European Sport Management Quarterly

ISSN: 1618-4742 (Print) 1746-031X (Online) Journal homepage: https://www.tandfonline.com/loi/resm20

A multilevel analysis of implicit and explicit CSR in French and UK professional sport

Aurélien François, Emmanuel Bayle & Jean-Pascal Gond

To cite this article: Aurélien François, Emmanuel Bayle & Jean-Pascal Gond (2019) A multilevel analysis of implicit and explicit CSR in French and UK professional sport, European Sport Management Quarterly, 19:1, 15-37, DOI: 10.1080/16184742.2018.1518468

To link to this article: https://doi.org/10.1080/16184742.2018.1518468

Published online: 01 Oct 2018.

EUROPEAN SPORT MANAGEMENT QUARTERLY
2019, VOL. 19, NO. 1, 15–37
https://doi.org/10.1080/16184742.2018.1518468

Routledge
Taylor & Francis Group

A multilevel analysis of implicit and explicit CSR in French and UK professional sport

Aurélien François[a], Emmanuel Bayle[b] and Jean-Pascal Gond[c]

[a]Laboratoire Cetaps, University of Rouen, Mont Saint Aignan, France; [b]Sports Sciences Institute, University of Lausanne, Lausanne, Switzerland; [c]Cass Business School, City, University of London, London, UK

ABSTRACT

Research question: This paper examines the ways in which French and UK professional sports clubs implement and communicate their CSR policies. In addition to identifying similarities and differences between CSR practices in the two countries, our analysis extends and adapts the implicit-explicit CSR framework to the field of sport.

Research methods: We used a mixed methods approach to analyse qualitative and quantitative data on the CSR strategies of 66 professional rugby union (Top 14, Aviva Premiership Rugby) and football (Ligue 1, Premier League) clubs that participated in the 2017–2018 season.

Results and findings: We found major differences in CSR communication between France and the UK. Communication by French clubs tends to highlight sport's values, involve few media channels, whereas communication by UK clubs explicitly vaunts their social responsibility and involves numerous channels. In the case of CSR implementation, there are similarities between French and UK clubs, especially in the fields their CSR initiatives cover (e.g. health, diversity), as well as differences. However, the scope of initiatives varies more between sports than between countries, with football demonstrating a more international outlook than rugby.

Implications: This article expands Matten and Moon's [(2008). 'Implicit' and 'explicit' CSR: A conceptual framework for a comparative understanding of corporate social responsibility. *Academy of Management Review*, *33*(2), 404–424] implicit-explicit CSR framework by identifying the influence of interactions between sectorial/field-level factors and national/macro-level factors on CSR practices, and by distinguishing between CSR communication and CSR implementation. Our results throw light on the shift from implicit to explicit CSR in French professional sport.

ARTICLE HISTORY
Received 10 December 2017
Accepted 23 August 2018

KEYWORDS
CSR; explicit/implicit framework; professional leagues; cross-national comparisons

Introduction

Corporate social responsibility (CSR) is defined as 'context-specific organisational actions and policies that take into account stakeholders' expectations and the triple bottom line of economic, social and environmental performance' (Aguinis, 2011, p. 858). First developed in the United States (Bowen, 1953; Carroll, 2008; Heald, 1970), CSR has since been

CONTACT Aurélien François aurelien.francois@univ-rouen.fr Laboratoire Cetaps, University of Rouen, Boulevard Siegfried, Mont Saint Aignan 76821, France

adopted by businesses throughout the world, although they do not necessarily refer to their social initiatives as CSR. Such 'implicit' forms of CSR, as they have been labelled by Matten and Moon (2008), include the traditional forms of social paternalism sometimes seen in nineteenth century Europe and certain practices adopted in Western Europe in response to social legislation (Moon, Murphy, & Gond, 2017). Matten and Moon (2008) contrasted 'implicit' forms of CSR with 'explicit' CSR, which involves corporations voluntarily deploying initiatives they openly label CSR, and suggested that national contexts, together with global forces, determine whether organisations adopt explicit and/or implicit forms of CSR.

Recent years have seen the spread of explicit CSR throughout the world, first from large companies to small- and medium-sized businesses (Spence, 2007), and then to other types of organisation. This rise of explicit CSR has been accompanied by the creation of international CSR standards, such as ISO 26000, aimed at regulating the 'impact of [an organisation's] decisions and activities on society and the environment' (ISO, 2010). ISO 26000 encouraged the global spread of CSR and its adoption in numerous industries and fields. The sport sector, whose specific characteristics have led some authors to consider it a particularly appropriate vehicle for deploying social initiatives (Smith & Westerbeek, 2007), has been especially receptive to CSR.

Accordingly, explicit CSR practices have been adopted by a growing number of sport organisations, most notably professional leagues and clubs, for whom it is especially important to respond to the concerns of the internal (e.g. managers, athletes) and external (e.g. sport institutions, public agencies) stakeholders that shape their environment (Breitbarth & Harris, 2008). CSR has become a major issue in the organisational literature on sport (Godfrey, 2009; Paramio-Salcines, Babiak, & Walters, 2013; Walzel & Robertson, 2016), with numerous studies showing how CSR operates as a strategic tool that can help organisations meet stakeholder expectations (Anagnostopoulos & Shilbury, 2013; Babiak, 2010; Babiak & Wolfe, 2009; Sheth & Babiak, 2010; Walters & Chadwick, 2009; Walters & Tacon, 2010). However, previous studies of sport organisations have focused mainly on football and/or on a single country, such as the USA or UK, where CSR is mostly explicit. The resulting lack of cross-national comparisons means little is known about how implicit and explicit forms of CSR coexist and operate across different sports, or about how national contexts and the specific forms of CSR these contexts generate are related. Yet, as suggested by some scholars in the CSR and sport field, it could be relevant to consider national contexts and their respective institutional arrangements as an explanation of the way CSR is influenced (Breitbarth, Walzel, Anagnostopoulos, & van Eekeren, 2015). Except for a notable contribution by Breitbarth and Harris (2008), which indicates that the CSR practices a sport organisation adopts are likely to differ between countries and according to the culture within which the organisation operates, few studies have attempted such comparisons. Breitbarth and Harris (2008) revealed major country-level differences in the way UK, German, US and Japanese sport organisations embrace CSR, which they attributed to historical determinants and features of the countries' economies. Nevertheless, their study focused mainly on national-level determinants and did not explore the impact of potentially important sectorial factors, such as inter-country differences in the history of sport or the structure of professional leagues.

The present study helps fill this gap by using Matten and Moon's (2008) implicit-explicit framework to determine how macro-level (national) and meso-level (sectorial) factors

shape CSR practices at the micro (organisational) level in two sports and two countries. We begin by reviewing previous analyses of sport organisation CSR in the light of the implicit-explicit framework, in order to identify the sectorial factors that are likely to influence the type of CSR sport organisations adopt. We then provide an empirical analysis of CSR communication and implementation in professional rugby union and football clubs in France and the UK,[1] two countries with very different institutional and regulatory contexts. France's largely 'state-led' business system has several distinctive features resulting from the singular way in which French capitalism has evolved (Clift, 2012). These features are reflected in certain aspects of the country's sport system, most notably the way it is 'co-managed' by the state and the private sector. Conversely, the UK's sport system mirrors the country's mostly 'market-led' business system, in which the state plays a relatively small role. Hence, these two countries provide an excellent case for evaluating how macro- and meso-level factors compete and interact to shape sport organisations' practices. In addition, by examining both rugby union and football we were able to determine whether CSR practices differ between sports.

Our empirical study contributes to research in this field in two ways. First, we extend prior cross-national comparisons of sport organisation CSR by providing an analysis of the 'French approach' to CSR and by revealing how institutional (i.e. national and political systems) and sectorial (i.e. national sport system and league structure) factors have influenced the type of CSR communication and practices adopted by clubs. Our results show the need to take into account both national-level and field-level factors when examining cross-national differences in sport organisation CSR. Second, we expand Matten and Moon's (2008) framework by showing the importance of sectorial factors, in addition to institutional and organisational factors,[2] when examining an organisation's CSR practices.

Explaining cross-national differences in professional sport organisation CSR

The implicit-explicit framework

Matten and Moon's (2008) distinction between implicit and explicit CSR provides a useful lens through which to examine how and why competing forces arising from the institutional contexts within which organisations operate can result in CSR taking different forms. Matten and Moon used insights from new institutional theory (e.g. DiMaggio & Powell, 1983) to explain how field-level processes of isomorphism have led to explicit forms of CSR spreading throughout the world, and concepts from National Business System (NBS) studies (e.g. Whitley, 1998) to account for how and why CSR practices are shaped by local institutional factors. Research into NBS has shown that national institutional characteristics continue to influence organisational practices, despite the impact of globalisation (Morgan, 2007; Tempel & Walgenbach, 2007), and several typologies of NBS have been drawn up to account for cross-national differences in organisational practices (e.g. Amable, 2003; Hotho, 2014). Hotho (2014) used an empirical analysis of the key institutional characteristics of 30 OECD countries and an updated typology of NBS to confirm the robustness of NBS insights. His results reaffirmed the importance of distinguishing between 'state-organized business systems', in which the state plays a more 'interventionist' role in structuring economic activities (e.g. France, Schmidt, 2003,

South Korea, Gond, Kang, & Moon, 2011), and 'liberal market economies', which are characterised by the presence of a capital-market-based financial system, the absence of burdensome regulations, and high trust relations (e.g. the UK and USA, Hotho, 2014).

According to Matten and Moon (2008), the influence of a country's NBS combined with global isomorphic pressures explain why CSR has spread around the world but continues to vary from country to country. In particular, they believe their distinction accounts for why implicit approaches to CSR have traditionally dominated in Europe, whereas more explicit forms of CSR have been adopted in the US. Because of the complexity of macro-level differences in key factors that shape CSR, such as policies, laws, business systems and CSR culture and orientation, the implicit-explicit distinction has led to debates over whether national-level, industry-level or corporate-level factors matter most to the adoption of CSR practices (Ioannou & Serafeim, 2012; Orlitzky, Louche, Gond, & Chapple, 2017), and over the impact of national government on CSR practices (Gond et al., 2011; Knudsen & Moon, 2017). Thus, organisational scholars have also investigated how explicit and implicit forms of CSR coexisted or supplanted each other in specific national settings, and built on this typology to examine changes in CSR within individual countries, such as Germany (Hiss, 2009) and Norway (Blindheim, 2015). Both studies suggest that contextualising CSR to its national setting requires considering numerous national and sectorial determinants, and show the importance of conducting finer-grained analyses of CSR, as individual components of CSR can evolve to become (or remain) explicit, rather than implicit.

However, despite the importance of sectorial factors in Matten and Moon's (2008) original analysis, few concerted efforts have been made to determine how factors operating at different levels impact the adoption and evolution of explicit and implicit forms of CSR. The present study uses a comparison of CSR practices within the professional sport sector in France and the UK to determine which sectorial factors lead to distinct CSR practices by mediating the influence of institutional determinants on these practices.

A multilevel framework for analysing CSR by French and UK professional sport clubs

Recent studies have used Matten and Moon's (2008) framework to examine differences in CSR practices between organisations (Brown, Clark, & Buono, 2018; Carson, Hagen, & Sethi, 2015). In the light of this work, sports scholars have encouraged researchers to analyse multi-level factors in order to 'shed some light on what the drivers of CSR adoption and maintenance are' (Babiak & Wolfe, 2009, p. 736). Hence, Anagnostopoulos and Shilbury (2013) recently combined analyses from different perspectives and at different levels in order to explain how English football clubs have implemented CSR. Their study, based on interviews with the clubs' charitable foundation managers, highlighted the complexity of the CSR practices implemented by these managers, who, operating in a micro-context and employing both external and internal resources, have to ensure their strategies meet the imperatives of both their clubs and their external stakeholders.

Although institutional forces have a major impact on the type of CSR adopted (Campbell, 2007; Matten & Moon, 2008), other variables specific to the professional sport sector also shape the way CSR is implemented and communicated. This realisation suggests that the CSR discourses and practices of French and UK clubs will reflect differences between

the countries' professional sport systems, as well as between their institutional contexts (cf. Figure 1). Hence, combining these sectorial factors with institutional factors, especially the role of the state, should provide greater insight into the CSR practices adopted by clubs. Consequently, we expanded Matten and Moon's framework by incorporating additional, non-institutional factors which may play a role in determining whether CSR is explicit or implicit.

Sectorial factors as the missing link between macro-level and micro-level influences on CSR practices

Any attempt to explain the spread of CSR among sports clubs that is confined to a macro-economic approach based on an analysis of NBS ignores the specificities of the professional sport system in which clubs operate. In fact, professional sport is the product of complex institutional arrangements, whose repercussions on organisations are often the complete opposite of those of the surrounding NBS. Matten and Moon's (2008) comparison of Europe and the US illustrates the way in which the structure of professional leagues can be completely dissociated from their respective NBS: Despite having a 'laissez-faire' business system, North America's sport system is one of the most highly regulated in the world, whereas national sport systems within Europe's generally more interventionist economies tend to be highly deregulated, especially since the European Court of Justice handed down its 'Bosman Ruling' in 1995. As Hotho's (2014) typology

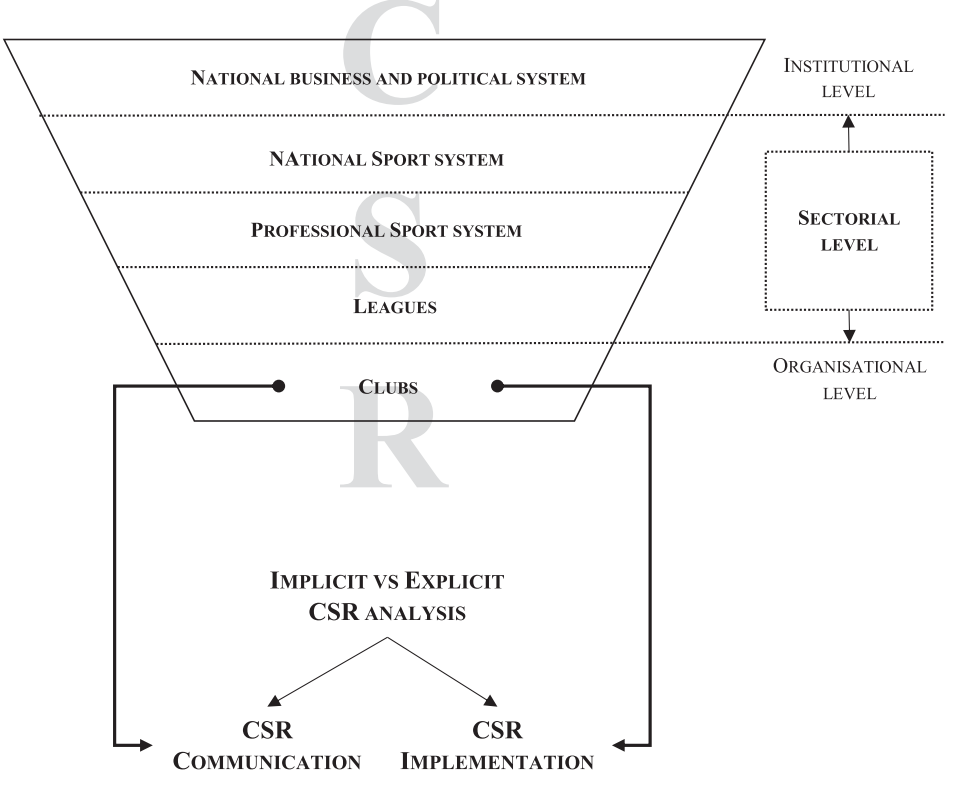

Figure 1. A multi-level implicit/explicit CSR framework for analysing CSR communication and implementation.

of NBS makes clear, a purely macro-level approach cannot capture all the determinants of professional sport organisation CSR. For example, in 1999 UK Rugby set a salary cap in order to ensure talent is spread more evenly throughout the league, even though the UK, as a 'compartmentalised' business system, traditionally allows the market to regulate the economy.

Given these counter-intuitive situations, it would appear necessary to adopt a more sectorial approach centred round professional sport systems, which are themselves embedded in national sport systems (cf. Figure 1). The notion of national sport system takes into account the impact of institutional factors, especially state intervention, on the way in which sport systems are organised. These factors have given rise to several different models, even within Europe (Ko, Henry, & Tai, 2013), as is shown, for example, by the Vocasport Research Group's (2004) typology of sport system configurations. In this typology, France's sport system is categorised as 'bureaucratic' because of 'the very active role that the public authorities take in regulating the system'. The UK's sport system, on the other hand, is considered 'entrepreneurial' because the role of the public authorities is restricted to 'setting a framework to enable (the) market logic to express itself' (Vocasport Research Group, 2004, p. 53). These differences can be seen in the strength of the links between National Governing Bodies of Sport (NGBs) and the state. Most of France's NGBs are 'federations' run as state-delegated public services, so they are controlled by the state via the Ministry of Sport, whereas the UK's NGBs are independent from the government (Girginov, 2017; Scelles, 2017). This typology throws light onto the origins of these two organisational models, particularly in France, where professional leagues are overseen by the relevant NGB. However, in practice, it has the drawback of suggesting that the two systems are less different than they actually are. In theory, France's sports ministry supervises the country's NGBs but, in practice, it has very little power to control sport federation policies. Conversely, even though the UK's NGBs operate within an entrepreneurial framework, they are often charged by the government to deliver sports policies, due to the recent inability to outsource delivery to private providers (Girginov, 2017). Indeed, even though NGBs in the UK have gradually 'earned autonomy' (Houlihan & Green, 2009), they remain highly dependent on government funding, a situation that gives the UK government indirect control over NGBs and explains why they are less autonomous than they appear. Again, these observations tend to qualify the impact of national sport systems, especially the role of the state in the institutionalisation of practices, and thereby suggest the need to take into account the influence of professional leagues, the lowest component of our sectorial approach, when examining sport clubs' CSR (cf. Figure 1). The following sub-sections highlight the factors that have led French clubs to adopt a more implicit form of CSR, whereas CSR by UK clubs tends to be more explicit.

CSR in French leagues: a tradition of implicit social involvement

Several factors explain why CSR in French professional sport is mostly implicit and why the term CSR is rarely used (François, 2012; François & Bayle, 2017). One of the most important factors is the not-for-profit, associative model that underlies way in which French clubs and leagues are run. Even today, French professional leagues are all run as not-for-profit associations and, despite the increasingly commercial nature of sport (Senaux, 2011), which has led to the creation of private companies to run clubs'

professional activities, clubs are required to maintain contractual links with their historic not-for-profit associations. In France, associations, along with other types of organisation within the social and solidarity economy and whose raison d'être is to benefit the common good, have a specific legal status (Archambault, 2017). Hence, unlike private companies, associations are implicitly expected to show social responsibility as part of their DNA.

The traditional close ties between professional and amateur sport also helps explain the implicit nature of CSR in French sport. At the league level, these ties have been encouraged by a series of legislative measures, one of the most important of which obliges the professional leagues to donate a proportion of their revenues to amateur sport. The 'Buffet Tax', introduced in 1999, requires professional leagues to pay 5% of their income from television rights to the 'National Centre for the Development of Sport', a public body run under the auspices of the Ministry of Sport to fund the development of grassroots sport (Scelles, 2017). At the club level, these ties have been maintained naturally thanks to each club's associative roots, which allow it to entrust the management of its amateur youth teams to the association on which its professional activities were built. Club executives long used this uniquely French organisational structure as proof of their social involvement (François, 2012), without explicitly referring to social responsibility. Although a few clubs, especially football clubs, have recently set up specific bodies (foundations, endowment funds) to implement their CSR programmes, this phenomenon is still in a very early stage of development.[3] In fact, the most notable aspect of French clubs' social engagement to date has been their contribution to the development of grassroots sport, which can be seen as an implicit form of CSR.

Finally, the public-private model of sport, including professional sport, in which the roles of the different actors are often highly ambiguous (Bayle, 2005), means that CSR practices are greatly influenced by public actors. Relations between leagues and federations are governed by a convention that, most notably, stipulates the number of federation executives who sit on a league's governing bodies. The presence of federation representatives on these governing bodies gives federations the ability, in theory at least, to defend their interests and, indirectly, the public service missions they are expected to fulfil in the name of the Ministry of Sport. This mixed model is also found at the club level, as, despite the high degree of professionalisation in rugby and football, the clubs are indirectly subject to oversight by the public sector. For example, local authority funding is still an important source of finance for professional sport, either directly, through subsidies, or indirectly, through investment in the construction and provision of stadiums and sports halls. In fact, it was largely to justify the public assistance given to professional sport clubs that, in the late 1990s, the government passed legislation obliging clubs which received public funds to carry out implicit CSR actions via community-benefit initiatives and other social initiatives, most of which focus on training, education, social integration, social cohesion and preventing violence in sports stadiums. Although the initial objective in requiring clubs to implement social initiatives was to reduce public subsidies, this legislation meets Matten and Moon's (2008) definition of implicit CSR, as it comprises a set of rules requiring the organisations concerned to address societal issues.

CSR in UK leagues: from community involvement to institutionalised CSR

Compared with France, UK sport has adopted very different forms of CSR, largely due to differences in the way professional sport is organised in the two countries. In the UK,

professional leagues and clubs are run as limited companies, with the clubs being shareholders in the leagues. This is the case for the 20 clubs within the PL and the 12 clubs within the APR. In addition to this shareholder model, the UK's professional leagues are run on commercial lines, as is demonstrated by their current greater independence from the public authorities. For example, in contrast to France, where nearly all stadiums are at least partly financed and owned by the local authorities, most stadiums in the UK were built by and belong to their resident clubs or the operating companies associated with them.[4] The increasing professionalisation and commercialisation of UK sport, especially football, and the criticisms it has had to face (e.g. excessive transfer fees, poor governance, financial instability), have led to profound changes in terms of CSR (Anagnostopoulos, 2013). For example, numerous studies have highlighted how CSR within UK football has evolved from community-centred forms of social engagement to true CSR practices that are used strategically to deliver key organisational objectives to a club's stakeholders and communities (Anagnostopoulos, 2013; Anagnostopoulos & Shilbury, 2013; Mellor, 2008; Walters & Chadwick, 2009).

As in the case of French clubs, UK clubs have demonstrated social engagement to varying degrees throughout their history. An important factor in increasing this involvement has been the realisation by political parties that sport can play a key role in delivering certain social and political policies. Thus, in the 1970s and 1980s, successive Labour and Conservative governments introduced a number of sport-based community programmes aimed at harnessing sport's ability to promote social change. The most noteworthy of these schemes was undoubtedly the 'Football in The Community' (FiTC) scheme, created in 1975 to counteract the effects of football hooliganism (Watson, 2000). Hence, as in France, the initial spark for social and community initiatives was given by the public authorities, which raises the question of why there is so little state-regulation of the UK's sport system. In contrast to the impression given by research into the configurations of sport systems in Europe (Ko et al., 2013), this historical perspective gives further weight to the importance of taking into consideration legislation that directly impacts CSR within professional sport. However, unlike in France, subsequent decades saw a transfer of responsibility for social initiatives from government to professional clubs. As a result, clubs have made such initiatives central elements of their explicit CSR strategies and directly communicate their social initiatives to their stakeholders (Anagnostopoulos & Shilbury, 2013; Walters & Chadwick, 2009; Walters & Tacon, 2010). Increasingly, clubs have turned their FiTC departments into independent community organisations such as community sport trusts or foundations (Anagnostopoulos, 2013; Walters, 2009; Walters & Chadwick, 2009). The prominent use of charities by UK professional sport has been a way for the clubs to outsource their social engagement and attract more CSR partners by communicating on this engagement.

Thanks to concerted efforts by leagues and large-scale deployment by clubs' community development teams, many of which have recently been turned into CSR departments, communication about CSR initiatives is very strong. The PL's Creating Chances programme, which was one of the first CSR programme by UK leagues to describe itself as such, is an interesting example of the how the league dictates its CSR policy and strategy to the clubs (Morgan, 2013). Such top-down deployment strategies explain the isomorphism (DiMaggio & Powell, 1983), which has resulted in UK professional sport having some of the most institutionalised CSR initiatives in Europe (Anagnostopoulos & Shilbury,

2013). Even today, clubs' CSR initiatives are frequently set in motion by their leagues, which provide finance (e.g. the PL's Charitable Fund) to encourage clubs to adopt social initiatives.

Methods

Case selection

The cases we selected were the top-level professional championships for rugby union and football in France and the UK: Top 14 (T14) and Aviva Premiership Rugby (APR) in rugby union, and Ligue 1 (L1) and the Premier League (PL) in football. This choice complies with Eisenhardt's (1989) recommendation to study at least four cases in order to be able to draw generalisable conclusions. These leagues have very different organisational forms and levels of professionalisation, and operate within different economic environments (cf. Appendix 1).

Data collection

Most of our data were obtained from the leagues' and clubs' official websites. Analysing data provided by websites, as in Breitbarth and Harris (2008) and Walker and Parent's (2010) pioneering studies, has become a widely used method for studying social engagement (Esrock & Leichty, 1998; Maignan & Ralston, 2002). Consequently, we began by analysing the official websites of the four professional leagues and their 66 constituent clubs that participated in the 2017–2018 season. We assessed social engagement by noting social initiatives undertaken the previous season, as described on the leagues' and clubs' websites. This approach ensured we had the most recent data on CSR. In addition to website searches, we also collected data from official documents published by the leagues and clubs, including annual reports, strategic plans and charity reports as well as some supplementary data.[5]

Data analysis

Our study's two-stage exploratory design involved analysing the qualitative data and then converting these data into quantitative data. This type of approach is frequently used in mixed methods research to overcome a lack of precise data or measurement instruments (Creswell & Plano Clark, 2007). We first analysed communication concerning social engagement in general, including environmental issues, and then examined the implementation of related actions. Both of these dimensions are important subjects in CSR research (Lindgreen & Swaen, 2010). In order to evaluate the two dimensions of CSR, we assessed a total of ten variables. Most of these variables were identified by our review of the literature on CSR in sport, as noted below (e.g. *reporting*); the others were suggested by a preliminary examination of the clubs' websites (e.g. *channels*). For each club, we carried out a qualitative content analysis, which is a systematic, non-obtrusive and replicable technique for examining communication (Berger, 2000; Hsieh & Shannon, 2005). In the light of recommendations to study both what organisations say about CSR and how they say it (Lindgreen & Swaen, 2010), we analysed communication

in terms of its content and the channels used. We measured two variables for the tools used (media channels, reporting) and three for the content (use of vocabulary, partner communication, overall CSR communication).

- We measured choice of media by noting the *channels* each club uses to communicate its social engagement strategy, differentiating between traditional media (dedicated websites and/or sections of websites) and social media (Facebook, Twitter).
- *Reporting*, which is a major component of CSR in sport (Kolyperas & Sparks, 2011; Slack & Shrives, 2008), as it is in business, was assessed according to whether or not an organisation publishes reports on its CSR actions.
- We differentiated between 'soft' and 'hard' communication (Tixier, 2003) by analysing the *vocabulary* used to describe social initiatives. Communication was categorised as soft when initiatives are described using terms relating to the ethos and values of sport, and as hard when initiatives are presented as having clear objectives and described using terms relating to strategy.
- *Partner communication* describes the efforts made by a club to raise awareness of its partners' contributions to social initiatives. Partner communication is strong when a club systematically mentions partners who participate in an initiative and/or acknowledge these partners' contributions. Partner communication is weak when a club fails to mention the involvement of partners.
- A club's *overall CSR communication* can be either *strategic* or *altruistic* (Porter & Kramer, 2006; Walker & Parent, 2010). CSR is considered *strategic* when initiatives explicitly support the organisation's core strategy and *altruistic* when initiatives are not linked to the organisation's strategy.

Our assessment of the implementation of social initiatives is based on three variables measuring social engagement (number, type and scope of initiatives) and two measuring implementation methods (means of delivery, partner involvement):

- In line with previous studies (Rosca, 2011), we assessed the *number* of social initiatives undertaken on a scale ranging from few to many. Given the nature of their activity and the legal requirements governing their operations, all clubs have to carry out some social initiatives.
- We categorised social engagement via typologies created for the field of sport (Walker & Kent, 2009; Walker & Parent, 2010). Our classification included *seven fields of engagement*: community investment, diversity, environment, health, philanthropy, youth education, other.[6]
- The *scope of social engagement* was also measured using existing typologies (Kolyperas & Sparks, 2011; Walker & Parent, 2010), which differentiate between local/national and international initiatives.
- In the case of *means of delivery*, we differentiated between clubs that use internal resources (e.g. community department) to implement initiatives and those which implement their initiatives via dedicated external structures (e.g. foundation, charity).
- *Partner involvement* is a major issue in the field of CSR (Lindgreen & Swaen, 2010). We identified the partners involved and the extent of their involvement, which could range from weak to strong.

After an initial, qualitative inspection of our data, we defined constituent modalities for each of our variables in order to describe the range of situations encountered. We differentiated between mutually exclusive modalities (E) and non-mutually exclusive modalities (NE). Coding these modalities allowed us to convert our qualitative data into quantitative data (cf. appendices 4 and 5).

Findings: explaining differences in CSR communication and implementation

French leagues: weak CSR communication and implicit CSR implementation

Our results show that French clubs are socially engaged but their initiatives are neither communicated strongly nor implemented explicitly (cf. Tables 1 and 2). Half of the clubs do not use any media channels to communicate their social engagement. The other half use dedicated websites and/or tabs within websites, but very few have created specific social media accounts to communicate. Hence, T14 and L1 clubs use, on average and respectively, just 0.64 and 1.20 different channels for this type of communication. An even stronger trend can be seen in the case of reporting, as only two football clubs (Lyon,[7] Saint-Etienne) have published specific CSR reports. The absence of communication strategies is reflected in the remaining three dimensions. First, the vocabulary used shows that even when communication actions are carried out, they are soft communication. However, almost two-thirds of T14 clubs and half of L1 clubs do not refer to their social engagement at all. The only club to use hard communication is Lyon, which explicitly uses the term CSR. Partner communication is non-existent for half of

Table 1. Descriptive statistics for CSR communication

	T14	L1	APR	PL
Media channels				
No	8 (57%)	9 (45%)	0 (0%)	0 (0%)
Dedicated tab	6 (43%)	11 (55%)	12 (100%)	20 (100%)
Dedicated website	1 (7%)	3 (15%)	4 (33%)	11 (55%)
Facebook	1 (7%)	3 (15%)	8 (67%)	17 (85%)
Twitter	0 (0%)	3 (15%)	6 (50%)	18 (90%)
Other	1 (7%)	4 (20%)	2 (17%)	8 (40%)
Reporting				
No	14 (100%)	18 (90%)	8 (67%)	11 (55%)
Yes	0 (0%)	2 (10%)	4 (33%)	9 (45%)
Use of vocabulary				
No	9 (64%)	10 (50%)	1 (8%)	0 (0%)
Soft	4 (29%)	6 (30%)	1 (8%)	2 (10%)
Moderate	1 (7%)	3 (15%)	3 (25%)	6 (30%)
Hard	0 (0%)	1 (5%)	7 (58%)	12 (60%)
Partner communication				
No	7 (50%)	7 (35%)	1 (8%)	0 (0%)
Weak	5 (36%)	6 (30%)	4 (33%)	7 (35%)
Moderate	2 (14%)	3 (15%)	4 (33%)	4 (20%)
Strong	0 (0%)	4 (20%)	3 (25%)	9 (45%)
Overall CSR communication				
No	9 (64%)	10 (50%)	1 (8%)	0 (0%)
Altruistic	5 (36%)	6 (30%)	2 (17%)	2 (10%)
Strategic	0 (0%)	4 (20%)	9 (75%)	18 (90%)

Notes: First figures in each cell indicate the number of clubs to which each aspect of CSR communication applies. Figures in brackets show the percentage of clubs within each league associated with that aspect.

Table 2. Descriptive statistics for CSR implementation.

	T14	L1	APR	PL
Number of initiatives				
Few	11 (79%)	10 (50%)	2 (17%)	0 (0%)
Moderate	3 (21%)	7 (35%)	0 (0%)	2 (10%)
Many	0 (0%)	3 (15%)	10 (83%)	18 (90%)
Type of social involvement				
Community investment	1 (7%)	1 (5%)	2 (17%)	6 (30%)
Diversity	7 (50%)	15 (75%)	12 (100%)	20 (100%)
Environment	0 (0%)	5 (25%)	1 (8%)	3 (15%)
Health	8 (57%)	13 (65%)	11 (92%)	20 (100%)
Philanthropy	10 (71%)	14 (70%)	8 (67%)	19 (95%)
Youth Education	12 (86%)	20 (100%)	12 (100%)	20 (100%)
Others	2 (14%)	8 (40%)	0 (0%)	5 (25%)
Scope of social involvement				
Local/National	14 (100%)	20 (100%)	12 (100%)	20 (100%)
International	0 (0%)	7 (35%)	2 (17%)	8 (40%)
Means of delivery				
No means	10 (71%)	10 (50%)	0 (0%)	0 (0%)
Internal department	1 (7%)	2 (10%)	3 (25%)	0 (0%)
Dedicated structure	3 (21%)	8 (40%)	9 (75%)	20 (100%)
Partner integration				
No integration	11 (79%)	11 (55%)	0 (0%)	0 (0%)
Weakly integrated	3 (21%)	4 (20%)	4 (33%)	2 (10%)
Moderately integrated	0 (0%)	4 (20%)	3 (25%)	9 (45%)
Fully integrated	0 (0%)	1 (5%)	5 (42%)	8 (40%)

Notes: First figures in each cell indicate the number of clubs to which each aspect of CSR implementation applies. Figures in brackets show the percentage of clubs within each league associated with that aspect.

the clubs in T14 and is no better than weak or, in a few cases, moderate for the other half. Although these figures are higher for L1, partner communication by two-thirds of the clubs is non-existent or weak. Finally, two-thirds of the clubs in T14 have no overall CSR communication, whereas the remaining third explain their social engagement almost entirely in terms of promoting rugby's values. Similarly half of the clubs in L1 were categorised as having no CSR communication and only four clubs (Monaco, Nice, Lyon, Toulouse) carry out initiatives that can be considered strategic.

In terms of implementation, the number of actions taken is limited and initiatives tend to be launched sporadically. This is the case for T14 clubs, none of which undertake major or frequent CSR initiatives. The picture for L1 clubs is more varied. Although social engagement is weak for half of the clubs in L1, it is much greater for the other half, with three clubs (Bordeaux, Lyon, Saint-Etienne) showing very strong commitment to social issues. An empirical analysis of types of social engagement showed that more than half of the clubs in both leagues systematically focus their CSR actions on diversity, health, youth education, and philanthropy. A quarter of L1 clubs carry out environmental initiatives, but actions in this field by T14 clubs are notable for their absence. The social insertion and professional training programmes for former players run by some clubs were categorised as 'other' initiatives. On average, T14 and L1 clubs carry out social initiatives in 2.85 and 3.8 fields, respectively. The scope of CSR initiatives tends to be exclusively local, although some of the largest clubs carry out national actions, as 35% of L1 clubs contribute to international causes (e.g. by financing international charities). More than 70% of T14 clubs and half of L1 clubs have no dedicated structures for delivering CSR initiatives. One rugby club (La Rochelle) has created a commission to oversee the application of an ethical charter; two football clubs (Bordeaux and Nice) have assigned human resources to

implement community programmes. The remaining clubs implement CSR initiatives through specially created community associations and, in the case of three T14 clubs and eight L1 clubs, endowment funds and foundations. Finally, most of the clubs have no partner integration policy or only rarely integrate partners into their actions.

UK leagues: a close intertwining of strong CSR communication and implementation

CSR by UK rugby and football clubs is characterised by the strength of both the communication and implementation dimensions. Communication about CSR initiatives is generally 'hard' and backed up by the allocation of substantial resources. Every club's website has a section dedicated to CSR initiatives, often labelled 'community', and most clubs have a specific Facebook and/or Twitter account, usually associated with their official charities. For instance, only three PL clubs (Leicester, Swansea, Tottenham) do not use Facebook and only two (Chelsea, Leicester) do not use Twitter. Overall, APR and PL clubs communicate their CSR initiatives through an average of 2.67 and 3.7 channels, respectively. A third of APR clubs and almost half of PL clubs report their CSR initiatives, usually in their charity reports. What is more, all the clubs (except London Irish) communicate on their initiatives and approximately 60% of clubs do so using business-focused vocabulary. Some clubs even use the term CSR. Hence, this communication falls into the category of 'hard' communication. For example, in 2006 Chelsea became the first club in Europe to publish an annual CSR report, and Manchester United, Manchester City and Tottenham go as far as evaluating the impact of their actions. Another feature of this communication for these clubs is the inclusion of information about the clubs' partners. Partner communication was categorised as moderate or strong for almost 60% of the clubs. A quarter of the APR clubs and almost half of the PL clubs in these two categories communicate strongly about their CSR partners, systematically describing partners' contributions to social initiatives and listing them in dedicated sections of their websites or social reports. Finally, although a few clubs (Exeter, London Irish, Wasps in the APR; Huddersfield, Swansea in the PL) stand out for the altruistic nature of their overall CSR communication, CSR communication by more than 80% of clubs is strategic.

When it comes to implementing CSR, all the clubs except London Irish and Exeter in the APR and Huddersfield and Leicester in the PL undertake a large number of initiatives, most of which are local versions of the leagues' national CSR programmes. Social engagement by UK clubs is similar in type and scope to that of French clubs, in that it focuses on diversity, health, philanthropy and social inclusion among young people, usually within the local area. However, UK clubs are much less involved than their French counterparts in fields such as sustainable development. On average, APR and PL clubs invest in 3.8 and 4.7 fields, respectively. There is a notable difference between the two leagues in terms of international projects, as PL clubs are much more likely than APR clubs to undertake international initiatives. Most clubs have substantial means for delivering CSR actions, usually in the form of community departments or charities. All the clubs use at least one of these means and some use both.[8] The presence of a charity business, within or outside the club and in the form of a foundation or charitable trust, has become the norm, as 90% of clubs (100% in the PL) have either a foundation or a charitable trust, if not both. Finally, partner integration in social initiatives is moderate or strong for

more than two-thirds of the clubs. This reflects the leagues' predilection for CSR programmes involving private and public partners, who provide the expertise needed to address a national issue (see the APR's Hitz and the PL's Kicks programmes).

Discussion, contributions and implications

Expanding the implicit-explicit CSR framework

While confirming the value of the implicit-explicit CSR distinction as a heuristic device for understanding inter-country differences in organisations' CSR practices (Blindheim, 2015; Ioannou & Serafeim, 2012; Matten & Moon, 2008), our findings significantly extend CSR theory. By developing and empirically evaluating an expanded version of the implicit-explicit framework specifically tailored to the field of professional sport, our study provides a revised theoretical foundation for conducting cross-national comparisons of CSR by sport organisations (Breitbarth & Harris, 2008). More specifically, our results highlight the robustness of the implicit-explicit explanation in a sport other than football and in a country, France, with a distinctive NBS that has been mostly overlooked in the literature on CSR in sport (except for François & Bayle, 2014; 2017). Hence, this article attempts to respond to the call from CSR and sport researchers for new contributions from the field to take account of the very context-dependent nature of CSR (Breitbarth et al., 2015). From a theoretical perspective, our research's main contribution is to clarify the role sectorial factors play in determining the forms of CSR adopted within and across countries. Indeed, institutional determinants within NBS do not explain all differences in CSR, as the CSR practices organisations adopt are directly impacted by a number of sectorial factors, as summarised below (cf. Figure 2). These factors can be divided into two sub-categories: the history of a league's structure and its clubs (considered statically) and the adoption of managerial practices, such as CSR (considered dynamically).

The history of the league's structure takes into account the way clubs and leagues were formed and how they have evolved into their current state. In France, sport clubs began as not-for-profit associations, which joined together to form leagues. These associative, not-for-profit roots have been important factors in shaping the fact that CSR by French clubs is still largely implicit and explain why professional clubs and the leagues to which they belong (also not-for-profit organisations) feel that social engagement is an inherent part of their DNA. In contrast, professional clubs in the UK have a longer history of being run as profit-oriented organisations. This is also the case for leagues, which have the clubs as their shareholders. As a result, they have been more open to CSR ideology.

The adoption of managerial practices parameter is the resultant of the power relations between a league and its clubs and the impact of isomorphism on the spread of CSR practices. Power relations between leagues and clubs in France are bottom-up, as leagues can suggest ways of deploying CSR, but they have no way of obliging clubs to follow the example they set. Conversely, power relations between leagues and clubs in the UK are top-down, as the leagues have the ability to compel their clubs to be socially responsible. For example, the leagues provide strong incentives (i.e. by funding national CSR programmes) to encourage PL clubs to deploy national CSR initiatives in their local area (Anagnostopoulos, 2013). This also explains why CSR initiatives are so similar and so

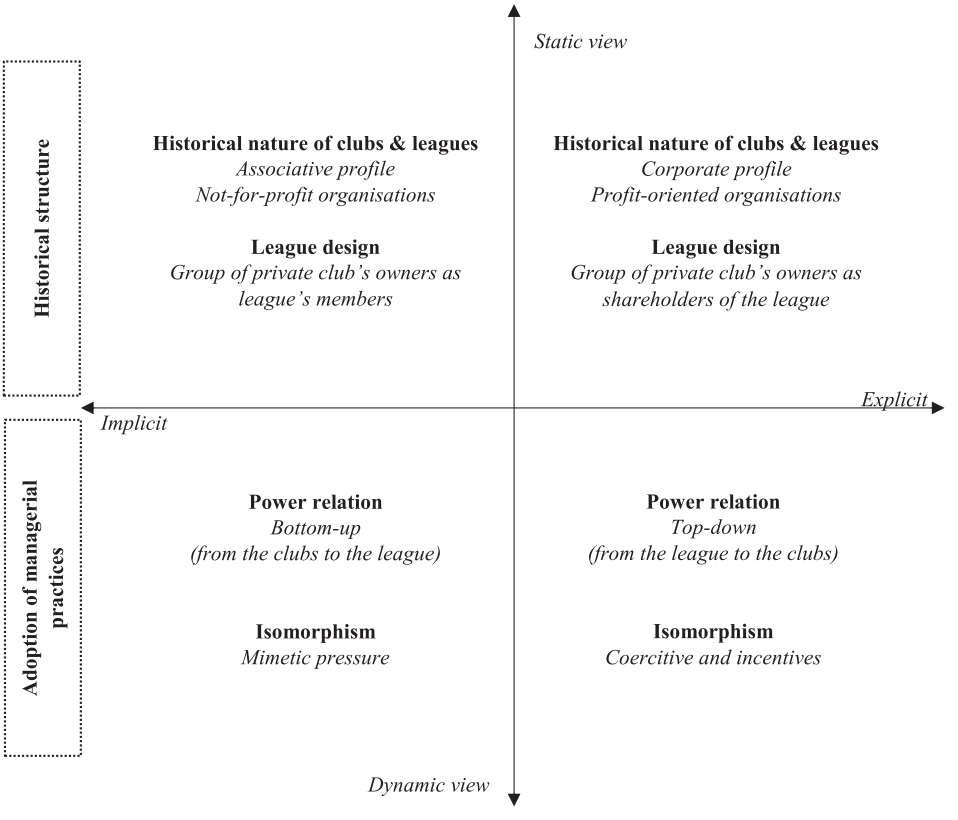

Figure 2. Sectorial factors influencing the adoption of implicit CSR or explicit CSR in professional sport.

visible across the country. Hence, we believe that it is essential for future research into the CSR practices adopted by organisations to take into account these sectorial factors.

From implicit to explicit CSR in the French professional sport sector

By including sectorial factors in our study, we were able to identify the mechanisms underlying the large similarities and differences between the implicit and explicit CSR practices of French and UK leagues. Our results show the need to revise Matten and Moon's (2008) original framework and for future cross-national studies of the spread of CSR to take into account the role of sectorial dynamics, such as the power relations between leagues and clubs. These sectorial dynamics, combined with transnational trends, explain the convergence of CSR practices between countries (Aguilera, Rupp, Williams, & Ganapathi, 2007; Campbell, 2007). Interestingly, and due to the impact of these sectorial factors, some of our results run contrary to what the implicit-explicit framework might lead one to expect. Most notably, we found some striking similarities in explicit CSR practices, especially in the case of CSR implementation (types and scope of CSR initiatives), with clubs in both sports and both countries undertaking broadly similar types of initiatives and addressing mostly social issues. The scope of initiatives is also similar, at least for the football clubs, which are more likely than their rugby counterparts to implement wide-reaching actions, especially international initiatives.

The presence of such similarities is in line with research showing that institutional isomorphism mechanisms have resulted in a large degree of uniformity in CSR practices across Western countries (Hiss, 2009; Matten & Moon, 2008), but we found that different types of isomorphic pressures were at play, reflecting the important cross-national sectorial differences we found (see Figure 2). In the case of sport organisations in France and the UK, the convergence between CSR practices is mostly the result of a shift in France from implicit forms of CSR communication (e.g. absence of CSR terminology and business case/strategic arguments) and practice (e.g. practices resulting from public service missions) to much more explicit forms of CSR. This shift can be clearly seen in two trends. First, French leagues are starting to more openly communicate their social engagement, with both the LNR (2016) and LFP (2017a) publishing action plans presenting their social engagement strategies. The LFP's plan even goes as far as using the term CSR and suggesting that CSR initiatives should be incorporated into its communication strategy. In addition, the LFP's recent decision to appoint a 'CSR coordinator' underlines how closely these two activities are now connected. Second, French rugby and football clubs are increasingly implementing their CSR actions through specially created bodies, such as business charities. For example, in rugby one T14 club (Montpellier) and the French national league, herself, have created endowment funds to deliver their social engagement. In football, eight L1 clubs (Angers, Caen, Lyon, Marseille, Montpellier, Nice, Paris Saint-Germain and Toulouse) have created foundations and/or endowment funds as well. Except in the cases of Paris and Lyon, all of these foundations and endowment funds were set up after 2010. Moreover, according to the LFP's (2017b) latest annual report, a further seven 1st and 2nd division football clubs are considering creating similar structures to deliver their CSR initiatives. Endowment funds were first developed in market-based economies so funds obtained from private and/or public donations could be used to carry out community service missions. The number of endowment funds set up by professional sport organisations in France has grown constantly since 2009, when legislation was passed to allow them to create this type of structure. The increasing use of endowment funds, and of foundations and other business charities in general, symbolises the state's retreat from its traditional mission of delivering public services (Archambault, 2017), thereby paving the way for more explicit forms of CSR. Hence, this shift is related to broader macro-level and transnational trends (Aguilera et al., 2007) that are pushing sport organisations towards market-led systems. Future studies could explore more systematically the role these new organisational forms play in producing cross-national similarities in explicit CSR, as well as the ways in which interactions between sectorial and transnational factors shape explicit CSR practices.

Nevertheless, this convergence has not erased all the differences between sport organisation CSR in France and the UK. Indeed, we feel that it is unlikely, at least in the short term, that there will be a complete shift from implicit to explicit forms of CSR in France, due to institutional and, most importantly, sectorial differences between France and the UK. The ways leagues are structured is an important factor in determining which form of CSR is adopted, and there are still major differences between the structure of French and UK leagues. Even though one of the two bodies representing professional clubs in France has announced the creation of a development company with L1 clubs as shareholders (Première Ligue, 2018), the LFP, in its current form, has little power to force clubs to implement national programmes locally.

Limitations and perspectives

Our study has a number of limitations. First, our analysis is based mostly on CSR initiatives described on the clubs' official websites. This approach to analysing CSR tends to give greater weight to organisations that communicate the most about their CSR. Although we feel that this is the most practical way of conducting cross-national comparisons between relatively large numbers of organisations, our results should be treated with caution, as there are sometimes large discrepancies between an organisation's CSR communication and its CSR practices (e.g. Bromley & Powell, 2012; Bromley, Hwang, & Powell, 2012; Crilly, Zollo, & Hansen, 2012). Future studies could help overcome this limitation by carrying out qualitative analyses of CSR on the basis of interviews, which would allow the collection of more contextual data and enable CSR to be explored at a more individual level. Furthermore, qualitative studies could be used to evaluate the true strategic intentions of CSR initiatives deployed by the clubs'/leagues' executives and compare their views with their organisation's strategic plan or assessment. Indeed, recent research into micro-CSR, which examines CSR from an individual perspective rather than an organisational perspective, provides a useful approach to analysing such initiatives (Anagnostopoulos & Shilbury, 2013; Gond, El-Akremi, Swaen, & Babu, 2017).

The second limitation is that we focused on just two countries. Our study is the first cross-national comparison of CSR practices to include France, but it would be interesting to extend our comparison to other countries. An obvious candidate for such studies in Europe is Germany, as CSR by German sport organisations has rarely been analysed (Reiche, 2014) and the characteristics of the country's economy and professional sport system are intermediate between those of France and the UK. In addition, further studies based on recent typologies of NBS and including Scandinavian countries (Carson et al., 2015; Hotho, 2014), which have some of Europe's highest-performing professional leagues in terms of social responsibility (Responsiball, 2017), would provide further insights into how CSR in the sport sector is deployed.

Notes

1. Throughout this article, we use the term 'UK' rather than 'England', as the 'English' Premier League is open to clubs from Wales as well as England. Although the only non-English club in our sample was Swansea City, we felt the term UK was more appropriate than England.
2. Although most scholars in neo-institutional studies use the word 'field' to describe the level between institutions and organisations (e.g. DiMaggio & Powell, 1983), we decided to use the term 'sectorial' in order to underline the fact that our study focuses on the sport sector.
3. At the beginning of the 2017–2018 season, three clubs (Paris, Lyon, Toulouse) created foundations, while five others (Lyon and Paris, in addition to their foundations, Caen, Marseille, Montpellier) set up endowment funds.
4. During the 2017–2018 season, only two rugby clubs (Sale and Saracens) and four football clubs (Brighton, Manchester City, Newcastle and Swansea) did not own their stadiums.
5. Appendix 2 lists all the data sources.
6. See appendix 3 for definitions of these fields.
7. As a listed company, Lyon is legally required to publish such reports.
8. Most clubs have created foundations or charitable trusts to replace community departments, which led us to consider the creation of a dedicated structure as the only means of delivery. However, some clubs have kept both means of delivering social involvement.

Disclosure statement

No potential conflict of interest was reported by the authors.

References

Aguilera, R. V., Rupp, D. E., Williams, C. A., & Ganapathi, J. (2007). Putting the S back in corporate social responsibility: A multilevel theory of social change in organizations. *Academy of Management Review*, *32*(3), 836–863.

Aguinis, H. (2011). Organisational responsibility: Doing good and doing well. In S. Zedeck (Ed.), *APA handbook of industrial and organisational psychology* (pp. 855–879). Washington, DC: American Psychological Association.

Amable, B. (2003). *The diversity of modern capitalism*. Oxford: Oxford University Press.

Anagnostopoulos, C. (2013). "Getting the tactics right". Implementing CSR in English football. In J.-L. Paramio-Salcines, K. Babiak, & G. Walters (Eds.), *The Routledge handbook of sport and corporate social responsibility* (pp. 91–104). Oxon: Routledge.

Anagnostopoulos, C., & Shilbury, D. (2013). Implementing corporate social responsibility in English football: Towards multi-theoretical integration. *Sport, Business and Management: An International Journal*, *3*(4), 268–284.

Archambault, E. (2017). The evolution of public service provision by the third sector in France. *The Political Quarterly*, *88*(3), 465–472.

Babiak, K. (2010). The role and relevance of corporate social responsibility in sport: A view from the top. *Journal of Management and Organisation*, *16*(4), 528–549.

Babiak, K., & Wolfe, R. (2009). Determinants of corporate social responsibility in professional sport: Internal and external factors. *Journal of Sport Management*, *23*(6), 717–742.

Bayle, E. (2005). Institutional changes and transformations in an organisational field: The case of the public/private 'model' of French sport. *International Journal of Public Policy*, *1*(1/2), 185–211.

Berger, A. A. (2000). Semiotic analysis. In A. A. Berger (Ed.), *Media and communication research methods* (pp. 35–51). Thousand Oaks, CA: Sage.

Blindheim, B.-T. (2015). Institutional models of corporate social responsibility: A proposed refinement of the explicit-implicit framework. *Business & Society*, *54*(1), 52–88.

Bowen, H. R. (1953). *Social responsibilities of the businessman*. New York, NY: Harper & Row.

Breitbarth, T., & Harris, P. (2008). The role of corporate social responsibility in the football business: Towards the development of a conceptual model. *European Sport Management Quarterly*, *8*(2), 179–206.

Breitbarth, T., Walzel, S., Anagnostopoulos, C., & van Eekeren, F. (2015). Corporate social responsibility and governance in sport: 'Oh, the things you can find, if you don't stay behind!'. *Corporate Governance*, *15*(2), 254–273.

Bromley, P., Hwang, H., & Powell, W. W. (2012). Decoupling revisited: Common pressures, divergent strategies in the US nonprofit sector. *Management*, *15*(5), 469–501.

Bromley, P., & Powell, W. W. (2012). From smoke and mirrors to walking the talk: Decoupling in the contemporary world. *The Academy of Management Annals*, *6*(1), 483–530.

Brown, J. A., Clark, C., & Buono, A. F. (2018). The United Nations global compact: Engaging implicit and explicit CSR for global governance. *Journal of Business Ethics*, *147*(4), 721–734.

Campbell, J. L. (2007). Why would corporations behave in socially responsible ways? An institutional theory of corporate social responsibility. *Academy of Management Review*, *32*(3), 946–967.

Carroll, A. B. (2008). A history of corporate social responsibility: Concepts and practices. In A. Crane, D. Matten, A. McWilliams, J. Moon, & D. S. Siegel (Eds.), *The Oxford handbook of corporate social responsibility* (pp. 19–46). Oxford: Oxford University Press.

Carson, S. G., Hagen, O., & Sethi, S. P. (2015). From implicit to explicit CSR in a Scandinavian context: The cases of HAG and hydro. *Journal of Business Ethics*, *127*(1), 17–31.

Clift, B. (2012). Comparative capitalisms, ideational political economy and French post-dirigiste responses to the global financial crisis. *New Political Economy*, *17*(5), 565–590.

Creswell, J. W., & Plano Clark, V. L. (2007). *Designing and conducting mixed methods research*. Thousand Oaks, CA: Sage.
Crilly, D., Zollo, M., & Hansen, M. T. (2012). Faking it or muddling through? Understanding decoupling in response to stakeholder pressures. *Academy of Management Journal*, *55*(6), 1429–1446.
DiMaggio, P. J., & Powell, W. W. (1983). The iron cage revisited: Institutional isomorphism and collective rationality in organisational fields. *American Sociological Review*, *48*(2), 147–160.
Eisenhardt, K. M. (1989). Building theories from case study research. *Academy of Management Review*, *14*(4), 532–550.
Esrock, S. L., & Leichty, G. B. (1998). Social responsibility and corporate web pages: Self-presentation or agenda setting? *Public Relations Review*, *24*(3), 305–319.
François, A. (2012). *CSR practices in French professional sport clubs: Towards a new model of legitimation*. (Published PhD Thesis). Université de Bourgogne, France.
François, A., & Bayle, E. (2014). Analyse des pratiques de RSE des clubs sportifs professionnels français [Analysis of French professional clubs CSR initiatives]. *Revue de L'Organisation Responsable*, *9*(2), 5–20.
François, A., & Bayle, E. (2017). CSR: A new strategic component for European professional football clubs. In N. Chanavat, M. Desbordes, & N. Lorgnier (Eds.), *Routledge handbook of football marketing* (pp. 196–214). Abingdon: Routledge.
Girginov, V. (2017). UK: England – national governing bodies of sport and government agencies. In J. Scheerder, A. Willem, & E. Claes (Eds.), *Sport policy systems and sport federations. A cross-national perspective* (pp. 283–302). London: Palgrave MacMillan.
Godfrey, P. C. (2009). Corporate social responsibility in sport: An overview and key issues. *Journal of Sport Management*, *23*(6), 698–716.
Gond, J.-P., El-Akremi, A., Swaen, V., & Babu, N. (2017). The psychological micro-foundations of corporate social responsibility: A systematic and person-centric review. *Journal of Organisational Behavior*, *38*(2), 225–246.
Gond, J.-P., Kang, N., & Moon, J. (2011). The government of self-regulation: On the comparative dynamics of corporate social responsibility. *Economy and Society*, *40*(4), 640–671.
Heald, M. (1970). *The social responsibilities of business: Company and community*. Cleveland: Case Western Reserve University Press.
Hiss, S. (2009). From implicit to explicit corporate social responsibility: Institutional change as a fight for Myths. *Business Ethics Quarterly*, *19*(3), 433–451.
Hotho, J. J. (2014). From typology to taxonomy: A configurational analysis of national business systems and their explanatory power. *Organisation Studies*, *35*(5), 671–702.
Houlihan, B., & Green, M. (2009). Modernization and sport: The reform of sport England and UK sport. *Public Administration*, *87*(3), 678–698.
Hsieh, H.-F., & Shannon, S. E. (2005). Three approaches to qualitative content analysis. *Qualitative Health Research*, *15*(9), 1277–1288.
Ioannou, I., & Serafeim, G. (2012). What drives corporate social performance? The role of nation-level institutions. *Journal of International Business Studies*, *43*(9), 834–864.
ISO. (2010). *ISO 26000. Guidance on social responsibility*. Geneva: Official Publications of ISO.
Knudsen, J. S., & Moon, J. (2017). *Visible hands. Government regulation and international responsibility*. Cambridge: Cambridge University Press.
Ko, L. M., Henry, I., & Tai, W. C. (2013). European models of sport. Governance, organisational change and sports policy in the EU. In I. Henry, & L. M. Ko (Eds.), *Routledge handbook of sport policy* (pp. 117–137). London: Routledge.
Kolyperas, D., & Sparks, L. (2011). Corporate social responsibility (CSR) communications in the G-25 football clubs. *International Journal of Sport Management and Marketing*, *10*(1/2), 83–103.
LFP. (2017a). *LFP strategic plan*. Paris: Publications de la Ligue de Football Professionnel.
LFP. (2017b). *Jouons la collectif ! Etat des lieux des actions sociétales & citoyennes du football professionnel français* [Playing as a team! State of play on social and citizen-based initiatives in the French professional football]. Paris: Publications de la Ligue de Football Professionnel.

Lindgreen, A., & Swaen, V. (2010). Corporate social responsibility. *International Journal of Management Reviews*, *12*(1), 1–7.
LNR. (2016). *Strategic plan, 2016–2023*. Paris: Publications de la Ligue Nationale de Rugby.
Maignan, I., & Ralston, D. A. (2002). Corporate social responsibility in Europe and the US: Insights from business self-presentations. *Journal of International Business Studies*, *33*(3), 497–514.
Matten, D., & Moon, J. (2008). 'Implicit' and 'explicit' CSR: A conceptual framework for a comparative understanding of corporate social responsibility. *Academy of Management Review*, *33*(2), 404–424.
Mellor, G. (2008). The Janus-faced sport: English football, community and the legacy of the third Way. *Soccer & Society*, *9*(3), 313–324.
Moon, J., Murphy, L., & Gond, J.-P. (2017). Historical perspectives on corporate social responsibility. In A. Rasche, M. Morsing, & J. Moon (Eds.), *Corporate social responsibility: Strategy, communication, governance* (pp. 31–62). Cambridge: Cambridge University Press.
Morgan, G. (2007). National business systems approach: Progress and prospects. *Scandinavian Journal of Management*, *23*(2), 127–145.
Morgan, S. (2013). The premier league. A commitment to social responsibility. In J.-L. Paramio-Salcines, K. Babiak, & G. Walters (Eds.), *The Routledge handbook of sport and corporate social responsibility* (pp. 251–262). Oxon: Routledge.
Orlitzky, M., Louche, C., Gond, J.-P., & Chapple, W. (2017). Unpacking the drivers of corporate social performance: A multilevel, multistakeholder, and multimethod analysis. *Journal of Business Ethics*, *144*(1), 21–40.
Paramio-Salcines, J.-L., Babiak, K., & Walters, G. (2013). *Routledge handbook of sport and corporate social responsibility*. Routledge: Oxon.
Porter, M. E., & Kramer, M. R. (2006). Strategy and society: The link between competitive advantage and corporate social responsibility. *Harvard Business Review*, *84*(12), 78–92.
Première Ligue. (2018, February 1). Les clubs de Ligue 1 pour une société de développement [Ligue 1 clubs in favour of a company for development]. Retrieved from http://premiere-ligue.fr/actualites/les-clubs-de-ligue-1-pour-une-societe-de-developpement
Reiche, D. (2014). Drivers behind corporate social responsibility in the professional football sector: A case study of the German Bundesliga. *Soccer & Society*, *15*(4), 472–502.
Responsiball. (2017). *Responsiball ranking 2017. The seventh annual social responsibility ranking of international football leagues*. Biel: Official publications of Responsiball.
Rosca, V. (2011). Corporate social responsibility in English football: History and present. *Management & Marketing Challenges for the Knowledge Society*, *6*(2), 327–346.
Scelles, N. (2017). France: Organisation of sport and policy towards sport federations. In J. Scheerder, A. Willem, & E. Claes (Eds.), *Sport policy systems and sport federations. A cross-national perspective* (pp. 135–155). London: Palgrave MacMillan.
Schmidt, V. A. (2003). French capitalism transformed, yet still a third variety of capitalism. *Economy and Society*, *32*(4), 526–554.
Senaux, B. (2011). Playing by the rules … But which ones? *Sport, Business and Management: An International Journal*, *1*(3), 252–266.
Sheth, H., & Babiak, K. (2010). Beyond the game: Perceptions and practices of corporate social responsibility in the professional sport industry. *Journal of Business Ethics*, *91*(3), 433–450.
Slack, R., & Shrives, P. (2008). Social disclosure and legitimacy in premier league football clubs: The first ten years. *Journal of Applied Accounting Research*, *9*(1), 17–28.
Smith, A. C. T., & Westerbeek, H. M. (2007). Sport as a vehicle for deploying corporate social responsibility. *Journal of Corporate Citisenship*, *25*, 43–54.
Spence, L. J. (2007). CSR and small business in a European policy context: The five "C"s of CSR and small business research agenda 2007. *Business and Society Review*, *112*(4), 533–552.
Tempel, A., & Walgenbach, P. (2007). Global standardisation of organisational forms and management practices? What new institutionalism and the business-systems approach can learn from each other. *Journal of Management Studies*, *44*(1), 1–24.
Tixier, M. (2003). Soft vs hard approach in communicating on corporate social responsibility. *Thunderbird International Business Review*, *45*(1), 71–91.

Vocasport Research Group. (2004). *Vocational education and training in the field of sport in the European Union: Situation, trends and outlook*. Lyon: European Observatoire of Sport and Employment.
Walker, M., & Kent, A. (2009). Do fans care? Assessing the influence of corporate social responsibility on consumer attitudes in the sport industry. *Journal of Sport Management*, *23*(6), 743–769.
Walker, M., & Parent, M. M. (2010). Toward an integrated framework of corporate social responsibility, responsiveness, and citizenship in sport. *Sport Management Review*, *13*(3), 198–213.
Walters, G. (2009). Corporate social responsibility through sport. The community sports trust model as a CSR delivery agency. *Journal of Corporate Citizenship*, *35*, 81–94.
Walters, G., & Chadwick, S. (2009). Corporate citizenship in football: Delivering strategic benefits through stakeholder management. *Management Decision*, *47*(1), 51–66.
Walters, G., & Tacon, R. (2010). Corporate social responsibility in sport: Stakeholder management in the UK football industry. *Journal of Management and Organisation*, *16*(4), 566–586.
Walzel, S. & Robertson, J. (2016, November 23–25). *Corporate social responsibility in professional team sport organisations*. Paper presented at the SMANNZ Conference, Auckland, New Zealand.
Watson, N. (2000). Football in the community: What's the score? *Soccer & Society*, *1*(1), 114–125.
Whitley, R. (1998). Internationalization and varieties of capitalism: The limited effects of cross-national coordination of economic activities on the nature of business systems. *Review of International Political Economy*, *5*(3), 445–481.

Appendices

Appendix 1. Characteristics of the four leagues studied.

	T14	L1	APR	PL
Body in charge of the organisation	Ligue Nationale de Rugby (LNR)	Ligue de Football Professionnel	Premier Rugby Limited	FA Premier League Limited
League's statute (year of creation)	Association delegated by the federation (1998)	Association delegated by the federation (1946)	Private limited company (1995)	Private limited company (1992)
N° of clubs involved	14	20	12	20
Total club turnover (2016)	€303 million	€1867 million	£186 million (€203 million)	£3639 million (€3980 million)
Main sources of funding (2017)	Sponsorships (GMF, Société Générale, Orange, etc.) and TV rights (Canal+)	TV rights (Canal+, Beln Sport) and sponsorship	Sponsorship (Aviva, Land Rover, etc.) and TV rights (BT Sport)	TV rights (Sky, BT Sport, BBC) and sponsorship

Appendix 2. Data sources consulted.

	Organisations studied	Data sources
Top 14	LNR and its 14 clubs	• LNR official website • Clubs' official websites • LNR strategy plan (2016-2023) • LNR social engagement strategy • Endowment fund brochure
L1	LFP and its 20 clubs	• LFP official website • Clubs' official websites • LFP strategic plan (2017-2022) • Previous LFP CSR reports ('Coeur de clubs', 2013, 2015) • League's current CSR report ('Jouons la collectif') • Association, endowment fund, and foundation brochures

(*Continued*)

Continued.

	Organisations studied	Data sources
APR	APR Limited and its 12 clubs	• APR official website • Clubs' official websites • APR CSR programmes (Play and Breakthru) • Foundation and charity trust financial statements • Community brochures
PL	PL Limited and its 20 clubs	• PL official website • Clubs' official websites • PL communities report (2013 to 2016) • PL's previous CSR programmes ('Creating chance') • Foundation and charity trust financial statements • Foundation and charity trust brochures • Foundation and charity trust annual reports • CSR and social impact reports
Total	70 organisations studied	–

Appendix 3. Fields of social engagement and associated definitions.

Fields	Associated definitions
Community Investment	Investments in the community close to the club
Diversity	Initiatives to reduce inequalities due to gender, race, etc.
Environment	Initiatives to reduce environmental impacts
Health	Initiatives promoting health and well-being
Philanthropy	Provision of financial or human resources for social causes
Youth Education	Educational and social inclusion initiatives for young people
Other	Initiatives not covered by the other six dimensions

Appendix 4. Variables, variable type, and associated modalities.

Communication			Implementation		
Variables	Modalities	Type	Variables	Modalities	Type
Media channels	*No media* *Dedicated tab* *Dedicated website* *Facebook* *Twitter* *Other*	NE[a]	Number of initiatives	*Few* *Moderate* *Many*	E
Reporting	*No reporting* *Reporting*	E	Type of social involvement	*Community investment* *Diversity* *Environment* *Heath* *Philanthropy* *Youth education* *Other*	NE
Use of vocabulary	*No vocabulary* *Soft* *Moderate* *Hard*	E	Scope of social involvement	*Local/national* *International*	NE
Partner communication	*No* *Weak* *Moderate* *Strong*	E	Means of delivery	*No real means* *Internal department* *Dedicated structure*	E

(*Continued*)

Continued.

Communication			Implementation		
Variables	Modalities	Type	Variables	Modalities	Type
Overall CSR communication	*No* *Altruistic* *Strategic*	E	PARTNER involvement	*No* *Weak* *Moderate* *Strong*	E

[a]In fact, this variable is semi-exclusive because the first modality excludes all the others, but the other five modalities are not mutually exclusive (having a specific website or tab within a website for social initiatives does not prevent an organisation having a Facebook or Twitter account).

Appendix 5. Detailed example of how one club (Bath rugby club) communicates and implements its CSR initiatives.

Bath Rugby			
Communication		Implementation	
	Vehicle		Social engagement
Media channels	(7). Community tab, Foundation external website, Community team FB account, Community Twitter account, Foundation FB account, Foundation Twitter account.	*Number of initiatives*	Many. More than 20 distinct social and community initiatives within 4 programmes (health, education, employability, inclusion)
Reporting	Yes. Presence of a foundation annual report. Statistics reported via the foundation's financial statement and on the official website.	*Type of social involvement*	(5). Youth education, Community involvement, Health, Diversity, Philanthropy.
	Content	*Scope of social involvement*	Local. Programmes implemented in Bath and the surrounding area – North East Somerset & Wiltshire.
Use of vocabulary	Hard. The 'goal' of Bath's community work described in the community website tab, on the charity's website, and on the financial statement using words such as empower, improve, better impact, etc., although description also mentions rugby's values (objectives of charity financial statement).		Way of implementation
Partner communication	Moderate. Partners are mentioned in relation to initiatives in each of the four community programmes, but partner communication is only moderate because the club does not refer to all of the large number of partners involved in its community initiatives.	*Means of delivery*	Dedicated structure. Bath Rugby Community Foundation as the club's charitable arm (with a very active community department).
Overall CSR orientation	Strategic. CSR goes beyond rugby's values and is used as a tool to raise awareness of the club's initiatives and expand their scope in their local area.	*Partner involvement*	Strong. Involvement of several private (Subway, TryActive, etc.) and public (Bath and North East Somerset Council, UK Research, Sport England) partners. Core partnerships not limited to funding but trying to have a real impact.