilities. His idea was that responsibility and power go hand in hand; the more socially responsible a business, the more social power it would possess. Conversely, avoiding social responsibility would lead to an erosion of social power (Davis 1960).

Echoing Davis, Frederick (1960) asserted that a business must use its resources in such a way that broader society derives maximum benefits beyond the corporation and its owners. McGuire (1963) elaborated on the existing definition of CSR by introducing the economic and legal domains to include employee and community welfare and political and educational needs of society. This definition mirrors the reality of CSR in today's society with businesses implementing internal programs to keep their employees satisfied and developing community outreach programs to serve and educate the public.

Another fundamental contributor, Walton (1967) recognised the intimate link between a firm's social responsibility and its financial performance, emphasising that costs are involved for which it may not be possible to gauge direct economic returns. The difficulty in determining the economic benefit of socially responsible behaviour remains an ongoing point of research, debate and discussion.

At the same time, Milton Friedman (1962) published the now famous book *Capitalism and Freedom*, in which he states that the only responsibility of a business is to make a profit. Therefore, an organisation's supreme goal of CSR is to increase the company's economic value for its shareholders.

1970s: Enlightened Self-Interest

In the 1970s, the United States of America's Committee for Economic Development commissioned a CSR report (CED 1971). The final article in the publication presented a new rationale that widened the lens and shifted the debate on CSR; as it recognised that CSR would always remain controversial unless it could be demonstrated that its practices were consistent with shareholder interests (Wallich & McGowan 1970). By this time, shareholders owned diversified portfolios and realised they could achieve social optimisation through joint profit maximisation (Lee 2008). The underlying assumption was that businesses would lose their fundamental support structure if society deteriorated. Therefore, it was in a business's long-term interest to be socially responsible (Wallich & McGowan 1970). Others added to this rationale of CSR arguing that firms must evaluate and consider issues beyond the narrow economic and legal obligations to "accomplish social benefits along with the traditional economic gains" (Davis 1973, p. 312). This so-called 'enlightened self-interest' (Lee 2008) moved the orientation of research from normative to positive statements.

In the late 1970s, Carroll emerged as a prominent academic figure in CSR research and remains the most widely cited author in the field. He developed a more structured analysis and was one of the first academics to make a distinction between different kinds of organisational responsibilities. He identified four components of CSR: (1) economic; (2) legal; (3) ethical; and

(4) discretionary (i.e. a company must be profitable; it must obey the law; it must be ethical in its operations; and it must be a good corporate citizen) (Carroll 1979). The most important contribution of his model was that it did not treat economic and social goals of a business as incompatible trade-offs (Lee 2008).

1980s: Financial Performance and Stakeholders

The 1980s gave rise to a new era in CSR research; rather than creating new definitions, researchers began to create alternative thematic frameworks (Carroll 1999). Freeman's (1984) landmark book *Strategic Management: A Stakeholder Approach* provides the basis for stakeholder theory that has been widely accepted by contemporary business management as a useful way to investigate an organisational approach to CSR. Stakeholder theory emphasises the relationships of a business, recognising the intrinsic value of all persons affected by a corporation (Austin & Seitanidi 2012). Freeman (1984) constructed a coherent and systematic theory of stakeholder management, envisioning a corporation's purpose in a significantly different way.

At the same time, other researchers were developing a theoretical framework to link CSR and business. Using Carroll's (1979) definition of CSR and Maslow's (1954) hierarchy of needs theory of motivation, Tuzzolino and Armandi (1981) showed how organisations have physiological, safety, affiliation, esteem and self-actualisation needs that

parallel those of humans. They contend that the physiological needs of an organisation are those related to profitability. In other words, business cannot operate if they are not profitable, just as humans cannot live without air, food and water. This conceptualisation marked the beginning of what became an extensive investigation into the link between financial performance and CSR.

1990s: Strategic Management

In the 1990s, prominent CSR themes expanded and splintered off into related topics such as corporate social performance, stakeholder theory, business ethics, sustainability and corporate citizenship. In almost all cases, these new themes and concepts remained consistent with CSR theory, except with a different emphasis or theme as their focal point.

Carroll (1991) revised his definition of CSR and created the 'Pyramid of Corporate Social Responsibility' (see Figure 1 overleaf), which identified the previously described four responsibilities of a company, this time in a hierarchical manner. Economic responsibility is the base and posits that the purpose of a business is to maximise its long-term financial prospects. The second level of responsibility, legal citizenship, extends to national and international laws that a business must obey. Ethical responsibilities refer to the socially established moral standards that a business should follow. Lastly, at the top of the pyramid, is philanthropic responsibility, which

refers to the voluntary corporate activities that aim to help other people and contribute to the wellbeing of society.

Figure 1: Pyramid of Corporate Social Responsibility (Carroll 1991, p. 42)



The early models of CSR, such as the one illustrated by Carroll shown in Figure 1 above, placed economic success and profitability at the base of the pyramid, as a kind of enabler to perform CSR. This gives the impression that CSR is a hierarchical progression. However, whilst there is considerable value in this approach, the use of a pyramid framework is unsuitable as it depicts that societal responsibilities (top of the pyramid) are unrelated to economic responsibilities (bottom of the pyramid). The pyramid structure tends to imply that organisations should start at the bottom with economic responsibilities and escalate to sustainability at the top. However, this is not always the case. Rather, there are significant

interactions, complementary features and overlap between societal and economic responsibilities.

In 1984, Drucker further emphasised that social responsibility objectives should be built into the strategy of the business, rather than mere statements of good intentions. What was new in his perspective was not simply the compatibility of profitability and responsibility, but rather the idea that businesses could convert their social responsibilities into economic opportunity and benefit. This concept was the basis for the shift in CSR in the years to come.

2000s: Corporate Financial Performance

By the 21st century, the emphasis on theoretical contributions to the concept and meaning of CSR was giving way to empirical research. Management scholars argued that the adoption of strategic philanthropy could offer opportunities for innovation, open new markets and develop valuable relationships (Porter & Kramer 2006). Corporations were being urged to become more strategic in their philanthropic expenditures. The subsequent convergence between CSR and financial performance made this concept more attractive to managers at all levels, contributing to the diffusion and adoption of CSR across industries (Vogel 2006).

From a legitimacy theory perspective, Vidaver-Cohen and Brønn (2008) argued that the parameters of legitimacy for many businesses changed in the

new millennium and that there may be strategic imperatives for corporates to strengthen the communities in which they operate. Motives for engaging in CSR shifted from a peripheral practice to a more strategic business function embedded into the values of an organisation.

2010s: Creating Shared Value

In 2011, Porter and Kramer presented a concept called creating shared value (CSV) which they defined as the “policies and operating practices that enhance the competitiveness of a company while simultaneously advancing the economic and social conditions in the communities in which it operates” (p. 68). CSV focuses on identifying and expanding the connections between societal and economic progress. Porter and Kramer (2011) identified three mutually reinforcing ways that organisations can find opportunities to generate wealth by focusing on creating shared value: (1) reconceiving products and markets; (2) redefining productivity in the value chain; and (3) local cluster-based development. In a short space of time, their article has become highly cited, with over 1700 citations since it was published in 2011 (Google Scholar 2014).

Until this time, legal requirements for corporations focused on one goal: profits. However, in 2010, new legislation was introduced in the United States creating ‘benefit corporations’, a new class of corporations required by law to create benefit for society as well as shareholders (BCorporation 2010). Benefit corporations must “create a material positive impact on

society, consider how decisions affect employees, community and the environment, and publicly report their social and environmental performance using established third-party standards” (BCorporation 2010, p. 2).

Benefit corporation status allows corporations to take into account non-financial considerations. Shareholders of benefit corporations now have additional rights to hold directors accountable for failure to consider the effect of decisions not only on shareholders, but also on employees, suppliers, customers, community and the environment. This legislation represents a fundamental acknowledgement by government, lawmakers and society that the notion of CSR is of paramount importance (Bernholz 2007). This legal innovation inherently challenges pre-existing notions of profit, shareholders, stakeholders and the bottom-line of a business. As Bernholz (2007) succinctly stated, “[Benefit corporation legislation is] systematic in its thinking, grassroots in its organisation, movement-centric in its ideology and accessible to enterprises of all sizes, shapes and purpose” (p. 1).

Three Eras of CSR

Many different authors have conceptualised the development of CSR into categories of philosophical or theoretical emphasis (Carroll 1999; Garriga & Melé, 2004; Inoue & Kent 2014; Kurucz, Colbert & Wheeler 2008; van Marrewijk 2003). Alternatively, other scholars have suggested the evolution of CSR is a matter of shifting emphasis guided by the reality of applied real-

world management practice and thought (Porter & Kramer 2011). As evidenced above, there has been a significant shift in the concept of CSR over the last sixty years; this evolution can be categorised into three separate eras: (1) philanthropy, (2) responsibility and (3) shared value.

The first era, philanthropy, is primarily characterised by donations of resources, especially money or time. Rather than being a part of well thought out social or business objectives, philanthropy has, in the past, consisted of donations given with the aim of creating goodwill among employees, customers and the local community. Philanthropy, without active engagement, is criticised as narrow and self-serving with limited impact, lacking in both strategy and long-term thinking. Executives increasingly feel they are in a no-win situation; donating resources does not satisfy the critics, and investors unremittingly apply relentless pressure in order to maximise short-term profit (Porter & Kramer 2002). Moreover, executives are finding it hard to justify charitable expenditures in terms of economic benefit.

Throughout the 1990s, the focus shifted to the idea of responsibility, a much broader term than philanthropy, which involves citizenship, philanthropy and sustainability. This idea represents a more holistic view of how an organisation relates to the community. However, these responsibility initiatives tend to be discretionary or in response to external pressures. Acknowledgment of responsibility involves compliance with community

and societal standards and typically remains separate from profit maximisation (Porter 2012).

In the past several years, the focus in industry has shifted towards shared social and economic value creation. Even its biggest critics agree that the shared value concept has gained a substantial and positive audience from both practitioners and within the academic management literature (Crane et al. 2014). This thesis does not purport that shared value is a new concept; rather that it represents the next step in a natural evolution of corporate responsibility. These three eras described above, from philanthropy, responsibility, to shared value, overlap significantly with each other, yet each developing era moves towards a deeper, more valuable approach to the social responsibilities of a business.

2.4 Theoretical Foundations of CSR

Just as there are many definitions of CSR in the literature, there are also a considerable number of proposed theories. Theories that explain and conceptualise CSR vary depending on what is being investigated. For example, a researcher studying the financial effects of CSR may investigate through a profit maximisation framework if the effect of CSR on shareholder gains was being studied. Alternatively, research into an organisation's environmental disclosures may select a legitimacy theory to frame the investigation. Nevertheless, the conceptualisation and theoretical approaches of CSR has diversified and can be classified into two areas,

normative and instrumental approaches. On the one hand, a normative approach posits that CSR should be focused on the satisfaction of social demands. This approach suggests that corporate conduct needs to be legitimised by society. On the other hand, an instrumental approach sees business as an instrument for wealth creation and focuses on achieving economic objectives through social activities (Garriga & Melé 2004). Only the economic aspect of interactions between business and society is considered. Thus, any supposed social activity is accepted only if it creates wealth.

The following theoretical examination will focus on these two streams of fundamentally competing theories: ones that focus on CSR for society (normative) and, in contrast, those that focus on CSR for business (instrumental). A theoretical discussion will follow focused on the overlap between these social and economic based theories.

2.4.1 CSR for Society

This section will explore the notion that CSR is employed for societal benefits. This category represents predominantly normative-based theories and examines how businesses incorporate social demands, reasoning that business “depends on society for its existence, continuity and growth” (Garriga & Melé 2004, p. 52). The content of business responsibility, therefore, is defined according to social demands in the way that society interacts with business to provide legitimacy and prestige. There is a focus on the detection of and response to social demands in accordance with the values of society to achieve greater social acceptance and competitive advantage. The main theories that fall within this general category of CSR for society include stakeholder theory and corporate citizenship.

Stakeholder theory is a fundamental feature within the category of CSR for society, stating that the purpose of an organisation is to manage the needs, interests and viewpoints of all stakeholders (Friedman & Miles 2006). A stakeholder is ‘any group or individual that can affect or is affected by the achievement of the organisation’s objectives’ (Freeman 1984, p. 46). Stakeholder theory establishes what is both responsible for a business and desirable for society. It is a normative approach that has received considerable academic attention, with an ongoing debate about its content and boundaries. Stakeholder relations are increasingly given prominence in theorising about the relationships between business and social actors (Waddock, Bodwell & Graves 2002; Warhurst 2001; Zadek 2000).

Stakeholder theory implies that management's responsibility is to seek an ideal balance in responding to the diverse needs of all constituents affected by its decisions (Schiebel & Pöchtrager 2003).

Stakeholder management is considerably important for PSOs that rely heavily on the support of the community to survive. Accordingly, business success in professional sport necessitates the management of a complex group of stakeholders, including fans, competitors, owners, athletes, customers, city, sponsors, media, employees and various levels of government (Babiak & Wolfe 2009). Furthermore, as societal expectations of businesses rise, the penalties imposed by stakeholders for perceived lapses of responsibility are becoming more and more prohibitive (Werther & Chandler 2011).

However, one relevant limitation in the exclusive use of stakeholder theory is that it has a limited capacity to address equitable risk management and the distribution of rewards resulting from business opportunities emerging from CSR and sustainability (Benn & Dunphy 2005). Thus, a more holistic theoretical approach is adopted in this research.

Another concept that contributes to the role of CSR for society is the notion of corporate citizenship, which has recently extended the debates around the roles and responsibilities of business in society (Benn & Bolton 2011). It was introduced into the academic debate predominantly through practitioners (Altman & Vidaver-Cohen 2000; Matten & Crane 2005).

Corporate citizenship has been defined as a process that, “connect[s] business activity to broader social accountability and service” (Valor 2005, p. 193). As a corporate citizen, businesses adopt responsibilities through a respect for the individual rights of citizens (Wood & Logsdon 2001). In other words, corporations must “act as agents of change that create community through positive social action” (Goddard 2005, p. 271).

Corporate citizenship has also been linked to an organisation’s ‘licence to operate’ (Goddard 2005) and is considered to be a relevant framework to “explore the relationship between the corporate sector and the community of which they are a part from a perspective of the economic, social, financial and environment impacts of corporate activity and their consequences for future community development” (Benn & Bolton 2011, p. 48). Some theories on corporate citizenship are also based on social contract theory (Dion 2001; Donaldson & Dunfee 1994). In spite of some noteworthy differences in corporate citizenship theories, most authors generally agree on certain aspects, such as a strong sense of business responsibility towards the local community (Garriga & Melé 2004). That being said, Matten and Crane (2005) fundamentally argue that the concept of corporate citizenship is limited because it does not help clarify the understanding of the social role of business.

2.4.2 CSR for Business

The other general theoretical approach, CSR for business, reflects theories based on the assumption that the corporation is an instrument for wealth creation, and its social activities are simply a means to create economic value. In other words, CSR is seen as a “strategic tool to achieve economic objectives, ultimately wealth creation” (Garriga & Melé 2004 p. 53). These instrumentally-based theories have a long tradition in business, with Friedman’s (1980) representative view that the responsibility of business is maximising profits for shareholders. There are several theories that contribute to the instrumental group, such as fiduciary capitalism, stakeholder fiduciary principle, resource based theory and strategic CSR.

Fiduciary capitalism theory states that the only responsibility of a business is to make a profit and that its supreme goal is to increase the company’s economic value for its shareholders (Friedman 1962). This theory underlies traditional neoclassical economic theory which is primarily concerned with the maximisation of shareholder value and is a well-known approach for evaluating specific CSR activities (Melé 2006). Extreme views of this theory argue that any social demand that poses a cost on business should be rejected. However, it is now more commonly accepted that in many cases, the satisfaction of social interests does in fact contribute to maximising shareholder value.

On a similar note, Evan and Freeman (1988) presented the stakeholder fiduciary principle, which explicitly recognises the fiduciary duty to stakeholders. This principle recognises the duty of management to act in the long-term best interests of the corporation when the interests of the group outweigh the interests of the individual parties to the collective contract (Evan & Freeman 1998).

Also influential in the strategic management literature is resource-based theory that contrasts to the external competitive focus of strategic management. It highlights the need for a fit between the external business environment and the internal capabilities of the organisation such as human resources (Benn & Dunphy 2005). For instance, employee knowledge is often seen as a key source of competitive advantage (Kochan 2003). Essentially, resource-based theories assume that organisations, even non-profit organisations, are inevitably “narcissistic and self-serving” (Starkey & Crane 2003, p. 229), as they rest on the fundamental parameters of development, growth, potential and innovation (Crane 2000).

CSR is deemed to be strategic when it yields substantial business-related benefits to the organisation, in particular by supporting core business activities and contributing to the organisation’s effectiveness in accomplishing its mission (Burke & Logsdon 1996). Porter and Kramer (2002; 2006) argue that investing in CSR will improve the competitive context of the environment in which a business operates. The reasoning presented, opposed to that of Friedman (1962), is that the firm has the

knowledge and resources to understand how to solve certain societal issues, especially those that relate to its core competencies. When CSR activities are closely aligned to the organisation's mission and vision, they create greater wealth and value (Burke & Logsdon 1996). Numerous studies have been conducted to determine the relationship between CSR and corporate financial performance. While there is not yet a consensus, many have been able to show a positive correlation between the financial performance of a business and its CSR initiatives (Berman et al. 1999; Griffin & Mahon 1997; Roman, Hayibor & Agle 1999; Waddock & Graves 1997a). The Business case for CSR will be examined in more detail in Section 2.6.

Porter and Kramer's (2006) strategic CSR appears to be diametrically opposed to Friedman's (1970) view that the spending of shareholders' money for any purpose, other than to advance the interests of the business is a form of 'theft'. Perhaps, however, these views are not as philosophically opposed as they may appear. Friedman agreed that CSR could be justified if it served a business objective such as increasing customer loyalty, improving employee teamwork and motivation, or strengthening the marketing of the company's brand. Friedman's acknowledgement of improving the community so that it improves the long-term interests of an organisation parallels the notion of strategic CSR. Conceivably, if Friedman were to revisit the subject today, "he would find much less to concern him" (Vogel 2006, p. 19).

2.4.3 Nexus between CSR for Society and Business

While it is true that economic and social objectives have long been seen as distinct and often competing, this is a false dichotomy (Porter & Kramer 2002). The traditional tendency in neoclassical economic thinking is to view CSR initiatives as costs or constraints, rather than as wealth-creating opportunities (Leavy 2012). However, this relationship between business and society is being reframed and transformed.

The key difference between instrumental and normative theories is fundamentally what they consider makes business successful, whether that is a focus on wealth creation or addressing societal demands. On the one hand, the maximisation of profits represents the success of the business (Friedman 1962). On the other hand, in order to maximise profits, companies must have sustainable products and services, inspired employees, solid relationships with suppliers and supportive communities (Freeman et al. 2010). Thus, there is an underlying compatibility between profit maximisation and stakeholder theory. When corporate expenditures produce simultaneous social and economic gains, CSR and shareholder interests converge (Porter & Kramer 2002). Several empirical studies have provided support for the idea that stakeholder management leads to higher levels of organisational performance and competitive advantage (Fombrun & Shanley 1990; Greenley & Foxall 1997; Preston & Sapienza 1990; Riahi-Belkaoui 2003). Other empirical studies showed little support for a link between stakeholder salience and social and financial performance (Aupperle,

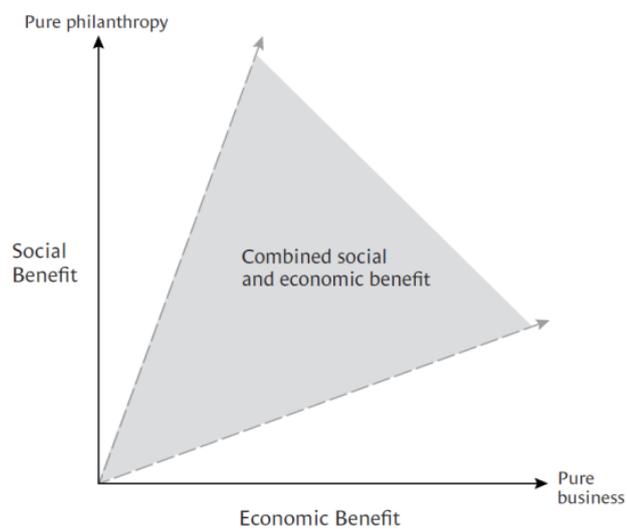
Carroll & Hatfield 1985; Kotter & Heskett 1992). A focus on stakeholders alone could result in a lack of economic return, which would derail efforts. On the other hand, a single focus on shareholders' interests would result in a loss of "social licence to operate" (Joyce & Thomson 2000).

While the belief that a corporation's only role is to increase its profit makes theoretical sense, this conclusion rests upon the assumption that CSR has a negative impact on the bottom line. The establishment of a link between CSR and financial performance provides the 'business case' for CSR and is a powerful justification for business to engage in CSR activities (Pomeroy & Dolnicar 2009). Moreover, history has shown that ignoring social and environmental issues can have negative impact on business. Concern for profits does not exclude taking into account the interests of society and the environment. In fact, the satisfaction of these interests can contribute to maximising business value (Ogden & Watson 1999; Prasnikar 2006). For example, treating employees poorly risks higher turnover and difficulty attracting high-quality candidates. From an environmental perspective, wasting water and energy increases unnecessary costs to the business.

Therefore, the discussion of CSR requires a fine balancing act between the idea to 'maximise profit no matter the impact' and the idealistic principle of 'social responsibility equally to all regardless of profit or loss'. Essentially, the goal is to bring social and economic strategies into alignment with stakeholder interests to improve a company's long-term business prospects. Thus, there may be a link between the 'right thing to do' (normative) and

‘good business’ (instrumental) rationales for CSR. According to Porter and Kramer (2002), a company should identify the areas of overlap between social and economic value that will most enhance its competitiveness. This area of overlap represents a convergence of interests between social benefit and economic benefit (see Figure 2 below). In this area of convergence, lies the greatest opportunity for CSR through the notion of shared value creation.

Figure 2: A Convergence of Interests (Porter & Kramer 2002, p. 7)



2.4.4 Shared Value

In an attempt to move beyond the narrow, supposed stakeholder/shareholder dichotomy, this research suggests that the instrumental and normative based CSR theories are compatible through the notion of ‘shared value’. For the purposes of this study ‘shared value’ refers to addressing social and environmental issues through business to create value for both society and the business. Shared value represents an evolution in CSR theory, which has subsequently gained a substantial and positive audience from practitioners in the industry, particularly as a result of Porter and Kramer’s 2011 article as indicated in Section 2.3 above.

The concept of shared value, whilst recently advocated for by Porter and Kramer (2011), has been evolving with the CSR literature for many decades. Shared value shares numerous similarities and often overlaps with other CSR frameworks. For example, Jones’ (1995) instrumental stakeholder theory posits creating economic value in a way that also creates value for society by addressing the needs and desires of stakeholders. In a similar way, the work on ‘conscious capitalism’ (Mackey & Sisodia 2013; Schwerin 1998) refers to businesses that serve the interests of all major stakeholders – customers, employees, investors, communities, suppliers and the environment. Conscious capitalism explores how business can build business value through integrating the needs of all stakeholders within the business value proposition.

Another concept that aligns with the characterisation of shared value is ‘blended value’, which posits that organisations should seek simultaneously to pursue profit and social and environmental targets (Emerson 2003). As Emerson states, it is “not a question of either/or, but rather both/and ... We must move beyond the traditional belief that an organization’s economic value is separate and at odds with its social value” (2003, p. 38 & 43). Theoretically, shared value also aligns with Drucker’s contention when he argues that the proper social responsibility of businesses is to “turn a social problem into economic opportunity and economic benefit, into productive capacity, into human competence, into well-paid jobs and into wealth” (1984, p. 62). Thus, whilst Porter and Kramer (2011) have recently advocated and re-ignited the discussion of shared value through their article on CSV, it is clear that this concept has been evolving over several decades and continues to do so. Thus, it is important to distinguish that shared value is not only reflective of Porter and Kramer’s (2011) empirical article but also of the theoretical evolution of this concept over time.

The operational function of shared value is to form a method of integrated economic and non-economic rationales for societal engagement into corporate management. This function implies an inherent belief in the existence of the business case for CSR. Moreover, the business case is a key tenet of shared value as highlighted by Porter and Kramer (2002, p. 15): “The acid test of good [CSR] is whether the desired social change is so beneficial to the company that the organization would pursue the change even if no one ever knew about it”. This quote highlights the importance of

considering the value to the business in order to justify the investment into social responsibilities can result in monetary losses through the ineffective use of natural resources, costly externalities and a loss of profitable investment opportunities.

It is important to note that shared value has not been without its criticisms. Crane et al. (2014) contend that shared value ignores the social and economic tensions of business compliance. Porter and Kramer subsequently rebutted these arguments acknowledging other important contributions to the concept, stating that “legal compliance and a narrow sense of social responsibility are prerequisites to creating shared value” (cited by Ennes 2014 p. 1). Shared value has also been criticised for not addressing or incorporating some of the negative CSR issues, including human rights, bribery or corruption (Crane et al. 2014). It must be considered what happens when the creation of business value and social value do not go hand in hand. Shared value, thus, must also emphasise the importance of a *balance* between societal and economic goals and objectives.

Shared value, however, is not about sharing or dividing existing value (Andelin & Sarasoja 2013; Porter & Kramer 2011). Rather, it is about expanding the total pool of economic and social value. Initial investment and time may be required to implement new initiatives and practices, but theoretically the return will be greater economic value and broader strategic benefits for all participants. It is the dependency of business and society that informs the framework of CSR for business *and* society, as illustrated in

Figure 2. Business needs a successful community, as the community creates the demand for its products and provides a supportive environment.

Shared value involves identifying areas where shareholders' interests and society's interests strongly intersect, thus where value creation can be optimised for both. As a result, organisations invest resources in areas where there is the greatest potential for shared value and seek collaborative action with relevant stakeholders (Levitt 2012). Rather than treating these problems as disconnected and externally imposed, shared value encourages corporations to perceive social and environmental issues as a target for genuine business decisions with strategic importance.

Even its greatest critics agree, one of the shared value concept's critical strengths is its "unequivocal elevation of social goals to a strategic level" (Crane et al. 2014 pg. 134). Rather than treating these problems as disconnected and externally imposed, shared value invites corporations to perceive social and environmental issues as a target for genuine business decisions with strategic importance.

Summary

CSR for society, seen through normative-based theories, focuses on the detection of and response to social demands that achieve greater social acceptance, prestige and competitive advantage. On the other hand, instrumental-grouped theories view business as an instrument for wealth

creation and its CSR activities are considered simply as a means to create economic value. A convergence of these two dichotomous approaches represents the notion that social and economic goals can align to improve business results. This discussion suggests that an underlying compatibility exists between these two schools of thought, namely through the notion of shared value. Ultimately, the purpose is to examine the applicability of shared value in professional sport.

2.5 CSR in Professional Sport

While the study of CSR has been widespread in the management and organisational behaviour literature, the concept has only recently entered the sport management literature (e.g. Babiak & Wolfe 2006; Bradish & Cronin 2009; Breitbarth & Harris 2008; Smith & Westerbeek 2007; Walker & Kent 2009). Despite limited empirical research on the intersection of CSR and sport, the increased focus on community and the rapid engagement into socially responsible initiatives indicate that CSR is gaining considerable attention and currency in the sport industry (Babiak & Wolfe 2006).

Sport is a prominent social and economic institution around the world (Jenkins 2012). The global sport industry has grown rapidly in recent years and is now worth an estimated \$US 1.2 trillion (Plunkett Research 2014). The economic value of PSOs and the ripple effects of revenue creation reflect the immense power of the sport industry. In today's sport business environment, PSOs operate as business franchises and are, therefore,

expected to act within their legal and ethical boundaries and societal expectations. PSOs have been active in community initiatives for decades, from athletes visiting children in hospitals, to teams promoting healthy lifestyles and participation in physical activity. However, over the past ten years, there has been an explosion of interest and support within the sports industry for CSR, as evidenced by a growing number, and increased commitment to, social and environmental initiatives and programs.

A variety of elements have led to the growing importance of CSR for PSOs. The recent globalisation of professional sport has meant that teams are now influential members of the global community, becoming big businesses themselves that are noticed and recognised all around the world. As a result of enormous team revenues, player salaries and increasing ticket prices, a demand has been placed on PSOs to implement community programs (Babiak 2010). Teams have met this demand with efforts to give back to local communities using a variety of tactics. Many sport organisations run community outreach activities to “address important social issues, build good-will in their communities and, at the same time, enhance their public image” (Babiak 2010, p. 562). Due to an increased demand by stakeholders on the organisation for socially responsible action and a belief from ownership in community service, sporting franchises have taken huge steps in implementing community relations programs. Furthermore, sport has become a lens through which larger social perspectives of identification, community and sociability are examined (Hunt, Bristol & Bashaw 1999; Melnick 1993; Sutton et al. 1997).

It is relevant to note that CSR in sport has not been limited to a team or league's initiatives. For example, many athletes have established their own foundations and major professional sporting events, such as the Olympic Games, are also addressing CSR. However, for the purpose of this study, examination will be limited to PSOs and their executive management.

2.5.1 Unique Features of Sport

Sport occupies an increasingly prominent place in society. While both sport and business are concerned with widening market share, increasing profits and strengthening brand reputation, a PSO has a number of attributes that distinguish it from other for-profit or non-profit organisations (Smith & Stewart 2010). Thus, professional sport is seen as a unique context with which to study a wide variety of managerial concepts (Stewart & Smith 1999). In particular, there are features of professional sport that have been identified throughout sport management research that make it a unique industry, these include: passion, transparency, youth appeal, economics and complex stakeholders (Babiak & Wolfe 2009; Smith & Stewart 2010).

Firstly, sport is characterised by loyal, passionate fans that experience strong and vicarious identification with their favourite players and teams (Smith & Stewart 2010). The connection to local communities and the high level of emotional attachment and affect displayed towards PSOs by their fans distinguish the sport industry from most others. Another differentiating attribute is the high level of transparency that exists within professional

sport as compared to other industries (Babiak & Wolfe 2009). Player and team management decisions and outcomes are often well known, such as wins or losses and player salaries. Given the high profile and celebrity status of many athletes, on and off field behaviour is often highly exposed and scrutinised. On the other hand, PSOs can leverage this mass media distribution and communication power. Sport also inherently appeals to young people from both a participative and spectatorship point of view (Smith & Westerbeek 2007).

There are also unique economic elements of PSOs that result in different expectations of this industry compared with others (Babiak & Wolfe 2009). For example, PSOs often receive public funding for stadia, related infrastructure and other costs. There is also a variety of government controls, regulations and protections that vary across countries and contribute to an array of economic factors for the professional sport industry (Bartee 2005). This support and protection may lead some stakeholders to have “higher [or different] perceptions of the role and responsibility of PSOs and associated leagues to provide social benefit and give back to the community” (Babiak & Wolfe 2009, p. 722). The aforementioned features of sport contribute to a complex set of stakeholder relationships. The idea of stakeholders is hardly new to the professional sport industry. Nevertheless, the need to strategically manage stakeholders is critical (Anagnostopoulos 2013). Together, these unique features demand considered and strategic responses that may differ from generic business strategy. Given these

unique factors, CSR in the professional sport context can make a distinctive contribution to the academic literature on CSR.

Further theoretical research was also conducted to examine the unique characteristics that specifically make sport an ideal vehicle for deploying CSR. Smith and Westerbeek (2007) argue that sport inherently provides an advantageous setting for CSR due to seven unique characteristics. First, sport CSR holds significant distributive power and global reach through the media (Shilbury & Deane 2001; Westerbeek & Smith 2003; Wright 1999). Second, as identified above, sport inherently appeals to young people, therefore CSR programs involving sport can be particularly successful. Third, sport is an ideal platform to encourage physical activity and health, therefore sport CSR programs emphasise a key solution to a common societal issue of deteriorating health standards. Fourth, Smith and Westerbeek (2007) posit that sport offers a vehicle for encouraging social interaction. Similarly, they contend that sport CSR offers the opportunity for cultural understanding and integration. It is also argued that CSR in sport is linked to a greater awareness of sustainability and environmental issues (Smith & Westerbeek 2004). Lastly, sport can offer its participants and organisations “fun and satisfaction” (Smith & Westerbeek 2004, p. 9). However, the advantages of this are unclear.

Through these characteristics identified above, Smith and Westerbeek (2007) suggest that sport is an ideal platform for CSR activities. Their theoretical research focuses on the role that sport can play as a potential

vehicle for achieving corporate CSR agendas, in other words, how corporate organisations achieve their CSR objectives *through* PSOs. It is relevant to note that Smith and Westerbeek's (2007) research is largely conjectural and is not based on empirical research. Thus, there is a need to empirically examine the applicability of these features of CSR in and through sport.

All of the above unique aspects of sport represent important potential considerations in the design, implementation and impact of CSR initiatives for PSOs. Given the focus of CSR *within* PSOs in the current study, the applicability of these unique features will be examined in the context of CSR implementation for the PSOs involved.

2.5.2 Social Responsibilities of Sport

CSR across all industries covers an increasingly wide range of issues. These include employees, operations, customers, suppliers, environmental sustainability, community, ethics and human rights. The specificity of each of these responsibilities varies based on the industry and business itself. Given its unique context, professional sport arguably has a unique set of responsibilities that differs from other industries. The social responsibilities inherent in sport have received attention from a number of researchers and are represented in three key articles (e.g. Hovemann, Breitbarth & Walzel 2011; Sheth & Babiak 2010; Smith & Westerbeek 2007).

Smith and Westerbeek (2007) adapted Welford's (2005) original inventory of social and environmental responsibilities of a business to include features that are of direct relevance to sport. Smith and Westerbeek's (2007) ten points reflect the unique aspects of sport's social responsibilities. These features refer to sport in its generic sense and act as a checklist for other businesses wanting to engage with sport. A more precise and relevant inventory of social responsibilities specifically for PSOs produced similar results. In their analysis, Sheth and Babiak (2010) revealed eight themes of CSR priorities in the sports industry through a survey of 27 management personnel within North American PSOs. Hovemann, Breitbarth and Walzel (2011) developed categories of CSR activities within football in the United Kingdom (UK). The results of this research are compiled in Table 1 overleaf.

Table 1: Summary of Sport CSR Responsibilities

Author	Research Results
Smith & Westerbeek (2007)	Fair play: equality, access, diversity Safety Independence of playing outcomes Pathways for playing Community relations Health and activity Environmental protection and sustainability Development Coaching
Sheth & Babiak (2010)	Philanthropic responsibility Community Strategic use of resources Partnerships Leadership and role model Ethical Legal Stakeholders
Hovemann, Breitbarth & Walzel (2011)	Education Health Social Work Fan Efforts Sports and Exercise Children and Youth Family Former Players Disabled Drug Use & Violence Protection Ethics & Racism Environment

2.5.3 Motivations

In professional sport research, the reasons for engaging in CSR have been well documented across a range of areas such as athletes establishing charitable foundations (Babiak et al. 2012), environmental initiatives in North American professional sport (Trendafilova, Babiak & Heinze 2013) and more general CSR engagement in professional sport in North America (Babiak & Wolfe 2009) and the UK (Brown, Crabbe & Mellor 2006; Hamil & Morrow 2011).

Babiak and Wolfe (2009) aimed to identify the importance of both internal and external drivers of CSR in professional sport. Their results illustrate that CSR engagement is both an institutionalised matter in the search for legitimacy, but also a strategic one, arguably driven more by the perspective of competitive advantage than from a resource-based view. Similarly, in a descriptive study on how executives in North American professional sport understand engagement with CSR, Babiak (2010) found that institutional pressures and parameters of legitimacy remain the drivers of these initiatives. One significant external driver found in this study draws on stakeholder theory, arguing that executives engage in CSR initiatives to develop stronger ties with stakeholders (Babiak 2010). As an internal factor, the study also demonstrates that executives are increasingly emphasising the alignment of CSR initiatives with organisational resources and competencies.

Proposing that stakeholder theory is the most appropriate approach to understanding contemporary professional football clubs in the UK, Hamil and Morrow (2011) concluded that the motive for CSR engagement in the Scottish Premier League can be (a) normative, where football clubs are influenced by the same standards of professional practice (DiMaggio & Powell 1983); (b) strategic, where these clubs seek competitive advantage or (c) a combination of (a) and (b). Walker and Parent (2010) also found that balancing altruistic and instrumental reasons for CSR leads to greater benefits in terms of gaining and sustaining competitive advantage.

This apparent lack of strategic instrumentalism has been seen across both North American and European professional sporting contexts (Brown et al. 2010; Walker & Parent 2010). Accordingly, Brown et al. (2010) called for better integration of CSR into the strategic business of English football clubs. Overall, motivations are centralised around the desire to achieve legitimacy and the potential for competitive advantage. Motives for engaging in CSR are slowly shifting from a peripheral practice to a more strategic business function embedded into the values of an organisation. It is this shift that is the focus of this research and is seen tangibly in the implementation of CSR.

2.5.4 Governance Models

Organisations are increasingly realising that effective management of their social and environmental risks can improve business performance (Margolis & Walsh 2003). Governance refers to the systems and structures through which organisations set and pursue their objectives (Clarke 2007b). There are a variety of structures through which CSR is implemented at an organisational level in sport; the two main models of entities that employ CSR initiatives are corporate foundations and individual business units.

In recent years, there has been resurgence in the creation of foundations around the world, particularly those established by corporations (Anheier & Benner 2003). Charitable foundations have become a popular way in which CSR initiatives are employed on behalf of an organisation. A foundation is a type of non-profit organisation with structural and strategic independence from the associated PSOs (Westhues & Einwiller 2006). In the professional sport industry, foundations typically run their community CSR initiatives on behalf of their associated sporting organisation. While the foundations undertake the community work of the PSO (Jenkins & James 2012), it is important to note that they are distinctively separate entities.

The other model by which organisations implement and deliver CSR programs is through a specific business unit operating within the organisation (Husted 2003). In professional sport, this is typically referred to as a 'community department'. It is through this department that CSR

initiatives are run within certain PSOs (Jenkins & James 2012). A community department is typically a direct business unit within the organisation, just as a marketing or accounts department. It is these two models that are explored within the research.

As discussed above, stakeholder approaches to understanding organisations are based on the premise they are responsible to a broad range of groups and individuals in society. Corporate foundations, just like any other organisation, have a wide variety of stakeholders. From a governance point of view, this means incorporating different stakeholders on boards so that organisations are more likely to respond to broad social interest than the narrow interests of just one group (Clarke 2007b).

However, only a few recent studies have examined foundations within the professional sports industry. Walters (2009) identified what he called the ‘community sports trust model’ (i.e. foundation model) as an ideal delivery mechanism for a commercial organisation to meet their CSR objectives. In a working paper on community initiatives in the UK football industry, Jenkins and James (2012) examined what they called the ‘charitable trust model’ (i.e. foundation). In their report, they completed a broad investigation into the social and environmental responsibilities of the UK Premier League Football Clubs with specific reference to the challenges of undertaking community initiatives from an external perspective (Jenkins & James 2012). They identified financial pressures and lack of awareness of the work of community trusts as the main challenges when employing CSR initiatives.

Establishing a charitable foundation arguably provides strategic advantages for PSOs, such as the removal of commercial and community tensions, reputation management, brand building, local partnerships and commercial partnerships (Walters & Chadwick 2009). Parnell et al. (2013) demonstrated the need for organisational changes within the charitable foundations that practice CSR. Specifically, they posited that organisations must develop more effective working relationships and practices in the delivery of CSR programs. The purpose of this research is to expand the understanding of the dynamics between the governance models used in implementing CSR in PSOs.

2.6 The Business Case for CSR

CSR has been touted as an effective management tool to strengthen organisations' performance through a better image in stakeholders' minds and responsible behaviour toward society and environment (Barnett & Salomon 2006; Orlitzky, Schmidt & Rynes 2003). With increased resources being devoted to CSR, it was only natural that people began to question whether business was benefiting from these activities. Consequently, one stream of CSR research is concerned about the rationality of companies to engage in CSR and their likely strategic benefits (see Burke & Logsdon 1996; Epstein & Birchard 2000; Fombrun 2001; Porter & Kramer 2002; Prahalad & Hammond 2002). This has been coined the 'business case for CSR' and refers to the specific benefits to businesses that flow from CSR activities and initiatives (Carroll & Shabana 2010).

One of the recurring discussions in CSR research is whether business can perform better financially by attending not only to core business operations, but also to social and environmental responsibilities (Kurucz, Colbert & Wheeler 2008). The question itself suggests a rationale similar to Friedman's (1970) in that businesses must have a compelling reason or motive to justify changes or redirection in its strategies, policies or practices that otherwise lack a profit-specific initiative. According to Vogel (2006), there are many reasons why some companies aim to operate responsibly above and beyond legal requirements; some reasons are strategic, others are defensive, and some may be altruistic.

Realistically, the CSR concept must demonstrate its value to managers in order to be a sustainable management concept itself (Breitbarth & Harris 2008). The understanding of how CSR can contribute to achieving organisational objectives is argued by some to be grounded in what is known as the 'resource-based view of the firm' in strategic management (Barney & Arkan 2001; Fahy 2000). This approach highlights the value of interactive and intangible assets of an organisation as the main competitive factors that lead to competitive advantages in the marketplace (Breitbarth & Harris 2008). Adopting a similar approach, Freeman (1984) saw CSR as a building block for the stakeholder concept. Some have treated the stakeholder concept as a foundation for the theory of an organisation (Donaldson & Preston 1995; Post, Preston & Sachs 2002) and a framework for relationships of business and society (Rowley 1997). This is what Granovetter (1985) described as the 'embeddedness' of economic actions in social relations. The search for the business case for CSR has been developing for several decades and refers to the justification and rationale as a result of CSR activities and initiatives.

Carroll and Shabana (2010) highlight two ways to view the business case for CSR: narrow and broad. A narrow view of the business case for CSR only recognises CSR when there is a clear and defined link to financial performance (Carroll & Shabana 2010). This refers to the direct relationships between CSR initiatives and financial performance. Over the past several decades, this has been the most traditional way to establish the business case, through the pursuit of establishing a direct relationship

between corporate social performance (CSP) and its corporate financial performance (CFP). However, as several authors have suggested (e.g. Margolis & Walsh 2003; McWilliams & Siegel 2000; Orlitzky, Schmidt & Rynes 2003, Rubbens & Wessels 2004; Waddock & Graves 1997b), this approach has often produced non-conclusive and inconsistent results.

On the other hand, the broad view of the business case recognises direct and indirect relationships. According to Carroll and Shabana (2010), the broad view enhances the acceptance of CSR as it acknowledges the complex and interrelated nature of the relationship between CSR and financial performance. Recognising this complexity, one must account for the effects of mediating variables and situational contingencies. Similarly, Pivato, Misani and Tencati (2008) highlighted the importance of the role of mediating variables in the business case for CSR. They assert that intermediate performance measures, such as customer satisfaction, can also prove to have positive correlations to CSR. The advantage of the broad view over the narrow view is that it allows the firm to benefit from CSR *opportunities*. This research takes a broad view of the business case, which justifies CSR initiatives when they produce direct *and* indirect links to firm performance (Carroll & Shabana 2010).

It is important to note that there is no single business case for CSR or a single rationalisation for how CSR may provide business benefits (Carroll & Shabana 2010). A significant amount of research has sought to examine the business benefits that are derived from CSR activities, both theoretically

(Carroll & Shabana 2010; Kurucz, Colbert & Wheeler 2008; Schaltegger & Burritt 2005; Schaltegger & Figge 2000; Wood 1991; Zadek 2000) and empirically (Cochran & Wood 1984; Russo & Fouts 1997; Epstein & Roy 2001). Table 2 provides an overview of well-cited business benefits throughout current CSR research.

Table 2: Existing Literature Outlining Business Benefits of CSR

Author	CSR Business Benefits
Weber (2008)	Positive effects on company image and reputation; employee motivation, retention & recruitment; cost savings; revenue increases from higher sales and market share; CSR-related risk reduction or management
Kurucz, Colbert & Wheeler (2008)	Cost and risk reduction; competitive advantage; reputation and legitimacy; synergistic value creation
Schaltegger & Burritt (2005)	Risk management; cost reduction; differentiation; positive influence on shareholder value; improved reputation & brand value; maintaining the license to operate
Heal (2005)	Risk management; efficiency gains; improved relations with regulators; improved brand value; improved employee productivity; reduced capital costs
Rondinelli & London (2003)	Efficiency gains & cost reduction; improved competitiveness; resource preservation; image improvements; product development
Kong et al. (2002)	Market development; cost reduction; market share protection; long-term survival

Epstein & Roy (2001)	Avoidance of negative press, consumer boycotts & negative market influences; employee motivation; improved image & reputation; positive relations with regulators & stakeholders; efficiency gains & cost reductions; better capital access; increased market share
Schaltegger & Figge (2000)	Efficiency gains; differentiation; tax advantages; financing advantages; risk reduction
Zadek (2000)	Defend reputation; justify benefits over costs; integrate with broader strategies; learn, innovate and manage risk.

Several benefits were consolidated and identified from the literature above. First, cost and risk reduction arguments posit that CSR may allow organisations to realise tax benefits or avoid strict regulation, which thereby lowers its cost. Business may also lower the risk of opposition from stakeholders through CSR activities. This may include avoiding non-compliance issues or the avoidance of negative press. Competitive advantage arguments contend that, through their CSR activities, an organisation can build strong relationships with its stakeholders and therefore be able to differentiate itself from its competitors. CSR activities may help a firm strengthen its legitimacy and reputation by demonstrating that it can meet the competing needs of its stakeholders and, at the same time, operate profitably (Carroll & Shabana 2010). Thus, a firm would be perceived as an active member of its community, and its operations would be sanctioned. CSR can directly influence employees as they may be more motivated to work in a better environment (COM 2001). These activities

can also direct or indirectly affect the attractiveness of a company for other potential employees or partners (Weber 2008).

Other widely accepted approaches of determining the business case of CSR within this area of literature include focusing on the empirical research linking CSR with CSP and identifying benefits to different stakeholder groups that directly or indirectly benefit an organisation's bottom lines. The socially conscious investment movement, also known as 'ethical investing' acknowledges the proposition that there is a strong correlation between social performance and financial performance (Carroll & Shabana 2010). Others, on the other hand, believe socially conscious investing is simply the right thing to do. It is against this backdrop that we will review the business case for professional sporting organisations in this study.

Business Case for CSR in Sport

Whilst the literature for the business case for CSR is broad and deep, very few studies have explored the strategic benefits of implementing CSR in the sports industry. One study examined the strategic benefits that a PSO can gain from the implementation of corporate citizenship activities such as removal of commercial and community tensions, reputation management, brand building and local and commercial partnerships (Walters & Chadwick 2009). This study was limited to two football teams only, so further investigation is needed to explore this concept in other professional sport contexts.

There have also been two studies that have examined the benefits of engaging in environmental initiatives. Trendafilova and Babiak (2013) explored how PSO's strategically deploy environmentally-focused CSR practices and found internal benefits such as new marketing opportunities, new revenue streams, employee engagement and image enhancement. External benefits included increased community awareness of environmental issues, improved supply chain management and a positive impact on the environment itself. In a similar study, Uecker-Mercado and Walker (2012) looked at the value of pursuing environmental initiatives as a business strategy for sport and found drivers of environmental social responsibility engagement to be the financial cost-benefit and increased competitiveness. However, these two studies are limited in that they specifically explored environmentally-focused CSR initiatives. This is the extent of the known literature involving the business case for CSR in professional sport. Based on the insights gained so far from the literature, more research is needed to examine the strategic benefits of engaging in CSR within the professional sport industry.

In summary, it has been established that there are significant company and industry-related differences to the strategic orientation and benefits of CSR activities (Hovemann, Breitbarth & Walzel 2011). However, given the unique context and priorities of CSR within professional sport, the business case for CSR may differ, providing a different scope of initiatives. Several scholars have suggested that a good starting point for researchers may be to gain a better idea of how organisations benefit society, rather than pursuing

a strict analysis of the relationship between CSR and financial performance (Margolis & Walsh 2003; Wood 2010).

2.7 Gap in the Research

This chapter has covered a wide range of research within the CSR field to provide a comprehensive foundation for this study. It began by providing an overview of the historical evolution of CSR followed by an examination and discussion of the theoretical foundations in this research area. Then a detailed examination of existing literature on CSR in sport was provided. The literature reviewed in this chapter has demonstrated that significant gaps exist in the conceptual and theoretical contributions of CSR within the professional sport context.

Although CSR is now an important dimension of contemporary business (Kotler & Lee 2005), the dynamic and practical aspects of CSR implementation within an organisation have emerged only recently in the literature (Jonker & de Witte 2006; Lindgreen, Swaen & Johnston 2009). While the importance of CSR has been well researched and written about, the implementation of CSR and its association to business benefits for organisations has not been adequately explored, particularly in the professional sports industry. It has been suggested that further research is required to understand this phenomenon (Campbell 2007; Maignan & Ralston 2002).

In his exploration of emerging issues of functional sport management areas, Chadwick (2009) noted that “an overall sport management paradigm has yet to meaningfully emerge” (p. 192) and that existing generic management theory is often inappropriately applied to sport. Further academic work at the intersection between CSR and sport in management theory is essential (Breitbarth & Walzel 2011). Accordingly, Filizöz and Fişne (2011) call for “guidance [on] how sport related bodies can implement and manage CSR activities” (p. 1416). Given the unique nature of the professional sport industry, it is critical to examine the factors within this industry from a practice perspective. Thus, this investigation aims to expand the limited empirical research in this area to sports in an international context. Given sport’s unique resources and the lack of scholarship in this area, the professional sport industry is an interesting context in which to study CSR. With engaged scholarship, the aim is to produce ‘actionable knowledge’ (Haslett et al. 2005) towards the implementation and business benefits of PSOs’ CSR initiatives.

Theoretically, this research explores the connection and overlap between normative and instrumental CSR theories to align stakeholder interests with social and economic goals to improve overall benefits to society and the business itself. This theoretical framework has not yet been applied in the sport management research context.

There has been minimal exploration into how organisations implement CSR activities in order to use their resources to deliver significant improvements

in social and environmental outcomes. Existing research on CSR implementation in a sporting context focuses heavily on the content of these activities (Babiak & Wolfe 2009). The lack of scholarship in this area is of concern given the substantial amount of resources being invested into CSR by organisations. It is also surprising given the potential benefits for organisations and stakeholders, the rising expectation levels surrounding CSR and its potential to encourage economic regeneration (Tracey, Phillips & Haugh 2005).

Existing guidelines for implementing CSR lack theoretical or empirical support; the models available to managers are unclear (Porter & Kramer 2006), and research studies into developing and implementing a CSR orientation have a relatively limited focus (Maignan, Ferrell & Ferrell 2006; Matten, Crane & Chapple 2003). Accordingly, this research focuses on the implementation of CSR in professional sport across three geographical regions.

As discussed earlier, the notion that CSR can and should benefit organisations is not new. Studies in the past have examined managers' attitudes towards CSR and related concepts (Babiak & Wolfe 2009). The question, however, remains about how CSR can create business benefits. Thus this research focuses on the perceived benefits of engaging in CSR, specifically in the unique context of professional sport. This has not yet been explored, and therefore this research takes a broad view of the business case for CSR in sport, bringing attention to the mediating variables.

Based on the gaps in the literature, this thesis will examine CSR in sport across three areas. First, critical features of implementing CSR within professional sport will be explored. Following this is an examination of the subsequent business benefits of CSR that results. Throughout, the theoretical perspective of CSR from an shared value perspective is applied.

2.8 Summary

Chapter Two reviewed the literature that relates to CSR with a focus on the professional sport context. It detailed the historical evolution of CSR as a concept and outlined the theoretical foundation, with particular aspects that are relevant to the professional sport industry. This chapter recognised the potential connection between normative and instrumental CSR theories to align stakeholder interests with social and economic goals to improve overall benefits to society and the business itself. The gaps in the literature indicated the explicit need for research on CSR within PSOs and argued for an extensive empirical study of CSR implementation and subsequent business benefits in professional sport.

The following chapter – Chapter Three – will outline the research design and methodologies implemented to answer the central research objectives. It discusses data creation and collection methods, as well as the strategies used to analyse that information. The methodology is grounded in the conceptual, theoretical and contextual discourses and perspectives outlined in Chapter Two.

CHAPTER 3:
METHODOLOGY

3.1 Introduction

Chapter Two provided a critique of the literature relating to corporate social responsibility (CSR) within the professional sport industry. It was emphasised that although the CSR literature is extensive, little research has been done into the implementation of CSR within professional sporting organisations (PSOs). Furthermore, the professional sporting industry provides a unique context within which to examine this phenomenon. This chapter presents the methodological considerations and procedures that were employed to answer the research question. It discusses the data collection methods, as well as the strategies used to analyse that information.

The first section of this chapter – Chapter Three – examines and justifies the selection of a qualitative case study research design. The next section discusses the various data collection techniques used in this study including semi-structured interviews and secondary sources such as documentation and archival records. The third and final section explores the qualitative data analysis methods used to interpret and analyse the collected data. This section discusses how the data was coded, how key themes emerged and how these themes were then developed and explored in order to answer the research question. This provides a foundation from which the research findings are outlined and evaluated in Chapter Four.

The central research questions for this study examined CSR practices within PSOs around the world, across three distinct geographical regions. Theoretically, the research sought to explore the applicability of shared value in professional sport.

Research Question 1 – Implementation: How do professional sporting organisations strategically implement CSR?

The main objective of this research question was to examine the way that CSR is employed within these organisations from aspects of stakeholder management, governance models, strategy and measurement.

Research Question 2 – Business Case: What are the perceived business benefits of implementing CSR to professional sporting organisations?

The main objective of this research question was to explore how the organisation was perceived to be benefiting from CSR.

3.2 Research Paradigm

Within the sport management literature, Amis and Silk (2005) encourage researchers to reflect on the philosophical and political positions that are attached to sport management. Similarly, Edwards and Skinner (2009) urge researchers to better understand and articulate the paradigms through which research is framed. A paradigm is a shared set of values and techniques “which acts as a guide or map, dictating the kinds of problems scientists

should address and the types of explanations that are acceptable to them” (Kuhn 1970, p. 175). In other words, a paradigm is a philosophical and theoretical framework that underpins scientific inquiry. Weaver and Olson’s (2006) definition reveals how research, in their case in a nursing context, can be affected and guided by a certain paradigm by stating that “paradigms are patterns of beliefs and practices that regulate inquiry within a discipline by providing lenses, frames and processes through which investigation is accomplished” (p. 460). This arguably applies in any research context. Therefore, developing a research paradigm is important for this thesis as it establishes the theoretical foundations and explanations for the chosen methodology.

According to Guba (1990), paradigms can be characterised by their ontology – the philosophical beliefs about how one sees the world and epistemology – how a researcher sees themselves in relation to this knowledge and methodology. Both the ontology and epistemology will then guide technical deliberations about the appropriate methods to be employed to conduct the research. Two major social science paradigms have dominated management research – ‘positivist’ and ‘interpretive’ approaches (Laughlin 1995; Lincoln & Guba 2000). A positivist approach contends that the social world is external to individual perceptions and that reality is objectively given. Positivists aim to test a theory or describe an experience “through observation and measurement in order to predict and control forces that surround us” (O’Leary 2004, p. 5). By contrast, an interpretivist argues that individuals create meaning in the social world, and thus there are

multiple interpretations. The assumption is that human and environmental phenomena are in a constant process of change and are influenced and shaped by social actors and external realities (Denzin & Lincoln 2005).

In their comprehensive review, Taneja, Taneja and Gupta (2011) analysed the paradigms adopted within CSR literature and found a shift had taken place, from “normative and non-normative theoretical articles to that of logical positivist and interpretive research findings” (p. 358). Correspondingly, this current study is situated within the interpretivist paradigm. Interpretive approaches rely heavily on naturalistic methods such as interviewing, observation and analysis of existing texts. These methods ensure an adequate dialogue between the researchers and the participants in order to collaboratively co-construct a meaningful reality (Guba & Lincoln 1994).

Given the exploratory nature of the research, a qualitative approach was chosen, as it allows for in-depth understanding of opinions and behaviour (Moore 2000) and provides a rationale and context for the discussion of results (Yin 2009). Qualitative research is an appropriate and important tool when attempting to understand social or organisational actions (Bourdieu 1990; Gratton & Jones 2004); it seeks to explain how people understand certain phenomena, which thereby guide their ideas and behaviours (Jankowicz 2000). Denzin and Lincoln (2005) draw a distinction between quantitative and qualitative types of research exemplifying the rationale behind choosing a qualitative route to answer the research questions. They

explain that qualitative research implies a scientific inquiry that places an emphasis on processes and meanings and stresses the socially constructed nature of reality (Denzin & Lincoln 2005). In contrast, quantitative research emphasises the measurement and analysis of causal relationships between variables, rather than processes. In essence, a qualitatively-oriented methodology enables the researcher to obtain in-depth information that may be difficult to collect and convey quantitatively.

3.3 Case Study Methodology

It has been stated that there is a “baffling number of choices of approaches to inquiry” in qualitative studies (Creswell 2007, p. 6). Drawing on the social and behavioural literature, Creswell (2007) concludes that the most frequently used methodologies for qualitative inquiry are a) narrative, b) phenomenology, c) grounded theory, d) ethnography and e) case studies. Each of these methodologies was considered and an outline of justifications for choosing case studies is explained below.

First, narrative methodology was rejected because it mandates that the research collects extensive information about the participants, for example, their jobs, their homes, their culture and so forth. In this methodology, the individual is studied as though they are a case study themselves. The nature of this project neither favours nor justifies the use of this methodology. Grounded theory is an approach used for looking systematically at qualitative data aimed at the generation of theories. Because this research

has been informed by certain theoretical perspectives initially, such as stakeholder theory (Walters & Tacon 2011) and strategic CSR (Beckman, Morsing & Reisch 2006), grounded theory was considered an inappropriate methodology for this research.

Ethnography research is a method of study that involves the collection of data through participant observation (Dibben & Dolles 2013). However, ethnographic research relies on first-hand observation that is usually conducted over an extended period. Therefore, given the time and other constraints placed on the researcher, this methodology was not feasible.

Phenomenology advocates the study of experiences and focuses on “events, occurrences and happenings as one experiences them, with a minimum of regard for the external, physical reality” (Fellows & Liu 2008, p. 70). In other words, phenomenology is concerned with the meanings that certain individuals (i.e. senior executives in PSOs) attribute to their experiences of a ‘phenomenon’. This method requires researchers to engage a particular phenomenon while ‘inherited understanding’ must be disregarded, which is referred to as bracketing. Given the researcher’s background and experience, it is difficult to imagine how the research could be ‘bracketed’ (i.e. separated) from the research itself, given the two are closely connected. The methodologies above demonstrate several key features that ultimately reinforce the choice to use a case study approach.

A case study is an intensive study of specific phenomena, which is known for simplifying and understanding complex issues, adding strength to what already exists in previous research (Soy 1997). It is recommended when a holistic, in-depth investigation is required into a contemporary phenomenon within its real-life context (Yin 2009). More specifically, Yin (2009) suggests that there are three conditions that distinguish the research strategy chosen: (a) the type of research question posed; (b) the extent of control an investigator has over actual behaviour events; and (c) the degree of focus on contemporary as opposed to historical events. He suggests that case studies are most appropriate when (a) the form of research questions asks *how* and *why?* (b) the investigator does not require control over behavioural events and (c) the research is focused on contemporary events. Thus, case study methodology was deemed the most appropriate for this research investigation of CSR in professional sport.

Case study methodology has been well-established and tested (Flyvberg 2006; Stake 2005; Yin 2009) and is widely used for organisational studies in management and across the social sciences. Case studies allow researchers to retain the holistic and meaningful characteristics of organisational and managerial environments and processes (Yin 2009). The closeness of a case study to real-life situations and its wealth of details are important for the development of a nuanced view of reality (Flyvberg 2006). Furthermore, the context-specific knowledge that results from case study research is of more value than the search for universal truths, particularly when making theoretical contributions in a specialised field (Flyvberg 2006). Chetty

(1996) similarly asserts that case study research enables the application of theories in this context.

Limitations

Although qualitative case study methodology is a distinct form of empirical inquiry, it does have some limitations that must be addressed (Saunders, Lewis & Thornhill 2009; Walle 1997). One of the criticisms of case study research is that the method maintains a bias toward verification, understood as a tendency to confirm the researcher's preconceived notions (Flyvberg 2006). However, case studies have been shown to have their own rigour, albeit different, but no less strict than the rigour of quantitative studies (Campbell 1975).

Another common concern about case studies is that they provide little basis for scientific generalisation. Smith and Stewart (2001) argued that qualitative research is not strictly generalisable but offers a depth of insight that cannot be achieved by statistical procedures. Thus, limited ability to generalise may be a legitimate price to pay for the equally important enhancement in depth and quality (Kreuger 1994). Multiple cases are used because they offer a robust framework for data collection (Remenyi, Money & Swartz 1998) and are a source of explanatory data to provide subsequent potential generalisations about the propositions under examination. Although each case is, in some respects unique, it is also a single example of a broader class of themes, concepts and ideas (Denscombe 2007; Ragin &

Becker 1992; Yin 2009). Furthermore, multiple case studies are included to increase the explanatory power of the data collection process (Miles & Huberman 1994).

The relatively small sample size of participants may leave the results susceptible. As will be made clear, the purpose of this study is not to generalise, but rather to establish how PSOs implement and integrate CSR so as to experience business benefits – in their particular communities. The discussion that follows will further elaborate and describe in detail how the paradigm and methodological approach was implemented in this research.

3.3.1 Case Selection

According to well-acknowledged recommendations, case selection in the research was based on two factors: feasibility and sample variation in critical categories (i.e. geographical location) (Eisenhardt 1989; George & McKeown 1985; Yin 2009). This study focused on professional sporting organisations across three distinct geographical areas: Australia, North America and the United Kingdom (UK). These three geographical areas were chosen because they represent popular sporting nations with highly established professional sporting leagues. Furthermore, they all represent relatively similar markets in terms of economic development and political freedom (Baugh, Bodie & McIntosh 2007). Within each geographical case, four organisations were selected. Organisations were chosen based on the possibility of gaining access to the required information, the presence of

innovative programs and the richness of information on CSR activities. It is worth noting that whilst the PSOs involved in this research are regarded as leaders in the CSR space, they do not represent unreservedly best practice in CSR. The following outlines a review of each geographical area and associated organisations involved in this study.

Australia

Sport is an important part of the culture in Australia with a long history dating back to the pre-colonial period and has evolved with the country's national identity. There are a number of professional sport leagues in Australia, the most popular of which include the Australian Football League, National Rugby League (rugby league), Super Rugby (rugby union), the A-League, ANZ Championship (netball) and the National Basketball League. Revenues for professional sport come from three primary streams including sponsorship and television rights. The nature of club ownership in Australia varies and in general is different from the privately-owned teams typical of the United States or the publicly-owned clubs of Europe (Andreff & Szymanski 2006). The organisations involved in this study reflected a range of private, community and corporate ownership.

North Melbourne Football Club: The North Melbourne Football Club, founded in 1869 is one of the oldest sporting clubs in Australia. The club went through a short period of private ownership but is now a public, not-

for-profit company. North Melbourne Football Club is characterised by its inner-city location and its working-class background. Their flagship CSR initiative, the Huddle, is a joint initiative of the club, with the Scanlon Foundation and the Australian Multicultural Foundation. The Huddle was established in 2010 to improve social cohesion by systematically addressing the causes of disengagement among young people, with programs targeting youth from migrant and refugee backgrounds in the local communities. The club was also one of the first to join the Original AFL Green Program, which focuses on halting climate change.

Queensland Reds Rugby: The Queensland Reds is a rugby union team which competes in the Southern Hemisphere’s Super Rugby competition. They are owned and operated by the overarching organisation, Queensland Rugby. As a team, the Reds are dedicated to their “Future Generation” strategy with three pillars (One Community, One Economy and One Code). Particularly relevant is the growth of the “One Rugby Community” through means of increased participation, programming, education and engagement with particular focus in the indigenous communities. The Queensland Reds’ Indigenous Program has been recognised for outstanding achievements in the community for the 2014 Queensland Reconciliation Awards (QRU 2014).

West Coast Eagles: The West Coast Eagles are a team within the AFL and are owned by the West Australian Football Commission. Their “Eagles in the Community” programs are focused around four community pillars,

which include schools and education, grassroots football, indigenous programs and charitable partnerships. The team's CSR programs and initiatives which have been publicly recognised for their success, was the State Winner and National Finalist for the CSR category in the 2012 Australian Marketing Institute Awards and a state finalist in the 2013 Australian Institute of Management Western Australia Westbusiness Pinnacle Awards.

Western Bulldogs: The Western Bulldogs are considered to be the “Community Club” of the AFL and are corporately owned by Centrelink. Through their community arm SpiritWest Services and membership and game day operation teams, the Western Bulldogs provide comprehensive engagement opportunities for both members and fans specifically in the area of West Melbourne. In 2013, their SpiritWest sports programs were recognised as a finalist in the Victoria Health Promotion Foundation awards in the building health through sports category.

North America

North America, as defined for this research, comprises Canada and the United States. The four major professional sport leagues in North America are Major League Baseball (MLB), the National Basketball Association (NBA), the National Football League (NFL) and the National Hockey League (NHL). Three of those leagues have teams that represent Canadian cities, and all four are among the most lucrative sports leagues in the world.

In its recent annual outlook, PricewaterhouseCoopers expects the North American sports industry revenue will grow at a compounded annual rate of 4.8 percent from \$53.6 billion to \$67.7 billion by 2017 (PwC 2013). There are four key revenue streams: gate receipts, media rights, sponsorship and merchandise. Most clubs are privately owned with a main objective of profit maximisation. Generally, there is no system of promotion and relegation in North American professional sports meaning that the league is classified as 'static' or 'closed' (Dietl & Duschl 2009). Despite lower revenues, however, North American clubs are, on average, much more profitable than most European teams (PwC 2013).

Toronto Maple Leafs (Canada): The Toronto Maple Leafs team is one of the most valuable brands in the NHL in North America. The team is corporately owned by Maple Leaf Sports Entertainment. They have not won a championship since 1969, yet the team has a member base that is stronger than all other hockey teams. This is, in large part, due to their extensive community engagement program through the work of the "Maple Leaf Sports Entertainment Foundation" (formerly "Team Up Foundation"). The Toronto Maple Leafs has secured a unique position to strengthen community engagement and belonging of community through sports. They are also an active member of the Green Sports Alliance, a non-profit organisation with a mission to help sports teams, venues and leagues enhance their environmental performance.

Toronto Blue Jays (Canada): The Toronto Blue Jays are a professional baseball team within MLB. The Blue Jays operate under corporate ownership by Rogers Communications. The team's foundation Jays Care Foundation, the charitable arm of the Blue Jays, sets kids on a lifelong track to success by investing in charitable, community and baseball programs and facilities that focus on helping kids in need get active, excel academically and lead healthy lives. The Jays Care Foundation has implemented a community investment strategy on a national scale addressing the needs of under-resourced communities across Canada, which has earned the team global recognition. The Toronto Blue Jays were the 2012 recipient of the MLB Commissioner's Award for Philanthropic Excellence and the 2013 Beyond Sport "Sports Team of the Year" Award.

Chicago Bears (United States): The Chicago Bears are a professional NFL team based in Illinois and are privately owned. Bears Care is the foundation associated with the Chicago Bears which conducts and partners in a variety of CSR initiatives, with a particular focus on disadvantaged children and their families through targeted programs supporting education, youth athletics and medical research and health awareness programs focusing on breast and ovarian cancer. The Bears also enact sustainable business practices and raise awareness of conservation issues through their 'Save Da Planet' campaign run annually.

Philadelphia Eagles (United States): The Philadelphia Eagles are a professional American Football team based in Pennsylvania, USA, privately

owned by Jeffrey Lurie. In 1995, the Eagles Youth Partnership (EYP) was formed as the team's foundation, which focuses on a number of initiatives including, particularly, their well-known Eagles Eye Mobile Program. In December 2011, the Eagles, together with EYP were named the 2011 Sport Team of the Year by Beyond Sport for their impact and leadership in the community. The Eagles are also well-recognised for their Eagles Go Green initiatives which included a significant stadium conversion for environmentally sustainable practices.

United Kingdom

The UK has given birth over the last few centuries to a range of major international sports including football, rugby (union and league), cricket, golf and others. In the infancy of many sports, the UK formed among the earliest domestic league competitions. The organisations selected for this study in the UK were from the Premier League. The modern global game of football (soccer) has evolved out of traditional football games played in England in the 19th century and today is the highest profile sport in the UK by a wide margin. As the top of the English football league system, the Premier League is the region's primary football competition and is the most-watched football league in the world. Contested by 20 clubs, it operates on a system of promotion and relegation. Besides English clubs, some of the Welsh clubs can also qualify to play, hence the decision to consider the UK as a region rather than England.

Manchester City: Manchester City is a Premier League football club in Manchester which was founded in 1880 and is privately owned. The majority of the organisation's CSR is implemented by the club's foundation, City in the Community (CITC), which was founded in 1986 and aims to forge closer links between the Club and the local community. Their programs are focused primarily on health, coaching and education as well as involvement in the regeneration of the local east Manchester community. They have recently begun to expand their programs internationally – from Africa to the Middle East and North America.

Manchester United: Manchester United Football Club is a privately owned English professional football club that plays in the Premier League and is based in Old Trafford, Greater Manchester. The Club is committed to tackling environmental and social issues at regional, national and international level, using the Manchester United brand to leverage support and create awareness of the issues facing the planet. They have extensive policies and reporting mechanisms across all areas of social and environmental responsibilities. Manchester United recently became the first English football club to achieve the international environmental management system standard, ISO14001. The official charitable foundation, Manchester United Foundation, delivers football coaching, educational programs, personal development programs providing young people with opportunities to change their lives.

Sunderland Football Club: Sunderland Association Football Club is an English professional football club that plays in the Premier League and is privately owned. The club's official registered charity, the Foundation of Light, was established in 2001 by former club Chairman Sir Bob Murray CBE. They use the power of football to involve, educate and inspire young children and their families across North East England. They focus on initiatives around unemployment, health, education and inclusion.

Everton Football Club: Everton Football Club is a professional football club based in Liverpool and plays in the Premier League. It is a limited company, originally founded in 1878 as St Domingo's F.C. Similar to the other Premier League clubs, the club's official charitable foundation is called Everton in the Community, which works in partnership with many individuals and organisations on a local, national and international level. They work across a wide range of areas including health and wellbeing, youth engagement, sport development, employment, education and training. Everton in the Community has received numerous awards for their work including Football Business Awards. 'Best Football Community Scheme' in 2013 and Community Club of the Year for North West Football Awards two years in a row.

3.4 Data Collection

In order to investigate CSR practices within professional sport, the research was designed to gather and analyse data on strategies, implementation, governance, management and perceived benefits. Based on the nature of the cases and the participants involved in this study, the two sources of evidence collected in this study were organisational documentation and interviews. As Yin (2009) identified, obtaining data from more than one source allows for richer data and has the potential to create stronger, more trustworthy findings. No single source has a complete advantage over the others; rather, they can be complementary or used in tandem (Tellis 1997). Table 3 overleaf outlines the key case study methods and their purposes.

3.4.1 Interviews

As one of the many qualitative data collection methods, interviewing has been well established to provide the most direct, research-focused interaction between researcher and participant (Kvale 1996). This qualitative method allows for greater depth and quality of responses than is usually possible in a survey or questionnaire format (Burns 2000). An interview is a “purposeful discussion” (Kahn & Cannell 1957, p. 9) that reproduces a fundamental process through which knowledge about the social world is constructed in normal human interaction (Rorty 1980). That being said, there are some clear differences between an everyday normal

conversation and an interview, such as the objective and the role of researcher and participant (Kvale 1996).

Table 3: Outline and Purposes of Key Methods

Data Collection	Purpose	Method
Interviews June 2012 – December 2013	To analyse the CSR strategy of the PSOs To identify CSR drivers/ benefits from the perspective of key decision-makers within the organisations	22 semi-structured interviews with key senior management and board members
Documents January 2012 – July 2014	To analyse the CSR activities as reported in the media To identify CSR policies and practices as reported for external purposes	Collection and analysis of journalistic documents produced by local, national and international media, online newspapers, magazines Collection and analysis of ‘organisational’ documents produced by the PSOs, foundations and other key stakeholders such as vision statements, strategy documents, annual reports

A semi-structured approach was used in the interviews conducted for this research. This type of interview is intended to combine structure with flexibility, while also being interactive in nature (Ritchie & Lewis 2003). The semi-structured format also allows the researcher to use a range of techniques to achieve depth of answer by using follow-up questions to obtain a fuller understanding of the participant’s meaning. This allows the researcher to explore fully all of the factors that may underpin a

participant's answer, such as reasons, feelings, opinions and beliefs, all of which are important elements when conducting explanatory qualitative research (Ritchie & Lewis 2003). Semi-structured interviews are conversational in style, which facilitate the exploration of complexities and different subjective perceptions and meanings (Taylor & Bogdan 1998).

There are a number of well-established advantages to conducting semi-structured interviews, which include an awareness of context, an understanding of the motivating rationale behind behaviours and actions, and a better appreciation of the meanings that a participant may attach to a particular case (Easterby-Smith et al. 2008). The semi-structured approach also allowed for the researcher and participants to deviate from the question order if necessary to accommodate the flow of conversation (Neuman 2000). A degree of flexibility was necessary to fully exploit the emerging issues, particularly when the participants themselves were keen to elaborate further. This promoted a more balanced exchange between researchers and participants and therefore allowed them to express information in their own terms and to expand on areas of importance to them (Neuman 2000).

There are also some limitations of qualitative interviews that are important to note and address. For example, one concern is that interviews gather data that are limited to or distorted by the participant's perceptions and individual biases (Babbie 2010). As noted above, the researcher did have previous experience working in the same industry. This was considered an advantage as it enhanced the access to data and development of the

Interview Guide. To avoid any potential bias, no organisations were chosen with which the researcher had previously worked.

Population & Sampling

The participant-selection process of sampling used in this research involved the deliberate selection of individuals within a certain population (Minichiello et al. 1995), primarily on the basis of the relevance to the aim of the research. As indicated above, this research involved PSOs across North America, Australia and the UK. Participants were therefore identified from the chosen organisations. Feasibility was largely determined by stakeholders' willingness to participate in the study. Sample variation referred to key informants from both the PSO and the associated foundation or community department; 'key informants' are defined as persons that are considered to be influential, prominent and well informed in their respective organisation (McMillan & Schumacher 2001, p. 427). Thus, the targeted participants were selected because they were directors, heads of departments, or senior executives that were directly responsible for CSR activities and strategies.

Mikecz (2012) cautioned that gaining access to elite interview targets can be logistically difficult and that people in positions of responsibility and influence may be unwilling to be interviewed – even with the promise of anonymity. That being said, the researcher did not have any major issue recruiting participants. In accordance with guidelines suggested by Thomas

(1995), the researcher was able to use personal contacts in the initial stages of this research. These contacts proved to be indispensable in facilitating access to this chosen research environment. They also provided valuable background information on the industry and initial insight into CSR implementation in professional sport.

Participants were initially contacted through a formal e-mail from the researcher and asked if they would like to participate in the study (see Appendix A). Gaining access to participants goes beyond identifying and selecting a sample to study. Marshall and Rossman (2006) suggest that it requires the researcher to convey his/her intentions and encourage the participants to trust and be open with them during the interview process. Thus, this email detailed the subject of the research, a brief description of the research project, a rationale for selecting the organisation in question, a reassurance of confidentiality and anonymity, and an invitation to contact principal supervisors for this doctoral research. In eight cases, a follow-up introductory phone call was used to introduce the research and to set up an appropriate time for the interview to take place, given the travel that was involved on the researcher's part.

A total of 22 executives and managers were interviewed for this research. Of the 22 participants, nine were female, while the other thirteen were male. Thirteen participants represented the PSO side and nine were from associated PSO foundations. This gave a balanced view from both sides.

Each participant was given an Information Sheet detailing the purpose and intent of the research (see Appendix B). Participants were also asked to sign a consent form (see Appendix C). Interviews were conducted over an 18-month period from June 2012 to December 2013. Each of the initial interviews lasted approximately 60 minutes. The shortest interview was 40 minutes (via telephone), while the longest (face-to-face) interview went for over two hours. A further 12 interviews were conducted as a means of following up on certain discussions with available participants from each organisation. Interviews continued until they reached saturation, that is, no extra questions yielded additional insights (Strauss & Corbin 1998). A total of 34 interviews were conducted across the participants.

Participants were asked a variety of open-ended, in-depth questions regarding their organisation's CSR practices as outlined in the Interview Guide (see Appendix D). With permission from participants, each interview was tape recorded and transcribed verbatim afterwards. A summary and reflection on each interview was also written within 24 hours after the interview as recommended by Lofland and Lofland (1995).

Most of the interviews were conducted face-to-face. The researcher was granted the opportunity, through university and personal funding, to travel throughout North America, UK and Australia to complete these interviews. These interviews were conducted face-to-face either in the office of the participant or a nearby meeting room as elected and organised by the participant. On several occasions, meetings were held in a public place, such as a café.

Several interviews were conducted over the phone due to time and travel restraints. Although conducting interviews using the telephone allowed access to participants that the researcher would not have been otherwise able to visit in person, the disadvantages of telephone interviews were cautioned and acknowledged. For example, there is a reduction of social cues; because the interviewer does not see the participant, body language, for example, cannot be used as a source of extra information. However, the telephone still allows for social cues such as voice and intonation and is, therefore, still deemed an appropriate medium for interviewing (Opdenakker 2006).

Pilot Interviews

Four pilot interviews were conducted in the early stages of the research project between January and April 2012. These pilot interviews were conducted with local Australian sporting organisations and are not included in the research analyses. The main objective of the pilot interviews was to test the interview questions and procedures. First, it allowed the interviewer

to become accustomed to the interview schedule and recording equipment (Alasuutari 1995), helping to ensure that the researcher was consistent in sequencing and phrasing the questions and eliciting open-ended responses. Second, it tested the comprehensibility of the interview schedule from a participant perspective, to ensure a high quality of information was being obtained. The pilot was considered a success, based on the objective to test the interview questions. Specifically, the pilot interviews revealed that the participants had a tendency to talk about the details of the CSR programs, rather than the strategic decisions and goals that drove their initiatives. Thus, throughout the pilot interviews, the format and wording of questions was evaluated, with minor changes made according to these observations.

3.4.2 Documents

In addition to the interviews outlined above, organisational and archival documents were also collected as additional sources of data. Documents include material from an array of authors: governments, organisations, media and individuals. Modern archives include an abundance of data produced ‘on the record’ such as public speeches, official reports, media releases and newspaper articles (Lincoln & Guba 1985, p 277). One of the important uses of organisational documents is to corroborate evidence gathered from sources, which in this research, is interviews (Bryman & Bell 2007). Documents can provide the researcher with valuable background information about the organisation as they offer at least partial insights into past managerial strategies, decisions and actions (Bryman & Bell 2007). Yin

(2004) warns there is a potential for over-reliance on documents as evidence in case studies. The researcher was, therefore, careful so as to not mistake some documents for unmitigated truth.

In terms of documentary sources, the study targeted particular types of material categorically organised as ‘internally produced’ (managerial) documents and ‘externally produced’ (journalistic) documents. Managerial documents refer to those produced by the PSOs or associated leagues. This included publicly available texts such as mission and vision statements, annual reports, policy documents, newsletters and any other correspondence that related to the CSR activities or strategies of these organisations. These documents provided insight into how the organisation perceived and portrayed its CSR. Journalistic documents refer to those that were produced by external sources such as the local, national or international media (i.e. newspapers and magazine articles) and were collected as they provide critical insight from the public’s perspective.

Document collection for each PSO began in January 2012 and continued over the course of two and a half years until July 2014. A total of 521 documents and records were collected and subsequently collated and coded in NVivo™. The internal documents were acquired either from the organisations’ websites or provided by the participants on the day of the interview. The externally produced data were targeted and retrieved mainly through an Internet news filter (Google Alerts) that provided daily

notifications of new content from news, web, blogs and video, which matched a set of search terms selected by the user.

3.4.3 Data Management

The qualitative research in this study generated a large amount of raw data, mainly in the form of text. Therefore, the decision was made to use computer-assisted qualitative data analysis software (CAQDAS), a now well-established tool in qualitative methodology (Kelle 2007). NVivo™ was chosen as it allows for the management of large quantities of textual material and convenient coding and retrieval functions for searching patterns (Bazeley 2007). Fielding and Lee (1998) argue that the volume of information produced in qualitative research makes data vulnerable to disruption, providing justification for the use of software assistance in data management. With close to 200 pages of transcribed interviews and over 500 organisational documents, data management with NVivo™ became critical. Handling information with NVivo™ permits a more rigorous and detailed exploration of data. This specific software program also provides a suitable indexing interface that supports easier data tracking and retrieval, a feature that is important for understanding the linkages between the data (Miles & Huberman 1994).

There is a growing body of literature on CAQDAS which emphasises both advantages and disadvantages. Proponents of using CAQDAS cite its ability to save time in data management by extending the ability of the researcher

to organise, track and manage data (Lee & Fielding 1996). Opponents criticise the lack of rigour and robustness in analyses (Seidel 1991; Weaver & Atkinson 1994). Others warn that employing software can reinforce the mechanistic aspect of qualitative data management such as indexing, sorting and filing at the expense of analysing data more theoretically (Mason 1996). Despite the ongoing debate in the literature, the use of CAQDAS has become acceptable to most qualitative researchers (Bong 2002; Lee & Esterhuizen 2000; Robson 2002). Researchers, however, are advised to be cautious about letting the software control the data analysis (Catterall & Maclaran 1998). Rather, the software should be seen as “merely one tool in the qualitative data analysis toolbox” (Baugh, Hallcom & Harris 2010, p. 70). Despite the advantages that qualitative software offers, it is acknowledged that the thinking, judging, deciding and interpreting are still conducted by the researcher (Tesch 1990). Conceptual decisions, such as which themes are important to focus on or which analytical step to take next, are left entirely to the researcher (Barry 1998; Tesch 1990).

Training on how to use the software is recommended to better understand its potential for organising and managing data (Baugh, Hallcom & Harris 2010). Thus, in order to fully understand the capabilities of NVivo™, the researcher for this study completed a two-day intensive workshop covering ‘NVivo Essentials’ and ‘Further analysis in NVivo’ run by QSR International in March 2012.

Baugh, Hallcom and Harris (2010) also recommend that as data are collected from sources, they should be stored in an appropriate file format for importation into the CAQDAS package to facilitate the encoding process. Thus in the case of the interviews, following the transcription phase, the Word Document files were imported into NVivo™. All organisational documents were either downloaded via NCapture™ through a web browser or manually imported into NVivo™.

3.5 Data Analysis

Qualitative data analysis is an ongoing process of discovery which requires a high familiarity with the data, continuous examination and interpretation, while engaging in reflexivity (Biddle, Markland & Gilbourne 2001; Marshall & Rossman 2006; Taylor & Bogdan 1998). In other words, data analysis is a process of making sense out of text and image data; the aim is to make primary data readable and understandable for subsequent scrutiny. This section will outline the process of qualitative analysis employed in this research, including coding and categorising patterns in the data and identifying key themes. In this study, the interview transcriptions were the primary unit of analysis. Documents and archival records were used as a secondary source of information.

3.5.1 Qualitative Content Analysis

Qualitative content analysis is a research method that involves the interpretation of the content of data through a systematic classification process of coding and identifying themes or patterns (Hsieh & Shannon 2005). This type of analysis goes beyond simply counting words or extracting objective content from text in order to examine meanings, themes and patterns in a particular text (Zhang & Wildemuth 2009). It focuses on the characteristics of language with particular attention paid to the content or contextual meaning of the text (Hsieh & Shannon 2005). This process allows researchers to understand a social reality in a subjective yet scientific manner. To some scholars, qualitative data analysis practices appear to be more of a craft than a scientific activity. However, this does not mean an absence of process, which is more experiential and intuitive rather than arbitrary and formulaic (Barbour 2007; Hammersley 2004).

Hsieh and Shannon (2005) examine three approaches to qualitative content analysis, based on the degree of inductive reasoning involved. The first approach is conventional qualitative content analysis whereby coding categories are derived directly and inductively from the raw data. This approach is typically used for grounded theory development. Directed content analysis is the second approach, in which initial coding starts with a theory or relevant research findings. Throughout the data analysis, researchers immerse themselves in the data and allow the themes to emerge. The purpose of this approach is to validate or extend a conceptual

framework or theory. The third approach is summative content analysis; it starts with the counting of words and then extends the analysis to include latent meanings and themes (Hsieh & Shannon 2005).

In the case of this research, some theory and prior research exist. However, it is incomplete and would benefit from further description, therefore justifying directed content analysis (Hsieh & Shannon 2005). The goal of a directed approach to content analysis is to validate or conceptually extend a theoretical framework or theory. Existing theory and research as outlined in Chapter Two provide predictions about the variables of interest, thus helping to determine the initial coding scheme; this is called deductive category application (Mayring 2000). The main strength of a directed approach to content analysis is that existing theory can be supported and extended. Additionally, as the research area grows, a directed approach explicitly acknowledges the reality that researchers are unlikely to be working from the “naïve perspective that is often viewed as the hallmark of naturalistic designs” (Hsieh & Shannon 2005, p. 1283).

3.5.2 Coding

The process of coding involves connecting data by segmenting it into categories and labelling it with a code (Miles & Huberman 1994). Codes are essentially efficient data-labelling and data-retrieval devices that empower and speed up analysis (Miles & Huberman 1994). Given that coding is a “dynamic and fluid process” (Strauss & Corbin 1998, p. 101), data codes

were easily added, modified, merged or eliminated with minimal disruption to previously coded data – a beneficial feature of the NVivo™ software. This feature, in turn, supported a more systematic data analysis process that can help enhance the changes for more conclusive findings (Lee & Esterhuizen 2000).

An initial “provisional start list” of coding categories was generated based on existing theory and was keyed to the Interview Guide as a part of the study protocol (Miles & Huberman 1994, p. 58). This was continued throughout the course of analysis as new categories emerged inductively (Baugh, Hallcom & Harris 2010; Miles & Huberman 1994). In this research, once an initial list of coding categories was developed, it was tested on a sample of text. This is considered the best test of the clarity of categories (Zhang & Wildemuth 2009). As per Weber’s (1990) recommendations, this iterative process continued until sufficient clarity was achieved.

Analysis of the data was conducted according to Strauss and Corbin’s (1998) three levels of coding: open coding, axial coding and selective coding. The first type of coding, open coding is a process through which concepts are identified, and their properties and dimensions are discovered in the data. Open coding was completed, in part, by asking questions such as ‘what is this?’ and ‘what does it represent?’ Open coding was undertaken through a line-by-line analysis, a form of coding which involves close examination of data, phrase by phrase and sometimes word by word. Coding was also conducted by analysing whole sentences or paragraphs. This

approach to coding is useful when the researcher already has several categories and wants to code specifically in relation to them.

The next step was axial coding, which is the process of relating categories to their subcategories. It begins the process of “reassembling data that were fractured during open coding” (Strauss & Corbin 1998, p. 124). In other words, it links relationships among emerging categories. Although axial coding differs from open coding in its purpose, it does not necessarily represent consecutive analytical processes. Finally, elective coding is the process of integrating and refining the theory, used to piece together and connect the relationships in meaningful, coherent ways. It is not until major categories are finally integrated to form a larger theoretical scheme that the research findings take to theory.

Throughout the data analysis process, memos and notes were made using NVivo™ to ensure a degree of reflexivity related to the data and a system by which questions or issues associated with the data were noted (Oliver, Serovich & Mason 2005). Once a finalised list of codes and broad themes was developed, textual data was analysed again with the revised codes. This process continued with extensive checking and recording.

3.6 Quality of Research Design

As in all research, consideration must be given to the maximisation of conditions related to design quality: construct validity, internal validity, external validity and reliability (Levy 1988; Yin 2009). Yin (2009) identified several tactics to address design quality that this research employed to minimise threats to reliability and validity. It is important to note that internal validity is only a concern for causal case studies, in which an investigator is trying to determine if event x leads to event y (Yin 2009). As such this is not relevant for this descriptive, exploratory research. Table 4 below provides an outline of Yin's (2009) tactics to increase research design.

Table 4: Tactics to Increase Research Design (Yin 2009)

Tests	Case Study Tactic	Phase of Research in which tactic occurs
<i>Construct validity</i>	Use multiple sources of evidence	Data collection
	Establish a chain of evidence	Data collection
<i>External validity</i>	Use replication logic in multiple-case studies	Research design
<i>Reliability</i>	Use case study protocol	Data collection
	Develop case study database	Data collection

3.6.1 Construct Validity

The first test, construct validity, involves identifying correct operational measures for the concepts being studied. Construct validity can be especially problematic in case study research. Thus, in order to address and overcome this challenge, a number of tactics were employed, such as using multiple sources of evidence and maintaining a chain of evidence.

A particular strength of the case study data collection process is the opportunity to use many different sources of evidence for the purpose of triangulation. In order to address the issue of construct validity, triangulation serves to corroborate data gathered from other sources to develop converging lines of inquiry (Yin 2009). Triangulation significantly reduces the likelihood of misinterpretation, and the quality of the research findings may be improved (Denscombe 2007; Hsieh & Shannon 2005; Stake 2005; Yin 2009). As such, this study used multiple sources of data to give a more detailed and balanced picture. This includes interviews and related data from documents, webpages, press releases, news articles and annual reports.

A chain of evidence allows an external observer to follow the derivation of any evidence from initial research questions to case study conclusions. This contributes to increasing the reliability of the information. In accordance with Yin's (2009) recommendation, four pilot case studies were conducted as final preparation for data collection. The pilot studies helped to refine the

data collection plans with respect to the content of the data and the procedures followed, specifically the interview questions. As an additional validating procedure and to address construct validity, all transcripts were reviewed by each interviewee. From a methodological standpoint, any corrections and additions made through this process were meant to enhance the accuracy of the case studies.

3.6.2 External Validity

External validity, the second test, deals with the problem of knowing whether a study's findings are generalisable beyond the immediate case study. In this research, multiple case studies were used, following replication logic. The evidence from multiple cases is often considered more compelling, and the overall study is thereby regarded as more robust (Herriott & Firestone 1983).

3.6.3 Reliability

The objective of the final test, reliability, is to be sure that if a later investigator followed the same procedures as described by an earlier investigator and conducted the same study again, the later investigator should arrive at the same findings and conclusions. Thus, the goal of reliability is to minimise the error and biases in a study. One prerequisite for allowing another investigator to repeat an earlier study is to document the procedures that were followed. Case study notes were taken by the

researcher, both after interviews and throughout the analysis process creating what is referred to as a ‘case study database’ (Yin 2009). All interviews were recorded, transcribed and stored in NVivo™ along with other materials such as organisational documents. Overall, given that there was only one researcher involved in this project, reliability remained strong across data collection and analysis. This process was, however, also reviewed by various supervisors.

3.6.4 Potential Bias

The three tests of construct validity, external validity and reliability and associated tactics as outlined above are employed to increase the quality of research design. However, another potential threat to validity that researchers must be careful to watch out for is researcher bias. As Lincoln and Denzin (2000, p. 367) state, “there is no such thing as value-free inquiry”. Qualitative research is ideologically driven and thus, a bias-free design is impossible to achieve (Janesick 1998). Therefore, researchers must recognise the potentially biased interpretations of their findings and try to address them accordingly. A key strategy to understand researcher bias is reflexivity, a process in which the researcher actively engages in self-reflection about his or her potential biases and predispositions (Johnson 1997). Through this process, researchers become more self-aware and attempt to control their biases. According to Rew, Bechtel and Sapp (1993) the researcher not only collects data, but also serves as the ‘instrument’ through which data are collected. They assert that the following attributes

are needed by qualitative researchers to alleviate bias: appropriateness, authenticity, credibility, intuitiveness, receptivity, reciprocity and sensitivity (Rew, Bechtel & Sapp 1993). Accordingly, these attributes were considered continuously throughout the data collection and analysis process.

It is relevant here to note the personal background of the researcher. Researchers do not lose credibility when acknowledging potential bias in their research (Denzin & Lincoln 2005; Golafshani 2003). The qualitative researcher's challenge is to ensure that their performances are trustworthy. Marshall and Rossman (1999) stipulate that if direct experience stimulates the initial curiosity, the researcher must link that to the general research questions. As noted earlier, the researcher acknowledges that she had previous interactions with CSR in sport, through her Master's research, which sparked further research interest for this study. As the research process continued, she had experiences working with PSOs in the areas of CSR and sustainability outside of the context of the research. It is relevant to note that there was no case or participant involved in this research that coincided or overlapped with her professional work as a consultant. The researcher made every effort to ensure that her views, beliefs and assumptions were not imposed during the data collection and data analysis processes.

3.6.5 Ethical Considerations

Ethical issues are of great importance to social science research, especially in this case where the research was centred on interviews. This study, including its data collecting methods, was originally approved by the Bond University Human Research Ethics Committee (see Appendix E) and subsequently the University of Technology Sydney Human Research Ethics Committee (see Appendix F).

Three specific ethical concerns were addressed. Firstly, consideration was given to protect the participants from any distress throughout the interview process. In order to reduce the risk to participants in the study, the conditions of anonymity and confidentiality were made clear to participants. Overall, the interviews were well received, with no noted problems or any negative feedback. Secondly, confidentiality was highly important. Tapes and transcripts were labelled using a coding system, eliminating any identifying information. Every PSO was assigned a letter from A to L and a number next to the letter indicated the specific participant. This coding system was only recognisable using a coding system known to the researcher and her supervisors. All data has been securely stored on a hard-drive that was password protected and located in the relevant academic unit at the University of Technology, Sydney for a discrete amount of time, before subsequently being securely disposed of. Thirdly, the research was conducted in a manner that did not disrupt or waste the time of the

participants. Ultimately, however, the participants were happy to devote some of their time to participate in this research.

3.7 Summary

This chapter outlined the qualitative research design and methods employed to conduct this study. This thesis employed a qualitative case study approach to understand a specific real-world phenomenon: the implementation and business benefits of CSR within PSOs. This chapter outlined the two main data collection techniques that were employed: semi-structured interviews and organisational documents. This chapter also described the data analysis process and methods taken to account for the quality of the research design, with an acknowledgement of the potential bias and ethical considerations. Chapter Four presents the central research findings derived from the study.

CHAPTER 4:
RESEARCH FINDINGS

4.1 Introduction

The purpose of this chapter is to present, analyse and discuss the research findings. This study examined the impacts and benefits of corporate social responsibility (CSR) within professional sporting organisations (PSOs). The research aimed to explore how PSOs implement and benefit from their CSR initiatives through the tenet of shared value. This research specifically focused on successful and well-recognised CSR programs of PSOs across Australia, North America and the United Kingdom (UK).

The data is presented based on the two key research questions of the investigation: *Part A: Implementation* and *Part B: Business Benefits*. Each of these two areas contains a number of second order categories. *Part A: Implementation* explores features of CSR implementation across five key areas: (1) CSR activities and priorities, (2) stakeholder management, (3) governance models, (4) strategy and (5) measurement. *Part B: Business Benefits* identifies four key benefits of implementing CSR in professional sport: (1) cost savings and return on investment, (2) competitive advantage, (3) brand association and reputation and (5) commercial growth. These key areas represent the findings of the research and are outlined in detail below.

4.2 Part A: Implementation

The *Implementation* theme analysed and discussed in this section consists of five sub-categories. The first category explores CSR activities and priorities of the organisations. Geographical differences between the three areas of Australia, North America and the UK, are identified. The second category discusses the management of stakeholders, while the third category explores governance models. The fourth category discussed the different strategic approaches used in the implementation of CSR and the fifth and final category explores CSR measurement and evaluation approaches in professional sport.

4.2.1 CSR Activities & Priorities

In order to set the context for the case studies, this section provides a brief overview of the state of CSR within this research population. This includes an examination of the types of activities that comprise the CSR programs. The purpose of this was to better understand the focus and priority areas of the PSOs involved in this research. Six categories of CSR priorities were found as a result of this process and included: (1) youth development & education, (2) health and physical activity, (3) community engagement, (4) environmental sustainability, (5) societal issues and (6) game development. This analysis also specifically examined the differences in CSR priorities between the three geographical areas.

Youth Development & Education

Youth development and education objectives were a fundamental pillar of focus for all PSOs involved in this study. For the purposes of this research, the term ‘youth’ refers to any young person between the approximate ages of 6-19. PSOs typically use this term when referring to a wide range of young people ranging in age. Across all organisations in all geographical regions, CSR initiatives and programs were targeted towards youth development and education in some way. Programs involving youth ranged from sport and education, to safety and wellness. More specifically, PSOs ran programs such as sporting camps, after-school programs, or youth ambassador programs centred around youth development and education objectives. For example, the Western Bulldogs’ Nallei-Jerring Program aims to support Koorie youth engagement in schools, by providing them with high value experiential opportunities through the Western Bulldogs and its partner agencies as a way of encouraging education attainment and retention, in line with the Victoria Government’s Wannik Education Strategy (Western Bulldogs 2013a). The key here is that the target market for these programs typically tends to be aimed at local youth within the community and focuses on personal development and education. It is relevant to note that there were no discernible geographical differences in the allocation or implementation of youth development and education programs across Australia, North America and the UK.

Health & Physical Activity

Across all geographical regions, PSOs in this study ran programs that addressed health and physical activity. Inherently, sport offers an ideal platform to deliver programs that provide solutions to the common social issue of deteriorating health standards. The benefits of health and physical activity require little justification; it has been well established that participation in physical activity programs provide all people with a wide range of physical, social and mental health benefits (Australian Institute of Health and Welfare 2013). One participant emphasised:

... the social responsibility part is the healthy and active lifestyle part. Getting kids off the couch. Getting kids motivated. Getting kids into that social and environmental wellbeing (Participant E1).

A focus on health and physical activity was a significant part of all PSOs CSR initiatives across all three geographical regions. This is not surprising given the alignment of these activities to a PSO's core competencies. That being said, several participants discussed the fact that some of their CSR programs were not necessarily focused around the sport in which their associated team played. For example, one football team ran a program that taught children how to swim and ride bikes. One of their executives provided their justification for this decision:

It is interesting trying to explain to the League why we are teaching people how to swim when they say you should be just teaching them how to play football, you know. We say they will never be able to play football if they drown in their first summer. If we don't teach them how to ride a bike, they will never get to practice because there is no public transport where they live. So, you see, it's a logical way, and they're so multi-talented. ... It sounds a bit weird, but it is probably a win for that community to measure. (Participant H2)

In several cases, the CSR programs also combined sport with education. For example, one sport executive described disguising mathematical lessons through sport activity:

The program is basically disguised through football activities...so they are doing a literacy program while playing sport ... They might go out and do a sports session and if they score three shots out of five on goal they will work out what the fraction of that is. So they're doing loads of calculations. (Participant J1)

Other cases employed health-based CSR programs that were not related directly to the sport. For example, since 1996, the Eagles Eye Mobile has worked to make comprehensive vision care accessible to under- and

uninsured children in the Philadelphia area (Philadelphia Eagles 2013). In Philadelphia, an estimated 60% of public school children (approximately 14,000 children) that fail the state-mandated vision screening do not receive the vision care they need. The Eagles Eye Mobile offers eye exams, prescription eyeglasses and follow-up care from an ophthalmologist, all at no cost to children or their families. One source explained: “The mobile draws on the Philadelphia Eagles’ popularity to make children feel welcome, comfortable and eager to have their eyes examined” (Tuan & Twersky 2005, p. 70).

These health and physical activity programs were not limited to young children. As an example, Everton in the Community teamed up with Mersey Care NHS Trust to launch a program to support people with dementia called Pass on the Memories (EITC 2013). The scheme uses a range of weekly interventions, including sporting reminiscence workshops, to help people both share important memories and create new ones. One tool used in the sessions is an audio clip containing interviews and stories from past Everton football players. It is well established that sport can evoke significant passion in individuals. This program harnesses an individual’s identified passion to alleviate their dementia. In these highlighted cases, CSR programs focused on the identified needs within the community rather than the sport itself. This is an important distinction that reflects an integration and strategy towards shared value.

Community Engagement

It has been well established that strong relations with the local community are critical to a sporting organisation's success (Babiak & Wolfe 2006). Accordingly, there was a strong sense among participants that the local community was the foundation or backbone to the club and is therefore a critical focus of their CSR programs. For example, one chief executive said: "A strong community is the foundation of every sporting club and our commitment to community issues is critically important to our club's success." (Participant F1). This focus on community engagement was consistent across all PSOs regardless of geographical regions.

Several participants made reference to the importance of partnerships in the context of interaction with local communities. For example, the Maple Leaf Sports Entertainment (MLSE) Team Up Foundation, with support from their corporate partner Rogers Communications and in collaboration with another local PSO foundation and the Recreational Infrastructure Canada program, worked together to refurbish a youth centre in the heart of a local community. The overall facility revitalisation, specifically addressed the ergonomic shortcomings of a court that was originally built on concrete, contributes to the community's need for a safe neighbourhood, while also promoting sport. One executive commented to the media: "We're thrilled to make a difference in the lives of the kids that will use this court and contribute to strengthening of community engagement and belonging

through sports” (MLSE 2012). Thus, PSOs felt they had a responsibility to engage with and improve the local communities in which they operate.

The findings from this research also revealed an increasing international focus within CSR programs in professional sport. For example, some PSOs travelled to developing countries with players and coaching staff. The purpose of their trips was two-fold, “to embrace and engage with the other cultures and to take the players out of their comfort zones” (Participant G1). One participant explained: “As a club we have started to branch out internationally, but as a community group we are still working within those local communities” (Participant J2). As PSOs solidify their local community engagement initiatives, they gain the experience and confidence to be able to scale their programs internationally. That being said, local community engagement still remains a critical CSR priority of PSOs.

Environmental Sustainability

Environmental sustainability was another prominent feature of PSOs’ CSR in this study. It has been well acknowledged that large scale sporting facilities and events can cause damage through the consumption of natural resources, generation of waste, production of pollution and the degradation of the natural environment (Collins, Jones & Munday 2008; United Nations Environment Programme 2014). Thus, environmental sustainability is being recognised as an even more critical responsibility within the professional sport context.

This research revealed an earnest acknowledgement of these issues, with several organisations making significant progress towards environmental sustainability. The Philadelphia Eagles, for example, arguably ‘lead the field’ when it comes to environmental stewardship through their initiatives involving green energy, green purchasing, recycling and many others. In 2009, the Eagles became the first NFL team to run completely on sustainable energy, powering 100% of their operations by sun and wind (Philadelphia Eagles 2013). Some of the initiatives in their “Go Green” program include a comprehensive recycling program which involves recycling cooking oil into biodiesel (Philadelphia Eagles 2013). The Eagles’ dedication to green energy consumption goes beyond the team’s facilities, with the organisation creating America’s first-ever renewable energy employee benefits program (Philadelphia Eagles 2013). Through this initiative, the PSO pays the difference in cost between traditional ‘dirty’ (i.e. unsustainable) energy and renewable ‘green’ energy for all full-time employees’ homes.

Also within North America, MLSE identified three areas where it can most affect its impact on the environment, specifically energy, waste and water. Whilst energy is a required commodity, MLSE have endeavoured to minimise their environmental impact in their stadium. Over a one-year period, the Air Canada Centre holds on average 180 ticketed events with 2.75 million attendees coming through the building (ACC 2013). This amount of traffic combined with the amenities of a large sports and entertainment facility, produces a large volume of waste. In response to this,

they have employed a number of initiatives such as conversion of all organics to create soil and collection of fryer oil and conversion to biofuel. For water management purposes, water in the ice-making plant is treated with anode technology instead of with chemicals (ACC 2013). They also employ deep-lake cooling that uses steam produced centrally instead of using numerous boilers and, therefore, eliminates the need for air conditioning compressors (ACC 2013)

It was clear through these results that there was a significant focus on environmental sustainability within the North American region. However, it is relevant to note that CSR action in environmental sustainability was not evident across all geographic locations. Australian PSOs did not identify a major focus on environmental sustainability. This is due, perhaps in part, to the fact that many Australian sporting teams do not own the stadiums in which they play. Thus, their ability to control and impact the sustainability of the stadiums may be limited. Many Australian respondents, however, acknowledged the lack of attention of their organisations to this important area, especially when compared to other teams and leagues around the world. North American based PSOs, on the other hand, led this international investigation in their attention to and priority for environmental sustainability. The UK teams appear to be following the lead from North American PSOs and are slowly increasing attention to this area.

Societal Issues

Another significant focus of the CSR programs examined within this study was societal issues. Societal issues refer to issues that negatively influence a significant number of individuals within a society and are closely related to the well-being of people (DeTombe 2001). These societal issues ranged from domestic violence and from gambling, to mental health and AIDS. Many of the programs and initiatives examined in this study aimed to aid more positive social interactions in the communities where they were based. For example, one PSO worked specifically in what they called “anti-social behaviour hotspots” and provided programs that engaged with “hard-to-reach young people” that were willing to interact on the basis of sport (Participant I2). Other organisations, in particular Australian and North American PSOs, had a strong focus on women’s issues. Organisations sought to better honour women and adopt programs that both celebrate women and encourage them to participate. PSOs typically chose societal issues that were either relevant or pertinent to (a) their local community or (b) the history of their organisations.

Sports programs can offer a bridge across socio-economic gaps and can be designed to contribute to improving the quality of individual lives, while enhancing community ‘togetherness’ and aspirations and serving as a catalyst for social and economic progress (FICCI Aditya Birla CSR Centre for Excellence 2011). There is significant overlap between these categories, as an organisation may combine sport-based programs to help achieve

societal outcomes. For example, the West Coast Eagles' Kicking Goals program, run in conjunction with local sporting clubs and BHP Billiton, is one of Australia's largest regional based sport programs. It combines sport-based initiatives to help high school students in rural Australia achieve better educational and employment outcomes (West Coast Eagles 2013). The program has had a significant impact on the community, including a 35% decrease in criminal activity in the community in which it operates and school truancy levels dropping to their lowest in years. Subsequently, it was recognised with several awards including an Awards of Excellence from the Australian Council for Health, Physical Education and Recreation.

In Australia, a significant number of programs focused on the integration and understanding of Indigenous cultures. According to one media source, the Western Bulldogs "use the medium of football to help local indigenous youth explore their Aboriginal heritage and culture" (Australian Indigenous Health *InfoNet* 2013, para 4). Another source stated that the PSOs programs "increase opportunities for participation for newly arrived and migrant youth and raise cross-cultural awareness to enable organisations to provide more sporting opportunities for people in our community" (Dreyfus 2013, para 6). One manager further explained, that "the community development program is very much a program about going to remote and indigenous communities and working with those communities, getting them to participate in rugby" (Participant E1).

In North America and the UK, programs were more focused on standard of living issues such as education, housing and, in some international contexts, human trafficking. These CSR initiatives extended beyond programs and worked with stakeholders to address these issues at a policy and government level. For example, in its partnership with UNICEF, Manchester United Foundation has been helping improve the lives of vulnerable children in Vietnam who are affected by abuse, exploitation and neglect (Manchester United Foundation 2013). Through this partnership, they are working to train 400 community-based social workers on child protection, train an additional 160 social welfare managers to identify children at risk and use football to engage with marginalised children and ensure they receive the support they require.

Overall, PSOs in this study identified and acknowledged the responsibility they have towards societal issues both in the communities in which they operate and beyond. Some of the focus of these societal issues varied slightly geographically, from social cohesion in Australia to social welfare in North America and the UK.

Game Development

Another priority of CSR programs that emerged from this research was game and sport development. Game development refers to engaging more participants in the relevant sport of the PSO with the objective of ‘growing the game’ at the grassroots level. This is distinct from the health and

physical activity priority. The focus, in this case, is the growth of the sport, rather than health and physical activity outcomes. As one executive stated: “The biggest legacy will be ... the growth of the code, the sustainability of the game” (Participant E1). Game development represents an important geographical distinction as this CSR priority was seen most prevalently in the Australian PSOs. This feature of game development was in some cases paralleled with the ‘talent development’, however this was not seen as a CSR priority in the North American or UK based PSOs. This is perhaps because these organisations have well established talent identification and development pathways. Therefore, they do not see talent development as a traditional responsibility of their PSO and associated foundations.

In some instances, the game development initiatives were developed at the League level but implemented within the individual PSOs. For example, the Australian Football League (AFL) actively supports Auskick™, a national program which develops and promotes participation in Australian Rules Football by children. It is now employed in many countries across the world as a strong vehicle for introducing young people to the sport. Whilst it is supported by the AFL, each PSO individually supports and engages with the program.

From a sport CSR point of view, some clubs felt like they had a responsibility to give back to the sport, the league and the club in order to grow the game and the sporting code itself. Whilst this might not be seen as a benefit to society, it was considered their responsibility to the league and

the game in general. As one participant also explained, it is their responsibility to consider the sustainability of the game itself.

This program here is about identifying first and foremost an opportunity for the kids to play [the sport]. So it's a growth strategy. It's got to come back to what are the objectives of the business. (Participant F1)

There is an important distinction between programs that are run authentically for physical and health purposes and those that are done strictly for game development purposes. However, at the same time, these categories of CSR priorities and activities are not mutually exclusive. In summary, the following quote adequately highlights some of the main CSR priorities and activities for one organisation.

So, that whole range of objectives was to help grow the game and to use education through sport and to promote that healthy well-balanced lifestyle, but also to give back and support the community and provide a legacy going forward. (Participant G1)

4.2.2 Stakeholder Management

The *Stakeholder Management* theme analysed and discussed in this section consist of two categories which explore internal and external stakeholders respectively, in the context of CSR in sport. A stakeholder is defined as a group or an individual who can affect and is affected by the actions, decisions, policies, practices, or goals of the organisation (Carroll 1996). This research confirmed that there is a wide range of stakeholders for any given PSO within the industry such as fans, players, media, government and others. However, for the purpose of this research the focus will be on the stakeholders that the participants specifically mentioned in relation to the implementation of CSR.

Overall, the participants specifically commented on the reality of having a complex group of stakeholders. One manager explained:

We always make sure that we engage with a range of stakeholder groups. Not just who you think it might be ... not just the schools or the elders. It might be the local medical services, the local council or the local government. All components are critical to that.

(Participant E1)

Similarly, another participant described the interaction with a wide variety of stakeholders in PSOs:

We have so many stakeholder groups to take into account.
We have a board that determines where the club is going.
We have the premier league that has their own agenda. We
have fans and the community and their needs. And my job
is to bring that all together. It works really well because
our strands/pillars fit with the leagues/communities and
boards vision. (Participant J2)

The following two sections explore a range of internal and external stakeholders and discuss the interrelationships of these stakeholders with the PSOs in order to successfully implement CSR.

Internal Stakeholders

Internal stakeholders refer to those groups within the organisation (e.g. owners, employees). Across all industries, internal stakeholders are critically important in the CSR context (Costa & Menichini 2013; Morsing & Schultz 2006). However, within the internal stakeholder category in sport, there are a number of specific groups that are relevant to discuss separately. The first and most commonly discussed internal stakeholder group, in this research, is the players.

Players

All organisations in this case study recognised the players as an important component in delivering CSR programs. One participant explained that “at

the end of the day the players are an asset and, you know, it's how you utilise them as an asset that's critical" (Participant E1). Strategically, players were highly valued in the implementation of CSR programs, as one executive explained "we have to continue to engage our current players because they are going to help build the fan base. They are who the current kids are looking up to" (Participant L1). Another participant identified that "there's a major opportunity to have those guys be the champions" (Participant A1). Participants described players as critical to the success of CSR implementation, referring to them as the "aspiration component to the community programs" (Participant G1). In other words, they provide that 'hero' or 'superstar' power which helps engage participants, particularly youth, in CSR programs. One manager explained: "These kids won't listen to what their teachers say ... but they will listen to what our star players say" (Participant L2). Another participant summarised this sentiment in consideration of the players being critical to the success of CSR initiatives:

Now, if you said to me, take the players away and we're just a sports organisation, it would be challenging to drive these programs to the level that we do. So the asset they are; they are aspiration. Which means they are the colour and movement the kids - the hero worshipping. And they can reinforce all the positive work you are doing, just coming from a different perspective. So it's a hero. Now to finish off, the players come into this as aspiration for the kids. That's the path we use the players for. And then

the brand of [our PSO], that's the brand of the program.

(Participant E1)

Whilst players across all PSOs in this study were involved in some capacity in community programs, PSOs differed in the way that they engaged and employed their players with CSR initiatives. Most participants recognised the importance of being strategic in determining what programs players may be best suited to. One participant explained:

We actually need to start prioritising where our players go and what programs they engage in. Because it has to meet the strategic objectives. There are the feel-good visits. But then there are the ones that actually make a difference to the business. So we've started to firstly look at how many hours are they doing? What's our target moving forward? And that's broken down into prioritising that – we've got corporate visits we need to achieve for our partners.

(Participant E1)

One senior manager considered community engagement and CSR program involvement to be an important part of their players' development, explaining that it is "part of their future career" (Participant C1). Similarly, another participant commented: "Certainly, for our players, in turn, it provides them with a reality check and some growth. So it provides that balance for them" (Participant G1). From a similar perspective, it was also

identified that CSR initiatives can help to forge a greater connection between new players with the communities in which they play. One participant commented that they “came to realise that we [the Foundation] exist in part for our players to really make a difference” (Participant D2). Another participant explained:

...it helps create a greater connection with our players. A lot of them are coming in and don't know the area. Getting them out into the community is a great way to get them connected to the city. And really make them feel like they are a part of the team by connecting them with the ownership and the community. (Participant C1)

Some concern was taken with respect to how these requests to deliver CSR programs affected the players. One executive explained: “We have to leverage the current players in ways that work for them ... from a career and schedule point of view. We have to constantly be thinking about how we make it easy for our players” (Participant L1). Whilst players of the PSOs are recognised as an important asset, five participants also commented on the difficulty that can sometimes be associated with involving players in these types of CSR programs (Participant C2, F3, G1, J2 and L2). One participant described that they “have to go jump through a few hoops to get them there [to the programs]” (Participant J2). This comment was in relation to the busy schedules of athletes and the protectiveness that coaching staff

feel towards the athletes, (i.e. preferring them to have rest time rather than spending time in the community).

Importantly, some participants did acknowledge that the players are extremely busy and that their time is very valuable. One participant admitted: “It’s a gruelling schedule [for the players]” (Participant B2). Another executive further explained that while engaging players to implement CSR programs has its challenges, and these challenges exist on the part of the PSO and the player.

It’s two-fold. First of all, everyone expects our starting quarterback or line receiver or starting line back to attend every event. The other part of it is just getting players to understand their role and the importance of that. We’ve had some situations where we go to a school, and all the kids are head to toe in [PSO-branded] gear, the school is entirely decorated ... and the player doesn’t show.
(Participant C1)

Several participants also commented on the importance of training players for CSR related activities so as to mitigate any potential issues. For example, one participant explained:

The other thing about the star power of an athlete, people don’t really realize that they are human beings. I was

actually victim to that. This was a couple of years ago. We had players go to a school and we had told them ahead of time they would be speaking to a group of kids. ... well one guy was terrified to do that! And it was even me, it never dawned on me. You play football in front of 65,000 people every Sunday, how could you be afraid of talking to a group of kids who worship you? But he was! He was so uncomfortable and anxious. So it's about making sure that they are comfortable as well. (Participant C2)

One interesting aspect that some participants referred to was the shift towards starting to use alumni athletes for CSR initiatives. As identified above, players have intense schedules and are not available to be involved in community programs. One participant explained: "There's a real opportunity with our alumni. So we are starting to utilise our alumni who *want* to be engaged and *have the time*...that's big! We are starting to engage with them better ... better utilising our alumni" (Participant B2). Another participant described why they, as an organisation, were starting to employ alumni players to participate in their CSR community programs:

The alumni players are in a different headspace than the current players. My suspicion is that a lot of these players are constantly being criticised for their performance in the media and the last thing they want is someone to heckle them at a community program. Whereas alumni – that's all

over and they are thinking legacy! There are lots of opportunities to grow this area. (Participant K1)

It is relevant to note that there was no identified distinction geographically speaking, with respect to stakeholder management associated with players. In all cases, they were identified as strategic assets with limited attention to initiatives that specifically drew attention to the PSOs responsibility to them.

Professional Sporting Organisations' Staff

Another group of internal stakeholders are staff that work within the organisation. This refers to everyone that is employed by the PSO and associated foundations other than the players. Although not consistent across all cases in this study, many executives, particularly those in North America and the UK, mentioned ways in which their PSOs were actively engaging their staff in CSR initiatives through volunteer opportunities, donation campaigns, or sales targets. This was not evident in Australian cases. Across North American and UK-based PSOs, participants described the opportunities their staff are given to be involved in the delivery and implementation of CSR. For example:

Giving opportunities for the staff to get involved in CSR is a big thing and it's important. So we try and come up with as many ways as possible. So one example is there is a

dollar-add-on when you buy your tickets and in retail. And the management of the retail are really on board with it. They hammer it in. They feel like this is an important piece of what they do and gives extra meaning to what they are selling. They're great ... they have totally taken ownership of that. (Participant A1)

We have some low-cost fundraisers that make it easy for staff to get involved. We also have some staff engagement days and staff volunteering. So they get out and do things. We also have a staff-matching-grant program to encourage their personal philanthropy. (Participant C2)

As mentioned earlier, one organisation rewarded employees for engaging in environmental sustainability initiatives outside the workplace, for example fitting solar panels to their homes. The PSO would then reimburse employees for the cost of these. This was the first organisation, to the researcher's knowledge, to offer a reimbursement program of this kind. A few participants went further by explaining the strategy and reciprocal benefits behind engaging organisation staff in CSR opportunities:

Last year we developed many volunteer opportunities within the local community and included stadium staff, foundation staff and club staff. It was all about how we make CSR make sense for people and get them engaged.

So we reached out to some of our partners. So we did it at a location that had our branding (previously re-developed field). And we wanted our staff to feel like they were part of it. It was really about team building. Getting them on-side and on-site! And getting their heart into it. (Participant B2)

I think engagement is a massive thing. Having our staff believe that they are really effecting change to their communities by doing something more environmentally-friendly puts smiles on faces and that increases engagement, dedication, work productivity, employee retention. There are so many benefits that way. Retention is a great one ... people want to work with companies that aren't burning coal on the roof all the time. (Participant A1)

Coaches and coaching staff were considered by participants to be important stakeholders in the success of CSR. The engagement and buy-in of coaches to CSR activities is a critical barrier in getting access to, and engagement with, players. For example, one participant explained:

We had a meeting with our Head Coach a couple of weeks ago, and that was one of the things we talked to him about. He asked us how he could help us! Which was great ...

And we asked if he could try and help weave community into the fabric of being a player. We don't want them to look at this [community engagement] as something that they have to do. We want them to look at it as an extension of what they do on the field. (Participant C1)

Overall within the organisations in this study, employees such as players, coaching staff and PSO staff were identified to be significant stakeholders in the implementation and integration of CSR. On the other side, some participants and document sources also acknowledged that CSR initiatives must also address internal stakeholder's needs so as to ensure they are engaged and satisfied. For example, one source referred to the importance of employee satisfaction explaining that "being successful off the pitch requires [them] to have employees who are as committed to the success of the organisation" (Lawle 2011). Fundamentally, internal stakeholders have an important role to play in the execution of CSR in professional sport.

External Stakeholders

External stakeholders are those who are influenced or influence an organisation, yet exist outside the business. In the professional sport industry, external stakeholders are generally fans, media, government, corporate partners and the communities in which the PSOs operate (Smith & Westerbeek 2007). This section will explore the dynamics and interrelationships between PSOs and external stakeholders that were

specifically related to the implementation of CSR, in particular fans and the government.

Data identified official members and general fans as relevant stakeholders of PSOs, especially in terms of CSR initiatives. Many participants acknowledged the importance of their awareness of, and engagement in, CSR programs and initiatives. It became clear through speaking with senior managers that CSR programs are, in fact, designed in some cases with the direct intention to increase and develop fans within the community. Thus, fans or ‘potential’ fans are considered important external stakeholders. Furthermore, senior managers realise that CSR initiatives are becoming a significant influencer, within certain groups of the target market. One participant described the importance of environmental sustainability in the eyes of their younger fan base, “especially with the Gen Y coming through – so much more aware of those sorts of things to do with CSR and environmental sustainability” (Participant A1).

The interviews also indicated that various levels of government, whether it was at a department, local, regional or national level, were key external stakeholders of CSR initiatives. Each organisation had interaction with government, either through funding of a specific program or a partnership. As one executive explained, “there is a significant opportunity for sporting clubs to work with levels of government to invest into community programs” (Participant E1). Several participants also emphasised the importance of strategically aligning programs with government’s priorities.

This was particularly pertinent for those PSOs based in Australia given the significant reliance on government for program funding. For example, in Australia, a popular priority is the Indigenous population (as described above in Section 4.2.1). The government has an objective to increase the quality of life for Australia's Aboriginal and Torres Strait Islander people and, as such, are looking for providers of those types of programs to achieve these ends. Australian PSOs provide an ideal platform to deliver those related government-driven initiatives through funded programs. One participant explained:

We had to build the strategy and then we can put pressure on levels of government to say 'Hey, look. We know we can achieve an objective here for you as government. We can achieve an objective for us. Why don't you come and invest into our strategy' (Participant E1)

However, the challenges associated with obtaining government funding were also well-noted. Several executives mentioned that certain external stakeholders, particularly government, have a perception that PSOs are wealthy organisations and, therefore, do not need government support for their community programs. This was particularly noted by PSOs that were privately owned. One participant explained:

Because the club is viewed by government as a 'wealthy club', there has been this perception we can do it on our

own without government support. So it has been very difficult to access any government funding. That's an area we're looking to develop some partnerships in to try. Without accessing additional funding, whether it's corporate or government...it's difficult because you need to roll out a program to make it happen (Participant G1)

Other frustrations in dealing with government from a stakeholder management point of view referred to the instability and cyclical nature of funding and the notion of 'jumping through hoops' (Participant B1). As one participant explained, "they [the government] had the most ridiculous 50 page application. I couldn't make it work, literally. And most other people couldn't as well" (Participant A1).

Throughout the interviews conducted for this study, one topic that was raised consistently in the discussion of stakeholders was the importance of partnerships for their implementation of CSR. The dynamics of these partnerships are outlined in Section 4.2.4. It is relevant to note that some other previously identified key stakeholders in sport, specifically the media, were not identified as critical stakeholders in the implementation of CSR.

4.2.3 Governance

In this section, governance refers to the systems and structures through which organisations set and pursue their objectives (Clarke 2007b). This research specifically examined the governance of CSR initiatives within these organisations. Across all cases, there existed a variety of governance structures for the implementation of CSR initiatives. Two general models were identified: (1) separate charitable foundations and (2) ‘community’ departments within the organisation. In the sample of 12 PSOs, four had community departments within the club; the other eight followed the foundation model. It is interesting to note the significant geographical distinction in that that the four PSOs with community departments were all based in Australia, while the eight North American and UK cases used foundation-based models. Both models had similar functions, with the overall objective of running CSR initiatives and programs. The results revealed significant opportunities and challenges between different structures for the implementation of CSR initiatives.

This research fundamentally focused on the working relationship between the PSO and their associated foundation. The examination of community departments served as a critical comparison to the foundation model. The findings of this research identified three management and governance related elements including (1) alignment of strategies, (2) conflict of power and (3) access to resources. These critical features created both challenges and opportunities, as outlined below.

Strategic Alignment

Strategic alignment refers to the process and result of linking an organisation's structure and resources with its strategy and business environment (Morrison et al. 2011). This is extended to the strategic alignment between multiple entities (i.e. between the PSO and the foundation). Aligning an organisation's strategies, processes and people is challenging in most circumstances; moreover, when a PSO has two distinctly separate but overlapping entities, aligning strategies between the two proved to be even more difficult. As one executive from the foundation side explained:

From a strategic standpoint, there's been a lot of work put into making sure the two organisations are separated. So we are not a marketing vehicle for the [PSO], which I think is good and fair and has made this organisation a whole lot more effective. But I'd say maybe the pendulum is swinging back a little bit in that the club and the foundation are starting to realise that if you help sell the brand, then we can help have better impact and reach more people. (Participant B2)

Ideally, organisations work towards a clear, coherent alignment between the mission of the foundation and the business plan of the PSO. However, as one participant elaborated, this takes a lot of coordination to execute:

In terms of our [Foundation's] strategies, we have to work hand-in hand to make sure that our strategies align ... so that [the club's] commercial strategies link with my [Foundation's] commercial team ... It's a massive relationship. And whilst we have our own separate business partners, we are deeply embedded in each other's strategies and business plans. So there are pages within the Club's plans which have all the Foundation's targets...and vice versa... they are in our targets. (Participant J2)

Many participants specifically acknowledged the difficulty of maintaining strategic alignment and balance with their counterpart internally, while also not competing against each other in the external market. As one participant explained:

On our side [at the Foundation], our challenge is trying not to compete for the same external dollar. So we are always trying to find that balance for the bottom line for the club ... enhancing what the club does through charitable initiatives. It is a balancing act. (Participant C2)

In one case, the foundation was restricted by their PSO from acquiring corporate partners. They were not permitted to work with any corporation that was not already a corporate partner of the PSO entity. The justification for this was that the PSO did not want to allow an external corporation to

associate with the high-profile brand through the sponsorship of the foundation, for a considerably smaller amount of money than that what would be required to gain sponsorship with the PSO.

That being said, a few participants did consider their foundation and clubs to have well-aligned strategies and saw this as advantageous for both entities. These participants thought of the foundation as the representative of the PSO within the community, specifying that business objectives overlap between the two entities:

We work together in terms of ... basically, we represent the club in the communities, because we are able to interact with the kids. We are using their brand, but we are also doing it with our own business objectives. But those objectives link in and are in sync with the club's business objectives...in terms of 1) being more visible in the community 2) trying to encourage more supporters 3) trying to encourage new players in the academy 4) help strengthen communities by getting healthier, up-skilled, etc. (Participant H1)

One important aspect of this success was collaboration. In its simplest form, collaboration is a type of a cooperative relationship in which people are “working across organisational boundaries towards some positive end” (Huxham & Vangen 2005, p. 4). As one participant from the foundation side

explained: “We are here to support our mission but also to mesh seamlessly with [the PSO] ... It’s been much easier since we started to collaborate” (Participant C2). Collaboration involves a wide and sometimes complex range of stakeholders working together to achieve a synergistic outcome towards shared value.

In comparison, strategic alignment and collaboration was not raised as an issue within organisations that employed community departments to run their CSR programs. One interviewee explained that they “all work under one roof and work under the same overarching strategy for the club” (Participant G1). In part, this could be due to the fact that inter-organisational boundaries do not need to be passed in these cases.

Conflict

Another challenge of the inter-relationship between the foundations and PSOs mentioned by the participants was the tension between these two entities. Interviewees from the foundation side explained that they felt they had significant day to day responsibility and accountability to the PSO but very limited power or influence in making decisions. As one executive explained:

So I sit here as Chief Exec of the Foundation knowing I have all the responsibility of making this work. But I don’t have as much power as I have responsibility. Because

ultimately, I need a phone call from over there [PSO head office] to say “you’re doing that...or you’re not doing that”. At the same time, we have a board of trustees who very clearly articulate every meeting that we are not here for their benefit. (Participant I1).

This issue of power and responsibility was reiterated by many participants and clearly highlights the conflict and tension that exists between foundations and PSOs. Some executives from the foundation side felt that they were not being valued for the business benefits they provided to the PSO and emphasised the need for the PSO to reframe the foundation as an asset. For example, one manager highlighted, “getting better integration with the club ... that’s our biggest challenge right now. One thing that is holding that up is the relationship with the club ... until they start viewing us as an asset” (Participant B1). Interestingly, this tension was not mentioned by executives from the PSO side, reflecting a divide in understandings and perceptions.

On the other hand, executives from PSOs that had community departments did not raise any concerns on this issue. By nature of their structure, community departments did not experience the same power struggle as the foundation. As a department within the PSO, the dynamics are very different than that of a foundation that operates independently, yet alongside with the PSO.

Access to Resources

Another difference between foundations and community departments revealed through the research was access to resources. These resources are primarily financial, such as government funding and corporate partnerships. Participants from community departments discussed challenges in securing external funding for projects. One participant explained: “Governments do not want to fund a program within a club that is perceived by the public to be making millions of dollars each year” (Participant F2). From this perspective, the foundation model allowed for better access to external resources to employ CSR initiatives.

Many participants from the foundation side mentioned the relationship with their PSO regarding access to resources. In some cases, the PSO acted as a primary donor of money and in-kind resources for their associated foundation. However, in other cases the foundation did not receive substantial resources or funding from the PSO. This was not seen as a negative. Rather, foundations saw this as part of the goal towards being more sustainable and independent from their PSO. As one senior executive articulated:

The football club provides about 10% of our funding coming in...we are looking to get to 0%. We want to be sustainable. We can use the [Club's] donations to get the programs off the ground and pilot projects and secure that

evidence. Then the next year, once we have the runs on the board, we are able to justify and prove the benefits for a corporate sponsor to fund the program. (Participant J2)

Foundation representatives recognised that PSO funding was a significant support and benefit. Funding from the PSO, in some cases, was used to get new programs started, or, in others as a support in case funding from external sources ceased. However, all participants from the foundation side emphasised the desire to become sustainable and financially independent from the PSO. Once foundations become more established and have, as one participant called it “some runs on the board” (Participant F2), they are better able to secure funding from outside sources such as government funding, philanthropic donations and corporate investment. Results indicate that in a foundation’s first years, the PSO is often committed to underwriting their foundation’s programs.

The findings revealed that access to funding and resources had interesting dynamic differences between the foundation and community department models of CSR implementation. The foundation model allowed for, and encouraged, financial sustainability and autonomy for the foundations from their PSO. On the other hand, the community departments, by their very model, receive direct funding from the PSO and therefore will never be completely autonomous. In bidding for external resources, foundations are arguably at an advantage because they are seen to be separate from the PSO and have a clearly defined mission. As a community department, there is

thought to be a perception that that money would be going to the club, rather than the community. The perceived wealth of a PSO was considered to have a potential negative effect on securing external funding from the government, for example.

In summary, there are two main governance models for the implementation of CSR, foundations and community departments. Overall, foundations are becoming increasingly common, with all North American and UK PSOs involved in this study employing this model. There appears from the data to be a number of advantages and disadvantages of the foundation model with respect to how CSR is acted upon at the PSO level. This will be examined and discussed in Chapter Five. Overall, it is clear that a balancing act is critical to ensure that the difficulties associated with this method of delivering CSR do not outweigh the benefits of such a governance model.

4.2.4 Strategy

This section, *Strategy*, outlines the strategies related to implementing CSR as evidenced through this research. Consistently across all cases, four main strategic practices were highlighted by participants and are outlined below: (1) partnerships, (2) long-term planning, (3) clear vision and boundaries, and (4) scalability of initiatives.

Partnerships

Developing and maintaining partnerships is identified in this research as a key strategy of CSR implementation. A partnership is a social system that is engaged, in order to co-create added value or to benefit from the input or skills of others (Kuronen 2011; Möller & Rajala 2007). The interview data suggest that developing partnerships as strategy for CSR implementation is a growing trend. As one participant articulated simply about employing CSR, “there are different models. For us, it’s partnerships” (Participant B2). Another explained: “We have a partnership approach to doing business. We are both organisations looking to build a constellation of partnerships. Some are small-scale, specific partnerships ... others are iconic, whole-of-institution” (Participant H2).

Results indicated that collaboration and partnerships spanned across many stakeholders including local communities, academia, corporates and even other PSOs. For example, partnerships with other PSOs within either the

same league or within a geographical area appeared to be increasingly customary. While PSOs compete against each other on the playing field, results indicate that they are more willing now to partner ‘off the field’, specifically in the CSR context.

While the [PSOs] are fierce competitors on the field, the clubs have announced a strategic off-field alliance to explore a range of joint business and community development opportunities that will provide mutual benefit to both clubs. (Western Bulldogs 2013b)

Partnerships between PSOs appeared to be gaining popularity and momentum. In some cases, this involved partnerships between PSOs from different leagues within the same local community (e.g. the local Major League Baseball team and National Hockey League team). Another type of partnership that was observed in the data was between PSOs within the same league. For example, one North American participant explained this type of collaboration:

And they [the league] said, “Listen guys, you compete on the ice. You don’t need to compete for environmentalism. What are the best three things you’ve done in the building? Tell everybody.” So we have monthly meetings where we portray one or two teams — their best three things. And we bring the contractor who supplied those

things and make it available for the rest of the teams. As a consequence of that now, we have a system called Orbio, which is a cleaner that we use in the building made of water. Water that has sodium enriched which changes its PH and alkalinity, which is basically salty water that we clean the building with. Sort of one step up from vinegar and water. And it came from that meeting. So the [League] won the international award from Beyond Sport for that.

(Participant A1)

In terms of PSOs working and collaborating with one another, one participant argued “we should do more together [with other sporting organisations]” (Participant B2). Other participants echoed the same sentiment. Whilst these teams may compete on the field, many discussed the need and desire to collaborate and work together off the field, within the communities. Another interviewee explained:

That is what competition is about...well you do it well, we'll do it better, you do it better, we'll do it better...etc. And there is massive competition between the two teams on the pitch. We should, in the best way we can, forget the shirt colour within the community space. Let's work together. (Participant I2)

There was also evidence of PSOs engaging in partnerships with local universities throughout many UK, Australian and Canadian based cases. In one Australian example, one PSO and a local university developed a strategic partnership centred on training, research, workplace learning and community programs. The partnership gives the Bulldogs a unique opportunity to tap into world class sports science and elite sport best practice on their home ground in Western Melbourne. On the other side, the partnership allows Victoria University's students to partake in industry focused education, in areas such as exercise physiology, exercise rehabilitation and biomechanics. As one source explained: "More than an accident of geography, the relationship is recognition of the shared commitment and vision for the Western Region" (Western Bulldogs 2013b).

In some geographical contexts, there were more formalised structures to encourage partnership and collaboration between PSOs. For example, the Green Sports Alliance in North America is a non-profit organisation with a mission to help sports teams, venues and leagues enhance their environmental performance. Green Sports Alliance members represent over 190 sports teams and venues from 16 different sports leagues. Since February of 2010, the Alliance has brought together venue operators, sports team executives and environmental scientists to exchange information about better practices and develop solutions to their environmental challenges that are both cost-competitive and innovative (Green Sports Alliance 2013). Two of the four North American PSOs within this research were members of the Green Sports Alliance.

While the majority of participants were positive about their experiences and success with partnerships in general, some identified several limitations and challenges within the CSR context. For many organisations, there was a significant tension with the CSR side of the organisation being constrained in their selection of partners. Many participants noted that they were “not allowed to have sponsors that are competitors of existing sponsors of the [Club]” (Participant B1). Another participant explained:

We are limited in the respect that the club would not want us to work with any corporate partner outside of the family of corporate partners that are already in the club. Because the value of that here [at the Foundation] is a lot less than [at the club]. (Participant I2)

This research also identified an important distinction between ‘sponsorship’ and ‘partnership’. The terms “sponsorships” and “partnerships” are often used interchangeably to describe deals between PSOs and other stakeholders. While there remains significant overlap between the concepts of sponsorship and partnership, there was some mention of the evolution and change *from* sponsorships into partnerships:

I consider that a partnership ... gone are the days of sponsorship. We built organisations around us as partnerships. Sponsorship is, “Here’s 20K. Can I get that and get that? And I’ll give this and that.” That’s it. There’s

nothing else. Then, what happens is you get to the end of the year and because there's no partnership ... no strategic objectives in that ... Unless they feel that they have gotten branding value, then that's it, it's over. (Participant A2)

At the same time, while the examples above highlight how CSR can help fans engage with the sport, CSR can also be used as an avenue for other partner organisations to engage with the PSO. One participant explained: "A lot of organisations don't have the resources to run their own CSR programs, so they come to us" (Participant J2). Similarly, "we would really be looking to partner with businesses again so that we can help them with their corporate social responsibility" (Participant H1). This creates increased business opportunities and interest in the PSO: "We have business interest because of the opportunity because of what our CSR programs might offer them" (Participant F3). Another participant echoed a similar statement, "[we] give them the opportunity to really be seen to be investing in the community again through a successful avenue" (Participant H2). Overall, partnerships were identified as an important strategy towards the implementation of CSR in sport

Long-Term Planning

Many of the interview participants noted that long-term vision and planning with respect to their organisation's CSR strategy was a critical factor for success. One executive reflected on the importance of "knowing that CSR is

not a one-year wonder” (Participant H2). When strategically planning their business strategies and associated CSR initiatives many participants discussed planning anywhere from five to ten years ahead. For example, one participant elaborated: “So now we’re going through the process of investigating what we could do in the city over a 4-5 year period so that we could create a sizable and unique outcome that nobody else is delivering on” (Participant A1). Another participant reflected on long-term thinking as a critical fundamental aspect of their strategy towards CSR implementation. She explained “it’s not just ‘build the playground and leave’; we’re invested in what happens to the school and the students many years later” (Participant D2).

Of the participants that worked within foundations that relied primarily on government funding, many expressed the difficulty with the short-term thinking of government granting systems. For example, one interviewee said: “It’s quite hard when you are working with government who are not looking at the long-term. They’re only ever looking to a maximum five-year period. And that’s too short” (Participant I2).

Many participants also commented on the notion of sustainability and long-term thinking as an important component of a successful partnership as identified above. Participant L1 explained: “It’s not just about signing a cheque and walking away.” This executive went on to emphasise the importance of ensuring the buy-in of players and the club into the partnership and working together on a long-term basis. Another participant

added: “So what’s really important to us is the sustainability of this relationship – it’s about us being the catalyst and football being the hook” (Participant K1). In terms of longevity, several participants quoted a successful partnership timeframe to be an average of two to five years. This was justified and explained by one participant “because it takes a year to get to know them “(Participant I2).

From a different perspective, several participants commented on the dangers of *not* thinking long-term about CSR implementation. Working within an organisation with an internationally recognised brand identity, one executive explained:

If we come into an area with a new program, its big news ... but if we have to pull out of that area, it’s even bigger news. So the strategy is ... wherever we go, we go there, and we settle. And we make a real long-term partnership. (Participant I1)

Another interviewee reiterated the importance of committing to more long-term initiatives by explaining: “It is not something that we can stop and start or start and stop. If we commit to it, we need to commit a real work effort and do this over the next ten years. We really need to stick to it” (Participant H2). This research revealed that long-term planning was a critical strategy of the successful implementation of CSR in professional sport.

Clear Vision & Boundaries

Another important strategy of CSR implementation that was raised in the interviews was to have a clear vision and set boundaries. Participants reported the importance of focusing CSR strategies on specific pillars, areas or objectives. In other words, CSR implementation was thought to be most successful when it is ‘deep and narrow’ rather than ‘shallow and broad’. As one participant summarised, “you can’t be everything to everyone” (Participant F2). Identically, another interviewee explained: “We were trying to be everything to everybody” and instead suggested, “Let’s do a couple of things really well” (Participant D2). Some participants referred to “setting boundaries based around the specific needs of the community” (Participant F3), while others explained that they “chose to work with a smaller group of charitable partners”, because they found “that’s more effective and impactful than having a large group” (Participant G1). One participant commented that a lack of resources can be a driving factor for narrowing strategic boundaries: “The club already carries quite a lot of debt. That helped us really narrow in on what we can do and do well” (Participant H2).

Many participants talked specifically about how the recent adoption of a strategic vision and clear boundaries has helped their organisations in various ways:

In the past, one day we would support something, the next day it was something else. And it was very personality-led and ad-hoc. So when we started the Foundation, we had a team dedicated to strategically developing what that looked like in the community. (Participant I2)

We had to start thinking ‘what are these kids getting out of it?’ So what we did was really narrow the focus of the program....and now there’s much more measurable impact. (Participant C2)

So actually once you’ve defined something, generally, unless someone has a major philosophical difference with it, people are pretty happy to fall in behind that. (Participant F3)

These quotes demonstrate the power and importance of having a clear direction towards CSR implementation for PSOs and their foundations. Many participants echoed the importance of this concept of setting strategic boundaries, specifically around creating and sustaining strong partnerships. For example, one executive explained, “being clear about who we are and what we want to be ... it makes us a much stronger partner with other corporations” (Participant F3). Another participant elaborated:

We find that it is better to work intensively towards a few key deliverables and really develop relationships and strong partnerships. We get approached a lot in terms of charitable organisations, but we prefer to work with a smaller group. We prefer that is not just a one-off campaign on one particular day, but one that has lead up and focus. (Participant G1)

Furthermore, interviewees also discussed the advantages of this principle, specifically in the professional sport industry. PSOs and their foundations typically receive a lot of donation requests or partnership inquiries. Many participants noted the advantage of having a clearly defined vision and strategic objectives to justify the acceptance or denial of these requests:

It takes a lot of time to get an inquiry, assess it and go back to it. So if you can be a bit clearer about who you are it is easier. So we set some boundaries around everything we do. That isn't to say it has to be exclusive groups. (Participant F3)

So honestly the challenge is being true to our mission, remaining true to the areas of focus that we have identified and having to very respectfully and gracefully say no to all of these organisations that do not understand why we can't help them. (Participant C1)

Another important element of this strategic CSR principle as discussed by participants was the notion of the integration of their vision throughout the entire organisation. For example, one participant attributed their CSR vision as being “part of [their] DNA” (Participant F2). Other participants elaborated:

So first and foremost, it has to be a strategic objective that everyone is accountable to deliver. Whatever it is. Whether it is a charitable foundation or a program we are delivering for an indigenous community, if it's programming to deliver healthy and active lifestyle messages, it's got to be integrated throughout everything we do as an organisation. (Participant E1)

We don't see CSR as a one-dimensional tokenistic way. It is something that should be integrated into your business plan. It's not just about planting some trees and doing some staff volunteering. It should be really integrated. And that's the way that we think of it in terms of social change and organisational development. (Participant K1)

Participants emphasised the importance of having a strategic alignment in their partnership and the associated benefits that can have. For example, one executive explained:

Partnerships are key. They have to be strategic. It used to be that we were chasing small little amounts everywhere. Money led the strategy. Now we have the strategy in place so we can see where there is money available within those categories. The tri-party submissions are more successful – if we can partner with other charities and partners – those grant submissions are going to be more successful in grant funding. A lot of the funding that is out there, you won't get it unless you have got a partnership approach. (Participant J2)

Furthermore, in the context of partnerships, a contributing factor to their success was an alignment of values between partners, in other words, a “common ambition” (Participant E1). This notion reflects the shared value theoretical framework, such that partners can work together to create aligned social and economic value.

The new CEO has come on and created this common ambition or shared value. It's not just a common ambition, not just for our communities or our clubs or our schools. It's a common ambition for all of our partnerships. We know what every partner wants to get out of our relationships ... but we're the ones that are essentially pulling it all together. (Participant E1)

The alignment of values between partners was identified as a critical success factor for PSOs in this investigation. “It is important to us that our partners are aligned with our own value proposition to provide strength, experience and care to [the community]” (Participant L1). Another participant added: “One thing we are really trying to do massively is trying to fit partners with appropriate programs ... so it’s about attaching the right partners to the right programs” (Participant J2).

Results from document sources indicated that this alignment of values was echoed from the other side of the partnership as well. There was an expressed interest in partnerships whereby the brand values of each organisation involved were congruent. Importantly, many of these stakeholders consider partnerships with PSOs to be part of their own CSR initiatives. As one interviewee explained: “We are finding that a lot of partners are coming and asking for an element of CSR now ... they definitely want a share of that halo” (Participant B2).

Overall, having a clear vision and setting boundaries on the CSR initiatives was identified as an important strategy for successful CSR implementation. Furthermore, integrating CSR throughout the business operations through the vision and setting boundaries was highlighted as a critical strategic dynamic in the implementation of CSR initiatives so as to leverage the value both for society and the business. This will be explored further in Section 5.4.

Scalability

Given the increasing international focus on PSOs as identified in Section 4.2.1, many executives reported a significant shift towards examining the scalability of their programs. This scalability refers to expanding existing programs to other communities or even other PSOs. For example, one participant explained, “the next question was how we scale our impact ... one of the ways we scale impact is helping other teams do what we do” (Participant D2). One executive talked about organically growing their programs by using one model and branching out to other communities:

Since I’ve been here about five years, we’ve really been looking at the breadth and depth of our programs. We made a strategic decision to work with partners and set up satellite centres. That’s something where we are not parachuting into communities ... we actually go and work with local partners and create a satellite centre within the community. And you grow your programs organically based on the needs of the community. And you end up creating small satellite foundations. And you can grow your home. And that’s because the broad area where we work across is three countries. (Participant K1)

Another source suggested that CSR programs if designed as transferable models have the potential to be adapted for other communities, widening the

impact and reach of PSO's CSR:

It always has been the hope of the Board and staff that the organisation, while focusing regionally, could have national and perhaps even international impact within the field of sports philanthropy. Its programs are designed as models that can be adapted to other locations. (Participant D2)

Overall, within the *Strategy* theme of CSR implementation, there was a high level of consistency with participants recognising the importance of partnerships, measurement, strategic long-term vision with clear boundaries and the future potential for scalable initiatives.

4.2.5 Measurement

As organisations increasingly invest in CSR, it becomes critical to accurately examine the effects, both to society and business, of these endeavours (Lemon et al. 2011). This study revealed that organisations across the professional sport industry are beginning to address the increasing challenge of measuring and evaluating CSR and related community programs. This section will present the research findings of measurement practices of CSR in the context of this research, particularly from the perspective of executives. Overall, whilst all participants regarded it as an area of importance, they also expressed significant concern over a

lack of information and understanding about how to execute rigorous measurement and evaluation processes.

Beyond Output Metrics

CSR based measurement is often primarily focused on output metrics, such as the ‘number of people attended’ or ‘number of lives touched’. A common theme of discussion in the interviews was the need to “do more than count” (Participant K1). Simply put, executives interviewed in this study recognised that output metrics were necessary, but that the traditional way of ‘counting heads’ is not sufficient. For example, one participant explained:

It’s funny because when you say “beyond the numbers coming in the door”. We do measure the numbers coming in the door. And I guess we are starting to measure whether they are the *right* numbers coming in the door.

(Participant F3)

Other executives reflected on the process of moving beyond output metrics towards evaluating impact. For example, one respondent explained: “It’s easy to turn around and say well we had 260,000 contacts this year. But we have to start asking, what does that actually mean? What’s the impact?”(Participant J1). Another reflected that, “measurement and research isn’t just about us feeling good and patting ourselves on the back. This is about really creating change for kids” (Participant D2).

Participants consistently reported increasing their focus on “outcomes” or “impact”. Whilst many of them realise and confess that their methods are not perfect, it is a conscious decision and direction which many PSOs are working towards. For example, two participants explained:

We may not be there but as an organisation you want to be there. That’s what everyone is working towards ... Especially with the way of the world now, it’s about demonstrating impact and it’s fuelled by results.
(Participant K1)

We do a lot of participant evaluation forms – pre and post. This is, to be honest, an area that we are looking to improve on. It’s getting better. Having this many kids to track and understand helps improve their knowledge of what they should and shouldn’t do. We are getting some great stats. I still think there’s a need to dig a little bit deeper on the actual impact on a young person. It’s difficult though. (Participant J2)

Another participant echoed a similar shift towards impact measurement:

Then along the way, we started to look at what impact we were having, right? Because if it is true that the brand of the team is that strong, and it is true, then we want to make

sure that we are making the greatest impact for the kids.

(Participant D2)

Several participants commented that measurement is difficult because there are no national or international standards of CSR, particularly with a sports focus. Many PSOs are running separate, independent and highly variable programs across even the same league. There is no one single formula for measurement and evaluation of initiatives, and thus measurement and comparison across organisations can be difficult. As one executive commented, “when nothing else like you exists, it’s a bit hard to measure what your success level is.” (Participant F3).

It is relevant to note, however, that there are environmental measurement standards that PSOs can report to and gain accreditation with. For example, Manchester United has become the first football club in England to be granted the International Environmental Management System standard, ISO14001. The ISO14001 is designed to help an organisation curb its environmental impact by developing a strategic approach to cutting carbon emissions and waste. The club has implemented a range of environmental measures including reducing lighting, introducing new controls on heating and air conditioning systems and launching a communications policy to encourage fans to recycle and travel to matches on public transport.

The extent and success of monitoring and evaluation appears to be linked with the level of strategic direction that PSOs and their foundations have;

the more strategic the program, the better the measuring systems in place. For example, one respondent describes implementing benchmarks to inform on the progress and success of CSR initiatives:

We try to put benchmarks ... to look at how are we improving, what kind of feedback are we getting, where are the gaps in our service that we need to fill in. All of it is just developing a better program delivery, to have a better impact through actual data and research. (Participant E2)

Financial Return on Investment

One of the important measurement factors for PSOs was the ability to justify their investment into CSR activities and initiatives. Many participants discussed the importance of being able to measure and prove a return on investment of their CSR initiatives. Whilst many executives perceived there to be a return on investment for certain CSR initiatives (see Section 4.3.1) many discussed the challenges in being able to measure and sufficiently prove that connection in some cases.

That's something that really ... the actual return on investment is very difficult to measure. It's something we're very keen to measure and show to the board. But it is something we haven't really got a good handle on ...

especially in terms of the benefits to community, social outcomes ... we really struggle with that. (Participant G1)

Many of the cases reported using various data frameworks or external companies (e.g. Repucom) to track the marketing value from CSR-related initiatives. However, as one senior manager articulated, organisations are looking at more robust measurement and evaluation elements:

At this point in time, I have not seen a solution. It's hard to measure. I mean, we have Metricon data that measures how many times our logo gets on broadcast. And get a valuation. But what is the emotional success we get from it? That is hard to measure for us. We internally know the objectives we want: Growth, participation pathways, talent pathways. That's how we'll see the success of it. And then also you can't just look at it purely on the program.
(Respondent D1)

One important change that was mentioned by many participants was the increasing need and desire to be able to prove the business case and return on investment of their CSR initiatives specifically for their associated PSO and its brand. As one interviewee from the Foundation side declares, "I'd love to make that case that we deliver more value to them than what they deliver to us. I'd love to be able to do that" (Participant A2). Similarly, another participant acknowledged,

I don't know that the club has done a terribly good job of measuring the effect of our programs to our club's brand. And I think it's a longer-term prospect but it's happening faster than they might think. (Respondent F3)

Measurement and evaluation is increasingly being recognised as an important element of CSR implementation. A few participants in the research commented specifically on how measurement and evaluation techniques can assist in making decisions. For example, one senior manager noted: "We have been getting better, I think, at understanding that we need the data. We need the research in order to make decisions more rationally and do fewer things well" (Participant H1).

Additionally, participants also acknowledged the importance of collecting both qualitative and quantitative data. Qualitative data collected for CSR initiatives at PSOs and their foundations included stories and anecdotes, videos, stakeholder feedback in a conversational or narrative form. For example, two participants explained:

We have some fabulous anecdotes and, in fact, we now realize those are a part of that measurement. We just need to get smarter at how we can actually resource capturing the anecdotes and really making sure that they are noted down and reported. (Participant H1)

Measurement is key for us ... our videos pulled together with our statistics. You need both to be able to report. Stats only go so far. You have to be able to measure further than that. (Participant J2)

The easiest and most popular form of quantitative data usually referred to output metrics such as the number of people involved in an initiative, as discussed above. More advanced quantitative measurements refer to return on investment type frameworks. Overall, participants recognise the value in collecting *both* sets of data.

Social Return on Investment

While measurement for reporting purposes to the PSO was important to all organisations, many also expressed the need to be able to prove and improve the impact of their programs. Specifically in the European-based cases, one of the measurement methods that is becoming increasingly popular is a framework called Social Return on Investment (SROI). SROI is a principles-based method for measuring the value of social, economic and environmental outcomes created by an activity or an organisation (SROI 2012). The SROI method has been standardised by the SROI Network, based out of London, England. Many of the European PSOs had started to adopt this methodology.

Yeah we have done that [SROI] with one of our programs that occurs after school during the evening when kids are most vulnerable to commit crimes because they are bored. The police have been able to come back to us and explain direct savings to society by X amount of pounds, direct savings based on crime rates, etc. – 32.5% crime reduced across the area. (Participant J1)

One respondent advocated the SROI method predicting that it would be suitable for many organisations declaring: “This is the way the world is going in terms of measurement. But then you have to drill down and see what is the means of measuring that” (Participant C1). While some organisations are beginning to employ SROI methods, respondents did express concern regarding the lack of resources and expertise in this area. As such, they report using external consultants to complete some of this work. For example, one respondent said:

SROI is something we do on some programs, but because it’s such a massive investment of time and expertise, we don’t have in house SROI department ... so we have had universities come in and help us with that (Participant K1)

Respondents also acknowledged the value of long-term measurement and are adapting their methods to incorporate this aspect of measurement and evaluation. One respondent explained:

Now we can also measure ... if we have a kid in Year Six and attends a soccer camp and then comes back in year 8 and attends a program, then he becomes a volunteer. We track him all the way through so we can track his progression. That's really good to have. We've never had that before. With that program, we can attach case studies, participant feedback, images, videos. (Participant J2)

This research study focused on CSR implementation from the perspective of executives and therefore it was beyond the scope of the study to look specifically at communication and reporting of CSR; however this remains another related and critical aspect of CSR.

4.3 Part B: Business Case

This section presents the business case for CSR for the PSOs involved in this research. The research questions associated with this part of the research are: What are the *perceived* business benefits of implementing CSR? In other words, how do PSOs benefit from engaging in CSR policies, activities and practices? Moreover, can organisations perform better by addressing both their core business operations and their responsibilities to the broader society (Kurucz, Colbert & Wheeler 2008)? This research question is important as corporate boards and executive senior management increasingly need to justify that CSR is consistent with the organisation's strategies and that it is financially sustainable (O'Sullivan 2006). Accordingly, this research focused on the executive manager's perceptions and understandings as to whether and how their CSR activities improve their business.

The scale and nature of the benefits of CSR for any organisation vary depending on the nature of the initiative. Before delving into specific benefits, a number of general comments were made by participants about the business case for CSR. Interviewees acknowledged the importance of considering the bottom line and dollar value when implementing CSR initiatives, "pragmatically ... the things that work are the ones that attract dollars. Fundamentally, if you can sell the value in it to someone else, and they are prepared to pay for it, that's value" (Participant F3). Participants in this study recognise that CSR initiatives are becoming a source of revenue,

whether directly or indirectly. Participant L1 explained: “The most important aspects are internal buy-in, credibility, and heart-share. And eventually, it becomes a revenue stream”. Another interviewee explained simply saying: “It's a pretty good business case, to be honest" (Participant F1).

Whilst profit may be the end goal for any business, organisations recognise that CSR may contribute to some significant business benefits by reducing their costs and risks, addressing stakeholder concerns, securing competitive advantage and attracting more investors and partners. Babiak and Trendafilova (2011) found that executives in sporting organisations adopting environmental sustainability practices seek, and are driven by, strategic benefits. However, they did not expand upon those strategy benefits; thus, this current research project examines what those strategic benefits are. Thus, a distinction is made in this research, between *rationalising* the business case for CSR, and identifying the actual perceived business benefits of engaging in CSR. This research focuses on the latter.

The following results are based on interviews with participants who work within the organisations, and therefore reflect their perceptions and observations of various business benefits. These results are organised into four categories of benefits that organisations may attain from engaging in CSR activities:

- Cost Savings & Return on Investment;
- Competitive Advantage;
- Brand Awareness & Reputation, and
- Commercial Growth

4.3.1 Cost Savings & Return on Investment

This section, *Cost Savings & Return on Investment*, describes one of the business benefits identified through the research. Consistently across all cases, this was a popular topic for participants when discussing the benefits of CSR to their organisation. This refers to the idea that a CSR program may bring cost savings to the organisation or that the organisation would obtain a return on their investment into a CSR initiative.

Within this research, many participants described specific CSR activities or initiatives that were seen as a strong investment that resulted in significant cost savings for the organisations. The most common type of initiative in this category was environmentally-based initiatives. The Philadelphia Eagles, for example, have saved more than \$US 3,000,000 since they developed a robust sustainability program. Another PSO translated their efforts of environmental sustainability into savings of more than £500,000 (Manchester United 2012). Participants specifically emphasised the cost savings associated with their environmental campaigns, “it has created the opportunity to reduce the running costs on one of our largest expenses, energy” (Participant L1). Another participant explained: “We believe that

companies everywhere can find ways to ‘go green’ with business practices that help the environment and the bottom line” (Participant D1). Another executive echoed a similar sentiment:

This is why I think ‘going green’ really works. The reason it has taken this kind of trajectory ... I think that capitalism is bringing it back in line. You don’t have to make a decision anymore, am I profitable or am I green. It’s not a trade-off. You can be profitable by going green.

(Participant D1)

One of the reasons that environmental initiatives were closely aligned with the benefits of cost savings and return on investment is that those types of initiatives are more easily measurable, for example, electricity and water usage. More than half of the organisations described CSR initiatives that had a strong return on investment, especially environmentally based initiatives. Participants also discussed an important notion that the more financially sustainable (i.e. through cost savings and return on investment) a program can be, the more potential it has to grow in the future. For example, Participant A1 highlighted: “We go project by project, changing LED from halogens. It’s a ten to one return. It really pays off.” In a similar example, Participant B1 explained that “meeting our [CSR] objective puts money back in our pockets ... So we do have that benefit. And the more we do, the bigger the benefit”. Thus, by improving the sustainability and business benefits of CSR programs, the programs themselves can grow and improve

their societal benefit simultaneously. Accordingly, one executive explained: “We are driven by the returns not only because we get a financial investment from the partner, but our clubs are getting a return and saving money and are more sustainable” (Participant E1).

As described above, partnerships are an increasingly important component of CSR implementation. Closer working relationships with key suppliers were identified to result in additional cost and process-efficiency savings. Participants also associated partnerships to the financial benefit of CSR. As one interviewee explained: “We’re driven by the returns not only because we get a financial investment from the partner, but also because we are getting a return and saving money and are more sustainable” (Participant E1). Other participants noted cost savings as a result of their partnerships, for example, using economies of scale to reduce costs in purchasing.

From a strategic policy perspective, one participant described specific procurement criteria set by the organisation that directly integrated financial returns and CSR based policies:

So we set very simple criteria – the same kind of criteria we set for regular purchases: One) there has to be a return on investment; Two) it has to be an environmental investment. So you’re going to increase profitability, you’re going to reduce your footprint. (Participant A1)

Whilst not significant, it is relevant to note the geographical differences in cost savings and ROI benefits. Given the North American focus on environmentally-based CSR initiatives there was more emphasis on this business benefit from North American executives. There was no mention of cost savings or return on investment as a benefit of CSR from Australian based participants. Overall, this section illustrates how CSR practices are thought to help benefit through cost management strategies. Many participants described certain CSR activities that resulted in significant cost savings for their organisations and, in some cases, a complete return on investment. This was especially evident in environmental sustainability initiatives, particularly because the costs savings are relatively easily quantifiable in terms of water and energy usage.

4.3.2 Competitive Advantage

This section, *Competitive Advantage*, outlines another category of business benefits identified through this research. The term ‘competitive advantage’ is best understood in the context of a differentiation strategy and focuses on how organisations may use CSR practices to set themselves apart from their competitors (Porter & Kramer 2006). In this context, stakeholder demands are seen as opportunities rather than constraints and thus CSR initiatives enhance an organisation’s competitive advantage to the extent that they influence the decisions of the firm’s stakeholders in its favour (Carroll & Shabana 2010). Some participants described CSR as a new area of their business strategy and saw it as an opportunity, particularly within the sports

industry. One participant highlighted that CSR programs are beneficial to the business as a part of their differentiation strategy within the local market (Participant F2). As a smaller organisation in their respective league, they could not necessarily compete with the larger teams from a marketing reach point of view, but they could compete and be leaders from a CSR angle. This executive went on to explain,

We were always looking at this commercially saying not only can we do something as a point of difference but we can leverage that opportunity. But we need to move and be the leader in this space before people realise that this is where sport is going to shift to (Participant F2).

CSR programs, as described earlier, are often focused towards specific groups within the community such as youth, disadvantaged, new migrants, or people with disabilities. These programs naturally bring communities together under the banner and brand of the PSO. From a business perspective, participants acknowledged that fan engagement programs within the communities can translate into significant competitive advantage for their organisation. Some participants discussed CSR as a way for groups in the community to develop loyalty towards the sporting organisation. As one executive explained,

At the end of the day there's a lot of research that's done around how people perceive the brand. There's a lot of

analysis on how they ‘get loyal’ to the brand ... But there’s also a lot of evidence that says that people that participate in the sport (participation could be playing the game, watching the game, going to community programs, etc.), that are more engaged will invest heavily into your organisation ... rather than if you are just the average spectator that will go with the successful teams and then drop off and go to another team. So there are reasons why we want to drive people in the community to get active and participate in our game through our programs on a more regular basis because they end up investing more into it ... developing loyalty to the organisation.

(Participant E1)

As identified, partnerships are a significant part of PSOs’ CSR strategy, whether they are working with other agencies, charitable organisations, government, and even other PSOs. In the context of business value, the integration and implementation of partnerships as a CSR strategy provided significant competitive advantage. One senior executive explained about their CSR partnerships saying: “It certainly helps with government relations. It improves our relations with [the League] ... a lot of indirect intangibles” (Participant F2). Partnerships as a strategy to implement CSR provided a significant advantage mentioned by many participants in that it improved relationships with various stakeholders beyond simply the partners themselves. Another participant echoed a similar sentiment identifying a

competitive advantage in gaining relevant market information from partners, “it’s not just about delivering a program; it is about your relationships. It’s about how you can get greater intelligence ... the intelligence they have brought to our organisation is significant” (Participant E1).

CSR in the professional sport context was also seen as a vehicle with which other organisations can deploy their CSR initiatives in partnership with a PSO. As one executive explained: “A lot of organisations don’t have the resources to run their own CSR programs, so they come to us” (Participant J2). There also appears to be a reciprocal benefit back to the partners. It was, however, beyond the scope of this research to interview external partners of these CSR initiatives. Although the examples above highlight how CSR programs can create competitive advantage for PSOs, not all participants agreed.

As indicated above, not all participants saw CSR or environmental sustainability as an external competitive advantage. Participant A1, in particular, saw it as internal objectives that were not necessarily directly linked to business benefits. When talking about competitive advantage, another executive emphasised that the advantage gained from CSR initiatives was not the driving factor. Rather, as Participant A2 further emphasised, competitive advantage from CSR, is “a by-product not the for-product.”

It is relevant to note that competitive advantage was most commonly noted in Australian based PSOs. This is due to the fact perhaps that it is a less saturated market in terms of CSR from a PSO's perspective. Thus, with CSR as a less utilised strategy, Australian PSOs that were engaging in these initiatives experienced significant competitive advantage for doing so.

4.3.3 Brand Association & Reputation

Organisations typically justify their CSR initiatives on the basis of creating, defending and sustaining their reputation within the community (Kurucz, Colbert & Wheeler 2008). Participants in this study reflected that their commitment to the community was critically important to their club's success, and many linked this to their brand. This research identified the benefit of CSR to an organisation's brand from two distinct perspectives: brand reputation and brand association. The benefit of 'brand reputation' refers to the notion that CSR initiatives can help sustain and improve an organisation's reputation within the communities in which it operates. 'Brand association' on the other hand, conversely refers to the notion that the power and association of the PSO's brand can help attract new partners, engage youth and thereby make the PSO a strong vehicle for CSR (Smith & Westerbeek 2007).

An organisation's reputation is an important factor for success and is one of the most valuable intangible assets (Gibson, Gonzales & Castanon 2006; Hall 1992). As one executive explained: "A strong community is the

foundation of every football club and our commitment to community issues is critically important to our club's success" (Edelman 2012). From a brand reputation perspective, many participants believed that CSR initiatives improved their PSO's positioning and perception with the community. For example, "we had an enormous feedback from people about the strong stand that our club was taking with our CSR initiatives" (Participant F2). In interviews between the researcher and participants, the point was often made that CSR activities provide a way to improve brand reputation for the associated PSO. Participant F3 explained, "[CSR] has proved our branding and positioning as a club that we are community focused ... Ironically I think it has helped us with our brand." Similarly, Participant L1 emphasised the importance of developing brand reputation through CSR activities specifically with youth: "You become a fan of what you are exposed to. And I do believe we are exposing kids to our team brands through our CSR work ... but in a genuine way." Consequently, many clubs were seen to be strategically prioritising CSR as a core part of brand strategy.

On the other hand, it is this power of the PSO brand and reputation that also enhances CSR initiatives. This category refers to the benefit of the PSO brand as a way to garner awareness and interest. Several participants across both foundations, community departments and at the PSO level referred to the popularity and global reach of sport and/or PSO as a strong vehicle for CSR.

Brand association with the PSO was revealed as an important benefit, particularly externally in the way that it served as a buy-in for other partners together. As one participant suggested, “I suppose linking with our profile and our brand is the benefit to them” (Participant G1). Similarly, another participant explained that corporate partners “certainly have a brand leverage component through our programs. And then that brand association is very important to the partnership” (Participant I1). Overall from the internal perspective of PSOs, many participants highlighted that CSR activities enhanced the ability of their organisation to attract partners.

In terms of how we’ve developed over the course of the last 11-12 years ... local partners have come to us because they haven’t had the ability to engage and be able to get the outcomes socially on their own. The key reason for that is the power of football and our brand. Where we are, sport is held in such high regard, and so many communities are experiencing deprivation. We are actually seen as non-threatening without having an agenda. Also, people trust us. They want to be engaged with us because they like football. (Participant K1)

Participants also specifically associated this power of sport and the associated brand of the PSO as a vehicle to engage youth. As outlined by one senior manager: “We find that the brand of the team allows us to reach kids that no one else can reach” (Participant D2). Similarly Participant F3

added: “It’s attached to a well-known brand that kids find really appealing”.

Another participant highlighted,

We have our players; we have our brand; and that’s what creates the attention. It could be the “ABC” company going into a school and the kids are like “okay whatever.” And now it’s “ABC company AND the [PSO]” going into a school and everyone’s excited. (Participant C1)

Many participants also attributed this communicative power to the ‘star power’ of the athlete. High profile professional athletes can be celebrities in their communities and abroad. Therefore, they naturally attract people’s attention. This ‘star power’ is utilised by PSOs to enhance the initial interest and engagement of their CSR initiatives.

This notion of the power of the brand of sport was attributed across not only the PSO itself, but also on the foundation side. The foundations heavily utilised the image and brand of the PSO that they were associated with for awareness and recognition purposes. One interviewee highlighted:

It’s important for us that we use the [PSO] brand within the foundation. It’s important for us to do this because we want people to be aware of everything we are doing. The more donors we can attract, the more money, the bigger

our programs can be. You have to think of it like a business. (Participant B1)

Overall, CSR was perceived to enhance the brand reputation of the PSO and foundations involved in this research. Importantly, on the other hand, it was also this brand recognition that was seen to be an important asset towards the implementation of CSR programs.

4.3.4 Commercial Growth

Another significant benefit that came across in the research was how CSR programs enhanced commercial growth of the business, through benefits including fan membership, growth of the game and further commercial opportunities through partnerships. These commercial opportunities were revealed to be fundamental to the business objectives set for CSR programs. As one participant said, “we internally know the objectives we want: Growth through fan development pathways and participation pathways ... that’s how we’ll see the success of our [CSR]” (Participant E1).

Many of the participants described fan engagement as a critical justification of their CSR programs which resulted in subsequent business benefits. Through these programs, PSOs can engage with their fans in meaningful, memorable ways that encourage people to participate and become involved with the team. One participant explained “we felt that that would lead to commercial opportunities” (Participant F2). CSR was, according to most

interviewees, seen as a way to increase fan membership across the regions in which their programs operated. Participant B1 explained: “So I think building the fan base and spreading the message and brand across the country through our CSR programs ... I’d say that’s the first benefit.” This was consistently emphasised by all interviewees in this study. Other participants echoed similar sentiments:

It’s a membership objective for us ... So it’s integrated into the business ... so that’s a very basic example of implementing a strategy to grow the game and then underpinning it through the [PSO], social responsibility ... all those components. And then that attracts more funding from government, corporate, to grow your model. So it’s about achieving all those objectives. That’s how we build and grow. (Participant E1)

Well, certainly from my point of view, in terms of the community, it is about support and membership going forward. Also, I think that part of what a successful club can do for the region. For us we aim that it translates into membership because again financially that is critical. (Participant H1)

More specifically, one participant spoke about CSR as a way to engage with youth, thereby ‘converting’ them into fans:

We also felt that one of the key business benefits for us was to ultimately align it with our fan development plan to increase the amount of fans and supporters for the club. That can range from converting kids through the community classroom, using CSR to attract fans ... so to activate it in a way that it will attract new supporters to the club and be a part of it. (Participant F2)

Participants in the interviews talked about how support from the community translated into memberships and therefore represented a business benefit from their CSR programs. Similar yet distinct from brand reputation, participants described fan engagement as an important commercial opportunity of CSR. As one participant described: “The fan awareness and engagement is priceless” (Participant C2). Another participant emphasised: “Fan engagement is a big part of it. The age for a kid to pick a sport is four-six years old. We work with kids of that age. The kids go home and talk to their parents about what we are doing. That all feeds into our larger commercial football goals” (Participant J2). Other PSOs who have not yet been able to fully establish this, spoke about its potential: “For us we would hope that it would translate into membership, because again financially that is critical” (Participant H1). Other participants acknowledged the increase in commerciality and access to other investments that their CSR programs provided.

Another objective of many PSOs and foundations is their grassroots work to promote amateur sport across the country and they do this through CSR programs. These initiatives benefit the growth and sustainability of the sport, which indirectly benefits the PSO involved. Participant L2 highlighted, “that’s the legacy [we] will leave ... it’s the growth of the game.” When speaking about some of their CSR programs, another participant further explained: “The biggest legacy will be, you know, the growth of the game, the sustainability of the game, social imperatives and economic imperatives ... all of those pieces” (Participant E1). The growth of the sport, regardless of the relevant sport in the specific context, was seen as an important commercial benefit of CSR. Others executive explained:

So it’s kind of all about I suppose help grow the game of football because if you have more people that are playing the game, more people that are engaged, whether they are fans or supporters or members, then you are really developing and also if there is more people playing then the talent pool is greater down the track. (Participant G1)

This program here is about identifying first and foremost an opportunity for the kids to play rugby. So it’s a growth strategy. It’s got to come back to what are the objectives of the business. We can partner with 1000 charities but how is that going to grow our model? ... The second part is what CSR is delivering back, not only for the

organisation you are working for, but also the sport. We are all built as an organisation on the philosophy of growth, growth across all areas of business. Not just the growth of the number of players, but economic growth ... its intelligence, it's the talent we employ. All those pieces are critical to ensure we can leave a legacy for the game.

(Participant E1)

Underpinning the organisation's strategy with social responsibility and implementing a concurrent strategy to grow the game, was also described by participants as a way to improve relationships and thereby attract more funding from government or corporate partners. For example, one participant explained:

... You have to say "well how is this [CSR] improving our relationships with government, federal and state?" What industries are we bringing into our organisation such as mining, banking/finance, construction? (Participant G1)

Another critical aspect of commercial opportunity that was revealed through the research was through partnerships. The results emphasise the notion of 'win-win partnerships' in that there are commercial benefits to both parties that are leveraged as a result of strategic alliances. Participant K1 explained: "So there is a mutual benefit not only from a PR point of view but also about social change and organisational development, and that's where we

end up having other organisations approach us.” There were several examples of potential and actual shared revenue opportunities for both parties as a result of partnerships. For example, one source highlighted: “While clearly it is early days, once all of the planned initiatives are successfully in place – the potential shared revenue opportunities for both clubs could be significant – over time” (Western Bulldogs 2013b, para 10).

Participants also highlighted that engaging in partnerships, in some cases, had significant mutual benefits. For example, one participant explained how partnerships aided their organisation in securing government funding, “the tri-party submissions are more successful. ... A lot of the funding that is out there, you won’t get it unless you have got a partnership approach” (Participant J1).

Whilst there was significant discussion and support for the business benefits of CSR in professional sport, it was not all unanimously positive. Some participants described the negative perceptions of CSR. One participant explained that to some senior management within the PSO, “community is often viewed as an ‘expense to the club’ rather than a revenue generator” (Participant G1). Others talked about the difficulties in addressing those that did not see the benefits of CSR and that considered it to be only a cost centre:

The negative angle is something I’ve had to battle with over time over the last twelve months. We were giving up

a commercial asset to promote a charity ... a big commercial charity ... and as an organisation that we can leverage. But at the end of the day, the question was asked “Why are we giving up that asset?” That has been a constant battle ... it’s fair to say that there has been some negativity. (Participant F2)

Some senior managers were “not prepared to give up commercial assets in the short term to drive that long-term benefit” (Participant F2). Another participant explained that business benefits were not necessarily the main driver for the CSR action. For example:

There’s no competitive advantage that I can see. Winning ... is a competitive advantage. Internal success, we measure ourselves. We set our own objectives. Reduce carbon footprint by 25%; reduce all waste by 25% etcetera ... etcetera. That’s our goal. And that to me is our success. Whether it puts more bums in seats, it’s a bonus but that’s not why we do it. (Participant A1).

It is to be expected that there are some stakeholders within an organisation that do not see or value the benefits of engaging in CSR. As with all managerial activities, there are limits to CSR. The results show legitimate concerns from some senior management, and it is imperative that organisations work diligently to address these concerns.

Overall, the commercial opportunities through fan engagement and membership, growth of the game and partnerships were significant and perceived by participants to be an important benefit of engaging in CSR activities. It is relevant to note that an additional category of potential commercial opportunity revealed through this research was ‘talent development’. However, this theme was only identified in the secondary sources documentation (e.g. from the news and media). This was not pursued further given that the focus of the study was executives’ perceptions of business benefits in the professional sport context.

4.4 Summary

The *Implementation* theme analysed and discussed in this section consists of five sub-categories. The first category identifies CSR activities and priorities of the organisations, from youth development and education, health and physical activity, to environmental sustainability, community engagement societal issues and game development. Geographical differences between the three areas of Australia, North America, and the UK were also identified. The second category discussed the management of internal and external stakeholders that were particularly relevant to the participants in the context of CSR. Then, governance models were examined with a particular focus on the dynamics, challenges and opportunities between the two models in sport: foundations and community departments. Then, different strategic approaches used in the implementation of CSR were examined focusing on partnerships, long-term

planning, clear vision and boundaries and scalability. The fifth and final category explored CSR measurement and evaluation approaches in the professional sport context.

The *Business Case* theme presented the perceived business benefits of CSR for PSOs in this study. These results indicate that there are a variety of perceived business benefits for PSOs to engage in CSR activities and thus, the business case for CSR can be made. First, cost savings were identified, as many participants described specific CSR activities or initiatives that were seen as a strong investment, resulting in significant cost savings and return on investment for the organisations. This was specifically seen especially with reference to environmental initiatives. Second, competitive advantage, which is best understood in the context of a differentiation strategy, identified how organisations use CSR practices to set themselves apart from their competitors.

Third, brand reputation and association was an important justification and benefit of engaging in CSR. On the one hand, CSR initiatives were perceived to help sustain and improve an organisation's reputation within the communities in which it operates. On the other hand, the power and association of the PSO's brand was revealed to attract new partners, engage youth and thereby making the PSO a strong vehicle for CSR. Lastly, there were significant commercial opportunities identified by participants throughout the research including fan membership, growth of the game and the development of synergistically beneficial partnerships. Overall, these

perceived business benefits identify important justifications for investment into CSR in the specific context of professional sport.

In the following chapter – Chapter Five – will analyse the empirical findings presented here in Chapter Four. Through an in-depth discussion, the research questions will be addressed, along with the theoretical framework applied in this research.

CHAPTER 5: DISCUSSION

5.1 Introduction

This chapter builds on the findings presented in Chapter Four and discusses the research questions in the context of ‘shared value’ and the existing literature on corporate social responsibility (CSR) and sport. It does so by analysing the empirical findings presented in the previous chapter, relating to key findings in the current literature. The overarching thesis aim is twofold: (1) to explore the implementation of CSR in the professional sport context, and (2) to determine the perceived business benefits of engaging in CSR. Accordingly, the following discussion is split into three parts: (1) CSR Implementation, (2) Business Benefits and (3) Shared Value, which will bring these two aforementioned areas of research together through the shared value theoretical framework.

Figure 3 overleaf graphically depicts the key elements that were explored in this research in four key areas. First, the CSR priorities and activities set the scene for the professional sporting organisations’ (PSOs) focus areas. Through the middle, the key aspects of CSR implementation are highlighted which include governance, stakeholder management, strategy and measurement. The bottom box represents the PSOs perceived business benefits as a result of engaging in CSR. The centre represents the extended shared value conceptualisation as a result of this research and interaction with each element around it. The subsequent sections of this chapter will provide further detail into each element of this conceptual representation.

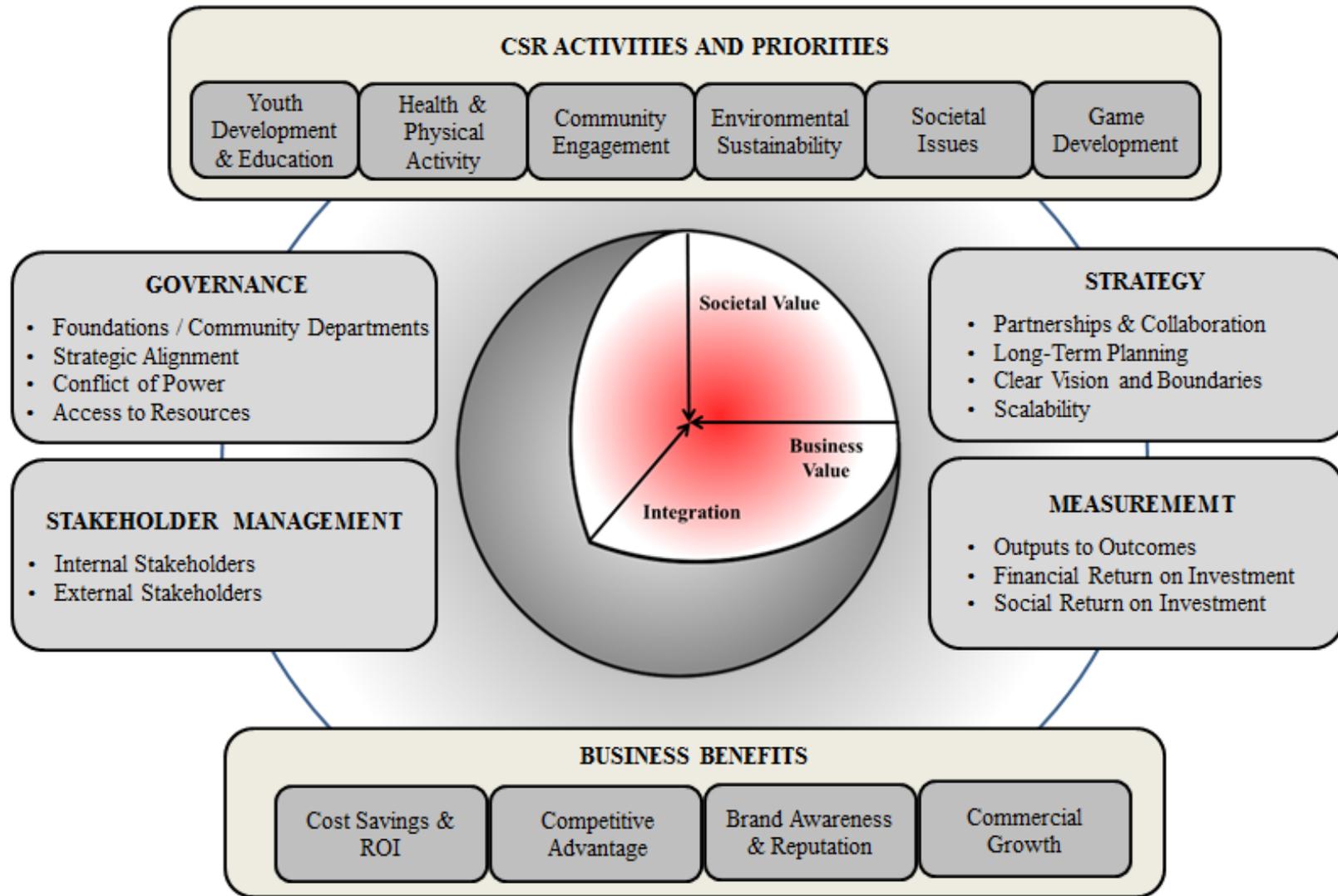


Figure 3: Conceptual Framework of Results

5.2 CSR Implementation

Chapter Four explored how CSR is implemented across twelve professional sporting organisations (PSOs) in three broad geographical regions. Specifically, this research examined five critical aspects: (1) CSR activities and priorities, (2) stakeholder management, (3) governance, (4) strategy and (5) measurement. The chapter will now discuss each of these elements through the theoretical framework of shared value. This concept was examined through the implementation of CSR across PSOs.

The dynamic and practical aspects of implementing CSR have only recently been explored in the literature (Lindgreen, Swaen & Johnston 2009). The research findings of this thesis provide strong evidence to support and build on the limited, but important, work that has already been conducted in this area across other industries. This thesis focuses on the unique context of professional sport as a vehicle and platform for CSR. The overarching aim of this study is to provide a better understanding of the way that CSR in professional sport is implemented and practised across the three analysed regions of Australia, North America and the UK.

CSR Activities and Priorities

Chapter Four began with an identification of the features and themes of CSR activities within PSOs. This outline of CSR activities and priorities of the PSOs provides a critical narrative to frame the broader analysis and

discussion of CSR implementation. Subsequently, this also serves as a comparison and validation of the limited, but important, existing research that has been completed examining CSR activities in professional sport (Hovemann, Breitbarth & Walzel 2011; Sheth & Babiak 2010; Smith & Westerbeek 2007). Through this analysis, other sport CSR priorities and features have been identified. The other contribution that this part of the research offers is the unique geographical differences in CSR priorities and features across the PSOs.

Smith and Westerbeek's (2007) seminal article on sport CSR suggests that sport inherently provides a unique and advantageous setting for CSR. Their theoretical research focuses on the role that sport can play as a potential vehicle for achieving corporate CSR agendas, in other words, how corporate organisations achieve their CSR objectives *through* sport. This research comparatively examines the applicability of these features in the context of CSR implementation from the perspective of PSOs.

Sport, as has been previously established (Sheth & Babiak 2010; Smith & Westerbeek 2007), offers a platform for youth development and garners significant youth appeal, positive health impacts, social interaction and environmental awareness. These results extend existing research by providing both empirical evidence and a unique international perspective which identifies geographical differences in CSR priorities that had not yet been examined. Overall, six categories emerged from the data, which represent the general priorities and themes of CSR in professional sport: (1)

youth development and education, (2) health and physical activity, (3) community engagement, (4) environmental sustainability, (5) societal issues, (6) game development.

Through this initial examination and discussion, clear geographical differences in CSR priorities across regions were identified. These geographical differences are summarised in Table 5 below. As discussed, three categories of CSR priorities were found to be consistent across all PSOs in the study; they included youth development & education, health and physical activity and community engagement. There were, however, discernible geographical differences in CSR priorities and activities across three categories: environmental sustainability, societal issues and game development.

Table 5: Geographical Differences in CSR Priorities

	AUS	NA	UK
Youth Development & Education	✓	✓	✓
Health & Physical Activity	✓	✓	✓
Community Engagement	✓	✓	✓
Environmental Sustainability		✓	✓
Societal Issues	✓	✓	✓
Social Cohesion	✓		
Social Welfare		✓	✓
Game Development	✓		

Youth Development & Education

Within this international investigation, the power of sport to engage youth was seen as a critical feature of CSR programs and was consistent across all PSOs. There were no discernible geographical differences in the allocation or implementation of youth development and education programs across Australia, the UK and North America.

Parallel to the focus of CSR programs on youth development and education is the idea that sport has youth appeal. Participants in this study attribute this youth appeal to the power of the PSO brand to engage youth. For example, those responsible for running the Eagles Eye Mobile found that children are willing to fake their eye exams in order to engage with the Eagles. On a similar note, Participant B2 highlighted: “We are using sport as an *ambassador* ... But what gets them ‘in the doors’ is the [PSO] brand”. This presents an important distinction between the appeal of sport and the power of the PSO brand. It has previously been highlighted that children are more likely to engage in a CSR program if it is attached to a PSO or a famous athlete (Paramio-Salcines, Babiak & Walters 2013; Walters & Tacon 2011). Thus, is it sport in general that has youth appeal or is it the brand of the PSO? This is specific to the context of professional sport and had not been previously analysed in the literature.

Health & Physical Activity

Sport, by its very nature, offers a platform to encourage physical activity. In their seminal article, Smith and Westerbeek (2007) posit that sport can be used to deliver positive health impacts through programs and initiatives designed around physical exercise. This research extends their findings by highlighting an important distinction – health and physical activity programs were not necessarily focused around the sport of the team involved, as previously assumed (Sheth & Babiak 2006; Smith & Westerbeek 2007). In several cases, CSR programs addressed health issues that were not necessarily directly related to the sport itself. Rather, CSR programs focused on the identified needs within the community (e.g. eye health, dementia). There were no discernible geographical differences – all of the organisations engaged in programs focused on health and physical activity in some form.

Community Engagement

Community engagement has regularly been cited as the fundamental backbone of CSR activities in professional sport (Hovemann & Walzel 2011; Sheth & Babiak 2010; Smith & Westerbeek 2007). As shown in the literature, sport teams identify with a particular city or region (Sheth & Babiak 2011). Strategically, a focus on the community in which a sport team operates can provide the organisation with a stronger and more loyal customer base (Filo, Funk & Alexandris 2008).

What was unique about the findings in this research was the importance of partnerships in engaging with the community and the increasing international focus that PSOs are taking. Many PSOs' CSR programs aimed to engage local communities, not necessarily through sport, but under the brand of the PSO. Results from this research indicate that CSR in sport offers a platform for engagement with the community and for encouraging social interaction. However, the results from this research highlight the importance that partners play in this engagement and will be discussed further below.

Environmental Sustainability

To some, the link between sport and the environment may not be immediately obvious. However, upon deeper examination, a number of relevant connections between PSOs and the natural environment become clear. It is clear that the sport industry can no longer ignore sustainability issues. Sport facilities and events concentrate a large number of people into a confined space over a relatively short period of time which can pose risks to the environment where this occurs (Chernuschenko 1994). Considering the scale of professional sporting events, even the most minor changes can impact sustainability. Thus, environmental sustainability awareness was a prominent feature of CSR throughout this study.

This research suggests that the industry has increased its focus on sustainability for two reasons. First, professional sport has become an

industry that has and continues to contribute significantly to environmental damage. Second, PSOs recognise the brand reputation benefits of ‘green sport’ (Smith & Westerbeek 2004). From a shared value perspective, environmental sustainability integrates societal and business outcomes. Although it may require large upfront capital investments, the return appears to outweigh the original investments with additional benefits such as an enhanced brand reputation. Surprisingly, the communication of these efforts was limited, with the exception of one PSO. It was not within the scope of this research to further examine communication of CSR; however, it presents a significant area for future research.

One important insight gained in this study was the division in responsibility between the ‘foundation’ and the ‘sporting club’ when it came to CSR issues. Specifically, environmental sustainability strategies and practices were guided by the club, while social CSR was covered by the Foundation. As stated by one foundation based executive, “the Club does environment. We do people” (Participant I2).

This study also specifically highlighted that participants saw environmental initiatives as an opportunity to be a leader in the CSR space. Especially in North America, where professional sport is an industry in which increasing attention is being given to understanding the impact that PSOs have on the natural environment (Babiak & Wolfe 2006). This attention has been driven by changing social values (e.g. environmental care) and increasing

engagement with, and expectations of, a variety of stakeholders (Babiak & Trendafilova 2011).

Societal Issues

As an embedded part of society, participants felt that their respective PSOs had a responsibility to acknowledge and address relevant societal issues. According to Smith and Westerbeek (2007), CSR in sport offers the opportunity for what they call the “cultural diaspora” (p. 9); that is, sport can spread understanding and tolerance through introducing new cultural values in fun and interactive ways (Lenskyj 2002; Thomson, Darcy & Pearce 2010). The findings of this research illustrate that CSR programs in sport can also lead to improved cultural understanding and integration. This research provides consistent empirical support for existing research (Babiak & Wolfe 2009; Hovemann, Breitbarth & Walzel 2011). However, this research identified an important distinction across geographical regions between programs that focused on social cohesion versus social welfare. Results showed that North American and UK based PSOs addressed social welfare, whereas Australian PSOs mainly addressed issues of social cohesion. Social cohesion programs focus on bonding members of two different groups together through the power of sport (Atherley 2006). This would include, for example, programs that help bridge the gap between immigrated Australians and indigenous communities. On the other hand, social welfare programs focus on the standard of living of individuals within the communities in which they operate (Chichilnisky 1977). This

distinction, whilst modest, is significant and has not previously been identified in the literature.

Game Development

It is argued by some coming from a traditional viewpoint that game development should not be considered a CSR priority (Hovemann, Breitbarth & Walzel 2011). However, this research revealed that several PSOs did, in fact, focus on the development of the game, encouraging more youth to play the sport they represented through their CSR programs. This was a geographically distinct feature, only prevalent in the Australian cases. The focus on game development reflects a responsibility of the PSO to the growth of the sporting code and the sustainability of the game and the associated league. This was not, in all cases, a fundamental pillar of the organisation's CSR practices, but rather a strategic priority of engaging youth in the game. More research is needed to explore this feature of a PSO's CSR.

Power of Sport

It has been previously established that one of the features of sport CSR is that it holds significant media distribution and communication power (Shilbury & Deane 2001). However, in this research, the distribution and communication power of sport in CSR was not referred to by participants.

Rather, participants acknowledged the power of sports as a way to engage people, especially youth, in their CSR activities.

As a result of the inherent appeal of sport, youth are arguably more likely to engage in a CSR program if it is attached to a sport organisation or a sport personality. Participants acknowledged and addressed this power of sport to engage youth. This is seen as a critical feature of CSR in professional sport. For example, Participant B2 used the rhetoric of “using sport as a vehicle for positive change.” Another participant explained: “We are using sport as an *ambassador* for kids to be physically active, learn about teamwork and learn about leadership. But what gets them in the doors is the [PSO] brand” (Participant A1). This highlights an important feature of CSR in sport in that many of the programs and initiatives are aimed at youth.

It is important to note that this power to engage youth may be attributed specifically to the brand of the PSO, rather than the sport itself. In other words, CSR programs in sport can “utilise an asset of a sporting team to engage youth” (Participant B2). Sport has ability to engage and excite youth, whether this is specifically due to the nature of sport or the power of the brand of the PSO. This highlights a critical feature of employing CSR in this industry. Whilst this still reflects the popularity and reach of sport, it shifts the focus to the ability to engage others, rather than the distributive power in the media.

The power of PSOs' CSR spans beyond the ability to engage youth to the ability to secure partners. CSR programs were seen in this research as a strategic way to engage with other businesses through the power of sport. For example, a large corporate such as a bank, may not necessarily have the platform through which to deliver a community program. Whereas, PSOs have the access and brand awareness to be able to successfully deliver these programs. As one participant adequately summarised:

Sport CSR is such a unique vehicle to engage the wider community into a program. And that's what the business partners see. They can have this wonderful community programming, but they just don't have the platform to create the awareness for it and get the impact. And that's where we come in. (Participant C1)

Smith and Westerbeek (2007) proposed that a final feature of sport CSR is 'immediate gratification benefits'. They argue that sport is an ideal platform for deploying CSR specifically because it can offer participants and organisers immediate fun and satisfaction (Stearn & Holt 2001). As an empirically-based comparative analysis of this seminal research, there were *no* findings in this research to suggest that 'immediate gratification benefits' were a particular feature of CSR implementation in professional sport.

International Focus

In addition to the features outlined above, findings also showed that there is an increasing presence of organisations engaging in international CSR programs. This has not been previously identified in the literature and indicates a significant growth and expansion of CSR in professional sport. For example, some organisations travelled to developing countries with players and coaching staff to engage with local and international communities. Other PSOs in this research were starting to establish and implement CSR programs outside their home country. The strategic purpose of this focus is to expand the reach of the PSO through their CSR programs.

Stakeholder Management

The *Stakeholder Management* theme consists of two categories which explore internal and external stakeholders respectively, in the context of CSR in sport. Results revealed a few specific stakeholder groups that are considered in the implementation of CSR such as employees, players, partners, fans and government. It is important to acknowledge that this does not represent *all* stakeholders in sport. Rather, this represents results from interviews with executives when asked about key stakeholders of their CSR implementation.

Stakeholder theory posits that an organisation has relationships with many constituent groups, or ‘stakeholders’, that affect and are affected by its

decisions (Freeman 1984). From a stakeholder perspective, CSR requires organisations to consider the interests of consumers, employees, the community and the environment. Organisations across all geographical regions reported many of the same internal and external stakeholders (i.e. players, staff, media, fans etc.) as reflected in the research. However, there were significant differences in stakeholder groups across PSOs. This variance was a particular reflection of the organisation's CSR initiatives. For example, one Australian PSO focused particularly on indigenous people for their CSR initiatives, whereas another focused on mentally and physically disabled children, thereby creating a very different set of stakeholders.

This research provided insights into the role that different stakeholders play in the implementation of CSR. Results revealed significant differences in the orientation of internal stakeholder management (e.g. players) in the implementation of CSR in professional sport as compared to other industries. Players are treated very differently when compared with 'other employees' such as PSO office staff. There was an evident attribution of players as being 'strategic assets' in the implementation of CSR. Acknowledging the strategic nature of stakeholder management, some organisations described prioritising the use of players in CSR strategically so that it aligned with their strengths and interests. This research showed that within the sporting context, players are treated as strategic assets in the implementation of CSR.

As a stakeholder-oriented concept, CSR holds that organisations exist within networks of stakeholders, face the potentially conflicting demands of these stakeholders and translate the demands into CSR objectives and policies (Lindgreen & Swaen 2010). Business leaders must address the moral complexities that result from the multitude of stakeholder claims and build enduring, mutually beneficial relationships with relevant stakeholders (Maak 2007).

Much of the CSR literature in other industries focuses on how CSR is implemented for the benefit of the employees, or as a responsibility to employees (Carroll 1991; Carroll & Buchholtz 2011; Turban & Greening 1997). On the contrary, in the PSOs examined in this research, players were considered a fundamental asset in the delivery and implementation of CSR, rather than the beneficiaries of CSR. In this way, executives spoke about 'players' and 'employees' separately. Moreover, within this study, there was an apparent lack of consideration of the responsibility that an organisation has to *all* employees, particularly its players. This is an interesting distinction that has not been reported in previous research.

Being successful off the field requires PSOs to have employees who are as committed to the success of the organisation (Lawle 2011). In order to generate this level of motivation, the organisation has to make sure that employees feel valued. They need to know that their efforts to deliver results for the company will be reciprocated in the company's efforts to deliver results to them.

All stakeholders have a role to play in setting the CSR agenda; however it requires considerable buy-in from senior managers (Thomas & Simerly 1994). Ultimately, if executives fail to understand and engage with a shared value vision, it is doubtful whether greater CSR integration is possible (Hemingway 2005). This research further substantiates the important role that senior managers have in CSR. Uniquely within PSOs, the coaches were also an important factor for CSR implementation. Specifically, the engagement and buy-in of coaches to CSR activities was considered a critical barrier in getting access to, and engagement with, players. At the same time, players are also a fundamental feature of CSR programs throughout PSOs. Maak (2007, p. 330) recognised that “we still have little knowledge about responsible leadership and even less about how to develop responsibility in leaders to prepare them for the challenges of a global and interconnected stakeholder society”. This research provides further insights into how best practice leaders in professional sport are developing and integrating CSR into their organisations.

Overall, the successful interaction of stakeholders is a critical factor towards achieving a sustainable sports system (Soritiradou 2009). In the evolution of many sport systems towards professionalisation, there has been a significant increase in the involvement of stakeholders, such as sponsors and government funding, to help shape what has become a multifaceted industry (Cashman 1999; Sotiriadou 2009). Currently, within the professional sport industry, partnerships are significant influencers in delivering CSR

initiatives. These stakeholders typically interact closely with PSOs to achieve success in CSR and sport.

It is relevant to note that in existing literature, media is highlighted as an influential stakeholder in the implementation of CSR (Babiak & Wolfe 2009; Smith & Westerbeek 2007; Waddington, Chelladurai & Skirstad 2013). However, no participants in this study mentioned 'media' as an important stakeholder in the CSR context of sport. Previous research in other industries has highlighted the importance of marketing communication tools and the media for CSR information disclosure (Jahdi & Acikdilli 2009). However the participants in this research did not mention the media in their CSR implementation. This could be a reflection of the type of people that were interviewed (i.e. senior managers that may not have a day-to-day involvement with the media/communications team of their PSO). Furthermore, it was beyond the scope of the research to specifically investigate the communication channels of CSR initiatives. Thus further research is needed to explore the use of the media and communication channels in the implementation of CSR.

Overall, stakeholder theory (Freeman 1984) has arguably been the cornerstone of the business case for CSR as it highlights the importance of an organisation's relationship with a broad set of individuals and organisations. The logic is that CSR increases the trustworthiness of an organisation and therefore strengthens the relationship with stakeholders (Mitchell, Agle & Wood 1997). Several empirical studies have provided

support for the idea that stakeholder management leads to higher levels of organisational performance and competitive advantage (Fombrun & Shanley 1990; Greenley & Foxall 1997; Preston & Sapienza 1990; Riahi-Belkaoui 2003). However, other empirical studies have shown little support for the link between stakeholder salience and social and financial performance (Aupperle, Carroll & Hatfield 1985; Kotter & Heskett 1992). The results of this research reject a pure stakeholder approach to CSR, as stakeholder groups may never fully understand an organisation's capabilities, competitive positioning or its trade-offs. According to Porter and Kramer (2011), the stakeholder approach is too often used to placate interests or public relations with minimal value to society and to the company. Rather, managers should treat decisions regarding CSR as they treat all investment decisions (McWilliams & Siegel 2001).

A focus on stakeholders alone could result in a lack of economic return, which would derail efforts. On the other hand, a single focus on shareholders' interests would result in a loss of social licence to operate. Thus, shared value creation serves to implement an integrated approach to result in more significant and sustainable benefits for the organisation. With a directed focus on PSOs, this research found significant strategic integration between stakeholders' interests and social and financial performance. Ultimately, their objective was to pursue social and environmental causes integrated with stakeholders' interests to create economic return on investment.

Overall, engaging in good strategic stakeholder management enables PSOs to pursue CSR activities with the consent and support of its stakeholders. By working more closely with sport business partners for example, organisations can develop integrated CSR strategies and, unlock other important sources of funding for sporting organisations and their community operations. The research has demonstrated that the strategic development of CSR programs has a significant role to play in assisting organisations build their brands and fan-bases whilst making a real contribution to the social wellbeing of their local communities.

Governance

This *Governance* discussion revolves specifically around the governance models of CSR in sport. It has been well documented that the majority of professional teams in the North American context (Babiak & Wolfe 2009), in UK football (Anagnostopoulos 2013; Bingham & Walters 2013) and in European football (Kolyperas & Sparks 2011; Walters & Tacon 2011) have progressively established charitable foundations for delivering their CSR-related agendas. This research reflected a similar shift in North American and UK contexts. However, none of the Australian-based PSOs involved in this research had separate foundations. This interesting geographical difference reflects a maturity in the governance of CSR, in that in North America and the UK it is arguably more advanced.

The findings also reveal several critical factors in the complexities of the relationship between PSOs and their associated foundation. Results highlight the balancing act between PSOs and their associated foundations across the identified elements such as strategic alignment, conflict of power and access to resources. These variables align and support existing collaborative governance research (Ansell & Gash 2008; Bensimon 1999; Oliver 1990). This research extends the above studies by identifying that strategic alignment can act as a critical mediating factor in resolving some of these issues such as power and resource imbalance.

Jenkins and James (2012) asserted that all community departments, regardless of department foundation structure, function in similar ways. However, the current study presents different findings. Foundations and community departments differ significantly, especially in their relationship with their PSO. Interestingly, this contradicts Jenkins and James (2012) assertion that all CSR implementation structures, regardless of department or foundation structure, function in similar ways. The difference in these results is attributed to the perspective from which the results are derived. This research focuses specifically on the internal perspective of the inter-relationship between the two entities whereas previously research has focused on the external relationships. (Jenkin & James 2012; Kihl, Babiak & Tainsky 2014; Walters & Panton 2014)

One important dynamic of the relationship between PSOs and their foundations, identified in this exploratory research, is autonomy.

Foundations strived for autonomy, especially financial sustainability. This research suggests that foundations may be, from one perspective, an advantageous model because funders can clearly see that their money is going to the community rather than the PSO directly. This was described by several participants with respect to securing external funding for the foundation. Previous research also describes autonomy and transparency as an advantage of the model, in that there is less conflict with the demands of a football club at an operational level (Jenkins & James 2012).

The findings in this study indicate, however, that this autonomy can also cause issues such as misalignment of strategies. In some environments, autonomy may isolate the minority and alienate different groups, which could eventually lead to segregation between the two entities (Suksi 1998). Originally proposed in the context of ethnic-political conflict (Suksi 1998), this concept can be applied to inform the dynamic between foundations and PSOs.

In attempting to understand the dynamic between foundations and PSOs, a focus on personal relations and power is informative. The quality of the personal and professional relationships between the foundation and the PSO executives and staff play a substantial role in the governance of CSR. Power has been argued to be a characteristic of human relating such that it is a pattern of interaction rather than an object or a thing that can be possessed (Dopson 2001; Newton 2001) Thus, the interaction between the foundations

and PSOs is critical, particularly in this study, through communication and collaboration.

In the case of foundations and their parent organisations, knowledge management and communication are of particular importance (Westhues & Einwiller 2006); this was evident throughout the research results. On one hand, in the cases of foundations, the sentiment expressed was that communication between the club and the foundation can be challenging. One reason for this, as identified above, is a difference in agenda and strategic objectives. On the other hand, community departments within the PSO were found to have better communication with their counterparts. Extending the previous findings that identify communication as a difficulty for CSR implementation in professional sport (Jenkins & James 2012; Walker 2009), this research specifies that the communication challenges and opportunities differ significantly depending on the governance models in place.

In the case of foundations and their parent organisations, knowledge management and communication are of particular importance (Westhues & Einwiller 2006). It was evident in the research findings that inter-organisational collaboration and communication networks have become increasingly important for PSOs and their foundations or community departments, which supports and applies Clegg et al.'s (2008) research in the context of CSR and professional sport. In regards to elements of collaboration as outlined by Oliver (1990), this research revealed that

foundations and PSOs collaborate for reasons of reciprocity and efficiency. Reciprocity dictates that the interest of both organisations might be better pursued when they join forces and form an alliance from which both benefit (Oliver 1990). The motivation behind efficiency is to improve organisational performance through collaboration and communication (Clegg et al. 2008). Not only are the PSO and the foundations or community departments usually working under the same brand name, they may also share a variety of other assets (e.g. corporate partners). This research showed that when organisations communicate and collaborate through strong strategic alignment, objectives are more effectively achieved.

The strongest structural link between the foundation and the PSO is in the composition of the board. It has been well established that boards are critical in shaping and overseeing active engagement and strategic direction around CSR policies and long-term value creation (Cramer & Hirschland 2006; Kiel & Nicholson 2003; Schacter 2005). There is a growing recognition that the CSR agenda will increasingly overlap with the corporate governance agenda, highlighting the fact that boards are critical to the transition and thinking around CSR and sustainability (Ingleby 2008). This was demonstrated in the current research study within a professional sport management context.

Specifically in this study, the board was considered to be an important communication channel between the two entities, the foundation and the PSO. In order to improve face-to-face communication, the findings suggest

that organisations should include a representative from the founding corporation who is responsible for the CSR strategy on the foundation's board. The same can also be said vice versa, such that the foundation's representative must sit on the founding PSO's board. This structural link enables the foundation to remain closely linked and integrated with the PSO, therefore enabling and enhancing communication and collaboration channels. This research also highlights the importance of developing inclusive forms of stakeholder dialogues, including boards across foundations and the PSOs, to improve CSR performance and enhance shared value integration. In this way, boards and corporate governance becomes a critical feature of CSR implementation and represents an area for future research.

Fundamentally, the potential risks and rewards of CSR create requirements for new forms of governance, as they relate to strategies which determine the sharing of responsibilities and the appropriate allocation of power in these governance structures (Bressers & Rossenbaum 2003; Clarke 2004). As evidenced in this empirical research, governance involves not only transparency and accountability but also collaboration and communication between a variety of stakeholders (Clarke 2004). Furthermore, governance in the inter-organisational domain, in this case between foundations and PSOs, must deal with the complex interdependencies between the people involved (Bertels & Vrendenburg 2004).

As mentioned above, this research highlighted communication and collaboration as critical features in the relationship between PSOs and their CSR governance model, whether that is through a foundation or a community department. If the work of the foundation is well-coordinated with that of the founding organisation and knowledge is transferred smoothly between these organisational entities, the PSO can benefit from the foundation's activities and insights. However, foundations by their legal nature are independent bodies that exclusively pursue public-benefit purposes (Westhues & Einwiller 2006). Thus, this relationship is not free of conflicts, as alluded to in the above discussion on autonomy. While foundations are structurally and strategically separate from the PSO, it is important that they maintain a direct association through collaboration and communication. This requires a coordinated and integrated effort across many aspects of governance and management, from policies and strategy to the economic, social and environmental dimensions (Berger & Steurer 2009). It is this balance of reliance, support and autonomy that makes CSR governance unique in professional sport.

Strategy

This research highlighted four important elements towards the implementation of CSR: (1) long-term planning, (2) clear vision and boundaries, (3) scalability of initiatives, and (4) partnerships. This does not cover all aspects of CSR strategy, but rather highlights a few specific features that have been identified in this exploratory research.

By its very definition, sustainability demands the adoption of a long-term perspective. The integration of CSR into long-term strategies has not been considered in the existing sport management literature. However, in an examination in another industry, Frynas (2005) highlighted the importance of long-term planning for CSR in his study on multinational oil companies. Without such integration and reinforcement, the ties that synergistically bind CSR to the organisation's commercial activities eventually break (Weaver, Treviño & Cochran 1999).

Organisations, in the past, often introduce CSR strategies that are disconnected from the main corporate strategy and therefore fail to realise successful long-term CSR strategies (Porter & Kramer 2006). Developing and implementing a strong CSR strategy requires an understanding of what differentiates an organisation, not only its mission, values and core business activities but also its social and environmental impacts (Smith 2003). Many organisation's CSR vision are not reflective of a deep or strategic commitment to CSR, or at least, they suffer from a failure to identify the issues that matter most for measurement, management and reporting (Holme & Watts 2000).

Furthermore, Smith and Westerbeek (2007, p. 5) explicitly state that "corporate managers and sport managers alike can enhance the economic prospects of their organisations and maximise the social benefits that they deliver to society by better harnessing the power of sport to deliver on social and community objectives". It has previously been argued that organisations

struggle to integrate CSR into their strategy (Galbreath 2009) and that many CSR initiatives are implemented in an unsystematic manner (Seitanidi & Crane 2009). Specifically in the sport management context, sport managers have so far insufficiently considered the CSR concept as a part of their business and strategic management (Breitbarth & Harris 2008). However, results from this research contradict this, highlighting that PSOs are coming further understand and appreciate the benefits of CSR for their business.

With increased attention to more strategic approaches, this study provides empirical evidence that long-term strategic thinking is increasing in regard to CSR implementation. The results also indicated significant alignment in this area to the strategic alliance formation literature (Gulati 1998; Madhavan, Koka & Prescott 1998; O'Brien 2006). It has been highlighted in other relevant literature that a paradigm shift may be in progress where owners and managers in sport are gaining an eye for longer-term sustainable business outcomes. From a sports event perspective, this paradigm shift requires a cognitive move beyond the immediate impact of events towards a consideration of the actual leveraging opportunities (O'Brien 2006). In this way, the current study extends O'Brien's (2006) findings highlighting that this paradigm shift is also occurring in managers and owners of PSOs. This refocus creates the opportunity to make sport more viable by enhancing the sustainability of their benefits, thus better justifying the investments into this area (O'Brien 2006; Chalip & Leyns 2002). This strategic business leveraging is critical for CSR implementation.

Fundamentally, the participants also realised that an explicit vision of the organisation was an important engine towards creating shared value. A clear boundary around the key issues should be prioritised in the strategy of implementation CSR and represents a building block of shared value (Bockstette & Stamp 2011). A good strategy should be tailored to reflect the organisation's unique positioning, capabilities and competitive landscape. It must then identify genuine social challenges that also represent cost-reduction or growth opportunities.

Given the increased international focus of PSOs' CSR, this research also found that scalability was becoming an important strategic factor in CSR implementation for PSOs. However, there is very limited literature that identifies the importance of the scalability of CSR. Visser (2011) in his description of what he calls "CSR 2.0" is a model of CSR comparable to shared value, which highlights the concept of scalability. In fact, scalability is one element of his five-point CSR plan. This highlights a potentially useful area for future research.

Partnerships

Developing and maintaining partnerships is identified in this research as a substantial strategy of CSR implementation. Partnership systems are characterised by social relationships in which the actors are pursuing their individual goals (Möller & Rajala 2007). Cross-sector partnerships have been one of the exciting and challenging ways that organisations have been

implementing CSR (Seitanidi & Ryan 2007). Almost all participants referred to this notion as synergistic partnerships within the community whether it was with local communities, government departments or not-for-profit organisations. However, whilst there have been a number of studies examining CSR and partnerships (Jamali & Keshishian 2009; Nijhof, De Bruijn & Honder 2008; Sietanidi & Crane 2009), the sporting literature has often considered CSR and partnerships as relatively distinct fields of enquiry (Dowling, Robinson & Washington 2013). The partners in this research varied, from government, local councils, universities, corporates and, in some cases, even other PSO foundations.

Participants commonly referred to partnerships as the approach with which they conducted their CSR, thereby considering it as an important feature of CSR implementation. The need to see partnership management as a strategic priority within the over-arching business strategy is increasingly accepted (Christopher & Juttner 2000). On the one hand from the PSO side, CSR partnerships are, both in previous research and in this current study, seen as a way to ensure that identified social causes are addressed as effectively as possible (Walters & Anagnostopoulos 2012). For example, one PSO interested in supporting eye health for children partnered with a local organisation to deliver eye health checks. More significantly, on the other hand, results from this research also indicate that many corporates look to partner with PSOs for the delivery of CSR initiatives. This research is particularly insightful into CSR and ‘partnership theory’, with corporate organisations wishing to partner with sport organisations to achieve CSR

objectives, given the unique characteristics of sport as an effective vehicle for deploying CSR programs (Smith & Westerbeek 2007; Walters & Tacon 2010). Theoretically, CSR and sport partnerships have been posited to be highly complementary (Dowling, Robinson & Washington 2013).

This research highlights that partnerships are a critical element in the implementation of CSR for PSOs, complementing previous research (Dowling, Robinson & Washington 2013; Levermore 2010) that looked, from the other side of the partnership, at how corporate organisations are using sport to achieve their CSR objectives. One fundamental aspect of these partnerships was a ‘common ambition’ (Participant E1) and an alignment of values between partners. This notion reflects a shared value theoretical framework, such that partners can work together to create aligned social and economic value. As one participant highlighted as evidence of shared value: “It is truly a win-win community partnership” (Participant H1). In contrast to what previous research has suggested (Levermore 2010), CSR through sport does not necessarily have to benefit one organisation at the expense of another. Rather, this research shows that if partnerships are selected with an alignment of values and objectives, the outcomes can be beneficial for all parties involved.

This research supports the stakeholder view which suggests that there are unique advantages in the partnerships of PSOs and corporate partners. From a practical perspective, corporate partners offer resources that may be otherwise unavailable to these socially responsible sporting teams. On the

other hand, sport fosters tremendous levels of passion and identification, which corporates cannot necessarily attain on their own (Smith & Stewart 2010; Smith & Westerbeek 2007). This was particularly evident in this research where CSR initiatives were focused on youth.

While the need to develop strategic approaches to managing partnerships is commonly accepted, there is a lack of empirical research (Christopher & Juttner 2000; Olsen & Ellram 1997). This research identified the importance of strategic alignment with partners, particularly having a 'common ambition' (Participant E1) and an alignment of values between partners. This supports Dowling, Robinson and Washington's (2013) recent research that concludes that CSR relationships in sport can be innovative and creative, but require alignment. Furthermore, the common denominator for partnerships as seen in this research is collaboration (Kuronen 2011).

This identified business benefit aligns with shared value arguments which focus on connecting stakeholder interests and "creating pluralistic definitions of value for multiple stakeholders simultaneously" (Kurucz, Colbert & Wheeler 2008, p. 91). There is an emphasis throughout the stakeholder literature on maintaining partner relationships. The creation of strong networks contributes to improving the local community in a variety of ways. Especially relevant in the sport context, building strong and supportive partnership networks is critical. Tracey, Phillips and Haugh (2005) investigated how CSR partnerships can create stronger and more sustainable impacts. They found that partnerships between businesses and

community enterprises were moving beyond philanthropic donations toward a more sustainable form of CSR involving a long-term commitment to communities (Tracey, Phillips & Haugh 2005). Pearce and Doh (2005) suggest a type of partnership they call ‘collaborative social initiatives’, a form of engagement in which companies provide sustained commitments to a social project. Collaborative social initiatives provide an optimal combination of social and strategic impact for companies. Each partner benefits when the other brings resources and expertise that it cannot easily attain on its own.

One of the driving factors of success in CSR implementation hinges on key partnership development. Accordingly, choosing partners becomes critical. This perspective of shared value creation provides a view in which CSR is used as the vehicle that allows an organisation to pursue its interests and also satisfy the demands of its stakeholders. This research identified that if PSOs can demonstrate that they have strong CSR initiatives, there is an increased opportunity for partnerships (Kurucz, Colbert & Wheeler 2008) agreements with external corporates. As such, PSOs are working towards developing new ways to give added value to companies in order to match their needs and objectives. Win-win collaborations are a key and strategic tool for being successful and competitive in the market.

This research also identified an important distinction here between ‘sponsorship’ and ‘partnership’. The terms sponsorship and partnership are often used interchangeably to describe deals between PSOs and other

stakeholders. While there still remains significant overlap between the concepts of sponsorship and partnership, there has been significant discussion in the literature in other industries regarding the evolution and change from sponsorships into partnerships (Jacob et al. 2000; Meenaghan 2002). This was echoed by a number of participants in this research. This renewed sense of partnership has led to a shift in the strategic nature of relations between the sporting industry and other external stakeholders, such as government, not-for-profit organisations and universities. This research showed more and more organisations partnering together so as to strengthen the competitive context in which they operate. In this way, partnerships in this research reflect an adoption of the theoretical framework of shared value.

Measurement

There is increasing recognition that organisations need better ways to account for the social and economic value that result from their CSR activities (Lemon et al. 2011). The language varies, from “impact” and “returns” to “value” and “benefit” – but the questions are the same regarding what kind and how much of a difference CSR initiatives are making. CSR initiatives pose a universal challenge, as their value can be difficult to quantify. While organisations are becoming more proficient with reporting their CSR activities, most still struggle to effectively and accurately measure the impact of these initiatives both to the business and to wider society. Unfortunately, management especially in the sport industry

remains unsure and lacks the appropriate tactics or framework for measuring the value that is created.

Measures of CSR arguably solve two problems for PSOs. First, it can help managers, boards of directors and other stakeholders determine if an organisation is building valuable long-term relationships, or if they are taking potentially unprofitable risks and depreciating assets. Second, these non-financial performance metrics can help customers, communities and others judge the level of social and environmental performance of the organisation (Chatterji & Levine 2005). Improving this aspect of CSR will help organisations identify the significance of social and environmental factors within their business.

Within this research, there was consensus over a need to move beyond output metrics towards evaluating impact. Outputs refer to a quantitative summary of the products and services that were provided through a CSR initiative. For example, 'we trained 50 people'. Organisations typically work through their list of stakeholders and describe the outputs from each activity. This was seen throughout the research and is typically where organisations sit along the spectrum of CSR measurement. However, in order to 'move beyond counting', as several respondents emphasised, the next step is to evaluate 'outcomes'. Outcomes, also referred to as 'impacts', refer to the observed effects of the outputs, in other words how the program or initiative has changed the participants. For example, as a result of

children being engaged in a physical activity program, participants were then able to ride a bike.

Despite an increased understanding of the need for evaluation, this research identified significant difficulties in measurement of both social and economic impact. PSOs currently report CSR initiatives in terms of dollars or volunteer hours spent. However, Porter asserts that “the focus must move away from an emphasis on image to an emphasis on substance” (Porter & Kramer 2006, p. 91). Instead, social impact needs to be measured however no insight is given as to how this social impact is to be measured and defined.

As a result, there are a plethora of management models and reporting frameworks which has created a confusing array of offerings to PSOs. One of the most widely implemented multidimensional performance measurement models is the Balanced Scorecard (Kaplan & Norton 1996) which considers organisational performance from four perspectives: customers; internal business; innovation and learning; and financial. However, there was no evidence of Balanced Scorecard being used in the PSOs involved in this study.

Furthermore, many international organisations including the United Nations, the World Bank and the International Labour Organisation have established their own set of voluntary CSR guidelines. Generally, these consist of reporting and disclosure standards for CSR that define responsible corporate

behaviour and business practices. Over the past 10 years, three prominent international third-party standards for CSR have emerged: Organisation for Economic Cooperation and Development (OECD) Guidelines, Global Reporting Initiative (GRI) and ISO26000/14001 (ACCSR 2012). Whilst the GRI is the most widely known and used CSR reporting framework with over 75% of Global Fortune 250 companies reported use of the GRI (ACCSR 2012), it lacks relevancy for the professional sport industry. Until such time that a sport sector supplement is developed, the GRI remains an inadequate measurement tool. On the other hand, the ISO frameworks are emerging as one viable option for CSR certification in professional sport, with one PSO in this study gaining ISO 14001 certification.

Despite efforts to formalise and regulate CSR measurement and reporting, the concept and its application remains dynamic, diverse and context specific, especially in sport. Each of these guidelines is catered towards larger multi-national companies rather than local PSOs. There can also be a significant transaction cost associated with their use and can take many months to complete. In 2004, a leading British CSR advisory network completed a meta-analysis of measuring and reporting practices in the United Kingdom and suggested that *industry-specific* indicators be developed. It was also urged that the focus turns to understanding impact and providing additional meaning rather than simply data collection.

Overall, one of the greatest challenges faced by organisations that are engaged in socially responsible initiatives is turning a mission into action

that is both measurable and therefore sustainable. Systematic measurement builds a trustworthy and reliable foundation for internal and external communication of a firm's CSR activities (Breitbarth, Hovemann & Walzel 2011). Given the unique features of sport, there is a pressing need for a sport industry-specific approach to strategic CSR measurement. While many PSOs have set up strong initiatives, they continue to struggle with measuring and evaluating the effects of their efforts (Babiak 2010). This has been attributed to a lack of time, human resources, capital and research expertise. While teams are skilled at marketing, most struggle with the research necessary to be able to measure and evaluate CSR. The emerging difficulties also stem partly from continued reliance on philanthropy as the dominant mode for delivering CSR initiatives, which tend to fall outside the boundaries of the vision, mission and operation of the organisation. Undoubtedly, evaluating and measuring CSR initiatives is something of increasing importance in the study of CSR. Moreover, there is a pressing need to develop appropriate and suitable frameworks for the professional sport industry.

With increasing pressure from senior management to justify the time and money that is allocated to CSR programs, measurement is a priority for organisations in all industries. With better measurement, activities have been shown to be more transparent and better aligned with the organization's core values and competencies which can enhance internal discussion and decision-making (Breitbarth, Hovemann & Walzel 2011). The better the measurement and reporting practices, the more authentic and

credible the brand opportunity becomes (Weber 2008). Nevertheless, as one respondent reflected, “don’t let perfection get in the way of progress” (Participant D1).

Further academic and corporate concern calls for a more profound analysis of the role of measurement and evaluating systems in driving the mediating role of CSR initiatives toward improved business benefits (Rejc 2006). If businesses continue to rely mainly on external accountability without internal integration, CSR and its value creation is destined to fail.

5.3 Business Case for CSR

This research explored the business case for CSR by examining how these initiatives can benefit different aspects of the organisation. Evidence from this study suggests that CSR can influence an organisation’s competitiveness and its economic success in many different ways. It is also clear that there is no single rationalisation for how CSR may benefit an organisation. Rather, there are several intermediate performance variables in the business case for CSR (Pivato, Misani and Tencati 2008). According to the results of this research, CSR can provide the following viable business benefits:

- 1) Implement cost savings and return on investment
- 2) Gain a competitive advantage
- 3) Develop brand reputation and awareness

4) Grow the business through commercial opportunities

Effective CSR relies on developing the appropriate CSR strategy (Smith 2005), where CSR activities are those directed at synergistically improving stakeholder and social welfare (Barnett 2007). CSR strategy, according to the theoretical framework adopted in this study, must pursue issues which demonstrate a convergence between economic and social goals. Thus, in order to implement a successful CSR strategy, organisations need to understand that the benefits of CSR are dependent on mediating variables and situational contingencies. The following discussion will explore each category of business benefits and then conclude with an overall discussion on the business case for CSR.

Cost Savings & Return on Investment

Throughout this research, cost savings attracted considerable executive-level attention as a specific bottom-line monetary benefit of CSR. According to Carroll and Shabana (2011), cost justifications contend that engaging in certain CSR activities will reduce an organisation's inefficient capital expenditures. In this research, return on investment was also discussed within the context of cost savings. Cost savings and return on investment represent primarily monetary benefits of CSR to the organisations.

Cost savings were discussed extensively in this research within the context of environmental sustainability initiatives. Similarly, cost savings have also

been discussed in sustainability research. For example, Epstein and Roy (2001) argued that efficiency gains could result from a substitution of materials during the implementation of a sustainability strategy. Specifically in this research, environmental initiatives resulted in significant cost reductions and return on investments, for example, through savings and returns in energy or water costs. Whilst recycling efforts are often the first step taken on environmental change pathways, most organisations in this study, particularly in North America, initiated broader, more strategically oriented efforts. With a combination of onsite wind, solar and dual-fuel generated electricity, for example, North American PSOs are starting to refurbish their stadiums to convert to self-generated renewable energy. This has resulted in tangible cost savings and return on investment for the organisations involved. These results reflect limited previous research that has found drivers of environmental management and sustainability to be an important pillar of CSR in sport (Trendafilova & Babiak 2013; Uecker-Mercado & Walker 2012).

A number of researchers (e.g. Berman et al. 1999; Dechant et al. 1994; Hart 1995; Shrivastava 1995) have found similar results showing that being environmentally proactive can result in cost savings. However, return on investment has not previously been discussed. In this research, many participants discussed examples of capital investment to get a CSR initiative off the ground and then the subsequent return on investment that was seen as little as six months later. The fact that many environmental related activities can be measured quantitatively (e.g. energy and water usage)

means that the return on investment can be calculated. There was also an acknowledged importance in accountability in the measurement and tracking of these initiatives so as to fully realise the cost savings and return on investment.

Within the literature, CSR is consistently discussed under the cost savings category as a way to reduce risk within an organisation (Bowman 1980; Carroll & Shabana 2011; Kyle & Ruggie 2005; Orlitzky & Benjamin 2001; Wood 1991). Risk reduction justifications contend that engaging in certain CSR activities will reduce the organisation's exposure to risks. For example, Berman et al. (1999, p. 489) stated that, "being proactive on environmental issues can lower the costs of complying with present and future environmental regulations." However, in this research, only one participant across all interviews considered CSR as a way to mitigate risk for their organisation (Participant K1). Overall, the research identified examples of the cost savings and return on investment that was generated by the allocation of resources to CSR pursuits and activities.

Competitive Advantage

Another business benefit that was found in this research is the idea that CSR creates or enables a 'competitive advantage'. Competitive advantage is best described in the context of a differentiation strategy (Carroll & Shabana 2010). Competitive advantage means a company is performing better than rivals by doing different activities or performing similar activities in

different way. It has been posited that the potential for CSR to provide competitive advantage may be more diffuse and widespread than currently realised (Smith 2003).

Many participants spoke about the competitive advantage gained through CSR programs. Specifically, when people participate in the sport, whether it is through playing the game, watching the game, or participating in a community program run by the PSO, they are more engaged and therefore potentially invest or become more loyal to the organisation. A strategic view of this is explained by Sheth and Babiak (2010) in the connection of the PSO to the community and their reliance on fans to attend games or otherwise support the team. CSR programs acted as a point of difference between other organisations or teams in the local area, as many leveraged the opportunity to be a leader in the community. It is relevant to note this is distinct from the reputation benefits that accrue as a result of CSR initiatives.

The strategic use of an organisation's resources is another way to create competitive advantage (Carroll & Shabana 2011). PSOs use strategic resources in the delivery of socially responsible programs to leverage a competitive advantage. These strategic resources include the celebrity cachet of their players, the ability to evoke passion and emotion in fans and corporate sponsorship support. For example, teams use their players as vehicles to engage with the community and to meet their CSR goals.

Results indicate that competitive advantage is unique for PSOs because their fan base is primarily geographically focused (in the areas in which they operate and play). Therefore, there may be more potential for CSR to secure competitive advantage in these areas. It is relevant to note that competitive advantage was more frequently described with Australian PSO interviewees, particularly because the market is not as saturated.

The difficulty surrounding this category of business benefit revolves around the measurement. Whilst competitive advantage appears to be considered a non-monetary benefit, organisations need to be able to operationalise this for measurement and evaluation purposes. If competitive advantage is always relative, measured in relation to other firms, then how does an organisation know when it has a competitive advantage? This has been debated extensively in the literature in other industries (Hawawini, Subramanian & Verdin 2005; McGahan & Porter 2002; McNamara, Aime & Vaaler 2005; Porter 1985; Rumelt 2003; Schmalensee 1985). Through this discourse, a few standard dimensions have been suggested to apply: economic value, accounting profitability and stakeholder value (Rothaermel 2012). However, this remains very difficult to measure, particularly in a sport context. Overall in this research, executives felt a competitive advantage was both possible and, in some cases, achieved through CSR. Competitive advantage therefore represents an important perceived business benefit of sport CSR. As McClure (2014, p.1) states, “today's competitive advantage can become tomorrow's albatross”.

Brand Awareness & Reputation

Overall, the results reveal the reciprocal benefits of CSR and brand awareness and reputation. On the one hand, CSR is a vehicle through which organisations can engage youth and partners in programs and initiatives that address issues in society, thereby increasing the reputation of the brand. On the other hand, it is the power of the sporting organisations brand that draws stakeholders, particularly youth, for example, in engaging in these CSR initiatives. These two sides of brand awareness and reputation will be discussed below.

Organisations in this study justified their CSR initiatives on the basis of creating, defending and sustaining their reputation within the community. Fundamentally, corporate executives understand that a company's reputation is a critical factor for success and that it one of the most valuable intangible assets (Gibson, Gonzales & Castanon 2006; Hall 1992). Thus, socially responsible activity is increasingly important for reputation management among PSOs, particularly due to the strong link between the organisation, the consumer and the community (Walker & Kent 2009).

The intersection between CSR and PSO branding has the capacity to integrate stakeholders' experiences with a positive brand image and the psychological value attached (Cortsen 2013). While positive reputations are linked to organisational success, negative reputations can be equally as damaging to corporations and individuals. Sport organisations are constantly

dealing with image and reputation problems as a result of player misconduct. As each team and league works to build their reputation, CSR has been a defining aspect of their efforts in some cases. Indeed, research has shown that organisations have both altruistic and strategic motives in employing CSR practices to ameliorate or enhance their brand image in the face of public scrutiny (Gan 2006).

CSR initiatives can enhance the ability of the organisation to attract consumers, investors and employees (Smith 2003). It has been well documented that consumers of team sports often evaluate the team or organisation based on the core brand (Kolbe & James 2000). Walker and Kent's (2009) research shows that CSR activities by a PSO have a strong and positive impact on the organisation's perceived reputation by consumers.

However, the current research extends existing findings by examining reputation from the direct perspective of PSO business executives and in regard to stakeholders other than consumers. In this research, participants felt that their CSR activities improved brand awareness and reputation with two specific groups of stakeholders, youth and partners (e.g. government or corporate). Fiedler and Kirchgeorg (2007) found that the importance of varying aspects of an organisation's brand image differs among stakeholders. This present study revealed that fans and government bodies are stakeholders in which CSR is perceived to have an influence on reputation. On the other hand, given the lack of discussion of the influence

of reputational gains on other stakeholders, it can be purported that CSR was not as influential on the media or the players of the PSO for example. Whilst CSR initiatives make improvements to brand preference overall, the differential impact of CSR on brand preference highlights the importance of carefully targeting stakeholders to optimise CSR investment (Chomvilailuk & Butcher 2010).

Previous research has found that when an organisation is receiving negative press, a strong reputation can be used for defensive purposes, also known as the “reservoir of goodwill” (Mahon & Wartick 2003, p. 19). In this regard, Walters and Chadwick (2009) suggested that the implementation of CSR can be a strategic tool that is used to manage reputational risk in professional sport. However, the results of the current study contradict this suggestion, given that CSR as a risk management strategy was not mentioned and media was also not considered a strategic stakeholder in the implementation of CSR. In fact, several respondents spoke about how the strategy of using positive CSR stories to divert negative press was *not* an effective strategy. In this way, PSOs in this study are showing evidence of shared value thinking, in that the goal of CSR initiatives should go beyond a risk management paradigm, towards a more comprehensive and integrated strategy to create value.

An interesting reciprocal relationship between brand reputation and CSR was identified through this research. On the one hand, CSR was perceived to improve PSOs’ brand reputation among stakeholders. On the other hand,

it is this power of the PSO brand and reputation that, in fact, enhanced CSR initiatives, as a way to garner attention and interest. Several participants in this study referred to the popularity and global reach of being a PSO as a strong vehicle for CSR. Similarly, previous researchers have declared that sport is a powerful vehicle through which organisations can engage in CSR activities (Sheth & Babiak 2010; Smith & Westerbeek 2007). This research extends this view to assert that the brand is a significant factor in what makes sport CSR a unique vehicle, whether it is PSO or a major sporting event brand such as the Olympics.

Brand association with the PSO was also revealed as an important factor in the way that it brought other partners together. For corporate partners, linking with a well-known brand of a professional team in the community, linking with their profile and brand is one of the reasons they engage in CSR activities. This notion of the power of the brand association of sport was seen across not only the PSO itself but also the foundation side. The foundations heavily utilised the image and brand of the PSO that they were associated with for awareness and recognition purposes.

Fombrun and Stanley (1990) highlight that the perception of an organisation's concern for society illustrates that it is able to build 'mutualistic relationships'. This, therefore, indicates that the organisation is able to operate while adhering to social responsibilities and meeting the expectations of a variety of stakeholders. According to Kurucz, Colbert and

Wheeler (2008), organisations focus on creating value by leveraging gains in reputation made through aligning stakeholder interests.

It is relevant to note that, aspects of legitimacy are typically associated with reputation across industries (Kurucz, Colbert & Wheeler 2008). An organisation is perceived as legitimate when its activities are congruent with the goals and values of the communities in which it operates (Suchman 1995). However, in this professional sport based research, legitimacy was *not* a perceived business benefit or factor in the justification for CSR. This highlights one way in which the sports industry is unique and more research is needed to understand this further.

Overall, CSR has been shown in these results to be a strategic resource to improve the economic performance of an organisation through increasing its brand awareness and reputation. Equally, on the other hand, it is this brand power that was shown to reciprocally enhance the success of CSR initiatives.

Commercial Growth

Another significant benefit of CSR identified in this research was commercial growth – growth for both the PSOs and the associated sport more generally. This growth was seen through strategic objectives such as membership, fan development and participation. The case for ‘growth’ was considered by business executives in this study as separate to the

reputational benefits that may occur as a result of CSR. They saw growth as a specific objective and business benefit of CSR, “building the fan base across the country through our CSR programs” (Participant B1). CSR was also seen as a way to grow the sport that indirectly benefits the organisation. For example, many PSOs and their associated foundation work at the grassroots level to promote amateur sport across the country, and they do this through their CSR programs. It was thought that by engaging in community programs, such as reading classes with players, or healthy eating lessons from coaches, youth build an affinity with the PSO. With PSO engagement at a young age, the goal is that the youth become fans (i.e. consumers) of the team involved.

The business benefit of direct growth and sustainability of sport and the PSO as a result of CSR has not previously been identified in sport management research or business case literature more broadly. Whilst all organisations involved in this study had anecdotal evidence that this growth occurs through CSR, measurement of the correlation or causation proved difficult to ascertain. Thus, these results highlight that growth through CSR in the PSO context is perhaps unique in comparison to other industries. For the PSOs in this research, many of their CSR initiatives directly involve and utilise their core competencies and product (e.g. a football team running a leadership football camp for new migrants). Other businesses cannot expect to achieve the same core product alignment with their CSR. For example, one would not expect that McDonald’s Ronald McDonald children’s camp

directly grows the fast food business or increases the number of 'kid's meals' purchased.

It is this 'win-win' perspective to CSR practices, aimed at satisfying stakeholders' demands while, at the same time, allowing the firm to pursue its operations, which is the crux of shared value. By engaging stakeholders and satisfying their demands, organisations find opportunities and solutions which enable them to pursue profitability interests with the consent and support of its stakeholder environment. This concept represents a fundamental strategy through which business benefits can be achieved.

The results of this research also highlight that benefits are seen not only strictly in financial measures. The business benefits identified in this research can be categorised into 'monetary' and 'non-monetary' benefits. If measured from a financial perspective, monetary benefits include cost savings, return on investment, membership increases and increases in brand value. Non-monetary benefits, mainly measured qualitatively, include an improved access to capital and a secured 'licence to operate' (Zinkin 2004) which is mainly fortified through good stakeholder relations. Non-monetary benefits can also be measured using quantitative indicators including effects on reputation, employee recruitment, motivation and retention and further effects on customer attraction and retention. Further research is needed to examine quantitative indicators of these non-monetary business benefits. These non-monetary impacts could lead to monetary benefits. For example,

increased employee motivation can increase productivity and eventually lead to cost savings.

Summary

Overall, this research explored the business benefits derived from CSR activities within PSOs. Given the unique context and priorities of CSR within professional sport, results indicated a number of conventional and unique benefits including cost savings, competitive advantage, brand power, business growth and win-win partnerships. Results also showed significant evidence of shared economic and social benefits to both the organisations themselves and the communities and stakeholders with which they operate. In some cases, the effect of CSR initiatives on an organisation's financial performance can be seen clearly and directly. For example, organisations secured a return on investment for environmental initiatives. However, in other cases, the effect of CSR activity on an organisation's performance was seen through a broader understanding of mediating variables and situational circumstances (Pivato Misani & Tencati 2008). This included, for example, increased brand awareness and reputation, thus highlighting the complexities of the business case.

In order to formulate a successful business case for CSR, organisations must understand that the benefits of CSR are dependent on mediating variables and situational contingencies. Thus, this research takes into consideration the mediating variables as proposed by Pivato, Misani and Tencati (2008)

and advocated by Carroll and Shabana (2010) in the business case for CSR. Barnett (2007) set out the construct of stakeholder influence capacity, which illustrates how situational contingencies may affect the impact of CSR activities on an organisation's financial performance. Thus, the business case for CSR can best be understood in terms of its relationship with the organisation's core strategy and overall business success model. Relating CSR activities to their significance within the overall business strategy is important for decision-makers (Weiser & Zadek 2000). In other words, 'in what ways does CSR contribute to achieving the core business strategy?' Unfortunately, the measurement and valuation of benefits such as brand reputation, legitimacy and competitive advantage can be difficult and leads to an opportunity for further research (Kim, Kwak & Kim 2010; Mohr & Webb 2005).

Results also identified the potential to leverage and use the power of the brands of the PSOs through CSR to provide economic value to the organisations. Beyond being an altruistic activity, CSR is viewed as a strategic tool to improve the team's connections to fans and the wider community. Without claiming to be exhaustive, there is sufficient empirical evidence from this research to suggest that socially responsible and engaged business practices increase the potential for business success across the aforementioned four categories. Overall, the fundamental importance of addressing and acknowledging the business benefits of CSR is that the more sustainable (i.e. through cost savings and return on investment) a program can be, the more potential it has to grow in the future. Thus, by improving

the sustainability and business benefits of CSR programs, the programs themselves can grow and improve their benefit to society simultaneously.

5.4 Shared Value Framework

Traditionally, the interests of business and society have been defined in opposition to each other (Bockstette & Stamp 2011). However, a proper discussion of CSR requires a fine balancing act between the idea to ‘maximise profit no matter the impact’ and the idealistic principle of ‘social responsibility equally to all regardless of profit or loss’. This research aimed to reframe and transform the theoretical framework of this relationship between business and society in the context of professional sport through the notion of shared value.

In Chapter Two, two distinct theoretical perspectives of CSR were investigated: (1) the social values-led model of normative CSR in which organisations adopt CSR initiatives for non-economic reasons, and (2) the business-case model of instrumental CSR in which CSR initiatives are pursued only when there is a clear link to the organisation’s financial performance. This research then highlighted and explored a syncretic theoretical model which considers both the social values-led and business-case models through the creation of shared value. This theoretical framework posits that organisations can generate economic value in a way that is good for society and the environment. It is relevant to reiterate that shared value is taken in this study as a theoretical framework to CSR which

has been evolving throughout the CSR literature for decades. Therefore, it does not apply Porter and Kramer's (2011) empirical suggestions that shared value is created in three specific ways as identified in Section 2.3. Rather, it applies a theoretical view of shared value as a convergence of normative and instrumental perspectives of CSR in the context of professional sport.

The research presented here suggests that organisations are beginning to acknowledge the value and significance of shared value. Thus, this research indicates that there is a link between the 'right thing to do' (normative) and 'good business' (instrumental) rationales through the notion of shared value. The empirical research collected in this study extended the current understanding about the implementation of CSR, from shifts in priorities across different geographical areas, to the power of sport as a vehicle for CSR. This research also highlights the importance of collaboration and partnerships towards the realisation of shared value. These partnerships and collaboration refer, not only to foundations and their PSOs but also inter-organisational and cross-sector collaborations. The growing multitude and complexity of societal challenges throughout the world transcend the capabilities of individual organisations to deal with them adequately (Austin & Seitanidi 2012). Accordingly, Visser (2011, p. 5) states: "Being responsible also does not mean doing it all ourselves. Responsibility is a form of sharing, a way of recognising that we're all in this together".

Overall, this research also indicates that the business case for CSR can be made. While it is valuable for organisations to engage in CSR for altruistic and ethical justifications, the highly competitive business world in which organisations operate means that in order for CSR programs to be successful they should be undertaken within a strategic shared value framework. The shared value of the business case for CSR adopted in this study suggests that the relationship between CSR and an organisation's financial performance is better depicted when the role of mediating factors and situational contingencies are accounted for (Carroll & Shabana 2010). This view looks beyond community expectations to opportunities to achieve social and economic benefits simultaneously. It moves from mitigating harm to finding ways to reinforce corporate strategy by advancing social and environmental conditions (Porter & Kramer 2006). As much as possible, organisations should pursue activities that demonstrate a convergence between the firm's economic objectives and the social and environmental objectives of society.

Integration

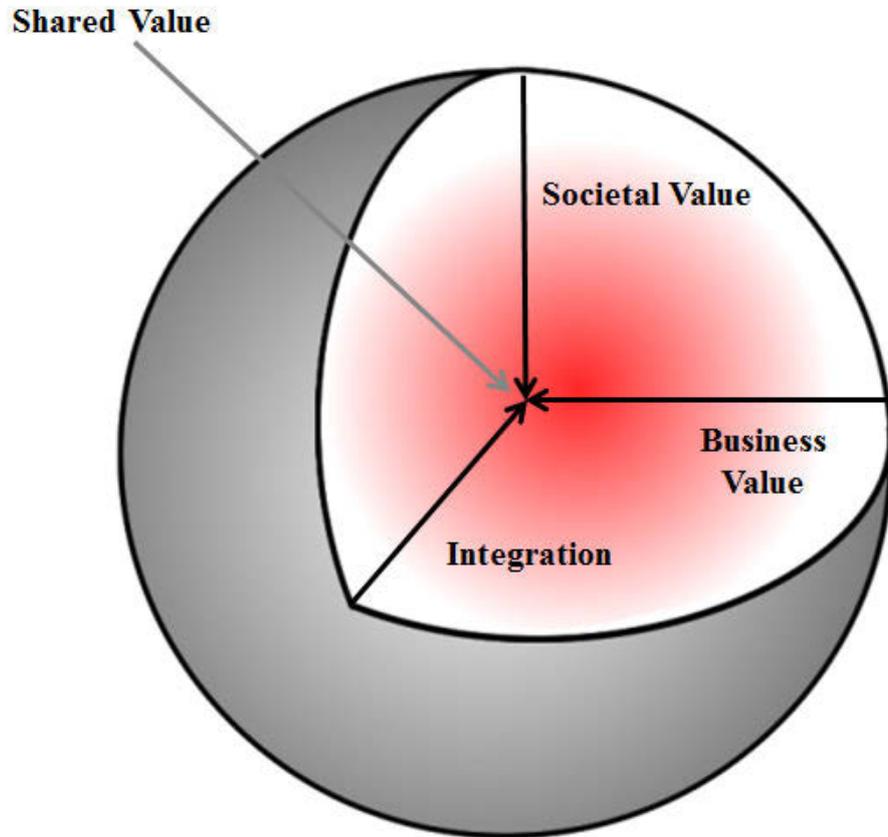
The theoretical framework adapted for this study emphasises the overlap between thinking of CSR for combined social and economic benefits. Fundamentally, the operational function of shared value is to form a method of integrating economic and non-economic rationales for societal engagement into corporate management. This research highlighted the importance of integration in the application of the shared value framework throughout the implementation of CSR in sport. This description of integration for shared value aligns with previous research into centrality, in that strategy should fit the mission (Burke & Logsdon 1996) and be linked to corporate policy or operating practices (Spitzeck & Chapman 2011). Typically, the more closely tied a social issue is to an organisation's business, the greater the opportunity to leverage the firm's resources – and benefit society (Porter & Kramer 2006). Many participants echoed the importance of this concept of setting strategic boundaries, especially around creating and sustaining strong partnerships.

As a key driver of shared value, integration is the notion that CSR must become deeply embedded in an organisation's policies, practices and processes. Defining CSR strategy and aligning vision, mission and vision is considered the easy part. The more difficult task for organisations is converting these concepts into actual practices, policies and processes internally. There may be a one-off initiative that perhaps creates some value for society and the economy but shared value purports that it must be

integrated into business operations in order to be successful. This is a fundamental element towards the realisation of shared value. Furthermore, CSR activities must also be integrated across a wide variety of roles and functions, while overseen at the board level.

Based on the results of this research project, the existing theoretical model of shared value is extended, as shown in Figure 4 overleaf. This figure is extended from a previous two-dimensional model x and y axis outlining the convergence of interests between business and society (Porter & Kramer 2006, p. 6), to three-dimensions with the additional z axis of an integration spectrum. The purpose is not to pursue social and environmental causes independent of economic benefits. Such would be the case if the company operated only along the vertical axis in Figure 4, as it would be with philanthropy. At the same time, organisations must not pursue CSR solely to gain business value. This adapted model reframes value creation to focus also on *integrated* approach to more significant and sustained benefits for the organisation, as shown by the addition of the z axis. A converge towards the middle of the sphere of all three dimensions represents the greatest opportunity and potential for shared value. This model presents an important extension of the current understanding and conceptualisation of shared value.

Figure 4: Shared Value Model



Integration involves two key areas as identified by Hills et al. (2012, p. 13), ‘intentionality’ and ‘materiality’. Intentionality requires an organisation to set specific goals for intended social and business benefits with clear guidelines for decision-making along the way (Gradle & Jenkins 2011). A number of factors are critical for this as identified in this study such as long-term planning and clear boundaries and vision. Materiality represents the extent to which shared value is central to the performance of the organisation. As integration grows, strategies towards materiality are likely to scale up over time (Hills et al. 2012).

Based on the theoretical framework, there was significant evidence that participants were integrating CSR policies with financial business objectives. There was also evidence of integration with core competencies and business strategies. For example, a focus on health and physical activity theoretically aligns with PSOs' core competencies. According to Porter and Kramer (2002), a company should identify these areas of overlap between social and economic value that will most enhance its own competitiveness. Results showed increasing evidence of convergence of interests between social benefit and economic benefits and extended the current understanding with the additional consideration of the integration of business strategies.

Given the progressive shift from philanthropy and responsibility towards the more strategic concept of shared value, this research examined the state of CSR in the identified PSOs. In other words, it examined how far advanced this industry has progressed in its evolution of CSR from the basic model of philanthropy to the more strategic model of shared value. Results revealed that the PSOs analysed in this study showed initial evidence of integrating shared value strategies into their decision-making. However, in order to build a better more comprehensive business case, organisations must focus on enhancing the integrative capacity of business (Kurucz, Colbert & Wheeler 2008). Moving beyond the economic/ethical divide to a more integrated perspective is more useful as it enables a broader view of value creation, supported by a wider range of interactions of stakeholders (Kurucz, Colbert & Wheeler 2008).

5.5. Summary

This research investigated the applicability of this shared value framework in the implementation of CSR and subsequent business benefits across an internationally diverse group of PSOs. Overall, CSR is seen in this research as a platform for differentiation, growth and economic return while also addressing issues within society and the environment. Whilst many CSR activities remain philanthropic, there is evidence of the strategic guidance and application of shared value. Overall, this research highlighted that CSR in PSOs is becoming more collaborative, business benefit-based, integrated and global. Organisations must continue to find the ‘sweet spot’ within their CSR – the intersection and integration between CSR for business and CSR for society.

The following chapter – Chapter Six – will summarise the contributions of this research and outline the implications for researchers and practitioners. Then, the limitations of the research as well as suggestions for future research are presented.

CHAPTER 6:

CONCLUSIONS

6.1 Introduction

This empirical study explored the implementation of corporate social responsibility (CSR) initiatives within professional sporting organisations (PSOs) and the associated perceived business benefits of those initiatives. The purpose of this study was to identify ways in which PSOs strategically implement initiatives to provide business benefits, while addressing social and environmental issues.

As outlined in Chapter Two, two streams of fundamentally competing theories exist, ones that focus on CSR for *society* and, in contrast, those that focus on CSR for *business*. This study drew on multiple theories that underpin CSR literature in these two dichotomous areas, normative-based theories such as stakeholder theory and corporate citizenship and instrumental-based theories such as fiduciary capitalism, stakeholder fiduciary principles, resource-based theory and strategic CSR. To varying degrees, constructs relevant to all of these theories emerged during data analysis. For example, business success in professional sport necessitates the management of a complex group of stakeholders. However, a focus on stakeholders alone could result in a lack of economic return, which would derail efforts.

Therefore, a proper discussion of CSR requires a fine balancing act between the idealistic principle of ‘social responsibility equally to all regardless of profit or loss’ and the capitalistic notion to ‘maximise profit no matter the

impact'. In an attempt to move beyond the narrow stakeholder/shareholder dichotomy, this research supported the argument that the instrumental and normative based CSR theories are compatible through the notion of 'shared value'. The shared value framework applied in the study of CSR in professional sport drew on related concepts from Emerson (2003) and Jones (1995) as well as stakeholder theory (Evan & Freeman 1988; Freeman 1984), 'conscious capitalism' (Mackey & Sisodia 2013; Schwerin 1998) and 'creating shared value' (Porter & Kramer 2011).

This thesis adopted a case study approach with PSOs from across Australia, North America and the United Kingdom (UK). Results provide an increased comprehensive understanding of how shared value may be applied through the implementation of CSR to increase business benefits in the professional sport context. By improving the implementation and integration of CSR initiatives, PSOs may experience increased strategic beneficial impact for businesses themselves and the communities in which they operate. This final chapter considers the contributions of this study for both sport management theory and sport management practice as it pertains to CSR. It also proposes avenues for further study.

6.2 Thesis Contribution

This thesis set out to achieve a greater understanding of CSR in professional sport through the notion of shared value. In doing so, it makes a number of important theoretical and empirical contributions to the body of knowledge by addressing some of the calls from scholars that the intersection of CSR and sport required further development (Blumrodt, Bryson & Flanagan 2012; Breitbarth & Harris 2008). This thesis has sought to address these shortfalls in knowledge by providing an in-depth exploratory investigation into the implementation and subsequent benefits of CSR in professional sport, while simultaneously analysing the applicability of the shared value framework within PSOs. Whilst the findings of this research may be context specific, they do contribute insights into a number of key areas outlined below.

Shared Value

First, this thesis makes a significant contribution to the sport management and CSR literature, as it provides empirical evidence of the evolution and development of the shared value concept. This research specifically diverted from the mono-theoretical approaches that have been mainly employed in the examination of CSR in sport. The study, instead, provides a comprehensive exploration of CSR with a specific theoretical focus on creating value both for society and the business. Results highlight that the classic dichotomy of CSR for business or society can be overcome under the

tenet of shared value. Overall, this study highlights the overlap between normative and instrumental based CSR theories, so as to create value for both society and the business by integrating practices into the business. It provides a holistic approach to CSR through the theoretical context of shared value, an approach that has not previously been applied in sport management studies.

This research also makes a significant theoretical contribution to the conceptualisation of shared value. Through the results and discussion, the existing two-dimensional conceptualisation of shared value creation is extended with a third dimension of integration. Integrating initiatives with the core competencies and business operations was identified to be critical for successful CSR implementation and further realisation of shared value. This proposed model maps the creation of shared value across three important axes, societal benefits, economic benefits and the level of integration with the business; the intersection of these three features identifies shared value. CSR initiatives that create both societal and economic benefits may still be unsustainable for the business, whereas when initiatives are fully integrated within business operations and strategy, a more robust and sustainable shared value is created. This is a significant contribution and one that responds to calls for a better understanding and theoretical conceptualisation of shared value.

Business Benefits

The study also provided an insight into the business benefits of implementing CSR from the perspective of executives. Specifically, the results indicate that benefits such as cost savings and return on investment, competitive advantage, brand association and awareness and commercial opportunities for growth, provide a strong business case for CSR in the professional sport context.

First, CSR activities, especially environmental initiatives, resulted in significant cost savings and return on investment for the organisations. Second, competitive advantage, which is best understood in the context of a differentiation strategy, identified how organisations use CSR practices to set themselves apart from their competitors. Third, brand reputation and association was an important justification and benefit of engaging in CSR. On the one hand, CSR initiatives were perceived to help sustain and improve an organisation's reputation within the communities in which it operates. On the other hand, the power and association of the PSO's brand was revealed to attract new partners, engage youth and thereby make the PSO a strong vehicle for CSR. Lastly, there were significant commercial opportunities identified by participants throughout the research including fan membership, growth of the game and the development of synergistically beneficial partnerships. Overall, these perceived business benefits identify important justifications for investment into CSR in the specific context of professional sport.

Whilst many of these benefits reflect those identified in other industries, this research did highlight specific nuances and differences in the benefits offered as result of CSR to the organisations. Of particular note, the business benefit of direct commercial growth has not previously been identified in the sport management research literature and presents an area for further exploration.

Geographical Differences in CSR

This study examined an internationally rich sample and demonstrated that there are significant geographical differences in CSR in professional sport across Australia, North America and the UK. Whilst previous literature has analysed sport CSR in specific regions, particularly the United States and Europe, this research provided empirical support and extended body of knowledge by comparing across the above regions, with the inclusion of Australia. Results explored the unique context of deploying CSR in sport and the differences in priorities among the different geographical locations. For example, there was a varying focus on cultural integration that was implemented in different geographic locations. North American and UK-based PSOs focused on social welfare, whereas Australian organisations were focused more on programs that addressed social inclusion, particularly within indigenous people. As another CSR priority, North American PSOs lead globally in their efforts towards environmental sustainability. On the other hand, Australia was the only geographical region that considered game development to be a CSR priority. This research revealed significant

geographical differences in governance models for the implementation of CSR, with North America and the UK creating foundations and Australia maintaining community departments to run their CSR. These geographical distinctions have implications across sport and could potentially be extrapolated to other relevant industries.

Stakeholder Management

This research provided insights into the role that different stakeholders play in the implementation of CSR, specifically highlighting differences in the orientation of internal stakeholder management in professional sport as compared to other industries. Existing CSR literature in internal stakeholder management focuses on the responsibility an organisation has to its employees, specifically for their benefit (Carroll 1991; Carroll & Buchholtz 2011; Turban & Greening 1997). On the contrary, in this study, professional athletes of the team were considered a strategic asset in the delivery and implementation of CSR, rather than the beneficiaries of CSR. In this way, executives considered ‘players’ and ‘employees’ separately. There was an apparent lack of consideration of the responsibility that an organisation has to *all* employees, particularly its players. This is an interesting distinction that has not been reported in previous research and requires further follow-up.

Clear Boundaries and Scalability

This research also found that scalability is emerging as an important strategic factor in CSR implementation for PSOs. CSR programs if designed as transferable models have the potential to be adapted for other communities, widening the impact and reach of PSOs' CSR. This is particularly unique in sport given the local community focus of many initiatives and the increasing opportunity to expand and globalise their programs. This is also of practical interest at a league level in professional sport to understand how programs can be implemented across all PSOs. Furthermore, this concept of scalability can also be extrapolated to other industries where it is arguably even more important for large corporations to be able to scale their CSR initiatives globally. However, there is very limited literature that examines the scalability of CSR and therefore points to an important area of future research.

Governance

This research reveals the dynamics, opportunities and challenges of the two main governance models of CSR in sport, foundations and community departments. Specifically, this study identified several critical factors in the complexities of the relationship between PSOs and their associated foundation including power and resource imbalances, conflict of power, and communication. Theoretically, these results align with the burgeoning area of collaborative governance (Ansell & Gash 2008; Bensimon 1999; Oliver

1990) and present an area for further research. This research also highlights some practical implications to improve the working relationships between foundations and the PSOs including implementing stronger structural links through, for example, the board.

Partnerships

This research makes a number of contributions to knowledge within the area of CSR and partnerships, providing insight into CSR in professional sport. Partnership development was identified as a key strategy or approach with which PSOs conducted their CSR and was driving factor of success in CSR implementation. Collaborations between PSOs, their associated foundations and other businesses and charitable organisations in their local communities created important ‘win-win’ outcomes, strengthening the link between a sport organisation’s success and community. Fundamental to this partnership, this research reveals, is strategic alignment of objectives, a ‘shared vision’ or ‘common ambition’. In contrast to what previous research has suggested (Levermore 2010), CSR through sport does not have to benefit one organisation at the expense of another. Rather, this research shows that if partnerships are selected with an alignment of vision, values and objectives, the outcomes can be beneficial for all parties involved. It is through these partnerships that this research identified a significant applicability and opportunity for shared value creation in sport.

Practical Implications

With respect to practical implications, this study makes a number of contributions that are fundamental to CSR management for both professional sport and their associated foundations as outlined above. Given the increased attention to and subsequent opportunity for CSR, effective implementation and management becomes even more critical. This research emphasises that CSR is not dichotomous, providing value either to business or society, but rather synergistically to both through the notion of shared value.

From a practice perspective, this research provides implications beyond the sports industry. The applications and lessons derived for sport managers in this study could be usefully applied in many sport settings and potentially other industries. For example, this research highlights the importance of partnerships in the implementation of CSR. The dynamics explored in this research can be applied outside the context of sport, especially given that these partnerships involved external bodies such as corporates, government and not-for-profits. In addition, this study examined the governance dynamics between foundations and corporates. Thus, the findings of this study are transferable – with contextual considerations – and can be applied outside sport to the CSR literature in other industries or more broadly.

6.3 Limitations

In Chapter One, the declared delimitations clarified the scope and boundaries of this research project. As with all research, the findings of this study are bound by certain limitations that emerged throughout the study. First, it is acknowledged that the findings are restricted by the case-specific context of data collection. The contextualisation of major professional sporting organisations must be considered when interpreting these findings. Although the findings may not be generalisable across CSR in all industries, it is suggested that transferability is possible across sport and other related industries.

The research adopted an exploratory approach to delve into CSR implementation from the perspective of PSOs. As such, the priority was to explore the benefits specific to the business. As this business-focused aspect of CSR has received minimal attention in sport, this study focused on the benefits from the perspective of senior executives. So whilst the findings and discussion provide valuable insight into various facets of CSR benefits to the business, further research is needed to fully examine the societal benefits before wider conclusions can be drawn about the applicability to shared value.

Given the international nature of this project, the researcher was only able to interview available executives and not the full scope of employees or partners involved in CSR in the PSOs involved. Other more ‘on the ground’

employees or external partners may have had more knowledge of the measurement and evaluation, feedback, dialogue and participation. The focus as identified at the beginning was the perspective of business leaders within the identified organisations, however the issues related to the scope of perceptions is a limitation.

6.4 Future Research

The findings of the present study of CSR in professional sport provide a basis for recommendations for several areas of future research. Firstly, the shared value proposition requires particular focus within specific industry contexts. Therefore, further research linking the shared value framework and sport management is required. A longitudinal study in this area would be beneficial to address and investigate the benefits of this model and its effects in the long term. Studies of a similar nature could look at other areas of sport management to examine shared value applicability in, for example, mega sporting events. Future research into different sporting and national CSR contexts will help embed the present work in a broader understanding of how and where CSR and shared value can be applied in sports management and sports marketing (Brietbarth & Harris 2008). Specifically, further explorative, in-depth studies into the complexity and dynamic of organisations and their environment for shared value will provide the best method for building research in this area. In addition, surveys and interviews covering entire leagues and other sports systems are necessary to map the terrain. In doing so, sports management researchers can also

contribute to the general discussion of CSR, which has certainly emerged as an established and distinctive academic field.

Secondly, this study examined and identified business benefits of engaging in CSR activities from the perspectives of executives within the organisations involved. However, another area of future research is to further examine the business benefits by using financial data to confirm the findings. This will help to confirm the actual link between CSR initiatives and corporate financial performance in the professional sport context. For example, future research could use actual financial data to examine the direct link between environmental sustainability initiatives and the subsequent financial return on investment. Further research is also needed to examine quantitative indicators of non-monetary business benefits. For example, brand awareness and reputational benefits that result from CSR are primarily based on perceptions as these factors remain difficult to quantify. Further research is needed to be able to establish robust ways to measure reputation and brand awareness in order to then attribute these factors to actual financial benefits.

As identified above, this study also identified that the measurement of CSR initiatives is an area that requires much more attention from researchers in the future. Despite the relatively wide-spread interest in CSR and subsequent integration of the shared value concept, the measurement tools to evaluate impact are still in their infancy. Organisations require a systematic model to assess the impact of CSR initiatives on stakeholders

and society, not just the business itself (Lemon et al. 2011). Results revealed that this remains a significant gap in the current CSR framework.

Furthermore, in order to fully realise the extent to which shared value is being created, PSOs must measure their progress on both social objectives and the degree to which these objectives improve the economic value for business. This requires further work to be able to measure shared value. Measuring shared value yields data and insights not only for improvement and evaluation, but also to influence and communicate this to others. By highlighting the direct connection between addressing societal issues and achieving economic value creation, organisations will be better able to articulate, understand and improve their CSR initiatives. This represents a significant area for future research which must focus on tools that inform shared value strategies.

6.5 Conclusion

CSR in professional sport is no longer as simple as donating money to a favourite cause, giving away tickets to a game, or sending players to a charity event. It is much more than a cost, constraint, or charitable act. CSR continues to evolve into a core business function, central to the firm's overall strategy and vital to its success. Although businesses have become increasingly aware of stakeholder pressure to demonstrate a commitment to their corporate social responsibilities, this does not necessarily guarantee the adoption of an integrated and strategic approach to CSR.

While it is true that economic and social objectives have long been seen as distinct and often competing, this is a false dichotomy (Porter & Kramer 2002). Furthermore, with the recent proliferation and evolution of CSR, both theoretically and practically, there is a need to re-examine PSOs' policies and practices with a more strategic outlook (Walters & Tacon 2010).

This study took a holistic approach to exploring the implementation of CSR initiatives and the associated perceived business benefits of those initiatives. The first purpose of this study was to identify ways in which PSOs design and employ initiatives through an examination of governance, stakeholder management, strategy and measurement. By improving the implementation and integration of CSR initiatives, PSOs may experience increased strategic beneficial impact for both the organisations themselves and the communities in which they operate. This research also therefore identified the key business benefits of engaging in CSR from the perspective of the organisations.

From a theoretical perspective, this research reflects a progressive shift towards the concept of shared value in management practice in the professional sport industry, indicating that social, environmental and economic goals can strategically align to improve long-term business results. This research extends the current understanding and conceptualisation of shared value with the addition of an integration spectrum. CSR objectives must be integrated into the business strategy and

operations and aligned with core competencies in order to more effectively create shared value.

Overall, the implications of this research suggest that there are significant opportunities for shared value in the professional sport industry. Moreover, these results provide practical, evidence-based examples of how sport management practitioners may transform the role of CSR on PSOs into an opportunity for increased business benefits and economic success. Through practitioners, this research can help shape the industry in how it might contemplate its role and place in society, emphasising the increasing international importance of shared value in sport. Not only can it deepen the understanding of CSR, but it can also strengthen the notion that sport is a global strategic vehicle to deliver shared value.

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APPENDIX A: Invitation Letter



INVITATION LETTER

"Responsibility Revolution: Corporate Social Responsibility in Professional Sport"
A PhD research project in the School of Management
at the University of Technology, Sydney
UTS HREC 2013000219

Dear

My name is Sarah Cobourn and I am a student at the University of Technology, Sydney. My supervisors are Professor Thomas Clarke and Dr. Stephen Frawley.

I am conducting research into the strategies and best practices of corporate social responsibility in professional sport organisations and would welcome your assistance.

The research will involve a semi-structured in-depth interview and should take between 60-90 minutes of your time.

If you are interested in participating, I would be glad if you would contact me Sarah Cobourn or my supervisors Professor Thomas Clarke (02 9514 3479 – Thomas.Clarke@uts.edu.au) and Dr. Stephen Frawley (02 9514 5111 – Stephen.Frawley@uts.edu.au).

You are under no obligation to participate in this research.

Yours sincerely,

Sarah Cobourn BSc (Hons), MA (Mgmt)
Phd Candidate
Faculty of Business
University of Technology, Sydney
PO Box 123
Broadway NSW 2007
Tel: +61 2 9514 3326
Sarah.Cobourn@student.uts.edu.au

APPENDIX B: Information Sheet



INFORMATION SHEET
"Responsibility Revolution: Corporate Social Responsibility in Professional Sport"
A PhD research project in the School of Management
at the University of Technology, Sydney
UTS HREC 2013000219

Dear

My name is Sarah Cobourn and I am a student at the University of Technology, Sydney. My supervisors are Professor Thomas Clarke and Dr. Stephen Frawley.

I am conducting research into the strategies and best practices of corporate social responsibility in professional sport organisations and would welcome your assistance.

The research will involve your participation in a semi-structured in-depth interview. This should take between 60-90 minutes of your time.

You are asked to respond according to your organisation's corporate social responsibility practices.

Your participation in this study is voluntary and you may withdraw at any time without risking any negative consequences. The information that you provide will only be used for the purpose of this research. There are no correct answers to the questions in the interview.

It is anticipated that the data collected during this study will assist us in understanding corporate social responsibility practices in sport. Your participation in this study will enhance work towards improved understanding of the scope and context of corporate social responsibility in sport.

If you are interested in participating, I would be glad if you would contact me Sarah Cobourn or my supervisors Professor Thomas Clarke (02 9514 3479 – Thomas.Clarke@uts.edu.au) and Dr. Stephen Frawley (02 9514 5111 – Stephen.Frawley@uts.edu.au).

If you would like to talk to someone who is not connected with the research, you may contact the Research Ethics Officer on 02 9514 9772, and quote this number: 2013000219

Sincerely,

Sarah Cobourn BSc (Hons), MA (Mgmt)
Phd Candidate
Faculty of Business
University of Technology, Sydney
PO Box 123
Broadway NSW 2007
Tel: +61 2 9514 3326
Sarah.Cobourn@student.uts.edu.au

APPENDIX D: Interview Guide

Interview Guide	
Demographics	<p>What is your role in the organisation?</p> <p>How old is the organisation?</p> <p>What is the size of the organisation <i>i.e. less than 20 employees, between 20-50, between 50-100, between 100-200, 200 or more</i></p> <p>How large is your fan base? <i>i.e. less than 10,000 registered members, 10-30000, 30-50000, 50-70000</i></p> <p>Describe the stakeholders of your organisation.</p>
CSR Overview	<p>Which departments influence your organisation's decisions on "corporate social responsibility" (CSR)?</p> <p>Which department(s)/group(s) are responsible for employing your organisation's CSR initiatives?</p> <p>What is your corporate strategy? Do you have a CSR strategy?</p>
Implementation	<p>What are the priorities/goals of your CSR programs and initiatives?</p> <p>What is it about the CSR activities in your organisation that makes it unique or different than those practiced by organisations in other sports organisations? <u>and</u> other industries?</p> <p>What challenges do professional sporting organisations face in the area of CSR? Are these challenges different than what companies in other industries might face?</p> <p>Do you partner with any organisations to employ your CSR initiatives? Does this relationship differ from other typical sponsorship relationships? If so, how?</p> <p>Do you measure the success of each initiative? If so, how?</p>
Benefits	<p>What are the types of value that is created through your CSR initiatives?</p> <p>Do you measure the value created? If so, how?</p> <p>What are the benefits to engaging in CSR?</p>

APPENDIX E: Ethics Approval - Bond University



Professor Shayne Quick
Faculty of Health Sciences and Medicine
Bond University

Dear Shayne

Protocol No: RO 1487
Project Title: Responsibility Revolution: Corporate Social Responsibility
in the Context of Sport

I am pleased to confirm that your project was reviewed under the Expedited review procedure and you have been granted approval to proceed.

As a reminder, BUHREC's role is to monitor research projects until completion. The Committee requires, as a condition of approval, that all investigations be carried out in accordance with the National Health and Medical Research Council's (NHMRC) National Statement on Ethical Conduct in Research Involving Humans and Supplementary Notes. Specifically, approval is dependent upon your compliance, as the researcher, with the requirements set out in the National Statement as well as the research protocol and listed in the Declaration which you have signed.

Please be aware that the approval is given subject to the protocol of the study being under taken as described in your application with amendments, where appropriate. As you may be aware the Ethics Committee is required to annually report on the progress of research it has approved. We would greatly appreciate if you could advise us when you have completed data collection and when the study is completed

Should you have any queries or experience any problems, please contact early in your research project: Telephone: (07) 559 53554, Facsimile: (07) 559 51120, Email: buhrec@bond.edu.au.

We wish you well with your research project.

Yours sincerely

Dr Mark Bahr
Chair

APPENDIX F: Ethics Approval - University of Technology, Sydney

9/26/2014

HREC Approval - Sarah Cobourn

HREC Approval

Research.Ethics@uts.edu.au

Wed 8/05/2013 10:44 AM

PhD Admin

To: Thomas.Clarke@uts.edu.au <Thomas.Clarke@uts.edu.au>; Sarah Cobourn <Sarah.Cobourn@student.uts.edu.au>;
Research.Ethics@uts.edu.au <Research.Ethics@uts.edu.au>; iec.rio@uts.edu.au <iec.rio@uts.edu.au>;
postaward.grants@uts.edu.au <postaward.grants@uts.edu.au>;

Dear Thomas and Sarah

[Transfer of ethics application: Bond University Human Research Ethics Committee - External HREC approval number: RO1487]

The UTS Human Research Ethics Expedited Review Committee reviewed your application titled, "Responsibility Revolution: Corporate Social Responsibility in Professional Sport", and agreed that the application meets the requirements of the NHMRC National Statement on Ethical Conduct In Human Research (2007). I am pleased to inform you that your external ethics approval has been transferred. We will be writing to the (COMMITTEE NAME) HREC to inform them that UTS HREC has accepted responsibility for the ethical oversight of this protocol.

Your approval number is UTS HREC REF NO. 2013000219

Please note that the ethical conduct of research is an on-going process. The National Statement on Ethical Conduct in Research Involving Humans requires us to obtain a report about the progress of the research, and in particular about any changes to the research which may have ethical implications. This report form must be completed at least annually, and at the end of the project (if it takes more than a year). The Ethics Secretariat will contact you when it is time to complete your first report.

I also refer you to the AVCC guidelines relating to the storage of data, which require that data be kept for a minimum of 5 years after publication of research. However, in NSW, longer retention requirements are required for research on human subjects with potential long-term effects, research with long-term environmental effects, or research considered of national or international significance, importance, or controversy. If the data from this research project falls into one of these categories, contact University Records for advice on long-term retention.

You should consider this your official letter of approval. If you require a hardcopy please contact Research.Ethics@uts.edu.au.

To access this application, please follow the URLs below:

* if accessing within the UTS network: <http://rmprod.itd.uts.edu.au/RMENet/HOM001N.aspx>

* if accessing outside of UTS network: <https://remote.uts.edu.au>, and click on "RMENet - ResearchMaster Enterprise" after logging in.

We value your feedback on the online ethics process. If you would like to provide feedback please go to: <http://surveys.uts.edu.au/surveys/onlineethics/index.cfm>

If you have any queries about your ethics approval, or require any amendments to your research in the future, please do not hesitate to contact Research.Ethics@uts.edu.au.

Yours sincerely,

Professor Marion Haas
Chairperson