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CSR

A new strategic component for European professional football clubs¹

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Introduction: social responsibility in professional football – a deeply rooted but complex issue

Thanks to its exceptional popularity, professional football occupies a unique position in European sport. This is reflected in football's dominance of media sports coverage, especially since the emergence of private television channels in the 1980s, and the sport's extremely high earnings (Drut, 2014). In fact, the combined turnover of Europe's professional football clubs has grown constantly for more than 30 years, reaching almost 20 billion euros in 2013 (Deloitte, 2014). This focus on the commercial side of the sport has led to European professional football being seen by many people as a symbol of financial capitalism,² a view that is reinforced by the headline-making transfer fees and salaries that have resulted from clubs investing most of the television rights bonanza in players' salaries and transfers, especially since the Bosman ruling in 1995.³ Nevertheless, professional football cannot be considered merely in commercial terms, as it is also a source of positive externalities for clubs' local areas and for society as a whole. In fact, by creating jobs, providing a focus for local identities, and acting as a vector for social cohesion, professional football has always demonstrated a form of corporate social responsibility (CSR). This chapter examines present practices in football CSR and suggests ways in which these practices may evolve.

Many attempts have been made to define the multifaceted concept of CSR. Here, we focus uniquely on one conception of CSR, that is, as a way for an organization to show it "has taken into account its responsibilities towards the different groups with which it interacts and gone further than its strict technical, legal, and economic obligations" (Gond and Igalens, 2010). This definition is imperfect, as it does not indicate the extent of a company's responsibilities, but it at least encourages CSR researchers to examine homogenous business sectors to determine why and how companies engage in CSR actions. Research into these aspects of CSR in sport organizations first blossomed in the mid-2000s, and several books on this topic have now been published (Bayle et al., 2011; Paramio-Salcines, Babiak and Walters, 2013; Rodriguez, Késenne and Garcia, 2009). Many of these studies focused on CSR within professional football, especially in the wake of Breitbarth and Harris's (2008) pioneering comparison of CSR across world football, which has inspired numerous studies of CSR by English (Anagnostopoulos, Byers and Shilbury, 2014; Anagnostopoulos and Shilbury, 2013; Walters, 2009; Walters and Chadwick, 2009; Walters and Tacon, 2010) and then European (Breitbarth, Hovemann and Walzel, 2011) football clubs. Although

most of these studies embrace a proactive vision of CSR as a creator of value, few have examined new motivations for CSR initiatives that could come into conflict with those underlying the actions already being pursued by these organizations.

This issue raises other preliminary questions which we address in this chapter. Why do professional football clubs engage in CSR actions and what form(s) do these actions take? What benefits can clubs obtain from CSR actions and what are the pitfalls to avoid? CSR is currently a new aspect of clubs' strategies, but how sustainable will it be? We examine each of these questions in turn, drawing upon information provided by the many articles on CSR in European professional football that have appeared in recent years. We begin by benchmarking CSR initiatives in European football and then discuss the implications of CSR for the strategic management of clubs.

Benchmarking CSR initiatives within European football

The multifaceted nature of CSR makes it difficult to build an accurate understanding of how the concept has been embraced by sport organizations, which are themselves extremely varied, even within the field of professional sport. This diversity is exemplified by the professional football sector, which consists of clubs with very different organizational characteristics (stock ownership, size, statute, etc.) and strategic outlooks. In addition, CSR within European football only recently began to appear on the research agenda (Breitbarth and Harris, 2008), with few studies conducted before the early 2010s. All these considerations increase the value of benchmarking current CSR initiatives.

Overview of CSR practices by European clubs

As a first attempt to overcome this research deficit, in 2010 the *Union of European Football Associations* (UEFA) contracted Walters and Tacon (2011) to study CSR in European football. UEFA's research was followed by a number of private initiatives, such as the studies carried out by the Swiss company Schwery Consulting, whose *Responsiball* website, created in 2010, claims to be "[t]he first point of reference for responsible football clubs". These two initiatives indicate a desire to compare CSR engagement and practices across Europe (Box 9.1).

Box 9.1 Attempts to compare CSR initiatives across Europe

Walters and Tacon (2011) based their study on a questionnaire sent to Europe's 53 national federations and 730 professional football clubs. It examined current CSR practices, the determinants of engagement in CSR, difficulties in implementing CSR actions, and the choice of target stakeholders. Their report's⁴ main conclusions were based on the 112 professional clubs that replied to the questionnaire.

This study facilitated other initiatives, such as *Responsiball*, whose objective is to highlight good practices in areas such as governance, local development, and the environment. In addition, *Responsiball* draws up league tables comparing the CSR engagement of professional clubs in European leagues whose national team took part in the last European Championship. Their latest report was based on 51 CSR indicators collated from the clubs' websites and adapted from international reporting standards (*Global Reporting Initiative*, ISO 20121)⁵ (Responsiball, 2014).

Our analysis of CSR engagement by European professional football clubs and the ways in which this engagement is fulfilled is partly based on these studies.

On the singularity of the factors determining social involvement

The factors determining professional clubs' involvement in CSR have been a popular theme in sports management research (Babiak and Wolfe, 2009). Walters and Tacon (2011) devoted an entire section of their report to the reasons why European professional football clubs engage in CSR (Figure 9.1).

As Figure 9.1 shows, CSR involvement by European professional football clubs is most strongly influenced by external factors. For example, 63% of respondents stated that CSR actions were a response to the "seriousness of a social need", whereas only 18% admitted that the "profitability of the venture" was a very important or important factor. These results are in line with the findings of Babiak and Wolfe's (2009) study of CSR practices in North American sport,⁶ which showed the primacy of external factors over internal factors in determining CSR initiatives. Nevertheless, the external factors identified by Babiak and Wolfe, most notably pressure from key external stakeholders (public authorities, sponsors, etc.) differ from those reported by Europe's professional football clubs. Strangely, encouragement from the football leagues does not feature among the reasons for CSR engagement,⁷ and pressure, whether from public opinion (36%), special interest groups (25%), or government authorities (22%), was seen as less important in determining CSR initiatives than certain internal factors, most notably "the interest of the individual owner of your football club", which was considered important by 43% of respondents.

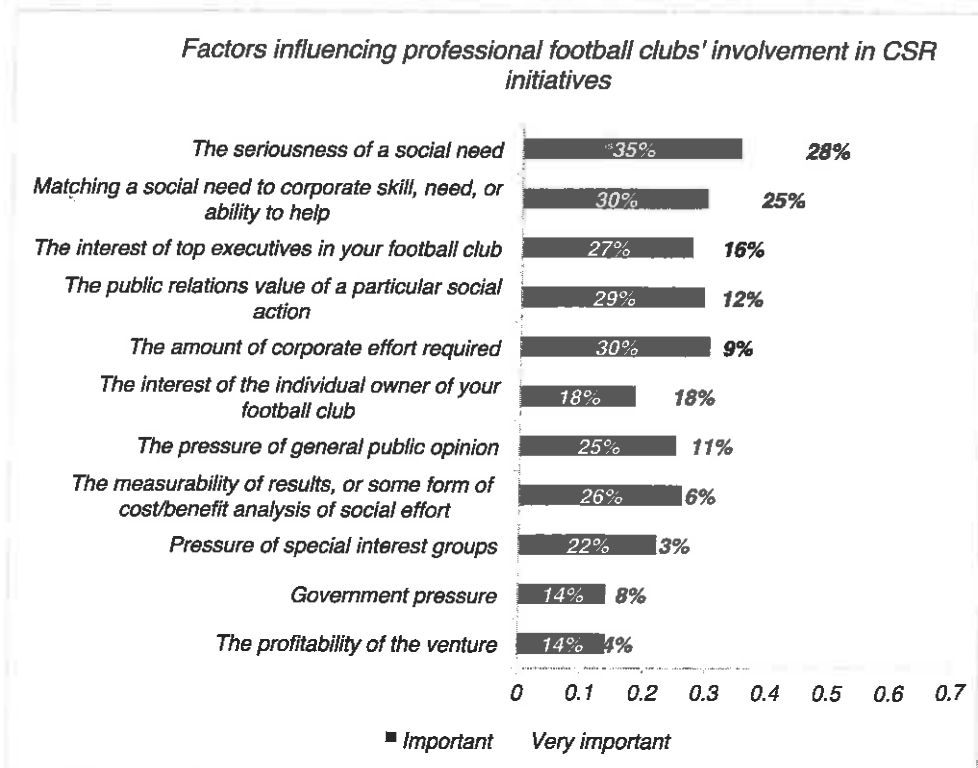


Figure 9.1 Factors seen as "very important" or "important" in determining CSR involvement by European professional football clubs

Source: Figure adapted from Walters and Tacon (2011).

Box 9.2

Going beyond the comparison with Babiak and Wolfe (2009), Walters and Tacon's results are similar to those reported for SMEs (Baumann-Pauly et al., 2013), which have similar characteristics (size and credit standing)⁸ to football clubs. Considered corporate citizens, or even public enterprises, by some academics (Durand and Bayle, 2004), football clubs are also similar to SMEs in terms of their activities' impacts on local communities. However, despite their historic community roots (Lelore, 2011), the privatization of European football clubs during the second half of the 20th century, symbolized by the change from non-profit organizations to commercial enterprises, has forced them to (re)build their community dimension. Hence, clubs' CSR engagement must be analyzed in the light of the non-regulated liberalism in which European professional football has been caught up for the last 30 years. Consequently, many football clubs see CSR initiatives first and foremost as a way of improving their image (François, 2012).

The archetypal form of CSR: philanthropic socio-educational initiatives within the local community

CSR initiatives can be directed at three main areas – the local community, employees, and the environment. According to Walters and Tacon (2011), football clubs tend to focus on the first two of these areas and to neglect the third (Figure 9.2). The actions most frequently cited by club executives include establishing community educational and employment programs, supporting

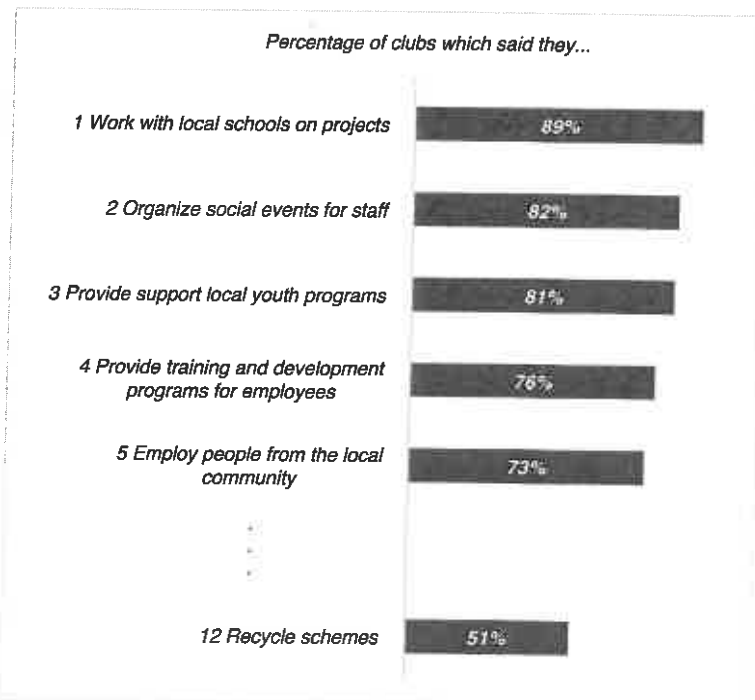


Figure 9.2 Main types of CSR actions undertaken by European professional football clubs

Source: Figure adapted from Walters and Tacon (2011).

training for administrative staff, and offering assistance with their staff's community projects. On the other hand, far fewer clubs engage in environmental initiatives. For example, even the most common type of environmental action reported in 2010 (recycle schemes) involved only half the clubs who replied to the questionnaire.

Since their very beginnings at the end of the 19th century, Europe's football clubs have been involved in social actions and education through sport (Lelore, 2011) and have therefore been widely supported by the communities in which they worked. Most initiatives have tended to be directed towards young people within the community and the clubs' employees, in other words, two groups of stakeholders with very close ties to the clubs. On the other hand, possible environmental initiatives have received much less attention. This is the case throughout professional sports, including in the United States, where CSR has strong cultural roots (Babiak and Trendafilova, 2011). In professional football, few clubs have assimilated the importance of environmental issues, and environmental impact analyses are carried out only for major events (Collins et al., 2007). The most recent Responsiball report (2014) confirmed this trend, as the 16 leagues (270 clubs) studied achieved much lower ratings (average of 8%) on Responsiball's environmental pillar than on the other two pillars (community and governance). An important reason for this is the high cost of environmental initiatives compared with the clubs' investment capacities, so even though environmental programs could provide clubs with substantial long-term benefits, such actions tend to be left to the public authorities, which own most clubs' stadiums.⁹

Contextualization of the clubs' CSR engagement: the British, German, and French models

Even though Walters and Tacon's (2011) conclusions are exceedingly informative as to the character and form of CSR undertaken by European professional football clubs, the quantitative nature of their study masks major differences between clubs and between countries. This limitation led us to examine how different national contexts affect CSR by examining CSR initiatives by clubs in England, Germany, and France, three of Europe's major football leagues. We chose these three countries as much for pragmatic reasons (access to data) as for the diversity of their CSR actions.

The English model: institutionalized, community-based initiatives

England has some of the most institutionalized CSR practices among European professional football clubs. This has been the case since the early 1990s, a period that saw major socio-economic changes (social exclusion and mass unemployment), the introduction of pay-to-view television channels, and the beginnings of government interest in CSR (Anagnostopoulos and Shilbury, 2013). Nevertheless, the institutionalization process is rooted in the way the British government exploited football clubs' long-standing commitment to social initiatives to help address some of the socio-economic problems affecting the country in the mid-1970s. The first community-based programs were introduced under Labour governments as part of the British tradition of clubs "giving something back"¹⁰ to their host communities. These initiatives were intensified by Margaret Thatcher's Conservative government in the 1980s. At this time, English professional football was being poisoned by economic and social problems, especially hooliganism, which was finally brought under control following a concerted national effort. It was in this context that

the *Football League*¹¹ and the Professional Footballers Association created the “Football in The Community” (FiTC) initiative in order to reconnect clubs to their local communities (Mellor, 2008). This government-supported program was first tested by six clubs in northwest England in 1986 and then gradually extended to all British football clubs (Walters, 2009; Watson, 2000). As a result, FiTC became the main channel through which clubs could express their CSR. In 1997, the Labour Party was returned to power with a new political agenda labeled the “Third Way”. As part of its fight against poverty, the new government extended the scope of clubs’ actions, initially focusing on counteracting social exclusion among the young before going on to address a wide range of issues, including health, education, security, and the revitalization of clubs’ local areas (Mellor, 2008).

Although Brown et al.’s (2006) report on football and its communities recognized the role played by FiTC in the clubs’ CSR engagement, the authors also noted the nebulous nature of the relations between clubs and their communities, most notably due to the lack of any separation between clubs’ commercial and social practices. One of the report’s recommendations was to implement FiTC measures through Community Sports Trusts (CST), which would be external to the clubs but steered by them (Box 9.3). Although some clubs had already done this before the report was published, the years following the report saw the widespread creation of CSTs. As well as being symbols of the institutionalization of CSR, CSTs mark the change from community-based socio-educational initiatives to a wider CSR engagement carried out with strategic aims.

Box 9.3 Community Sports Trusts

Community Sports Trusts (CST) are charitable organizations that go under a variety of names (CST, foundation, community education, and sporting trust) and which use sport as a vector for implementing CSR actions. CSTs have their own managerial boards, which adopt strategies independently from their associated football club, after which most CSTs are named (Walters, 2009). Creating a CST allows a club to delegate its CSR actions to a subsidiary organization. This strategy has several major advantages, but it also has a few drawbacks (Jenkins and James, 2012):

- Advantages:
 - Ensures the independence, transparency, and financial security of CSR causes;
 - Facilitates creating partnerships and improves the visibility of initiatives;
 - Increases the professionalism of the actions carried out.
- Drawbacks:
 - Separates the CSR function from a club’s internal management;
 - Reduces engagement by a club’s employees and makes it more difficult to measure benefits for the club;
 - Leads to criticism of the strategic independence, balance (commercial vs. social practices), and communication between CSTs and clubs.

Despite these drawbacks, numerous clubs have delegated their CSR actions to CSTs. As a result, the number of CSTs set up by Premier League and Football League clubs increased from 40 in 2009 to almost 90 in 2011 (Bingham and Walters, 2012).

The German model: a more comprehensive conception of CSR

The Rhenish business model is a form of social market capitalism that arose from Germany's 20th century corporatist model. One of its aims is to reconcile the short-term and long-term interests of stakeholders and, as such, it has been described as a "multiple partnerships" model. Rhenish companies, with public sector support, play a central role in pursuing the common interest, as defined by the State, and have made CSR an integral part of their activities. Consequently, they have only recently begun using the term CSR (Reiche, 2013), although this development often masks long-standing practices that arose from notions of paternalism, citizenship, and sustainable development (Breitbarth and Harris, 2008). In addition, the social rating system used to assess companies' CSR actions is likely to encourage them to increase their commitment to CSR. The resulting tendency for clubs and leagues in Rhenish countries to publicize their CSR initiatives effectively is reflected in the latest Responsiball report (2014), which places the Dutch (*Eredivisie*) and German (*Bundesliga*) leagues 2nd and 3rd among the 16 European leagues evaluated.¹² Their high scores are partly due to the greater attention paid to environmental issues, which means CSR initiatives are more global and not confined uniquely to social issues.

The *Bundesliga*, the league on which most of our observations are based, is indicative of the way Rhenish clubs approach CSR. First created as nonprofit associations, Germany's football clubs are still at the heart of local associative networks. In fact, under the 50+1 Act of 1998, any club wishing to create a commercial company to manage its professional activities must allocate more than 50% of shares to co-existing nonprofit associations (support associations, supporters' associations, etc.). By underlining the importance of the associative approach, this system has made the implementation of CSR initiatives by clubs more implicit. It has also protected clubs from takeovers by foreign investors, who are often criticized by local people who do not identify with the new owners or their management policies, including their social policies. As a result, German clubs have created strong links with large German companies (Adidas, Allianz, Bayer, Veltins, Volkswagen, etc.) as shareholders, equipment suppliers, or sponsors/"stadium namers", and most CSR initiatives are carried out in partnership with these companies. In this case, CSR is more the result of company paternalism through which certain clubs, in conjunction with their "big" private partners, go as far as creating centers for implementing social (education, social inclusion, etc.) and environmental programs (Breitbarth and Harris, 2008; Reiche, 2013). This approach differs from the English approach, which involves contracting out CSR to charitable organizations, although German clubs are starting to adopt the English model. The political dimension of these initiatives (Breitbarth and Harris, 2008) is underlined by the fact that by the 2011–2012 season two-thirds of *Bundesliga* first-division clubs had specific social institutions, most of which were foundations created by the clubs after the mid-2000s in partnership with governmental footballing bodies¹³ (Reiche, 2013). This change, which has accelerated since 2010, must not mask the fact that even if philanthropic CSR initiatives remain embryonic and are less firmly rooted than in England, other issues, especially sustainable development, are given greater importance than they are in the UK. Many clubs carry out environmental actions as part of the German Football Federation's "Green Goal" program, created for the 2006 World Cup (Breitbarth and Harris, 2008). Similar programs are now obligatory for all World Cup host countries, which must take steps to reduce the event's environmental impact by examining issues such as water use, waste, energy, and transportation (Dolles and Soderman, 2010). This has led to a large number of environmental initiatives, such as encouraging spectators to use public transportation by offering reduced-price tickets to those who do so, promoting the use of renewable energies, introducing environmental management systems (e.g., Ecoprofit, Eco-Management and Audit Scheme), and reducing football clubs' carbon footprints (Reiche, 2013).

The French model: A hybrid model looking for an identity

CSR in French football lies at the crossroads between the English and German models. This hybrid position is primarily the result of the inchoate way French football achieved its current professional status. Originally nonprofit associations, France's football clubs began the transformation to for-profit enterprises by becoming "sports-based limited companies" in the 1980s. However, these companies were required to maintain links (contracts) with their historical associations, which continued to manage youth teams. In 2012, new legislation designed to further liberalize professional sport allowed football clubs to become standard commercial companies.¹⁴ As research has shown (François, 2012; François and Bayle, 2014), this situation has tended to limit the extent of French clubs' CSR actions, with most actions being designed to show clubs' commitments to their local communities (Durand and Bayle, 2004). Despite this clear desire, CSR initiatives have remained embryonic due to the reluctance of club executives to embrace the notion of CSR and the difficulty of reconciling different types of action (associative, commercial, and public) (François and Bayle, 2014).

During the 1990s, as French professional football moved towards a more regulated form of liberalization than in other major European leagues (maintenance of a national directorate of management control, joint negotiation of TV rights, obligation to redistribute some of these rights to amateur sport), few attempts were made to institutionalize CSR. Hence, executives' claims that their clubs were inherently socially responsible were based on their associative heritage and the supposed socializing values of sport (Smith and Westerbeek, 2007). CSR actions were often carried out at the discretion of administrative and technical staff, especially players, and tended to involve publicizing general-interest and/or charitable associations, or providing these associations with financial support. However, a growing need to justify the public subsidies given to professional clubs led the French government to introduce new legislation (the 1999 "Buffet Act") requiring clubs to carry out "community-benefit missions" (*mission d'intérêt général* – MIG). MIGs tend to focus on training, education, social integration, social cohesion, and preventing violence in sports stadiums, but they have been criticized for being disproportionately expensive to the taxpayer compared with the content of projects (Cour des Comptes, 2009). In addition, studies have shown that the obligation to carry out such missions has led to a huge disparity between the quantity and/or quality of CSR initiatives and the level of CSR claimed by some clubs' executives (François, 2012).

Nevertheless, professional football clubs, which are becoming less dependent on direct public aid,¹⁵ do carry out their own social responsibility initiatives, in addition to their mandatory MIGs (UCPE, 2013). Most of the programs initiated by the 40 professional clubs that make up France's professional football league (LFP) target social and economic aspects of sustainable development, and they are increasingly being implemented as bilateral (club + private sponsor) and/or trilateral (club + local authority + private sponsor) partnerships. This type of CSR is typified by the "Supporters pour l'emploi" program, which helps out-of-work fans find jobs. "Supporters pour l'emploi" was created in 2013 by the LFP in partnership with a private company (La Française des Jeux), a public body (Pôle Emploi), and an "association of recognized public utility" (Association pour le Droit à l'Initiative Économique) and has now been implemented by around 20 first and second division clubs. As in the German model, French clubs are beginning to create specific bodies to carry out their CSR actions (foundations, endowment funds)¹⁶ and although this approach is still marginal in France, it is likely to develop, as it has done in England.

Comparing these contexts shows differences in the roots and development of CSR in England, Germany, and France. In England, the importance of football clubs' impacts on their host communities during times of social and economic crisis legitimized the institutionalization of CSR.

In Germany, retaining the clubs' associative links, the involvement of large German companies, and the private construction of stadiums for the 2006 World Cup appear to have created a more general awareness of CSR. In France, the need to legitimize public subsidies, the increase in socially responsible sponsorship and patronage in order to counter football's negative public image (2010 World Cup scandal, ethical and financial misconduct by clubs, etc.), and a tendency to follow in the footsteps of other major European clubs appear to have triggered the development of socially oriented CSR. However, CSR in French football remains poorly institutionalized and is still searching for an identity. These differences between countries suggest that the effects of CSR on the governance of professional leagues and clubs will differ between these three models. In order to test this hypothesis, it is necessary to analyze the current and potential impact of CSR practices on the strategic management of clubs.

CSR and the strategic management of clubs

The second section of this chapter examines the issue of CSR from a strategic perspective. It highlights the beneficial effects of social initiatives on the long-term management of clubs, while underlining the difficulties involved in integrating CSR policies into a club's global strategy. In addition to giving clubs added legitimacy, CSR is a veritable strategic asset requiring careful management, although achieving this can be difficult. Football executives must reconcile the opposing needs of accomplishing short-term sporting objectives, often supported by substantial and risky financial investments in players, with the long-term construction of the club. Doing so raises a number of challenges.

The business case for CSR

In his review of theories of CSR, Lee (2008) noted the massive influx of work from the field of strategic management during the 1990s. This approach, combined with the concept of competitive advantage, led to the postulate that enterprises which have fully integrated CSR into their business strategy are likely to be more competitive than those whose CSR policy remains peripheral (Porter and Kramer, 2006). These studies, which took a functionalist or "business case" view of CSR, gradually resulted in profit maximization becoming a primary objective of CSR (Lee, 2008). Strategic management proved to be a very successful approach to analyzing CSR in professional football, as it highlighted the benefits a club could expect to obtain by taking account of its key stakeholders' interests (Breitbarth and Harris, 2008; Walters and Chadwick, 2009). Most studies analyzing CSR from this perspective were based on stakeholder theory, the dominant theory in CSR research and a core component of strategic management. According to stakeholder theory, enterprises should strive to satisfy the interests of both their shareholders and any other parties who may affect or be affected by the organization's decisions, and the best way to do this is by adopting a partnership approach (Freeman, 1984). Hence, the following sections examine CSR initiatives and their interactions with the numerous stakeholders involved as a potential resource for regenerating clubs' traditional economic models.

Managing a club's stakeholders

In the strategic management approach, stakeholder management is a crucial step in implementing CSR. According to Carroll and Buchholtz (2012), an organization should identify its key stakeholders, evaluate opportunities for meeting their needs, and involve them in implementing CSR initiatives. The supposed social nature of the sports business heightens the need for sport

organizations to carefully manage stakeholders (Smith and Westerbeek, 2007). Realizing this, Breitharth and Harris (2008) focused on CSR's potential for creating partnership value in European football. By mapping all the stakeholders involved in professional football, they were able to categorize them into three main types: national regulatory bodies, international sports institutions, and clubs' internal actors and commercial partners. Using a similar approach, we drew up a taxonomy of possible stakeholder contributions to a CSR policy intended to create value (Table 9.1).

This typology indicates several ways in which executives can initiate discussions with their stakeholders about the type of CSR strategy to follow. Although it is not a comprehensive list of stakeholders and even though it provides just one way of exploring possible contributions to implementing CSR, it offers clubs a framework for bringing together their often-disparate CSR initiatives into a more coherent social strategy and thereby changing their traditional economic models. In Europe, this approach to stakeholder management has led to the institutionalization of

Table 9.1 Possible contributions of stakeholders in professional football clubs to building CSR

Stakeholders	Contribution in Terms of Resources	Possible Contributions to a CSR Strategy
Executives	Managerial and relational skills for developing the club	Main decision-makers for choosing a CSR strategy – interface between the club and all its stakeholders
Shareholders	Provision of capital and proposals for strategic policy	Political power (voting rights at general meetings) to orient strategy towards more responsible management
Athletes and technical staff	Reputation (club's leading employees forming the heart of the offer)	Support for CSR actions (system of patronage) and personalities for external publicity
Administrative staff	Employees – human	Source of proposals for CSR actions (sponsors of social projects)
Sports institutions (leagues, federations, etc.)	Financial – legitimacy (authorization to take part in championships)	Assistance with actions by implementing national CSR programs and participation in CSR actions for local bodies
Social partners (unions)	Human – legitimacy	Participation in national CSR actions; integration of CSR into training programs for players in order to raise awareness of its importance
Private partners	Financial and relational	Provision of finance for social programs, drawing up of responsible partnerships and sharing experiences in the field of CSR (socially responsible sponsorship and patronage)
Local authorities	Financial and relational (political support)	Checks on how subsidies intended to improve living conditions in the local area are used (integration, social cohesion, etc.)
Supporters, season-ticket holders	Financial – fixed receipts from ticket sales	Source of proposals for CSR actions (sponsors of social projects), participation in actions; community linked to the club's identity
Spectators	Financial – variable receipts from ticket sales	Source of proposals for CSR actions (sponsors of social projects), participation in actions
NGOs – associations	Reputation and relational	Awareness raising for social causes and sharing of CSR skills with the club
Media	Finance and publicizing reputation	Responsible communication

Source: Table adapted from François (2012)

CSR through the creation of tools such as foundations and investment funds. In this way, CSR, in the form of social initiatives carried out by bilateral partnerships with private or public partners or by multiple partnerships (clubs/companies/local authorities), can lead clubs to redirect their business model. This has been the case for Olympique Lyonnais (Box 9.4).

Box 9.4 Institutionalization of CSR and changing Olympique Lyonnais' business model¹⁷

Social responsibility has always been part of Olympique Lyonnais' (OL) philosophy, even though the term CSR was never used before 2010. Since the 1990s, the club's CSR initiatives have focused on providing support to a group of charitable organizations. In 2007, OL Groupe decided to rationalize its CSR strategy by bringing together its disparate social actions. To do this, the group, six of its nine subsidiaries, and four of the club's private shareholders (Accor, Pathé, Cegid Group, Providis Logistique) created a corporate foundation called "OL Fondation". The foundation's total budget of 2 million euros for the period 2007–2012¹⁸ consisted of a cash budget of 965,000 euros supplemented by match tickets and services provided by its members. A large part of this budget was invested in programs covering four themes (social insertion through sport, education, help to the ill or hospitalized, support for amateur sport). The foundation's life has since been extended, first in 2012 for a further 3 years and again in 2015, and the club has set up an endowment fund (sOLidaire) that can collect donations from any club supporter, rather than just from companies within the foundation.

After institutionalizing its CSR through these mechanisms, OL took a careful look at its global CSR strategy. In 2011, the group's board asked one of the club's two female administrators to head a specific CSR department. This was a first for a French sports club. In 2012 OL Groupe mentioned CSR in its annual report for the first time, presenting it as "one of the three pillars¹⁹ on which Olympique Lyonnais has decided to build its development strategy" and "an integral component of the club at all levels (which) will take the form of solidarity programs and support for innovative projects". The reorientation of OL's corporate strategy was prompted by the building of a new stadium (Stade des Lumières), which also provided a catalyst for its new approach to CSR, under which OL Groupe has expanded its actions to cover five main areas: training and employability, diversity, wellness and health, support for amateur sport, and responsible behavior.

What are the expected benefits?

Viewed from a business case perspective, CSR provides an additional way of assessing a club's performance, alongside the classic criteria of sporting and financial results. According to this approach, CSR would be expected to have a substantial effect on performance in a number of areas. This is borne out by the impact on English football clubs of community initiatives (generally implemented via CSTs), which have been shown to have positive effects in the organizational (improving internal climate, increasing employee motivation), commercial (strengthening the club's brand and reputation, attracting new and better private and public partners, reducing tensions between economic and social objectives), and sporting (recruitment and training of young players, spectators identifying with local players, etc.) fields (Jenkins and James, 2012; Walters, 2009; Walters and Chadwick, 2009). Walters (2009) built on Smith and Westerbeek's

Table 9.2 Examples of potential benefits of partnerships between CSTs, commercial partners, and a football club

<i>Community Sports Trust (CST)</i>	<i>Commercial Partners</i>	<i>Football Club</i>
<ul style="list-style-type: none"> • Increased financial power • Ability to respond to social issues (health, education, and social inclusion) • Increased benefits in kind • Access to extra resources 	<ul style="list-style-type: none"> • Resources for responding to CSR issues • Benefits in terms of reputation • Customer loyalty • Employee engagement • Creation of partnerships 	<ul style="list-style-type: none"> • Reduction of tensions between commercial and social objectives • Better management of the club's reputation • Contribution to building a "community" brand • Increased ability to attract sponsors

Source: Table adapted from Walters (2009)

(2007) typology of attributes that make sport an implicit vector of CSR²⁰ in order to determine the potential benefits of CSR for English football clubs (Table 9.2).

Although benefits depend on the context in which programs are carried out and the reception initiatives are given by their target groups, they would appear to be transferable to other contexts. These potential benefits have been recognized by Europe's big clubs, which use CSR to strategic ends. FC Barcelona, for example, set up the largest cause-related marketing action in European football (Box 9.5), while the case of AJ Auxerre (Box 9.6) shows that much smaller and less famous clubs can still set up social initiatives with strategic aims, although these initiatives tend to be more modest and more local.

Box 9.5 The premises of a globalized, cause-related marketing program at FC Barcelona

The tripartite partnership between FC Barcelona, its equipment sponsor, Nike, and UNICEF (United Nations Children's Emergency Fund) is an example of cause-related marketing in which two nonprofit organizations worked together for their mutual benefit. In 2006, FC Barcelona, whose shirts had not displayed a sponsor's logo (except for that of the supplier) since 1899, offered UNICEF the opportunity to put its logo on the team's shirts at no cost to UNICEF. The club even went as far as donating 1.5 million euros to UNICEF. For FC Barcelona, this cost was more than offset by an improved sponsorship deal with Nike, the club's equipment sponsor, which increased its contribution from 15 million euros to 25 million euros to have its logo alongside that of UNICEF. Nike also joined FC Barcelona in carrying out social initiatives benefiting UNICEF.

All the partners in this three-way agreement gained strategic benefits. UNICEF obtained financial resources and publicity, Nike enhanced its brand image, and FC Barcelona expanded its markets and formed reservoirs of potential future players by being associated with actions in densely populated parts of the world. Nevertheless, this case also shows the huge marketing and sponsoring power of merchandising, as FC Barcelona ended its partnership with UNICEF in 2010 in favor of Qatar Sport Investment, which offered the club sponsorship of 165 million euros for the period 2011–2016, first via the nonprofit Qatar Foundation and then as part of a more classic partnership with Qatar Airways, which started in 2012.

Box 9.6 AJ Auxerre and the *Famille AJA* program²¹

AJ Auxerre (AJA), a moderate-sized club in a small city, has long claimed that social responsibility has been a natural element of the club's make up through its tradition of nurturing local talent. In the mid-2000s, increasing public disapproval of the darker side of the football business made AJA's executives realize they could no longer rely solely on football's presumed social values to show their club was socially responsible.

As a result, the club decided to become more directly involved in the *Famille AJA* program, which had been initiated by the president of one of the supporters' clubs in order to promote good citizenship among young fans. *Famille AJA*, which was granted an award by France's *Fondation du Football* in 2010, became a community association in 2011. AJA's executives began presenting the program as the heart of their social initiatives. By providing a few educators to organize the program on match days and offering young fans taking part in the program reduced-price tickets to matches, AJA strengthened its image as a caring club for little cost. In addition, the program, which still exists, helped increase attendance at AJA's home matches. (In 2011, the club's last season in French football's top flight, AJA had one of the lowest attendance rates in Ligue 1.)

The challenges of CSR management

Despite the benefits CSR initiatives can bring, social responsibility is a complicated issue for professional football clubs to manage due to their focus on short-term goals and the contradictions inherent to CSR. In addition, a club's failure to fully integrate CSR into its strategic management can lead to discrepancies between its words and its deeds, especially in cases where engagement in CSR is motivated primarily by a wish to affirm a club's legitimacy or to superficially meet the expectations of certain stakeholders, rather than a desire to effectuate deep-seated changes in the way a club is run (François, 2012; François and Bayle, 2014). Consequently, evaluating CSR practices is an essential preliminary step to carrying out actions that will blend into a club's management and be embraced by all their different departments (training, HR, marketing, etc.). CSR in the professional football of tomorrow is being shaped in the light of the latest trends and, most importantly, by stricter legislation aimed at institutionalizing the concept of CSR in sport.

From the difficult integration of CSR to strategic management

Studies based on an "integrationist" perspective that have attempted to reconcile CSR with an organization's performance have met with a degree of skepticism. Critics have focused on the inability of the integrationist approach to provide in-depth analyses of the cohabitation between commercial and social objectives and have underlined the risk of creating huge disparities between words and deeds. This is even truer in "hybrid" organizations such as professional football clubs, where these contradictory objectives are exacerbated. Sheth and Babiak (2010) highlighted these antagonisms in professional sport when they studied perceptions of CSR by executives of franchises in America's leading sports (American football, basketball, ice hockey, and baseball) and their clubs' CSR engagement.²² On comparing their results with Carroll's (1979) model of CSR, which ranked economic responsibilities as the most important factor

governing CSR engagement, followed by legal, ethical, and philanthropic responsibilities, Sheth and Babiak found an inversion in the established order, with their respondents claiming to give greater weight to ethical and philanthropic considerations than to economic and legal responsibilities. In addition to this result, which reflects the hybrid rationales at work in professional sport, they also found a slightly negative relationship between the declared level of CSR engagement and sporting performance.²³ In other words, the more executives perceived their clubs as being socially responsible, the less likely they were to be victorious. Hence, strong CSR engagement appears to consume human, material, and financial resources which could have been invested in other aspects of performance, thereby disturbing the balance between a club's priorities. This conclusion, if it were found to apply to professional football, would create serious doubts about the ability of executives to incorporate CSR into their club's management.

One suggestion for overcoming this drawback is to carefully evaluate clubs' CSR policies in order to determine which actions should be given priority (François, 2012, Breitbarth et al., 2011). Many clubs fail to carry out such evaluations when drawing up CSR strategies, even though they should be the cornerstones of these strategies. In 2008, the president of the G14,²⁴ Jean-Michel Aulas, spoke about the biggest challenges facing European professional football in the years to come, saying (G14, 2008):

In particular, we need to improve our measurement and evaluation of our social and community investments. By working more closely with our partners and by seeking out best practice from within and beyond the sporting world, we can hope to continually improve the strategic use and effectiveness of our work.

Given this tendency to overlook the *ex ante* (i.e., pre-implementation) evaluation of CSR strategies, few academics have attempted to draw up models for assessing CSR policies. Breitbarth et al.'s (2011) CSR measurement model for European football clubs, drawn up on the basis of interviews with executives from German, English, and Swiss clubs and their main stakeholders involved in implementing social initiatives, is one of the rare exceptions to this rule. The most important result of this research was the formulation of a "balanced scorecard" as a way of taking into account new performance indicators based on a club's economic, ethical, and political responsibilities. However, Breitbarth et al. (2011) realized that their scorecard was not universal, as CSR strategies depend on a club's characteristics and its executives' vision. This pioneering study has been followed by the creation of other evaluation tools, such as the "societal panoramas" drawn up by governing bodies within European football, which may provide sources of inspiration. In France, for example, the national federation publishes an annual societal panorama of French football, and the LFP published a panorama of social and community actions by French clubs for the 2012–2013 season (UCPF, 2013) (Box 9.7).

Box 9.7 Multiplication of social reporting initiatives in French football

The *Societal Panorama of French Football*, the first edition of which was published in June 2011 by the *Fondation du Football*, evaluates community engagement and efforts to promote sustainable development by every actor in the football world, including national governing bodies, leagues, districts, and clubs, both professional and amateur. Its assessments of social engagement, social cohesion,

accessibility, sustainability, and economic activity paint a picture of federal football's (national federation and professional football) social impacts.

Similar evaluations of France's professional football league (LFP) have been carried out since 2010, initially via the "Foot pro" barometer, which was drawn up by Ernst & Young at the initiative of the Union of Professional Football Clubs (UCPF). "Foot pro" measured the economic and social impacts of the activities of the 40 football clubs within the LFP. The final section of its last report covered clubs' social engagement, solidarity, and community-mindedness (UCPF, 2012). Since 2013, UCPF has expanded its presentation of social initiatives by producing a specific, 50-page document highlighting the most notable programs.

What future for CSR in the professional football of tomorrow?

Although dissenting voices have questioned the ability of CSR to regulate the highly commercial world of modern professional football, changes in standards and legislation could lead to an increase in socially responsible initiatives and contribute to their institutionalization. Some executives see UEFA's Financial Fair Play (FFP) regulations as a hindrance to sporting competitiveness,²⁵ but they should not weigh negatively on clubs' CSR engagement. In fact, FFP is designed to ensure a balance between income and expenditure on "football operations", excluding expenditure in areas such as developing young players and community development, which can legitimately be considered part of CSR. Similarly, FFP could provide a way of initiating or expanding a CSR strategy, as it should curtail at least certain aspects of the financial misconduct that has sometimes blighted professional football (Durand and Dermit, 2013). In fact, FFP could lead to a change in clubs' business models by encouraging them to give greater weight to training and slowing the galloping inflation in salaries. The actual effects of FFP will only become clear over the next few years, as the regulations did not fully come into force until the 2015–2016 season. Nevertheless, certain clubs have already anticipated this new orientation by investing substantial sums in training and, most importantly, by making training an important part of development.

Finally, CSR, which originally involved voluntary and discretionary initiatives by organizations, is starting to become mandatory. At the moment, legislation goes no further than requiring very large companies to publish information about how they take into account the social and environmental consequences of their activities.²⁶ However, new legislation making CSR obligatory for professional sports organizations, especially football clubs, could see the light of day. In France, a recent white paper²⁷ reiterated the need to reassess professional sport's economic model. Measures envisaged include an obligation for professional clubs to set up endowment funds and/or foundations to carry out socio-educational and community sport actions, which is generally the first step in implementing a CSR policy. Even if its lead author admits that this white paper will almost certainly be substantially revised,²⁸ the new guidelines it would like to impose foretell a potential cultural revolution. Consequently, the clubs with the least advanced social policies will have to rethink their CSR strategies and increase their efforts.

Conclusion

CSR does not concern only private companies, and the concept is gradually being transposed to all types of organization. In the case of European professional football clubs, CSR has become increasingly important as a result of the public's growing distrust of the football business due to certain clubs showing disdain for sporting ethics and the reporting of numerous cases of match

Table 9.3 Main sources for the data used

	Documents	Description
Primary data (mostly interviews carried out in France)	<p><i>AJA:</i></p> <ul style="list-style-type: none"> - Baptiste Malherbe – marketing & communication manager - Alain Hébert – president of Famille AJA <p><i>OL:</i></p> <ul style="list-style-type: none"> - Jean-Michel Aulas – CEO of OL Groupe - Laurent Arnaud – general secretary of OL Fondation 	<ul style="list-style-type: none"> • Interview about the social representations of AJA's executives. • Interview about the Famille AJA program and its links with AJA. • Interview about the group's global strategy. • Interview about how OL Fondation and the sOLidaire endowment fund function.
Secondary data (benchmarking reports for CSR initiatives in Europe)	<ul style="list-style-type: none"> - Report of the G14: "Community engagement. Insights into the contribution of European club football" - UEFA report "Corporate Social Responsibility in European Football" by G. Walters and R. Tacon - Responsiball reports – founded by Schwery Consulting - Reports of the FC Barcelona foundation 	<ul style="list-style-type: none"> • 2008 report, drawn up in partnership with <i>Business in The Community</i>, on social initiatives taken by the 18 clubs in the G14. • 2011 report drawn up on the basis of questionnaires about CSR sent to 53 national federations and 730 football clubs in Europe. • 2013 and 2014 reports ranking CSR initiatives by European football leagues. Available at the <i>Responsiball</i> website. • Succession of reports from the foundation. The latest, for 2013–2014, can be accessed at http://foundation.fcbarcelona.com/

fixing, betting fraud, violence, and corruption, etc. At the end of this chapter, we discussed ways in which CSR can impact the strategic management of clubs by encouraging them to consider new ways of evaluating performance. To achieve this, clubs must integrate CSR into their overall strategy and ensure their commitment to CSR is reflected in their deeds and not just their words.

More generally, well-designed CSR initiatives by professional football clubs and institutions could help address many of the great social challenges facing the modern globalized world. CSR has become a powerful tool for revamping football's image, which has been severely tarnished in recent years by the scandals reported by today's all-pervasive and increasingly powerful media. More importantly than this cosmetic function, CSR also has the potential to become a regulating influence on football by steering the sport away from the controversial behaviors that are threatening the long-term future of the global game²⁹ and thereby silence its detractors. For this to happen, football's international and national regulating bodies must either ensure there is substance behind each club's CSR initiatives or make concrete initiatives obligatory. Doing this is essential if football is to convince skeptics who see CSR as an instrument for protecting the current system, rather than a way of inducing deep-seated change.

Notes

- 1 The authors would like to thank Paul Henderson for his help translating this chapter.
- 2 As shown by two phenomena unique to professional football. First, there is a long history of clubs being floated on the stock exchange, starting with Tottenham Hotspur in 1983. A second, more recent phenomenon, is the third-party ownership of players by private investors, who obtain a return on their

- investment in the form of interest payments from clubs and from capital gains realized on each player's future transfers.
- 3 For example, Real de Madrid bought Cristiano Ronaldo from Manchester United in June 2009 for 94 million euros and is thought to have paid Tottenham Hotspur 100 million euros for the Welsh winger Gareth Bale (see *L'Equipe*, September 4, 2013).
 - 4 Available at <http://www.sportbusinesscentre.com/wp-content/uploads/2012/08/CSR2.pdf>.
 - 5 ISO 20121 is a management standard aimed at minimizing the social, economic, and environmental impacts of events (for details, see <http://www.responsiball.org/>).
 - 6 This study involved analyzing eight interviews with executives from North American sport franchises and internal documents produced by sports clubs (web articles, reports, etc.).
 - 7 The absence of the influence of the football leagues from Walters and Tacon's (2011) list of 11 possible reasons for CSR engagement is surprising given the league's normalizing power with respect to CSR initiatives (especially in the United Kingdom – see section 1.2.1.).
 - 8 The EU defines SMEs as enterprises with fewer than 250 employees and an annual turnover of less than 50 million euros or less than 43 million euros of assets on the balance sheet.
 - 9 In 2008, only 17% of 1st division clubs in Europe owned their stadiums, while 65% of them rented their stadiums from local authorities and 18% rented them from third parties (UEFA, 2010).
 - 10 The term “giving back” expresses the philanthropic ideal that is such a strong part of Protestant culture, so much so that successful individuals often feel a moral obligation to help their communities (stewardship).
 - 11 The Football League was created in 1888, making it Europe's oldest football competition. In 1992, the 1st division was replaced by the Premier League, with the lower divisions subsequently being renamed the Football League Championship (2nd division), League One (3rd division), and League Two (4th division).
 - 12 Both ahead of England, which lies in 4th place. The previous year, Germany had been given a social responsibility score of 51%, making it the highest rated league in Europe.
 - 13 For example, the oldest of these institutions, the *Fritz Walter Foundation*, was set up in 1999 by Kaiserslautern in partnership with the German Football Federation (*DFB*) and the state of Rhineland-Palatinate.
 - 14 Article 10 of Act n°2012–158 of February 1, 2012, aimed at strengthening sports ethics and the rights of sportspeople. This legislation allows commercial companies managing the professional sections of football clubs to become limited companies, limited-liability companies, or simplified joint-stock companies.
 - 15 Subsidies provided by local authorities to Ligue 1 clubs as part of MIGs accounted for just 2% of these clubs' budgets. This sum does not take into account service contracts or indirect financial assistance (stadium rental at below-market rates, possibility of waiving the tax on entertainment events, etc.), which makes local authorities essential stakeholders for the stability of clubs' accounts.
 - 16 In 2014, three clubs (Paris, Lyon, and Toulouse) created corporate foundations, while three other clubs (Lyon, as a complement to its foundation, Marseille, and Montpellier) set up endowment funds.
 - 17 Box drawn up on the basis of interviews with Jean-Michel Aulas, CEO of OL Groupe, and Laurent Arnaud, secretary of OL Fondation.
 - 18 During its first 5 years of existence, a corporate foundation must allocate at least 150,000 euros to a program of multi-annual actions aimed at financing projects in the general interest.
 - 19 The other two pillars listed in the club's internal documents are a strong economy and durable training.
 - 20 These authors identified seven characteristics that make sport an implicit vector of CSR: mass media distribution and communication power, approach with young people, positive health impacts, social interaction, sustainability awareness, cultural understanding and integration, and immediate gratification benefits.
 - 21 Box drawn up on the basis of interviews with Baptiste Malherbe, AJA's marketing and communication manager (now general manager), and Alain Hébert, the founder of the *Famille AJA* initiative.
 - 22 Sheth and Babiak combined qualitative and quantitative methods by using a questionnaire containing both open-ended and closed-ended questions. They sent questionnaires to 122 directors or community relations managers from all the professional franchises in America's four leading sports. Thirty-one questionnaires were returned, and 27 were useable.
 - 23 Sheth and Babiak (2010) obtained a correlation coefficient of -0.329 between level of engagement evaluated by the 27 franchise executives and the percentage of victories by the franchise.
 - 24 Organization set up in 2000 by 14 rich European clubs. Its membership expanded to 18 clubs before it was disbanded in 2008.

- 25 See "Le fair-play financier, frein ou rebond ?", article by Jérôme Touboul published in *L'Equipe*, April 10, 2014.
- 26 For further details, see the European directive on non-financial reporting, passed on September 29, 2014.
- 27 White paper n°711 of July 2014 with the aim of renovating relations between local authorities and professional clubs and modernizing the economic model of professional sport.
- 28 Semi-structured interview with Senator Michel Savin, the lead author of the white paper, carried out on January 15, 2015.
- 29 Here, we are thinking of forthcoming international competitions such as the 2022 World Cup, to be held in Qatar, which has been controversial due to suspicions of collusion with certain European countries during its attribution and the poor treatment of workers hired to build the stadiums required for the competition.

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