



CORPORATE SOCIAL RESPONSIBILITY IN FOOTBALL AND ITS INFLUENCE ON THE RELATIONSHIP BETWEEN PROFESSIONAL CLUB AND LOCAL COMMUNITY

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SUMMARY

Objective: To propose a model for analyzing the relationship between a professional football club and the local community, focusing on corporate social responsibility (CSR). **Methodology:**

Systematic literature review of 49 scientific articles on CSR in football published from 2011 to April 2022.

Originality: In the 1990s, football began a process of industrialization in which decision-making was guided by commercial interests, leading to the distance of the club from the local community. Recent ethical challenges involving the modality demand greater commitment from Professional Team Sports Organizations (PTSOs) with the sustainable development agenda, usually attributed to CSR programs. However, the investigations emphasize its instrumental character and focus little on community-oriented actions, sport for development (SFD), and social mobilization.

Results: It is suggested that one of the purposes of CSR is the reconstruction of the ties between club and community, whose process proves to be multidimensional (economic, integrative-political and ethical-emotional).

Theoretical contributions: To expand the body of Brazilian studies on CSR in football in a political-economic context that increases the pressure for profound changes in its governance structure.

Practical contributions: To propose a model capable of guiding the planning of CSR actions based on principles of sustainability and SFD, drawing attention to the aspects that can trigger social mobilization.

Keywords: Corporate Social Responsibility. Football. Community.

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RESPONSABILIDAD SOCIAL CORPORATIVA EN EL FÚTBOL Y SU INFLUENCIA EN LA RELACIÓN ENTRE CLUB PROFESIONAL Y COMUNIDAD LOCAL

RESUMEN

Objetivo: proponer un modelo de análisis de la relación entre club de fútbol profesional y comunidad local, con enfoque en la Responsabilidad Social Corporativa (RSC).

Metodología: revisión sistemática de la literatura de 49 artículos científicos sobre RSC en el fútbol publicados en el período de 2011 a abril de 2022.

Originalidad: a partir de los años 1990, el fútbol inicia un proceso de industrialización en el cual la toma de decisión pasa a ser pautada por intereses comerciales, acarreado el distanciamiento del club con la comunidad local. Desafíos éticos recientes involucrando la modalidad demandan mayor compromiso de las Organizaciones Deportivas de Equipos Profesionales (ODEP) con la agenda de desarrollo sostenible, normalmente atribuida a los programas de RSC. Sin embargo, las investigaciones enfocan su carácter instrumental y se centran poco en las acciones orientadas a la comunidad, el Deporte para el Desarrollo (DPD) y la movilización social.

Resultados: se sugiere que uno de los propósitos de la RSC sea la reconstrucción de los lazos entre club y comunidad, cuyo proceso se demuestra multidimensional (económico, político-integrativo y ético-emocional).

Contribuciones teóricas: ampliar el cuerpo de estudios brasileños sobre la RSC en el fútbol, en un contexto político-económico que aumenta la presión por cambios profundos en su estructura de gobernanza.

Contribuciones prácticas: proponer un modelo capaz de guiar la planificación de acciones de RSC, basado en principios de sostenibilidad y del DPD, despertando su atención para los aspectos que pueden desencadenar la movilización social.

Palabras clave: Responsabilidad Social Corporativa. Fútbol. Comunidad.

RESPONSABILIDADE SOCIAL CORPORATIVA NO FUTEBOL E SUA INFLUÊNCIA NA RELAÇÃO ENTRE CLUBE PROFISSIONAL E COMUNIDADE LOCAL

RESUMO

Objetivo: propor um modelo de análise da relação entre clube de futebol profissional e comunidade local, com enfoque na Responsabilidade Social Corporativa (RSC).

Metodologia: revisão sistemática da literatura de 49 artigos científicos sobre RSC no futebol publicados no período de 2011 a abril de 2022.

Originalidade: a partir dos anos 1990, o futebol inicia um processo de industrialização no qual a tomada de decisão passa a ser pautada por interesses comerciais, acarretando o distanciamiento do clube com a comunidade local. Desafios éticos recentes envolvendo a modalidade demandam maior comprometimento das Organizações Esportivas de Times Profissionais (OETP) com a agenda de desenvolvimento sustentável, normalmente atribuída aos programas de RSC. Entretanto, as investigações enfocam seu caráter instrumental e debruçam-se pouco sobre as ações orientadas à comunidade, o Esporte para o Desenvolvimento (EPD) e a mobilização social.

Resultados: sugere-se que um dos propósitos da RSC seja a reconstrução dos laços entre clube e comunidade, cujo processo demonstra-se multidimensional (econômico, político-integrativo e ético-emocional).

Contribuições teóricas: ampliar o corpo de estudos brasileiros sobre a RSC no futebol, em um contexto político-econômico que aumenta a pressão por mudanças profundas em sua estrutura de governança.

Contribuições práticas: propor um modelo capaz de guiar o planejamento de ações de RSC, baseado em princípios de sustentabilidade e do EPD, despertando sua atenção para os aspectos que podem desencadear a mobilização social.

Palavras-chave: Responsabilidade Social Corporativa. Futebol. Comunidade.

1 INTRODUCTION

Football is the most popular sport (European Club Association [ECA], 2020), and also a global business that generates impact worldwide (Gammelsæter, 2021). In 2020, it had revenues of €25.2 billion in Europe and, although the value was 11% lower than the previous year (Deloitte, 2021), due to the effects of the COVID-19 pandemic (Beiderbeck, Frevel, Von der Gracht, Schmidt & Schweitzer, 2021), it is the ethical scenario that has proven challenging (Dowling, Leopkey & Smith, 2018), both in the field – with cases of doping, racism and match manipulation – and outside the stadiums – violence between football supporters and corruption (López Frías, 2018; Pedersen & Rosati, 2018).

The most recent milestones were as follows: first, the World Cup in Qatar in 2022, characterized by allegations of vote-buying by the *Fédération Internationale de Football Association* (FIFA) to choose the country as host and by episodes of violation of Human Rights, whether of workers during the construction of stadiums (the practice of *kafala*, a system of modern slavery that exploits immigrant labor) (Burrow, 2016) or of the visiting public, mainly due to local legislation that is intransigent on issues of diversity (Carta Capital, 2022). Second, in 2023, Brazilian player Vinícius Júnior, from Real Madrid, reacted to a wave of racist attacks that he had been suffering since 2021 from opponent players and fans in the Spanish league, exposing globally a situation faced by black athletes in one of the most prestigious European leagues (Poder 360°, 2023).

Such events are recurrent in various economic sectors and affect other sports (Dowling et al., 2018). However, by bringing them together simultaneously, football arouses criticism that carries risks: growing widespread disinterest (ECA, 2020); bankruptcy of indebted traditional clubs (EY, 2020); and lack of credibility of football governing bodies (Kulczycki & Koenigstorfer, 2016).

In contrast, the Union of European Football Associations (UEFA) has encouraged the transformation of discourse and practice with the main leagues and clubs through the Financial Fair Play guidelines. Management and governance, which were not part of football culture, as the objective was maximum investment to achieve sporting success in the short term (Fernández-Villarino, 2021), began to value social development (Union of European Football Associations [UEFA], 2018). Recently, UEFA published the Strength Through Unity principles, a sustainability and CSR strategy for clubs to integrate socioenvironmental actions into the ESG (environmental, social, and governance) agenda and the Sustainable Development

Goals (SDGs). The SDGs, prepared by the United Nations, are based on three pillars: planet, prosperity, and people (UEFA, 2021).

Even though the pressure is increasing for football to advance in its CSR practices, the complexity of the current scenario of contemporary football, with its commitments to enhancing the global brand, poses a series of barriers for clubs to achieve this objective. The implementation of professional CSR management, the advancement of environmental management procedures, the improvement of governance practices, and the redefinition of clubs' relationships with the surrounding community are examples of challenges to be faced by clubs to align their actions to ESG practices. Particularly relevant, and the focus of this research, is the reconstruction of the clubs' relationship with the local community (Barbu et al., 2022; Hamil & Morrow, 2011; Kolyperas, Morrow & Sparks, 2015).

Seen as a popular sport, football is characterized by strong ties with the community (Castro-Martinez & Jackson, 2015), as many clubs originate from community mobilization and are considered important vehicles for achieving social objectives (Hamil & Morrow, 2011). However, as clubs become professional and global companies led by FIFA and influenced by commercial interests, the bond with local communities weakens (López Frías, 2018; Pedersen & Rosati, 2018).

In fact, for European clubs, the community appears relegated to the status of an intermediate stakeholder in the value chain: 62.7% of clubs report that connecting to the community constitutes a very significant challenge for the implementation of CSR; therefore, the relationship between both is not automatic (Walters & Tacon, 2011). In contrast, it is permeated by organizational tensions; for example, the club must choose between focusing on society vs. the financial result and sporting performance (Pedersen & Rosati, 2018). In Brazil, the club seeks to combine sporting success and financial stability with attracting new fans and socially responsible operations, according to ethical, social and moral standards (Lara, 2014).

In the context presented, this research's main objective is to propose a model for analyzing the relationship between a professional football club and the local community, focusing on CSR. The study dialogues with different previous researches, whose approaches focus on this specific dimension of CSR that discusses how Professional Team Sports Organizations (PTSOs) (Walzel, Robertson & Anagnostopoulos, 2018) – have been developing community-oriented actions (Rowe, Karg & Sherry, 2018; Trendafiova, Ziakas & Sparvero, 2017). It responds to the calls of Panton and Walters (2019) for research on the social mobilization of the community in football, as well as that of Lara (2014) who finds few Brazilian studies on CSR management in the sport.

To achieve this objective, two questions guide the research: 1) What are the main inducers and barriers to the strategic implementation of CSR in football, and 2) How do CSR analytical categories make it possible to evaluate the relationship between football clubs and the local community? The methodological approach was based on a systematic literature review with the aim of proposing a model for analyzing the relationship between a professional football club and the local community, focusing on corporate social responsibility (CSR).

The paper, besides this introduction, is structured as follows. In section 2, we describe the methodological procedures. Section 3 presents the results and discussion. Finally, in section 4, we give the contributions and limitations of the research and suggestions for future studies.

2 METHODOLOGICAL PROCEDURES

The study seeks to understand the relationship between the local community and the professional football club within the scope of CSR. As it is a field still under construction, the survey of the theoretical framework followed recommendations from a systematic literature review carried out in four stages, according to the criteria detailed in Table 1.

Table 1

Criteria for searching and selecting scientific articles

| Base | Key terms | Period | Partial | Filter | Excluded | Final |
|----------------------|---|-------------------------|---------|---|----------|--------------------------------------|
| Scopus | "football" OR "soccer" AND "social responsibility" | From 2011 to April 2022 | 57 | Inclusion: <ul style="list-style-type: none"> Scientific articles English language Administration Area (Business, Management) Journals classified SJR > 1.0 or Q1; or Qualis > B1 Citation of the term <i>community</i>* Exclusion: <ul style="list-style-type: none"> Areas of Sports Science, Health, Accounting and Environment Other sports (American football, Australian football) Events (World Cup) Entrepreneurship Duplicates | 33 | 5 |
| Web of Science (WoS) | OR "CSR" AND "professional" | | 57 | | 20 | 18 similar articles (Scopus and WoS) |
| Google Scholar | "professional football" AND "corporate social responsibility" AND community | Starting from 2018 | 41 | | 33 | 5 |
| SPELL | "futebol" AND "responsabilidade social" | - | 3 | | 38 | 3 |
| SUBTOTAL | | | 158 | | 126 | 32 |
| Snowball sampling | | | 17 | | - | 49 articles |
| | | | 2 | - | - | 2 Reports |

Source: Authors.

The first stage consisted of searching for scientific articles in the area of Administration (Business and Management), published between 2011 and April 2022, in the English language and available in the Scopus and Web of Science (WoS) journal databases, combining the key terms “football”, “soccer”, “social responsibility”, “CSR” and “professional”. A complementary survey was carried out on Google Scholar (GS) with more restrictive criteria (terms: “professional football”, “corporate social responsibility” and “community”; from 2018), compared to Scopus and WoS, because GS brings a higher percentage of citations from sources that do not belong to scientific journals, such as books and theses (Spinak, 2019). The last search was carried out in SPELL using more comprehensive criteria (including articles in Portuguese and without a time frame), aiming to locate the limited Brazilian production on the topic. The stage resulted in 158 works.

In the second stage of screening, the following material was excluded: (i) book chapters and articles in the areas of Sports Sciences, Health, Accounting and Environment; (ii) that dealt with other sports (American football and Australian football), mega-sporting events or entrepreneurship; (iii) publications that did not have a Scimago Journal & Country Rank (SJR) impact factor > 1.0, belonging to the first quartile (Q1) or with a Qualis classification > B1, by the Coordination for the Improvement of Higher Education Personnel (CAPES, 2017); and (iv) that did not mention the term *community** (or its variations). The process resulted in 32 articles.

The third stage began with reading the selected material and using snowball sampling, resulting in another 17 articles included (respecting the same criteria as in stage 2), totaling 49 articles. Two reports referenced in several studies were also selected: Brown, Crabbe and Mellor (2006) and Walters and Tacon (2011).

Finally, information from scientific articles from the Scopus and WoS databases ($n = 48$) was processed by RStudio software, generating a spreadsheet that was imported for analysis in the Biblioshiny tool. That allows us to present the results and discussion divided into four parts: (i) CSR expansion in football; (ii) social mobilization; (iii) inducing factors and barriers to CSR in football; and (iv) proposal for analytical categories of CSR in football.

3 RESULTS AND DISCUSSION

Society and the market have signaled that they no longer agree with profit at any price (Zylbersztajn & Lins, 2010). The concept that economic aspects alone do not define the success of an organization without considering people's quality of life (social aspect) and the health of

the planet (environmental aspect) was consolidated by the triple bottom line (TBL), often used as a definition of sustainability management (Elkington, 2018).

The ESG agenda has emerged as a driver for investors, public authorities, the media and society to pay attention to these dimensions instead of exclusively considering economic-financial metrics (Vendramini, Breviglieri & Yamahaki, 2020). The management of the social aspect can be conducted by CSR programs as a business strategy both for competitive differentiation and for generating social impact (Porter & Kramer, 2011).

In sports, while seeking to distinguish and value the competitive dimension from the economic dimension, there is pressure from society for organizations to commit to topics of public interest, generally addressed by CSR programs (Trendafiova et al., 2017). In the last decade, the adoption of these initiatives by PTSOs – especially in football – has increased (Walzel et al., 2018), as will be shown.

3.1 The expansion of CSR in football

The systematic literature review shows an evolving theoretical advance in scientific production on CSR in football, showing peaks in 2014 ($n = 7$) and 2019 ($n = 9$) but still centered in countries such as the United Kingdom (UK) ($n = 35$), United States of America (USA) ($n = 10$) and Germany ($n = 9$) – perhaps this explains the higher frequency of citations from the UK ($n = 358$) and USA ($n = 141$) in the publications analyzed. The leading journals identified are *European Sport Management Quarterly* ($n = 9$), *Soccer & Society* ($n = 8$), and *Sport Management Review* ($n = 4$). Among the most relevant scholars, with the highest number of publications in the area, are Anagnostopoulos ($n = 5$), Walters ($n = 4$) and Willem ($n = 3$).

Regarding the most cited articles, the following stand out: Anagnostopoulos, Byers and Shilbury (2014) ($n = 62$), who used the grounded theory methodology to analyze interviews and documents about the decision-making process in relation to the management of CSR in English football. Bingham and Walters (2012) ($n = 60$) applied quantitative methods in the analysis of financial documents and a qualitative approach using interviews with club foundation managers to understand the diversification of CSR financing sources in social partnerships with companies. Dowling et al. (2018) ($n = 60$), through a scoping review, pointed out the increase in the topic of governance in sports in recent years, revealed that several studies relate it to CSR and identified football as the most studied modality, especially regarding its professionalization in Europe and the roles played by the European Union, FIFA, UEFA, and national associations.

Finally, Walzel et al. (2018) ($n = 58$) carried out a systematic review of 69 articles on CSR in sport from 2008 to 2017 and demonstrated that the five main research questions refer to (i) strategic implementation of CSR; (ii) benefits derived from the implementation of CSR; (iii) execution of CSR through the foundations governance model; (iv) different forms of engagement for CSR, whether through environmental community development actions; and (v) stakeholder perceptions and attitudes.

However, research findings on CSR in sports in general do not automatically apply to football. There are few studies that focus on the supposed win-win relationship involving CSR beneficiaries and society (Paramio-Salcines, Downs & Grady, 2015; Walker, Hills & Heere, 2017) and even less from a critical perspective (Pedersen & Rosati, 2018). The subsequent subitems will deepen this debate, guided by the main themes identified by Walzel et al. (2018).

3.1.1 Strategic implementation of CSR in football

In Europe, where football is governed by specific political and legal models and by heterogeneous sporting systems that influence governance structures (Fifka & Jaeger, 2018), in addition to the predominance of instrumental use of CSR (Walzel et al., 2018), there is a primacy of commercial interests over the values of sport as a mechanism for social development (Gammelsæter, 2021).

Articles on the strategic implementation of CSR supplant the traditional philanthropic perspective (Anagnostopoulos et al., 2014; Hamil & Morrow, 2011; Miragaia, Ferreira & Carreira, 2014). Therefore, issues such as the club's organizational structure and procedures for delivering socioenvironmental initiatives (Breitbarth, Hovemann & Walzel, 2011; Hamil; Morrow, 2011; Kolyperas et al., 2015; Reiche, 2013), decision-making processes regarding CSR (Anagnostopoulos et al., 2014; Miragaia et al., 2014), foundation financing mechanisms (Bingham & Walters, 2012), communication of results of CSR actions (Anagnostopoulos, Gillooly, Cook, Parganas & Chadwick, 2016; Manoli, 2015; Ribeiro, J., Branco & Ribeiro, J. A., 2019) and instruments for measuring the social impact of CSR (Lombardo, Mazzocchetti, Rapallo, Tayser & Cincotti, 2019; Oshimi, Yamaguchi, Fukurara & Tagami, 2022) make up this agenda and surpass research that values the community perspective (Sanders, Heys, Ravenscroft & Burdsey, 2012).

Many clubs, however, are reluctant to embrace CSR as part of their core activity, even though football is considered a social business that should be interested in social impacts and not just sporting ones (Sanders et al., 2012). Kolyperas et al. (2015) propose that the

development of CSR results from the change strategies that the club adopts when planning and executing its social initiatives. As in other industrial sectors, it follows a linear process made up of six phases: (i) volunteering (donations, actions with fans, etc.); (ii) regulation (practices derived from internal guidelines or external interventions); (iii) socialization (response to pressure from fans and the media); (iv) corporatization (incorporation of CSR and enjoyment of its benefits); (v) separation (replacement of the CSR department by the foundation) and (vi) integration (internalization of CSR in the strategy) (Kolyperas et al., 2015).

In light of this process, the separation between club and foundation seems justified and will be detailed below.

3.1.2 Governance model of foundations and social partnerships

The foundation, also called Community Sports Trust, Community Trust or Community Education and Sporting Trust (Walters & Panton, 2014), refers to a particular type of independent charitable organization that takes responsibility for CSR (Bingham & Walters, 2012), while the club takes care of sports operations (Trendafiova et al., 2017). As the foundations maintain the names of the parent clubs, they ultimately benefit from “free publicity” in support of the communities they serve (Brown et al., 2006).

One of the biggest challenges for foundations is limited resources and obtaining financing (Walters & Tacon, 2011). Financing organizations condition the approval of resources for large social projects after analyzing the competence of the foundation team of executives and advisors (Castro-Martinez & Jackson, 2015). Bingham and Walters (2012) warn about the importance of managing the relationship between foundations and these organizations and the search for alternative sources of financing. Although some studies consider that the additional costs of creating new sources of resources seem prohibitive, others argue that diversification favors the long-term stability of the foundation in addition to increasing its legitimacy (Bingham & Walters, 2012; Walters & Tacon, 2011).

The target, therefore, becomes a social partnership, which corresponds to collaboration between two or more organizations from different sectors, in which responsibilities are shared and resources and specific skills are used for the cause (Bingham & Walters, 2012).

In English football, partnerships between clubs, foundations, sponsors, and local authorities predominate; however, this association may contain different motivations and expectations from each partner (Walters & Panton, 2014). On the one hand, the foundation values the partnership as strategic to make its work viable, and even though if there is a strong

relationship with the parent club, the association can present itself as problematic and dysfunctional (Walters & Panton, 2014), in accordance with what Kolyperas et al. (2015) called “grey areas” that result in a lack of collaboration and misalignment between the club’s overall strategy and its CSR policy. On the other hand, the club may be motivated in developing partnerships by self-interest (derived from commercial pressures for sporting performance) rather than by the social cause itself (Walters & Panton, 2014).

In addition to foundations, there are alternative ways of engaging PTSOs in CSR, which will be explored in the next subsection.

3.1.3 Different forms of engagement in CSR

Supporting Non-Governmental Organizations (NGOs), addressing social problems, promoting healthcare programs, and organizing sociocultural events in the community are essential elements of the PTSO's philanthropic responsibility (Barbu et al., 2022). Pedersen and Rosati (2018), in turn, consider that football clubs and communities are not automatically integrated, as they face a context full of challenges and know little about the actual capabilities and resources needed to execute CSR independently and collaboratively in partnership with companies. The authors analyze CSR from the perspective of organizational tensions, defined as the simultaneous existence of opposing demands inherent to the organization, whether related to football, which results in contradictions and trade-offs. The authors conclude that there is a positive correlation between organizational tensions and CSR: the higher the levels of tension experienced by the club, the greater the tendency for it to engage in CSR (Pedersen & Rosati, 2018).

Although some studies consider sport as a vehicle to promote community development (Anagnostopoulos et al., 2016; Hamil & Morrow, 2011; Kolyperas et al., 2015; Reiche, 2013; Ribeiro, J. et al., 2019), few do so in light of SFD concepts and community-oriented actions, as introduced in sequence.

3.1.3.1 Sport for Development and Community-Oriented Actions

The football club rarely moves from the geographical area where it appears, a fact that generates a sense of belonging that gives it legitimacy to represent the community in that region (Hamil & Morrow, 2011). The term community transcends its status as a concept, just as football transcends its status as a sport – both become universal and indisputable (Sanders et

al., 2012). Its notion is complex and involves multiple stakeholder groups (Walters & Tacon, 2011). For clubs and governing bodies, the community can refer to the population surrounding the stadium integrated by residents and traders (Hamil & Morrow, 2011). It can also be understood as the desire of a group of people to be together in a certain way during matches, appearing as a “shorthand for a geographically referenced population [...] that recognizes the salience of football [...] to its social, cultural and, increasingly, economic lives” (Sanders et al., 2012, p. 14).

To address the specific demands of this audience, the concept of sport for development (SFD) (Rowe et al., 2018; Trendafiova et al., 2017; Walker et al., 2017) emerges, which consists of the intentional use of sport, physical activity and play with the purpose of promoting peace and sustainable development through the Millennium Development Goals (by 2014) (Svensson, Andersson, Mahoney & Ha, 2020) and the SDGs, starting in 2015.

Coalter (2010 as cited in Rowe et al., 2018) classified SFD initiatives into three categories, based on the emphasis given to sport or results: (i) *Sport*, in its traditional form, has fundamental properties for the development of participants; (ii) *Sport-plus*, adapts sport (sometimes in combination with other programs) aiming for broader objectives; and (iii) *Plus-sport*, “uses sport as a hook to attract participants into programs for the purposes of engaging in some other forms of development activity (non-sport outcomes)” (Coalter, 2010 as cited in Rowe et al., 2018, p 5).

An example of a *plus-sports* initiative is the support program for young people in vulnerable situations that uses the prestige of the Premier League as a “hook” for social transformation (Walker et al., 2017). The SFD agenda has been adopted by several sports organizations (National Basketball Association) and by companies related to sports (Nike) or different activities (First National Bank), making it necessary to distinguish between actions focusing on traditional CSR, which aim at organizational image benefits corporate and relationship with stakeholders, from legitimate SFD actions, which aim to favor participants and their communities (Rowe et al., 2018).

The spread of the ideological vision on the neoliberal aspects of CSR practice makes it possible to incorporate it, both in organizational development strategies and community social development (Trendafiova et al., 2017). Thus, community-oriented CSR action is capable of contributing not only to the club's image and reputation but also to returning some of its benefits to the surrounding population (Blumrodt, Bryson & Flanagan, 2012). It is also extendable, simultaneously, to the areas of SFD and can be understood as “The range of discretionary and externally-focused activities delivered by (or in partnership with) professional sports teams

[PTSOs] that have specific, targeted, positive impacts on community stakeholders” (Rowe et al., 2018, p. 14).

Such an initiative can be classified according to the category (donation, activation, or capacity-building), type (externally focused activities on philanthropy and community relations), and focus (following the SFD categories: education, health, social cohesion, inclusion, gender, livelihoods, peace and sports participation) (Rowe et al., 2018).

In the last subsection, the perceptions and attitudes of stakeholders resulting from CSR practices, whether traditional or related to SFD, will be emphasized.

3.1.4 Stakeholder perceptions and attitudes

Recognizing that stakeholders' interests emerge as a point of attention for PTSOs, an argument supported by the fact that stakeholder theory is the most frequent theoretical lens in studies on CSR in sports (Walzel et al., 2018). The best-known definition of stakeholder was proposed by Freeman (1984, p. 25) and refers to “any group or individual who can affect or is affected by the achievement of the firm's objectives”. For European football clubs, the most relevant stakeholders are fans, sponsors, national associations, UEFA, workers, the community, investors, FIFA, government organizations, and suppliers, among others (Walters & Tacon, 2011).

However, in addition to identifying the various stakeholders, Mitchell, Agle and Wood (1997) highlight the importance of understanding the degree of power, legitimacy, urgency, and salience of each one. In this sense, Miragaia et al. (2014) warn that, like regulatory bodies, the community can also be classified as a dangerous stakeholder, as it can harm the organization using its power.

In Brazil, for example, sports performance and results are influenced by the club's relationship with its stakeholders. In 2012, Palmeiras suffered relegation to the second division of the Brazilian Championship. Directors, coaching staff, and players were targets of protests and clashes with supporters, highlighting the inability of the club's management to identify, classify, and manage its most prominent stakeholders (De Siqueira, Pajanian & Telles, 2015). In the club, such responsibility falls to internal decision-makers (directors, counselors, and CSR managers) and external ones (associate members) (Miragaia et al., 2014).

In relation to CSR, even though the perception and attitude of stakeholders are of interest to marketing researchers from a consumer perspective (Schynvink, Naraine, Constant & Willem, 2021), fans can be considered part of the community (Brown et al., 2006). CSR

practices aimed at the community, consumers, and workers positively influence the engagement of Chinese fans in consumption (Liu, Wilson, Plumley & Chen, 2019), while French fans expect not only to follow an exciting match in a pleasant environment but also that the club becomes involved with its community (Blumrodt et al., 2012).

In this way, increasing community participation in the designing and implementing processes of CSR programs helps the development of the organization itself, and, at the same time, promotes sustainability and benefits society (Trendafiova et al., 2017).

On the other hand, the distance between the club and the community can trigger organizational challenges. The case study by Panton and Walters (2019), the object of analysis in the next item, innovates by privileging the community perspective and the inducers of social mobilization. In 2013, the London community created the Our Tottenham network, made up of more than 50 groups of stakeholders who actively and co-ordinately participated in the stadium's regeneration process, pressuring and influencing decisions of those responsible for the project: the Tottenham club and Haringey Council (London borough) (Panton & Walters, 2019).

3.2 Social mobilization in football

In the relationship between club and community, it is interesting to highlight the centrality of the stadium, which is configured as a social space inscribed in a given place, governed by particular social norms and practices, and which assumes double meaning for the club and the community. It appears “as an icon of the presence and power that football can bestow on the community” or even as a resource of the community itself (Sanders et al., 2012, p. 14), in the same way, that PTSOs are seen as community assets capable of leveraging sustainable benefits (Trendafiova et al., 2017). Thus, the deactivation, renovation, or construction of a stadium has a relevant social impact, affecting the surrounding area and drawing the attention of the club and public authorities in relation to the management practices adopted to improve this process.

In contrast to the predominance of organizational studies for stakeholder engagement, highlighted by Trendafiova et al. (2017), there is little research dedicated to understanding how social mobilization occurs, the conformation of social networks established between people, and how such networks affect the PTSO (Panton & Walters, 2019).

In England, the beginning of the 2010s was marked by economic recession and political changes, culminating in austere practices under a neoliberal mindset towards the privatization

of public spaces considered financially unviable by the State and which affected the context of urban regeneration, the real estate market, democratic participation and community involvement (Panton & Walters, 2019).

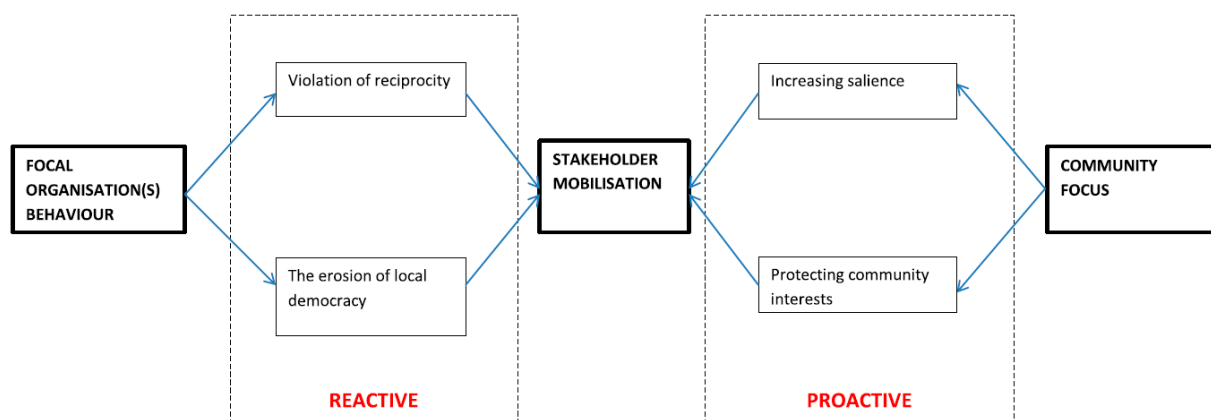
In such a context, community participation is obstructed by two processes. On one hand, those responsible for the project disregard participatory approach limitations due to the difficulty of finding community leaders willing to establish partnerships. On the other, community participation is discouraged by the belief of people themselves that they will not be heard. The renovation of Liverpool's stadium was characterized by integration between the club, community, city council, and the Anfield Youth Club (AYC), resulting in the restoration of Stanley Park (one of the most distinguished local parks) and securing financing to expand old AYC buildings used for sports and leisure (Trendafiova et al., 2017).

Panton and Walters (2019) report that PTSOs that ignore the local context – institutional and political – run the risk of social mobilization, such as that observed in the protests of indigenous groups impacted by the Sydney Olympics (2000). However, the fragmentation of mobilized social groups compromises the success of the cause, as happened with more than 200 small and medium-sized companies and 400 residents compulsorily removed from their locations due to the London Olympics (2012) (Panton & Walters, 2019).

The case of the regeneration of the Tottenham stadium showed that community mobilization and the creation of the Our Tottenham network resulted from 4 antecedent factors (Figure 1).

Figure 1

Antecedent factors underpinning community stakeholder mobilization



Source: Panton & Walters, 2019.

On the left side of Figure 1 is (i) the violation of reciprocity, which consists of the community's perception of unfair treatment by the focal organization (Tottenham) due to the transgression of justice standards, lack of transparency, and covert action, triggering dissatisfaction among stakeholder groups. Another factor is (ii) the erosion of local democracy, which concerns the lack of dialogue between the club and the municipal council towards the community. Both antecedents are created after the actions of the focal organization and produce a mobilizing effect, which is why they are called reactive (Panton & Walters, 2019).

On the right side, two other aspects emerge: (iii) the increase in the salience of stakeholders, based on the perceived lack of individual power of each group and the recognition of the need for mobilization resulting from coalitions, aiming to provide them with a negotiating position more favorable; and (iv) the protection of the community's interests as a reflection of the view that the regeneration and the new stadium concealed a process of "engineering or social cleansing" and "gentrification", favoring those responsible for the project (club and council) and the owners of more valuable properties (including council members), to the detriment of residents and small businesses.

These are proactive factors that do not imply a direct reaction to any behavior of the club or the council responsible for the project. Rather, they strongly oppose the ongoing gentrification movement, evidenced by the exclusion of the community, fans, and small traders from the consultation and decision-making process. From this situation, the salience and need for groups to work together increases, finding, in the mobilization and formalization of the network, the mechanism through which they could act in favor of common interests and the future benefit of the community (Panton & Walters, 2019).

Social mobilization is dynamic and does not end with the creation of the Our Tottenham network. In fact, sustainability is related to the intensity of interest (reasons that lead to confrontation with the focal organization) and identity (different groups of stakeholders who recognize each other and appreciate proximity). Therefore, mobilization efforts “increased the community’s awareness, willingness and capability to act against future regeneration developments undertaken by Haringey council” (Panton & Walters, 2019, p. 116).

It is up to the club to identify reactive factors that lead to the alliance of different stakeholders and, preventively, provide channels for dialogue and participation of these groups, highlight the efforts of a sense of corporate responsibility towards those who are impacted, and implement “governance structures that allow for involvement in decision-making by communities and that ensure there is regular information sharing about the stadium development” (Panton & Walters, 2019, p. 115).

In order to answer the first research question “What are the main inducers and barriers to the strategic implementation of CSR in football?”, the aspects and barriers to the CSR of football clubs in their relationship with communities will be discussed in the next sub section.

3.3 Inducing factors and barriers to CSR in football

Each club is motivated to practice CSR for different reasons (Hamil & Morrow, 2011; Walters & Panton, 2014). From the systematic literature review, the study identified the main inducing factors and classified them into three main categories (Breitbarth et al., 2011), as shown in Table 2.

Table 2

Inducing factors for the strategic implementation of CSR in professional football

| Category | Description | Subcategory | Authors |
|-----------------------|---|-------------|--|
| Economic | I1. Adherence of the CSR program to social and business-related objectives | S1 | Anagnostopoulos et al., 2014; Røynesdal et al., 2021 |
| | I2. Development of new players recruited from social projects for children and young people in the community | S2 | Anagnostopoulos et al., 2014; Blumrod et al., 2012; Breitbarth et al., 2011; Brown et al., 2006; Castro-Martinez & Jackson, 2015; Kolyperas et al., 2015 |
| | I3. Improvement of the club's image, reputation, and brand value; development of marketing channels | S1 | Breitbarth et al., 2011 |
| | I4. Response to fans' demands for affordable ticket prices, club investments in recruiting players, and development of the region surrounding the stadium | S3 | Brown et al., 2006; Castro-Martinez & Jackson, 2015 |
| | I5. Access to tax incentives and financing funds from government and football governing bodies | S4 | Castro-Martinez & Jackson, 2015; Kolyperas et al., 2015; Lara, 2014 |
| | I6. Attracting a new generation of fans and retaining current ones | S3 | Hamil & Morrow, 2011; Reiche, 2013 |
| | I7. Adoption of mimetic behavior in relation to other clubs and companies that differentiate themselves through CSR | S1 | Kolyperas et al., 2015 |
| | I8. Proof of social return on investment (SROI) | S1 | Lombardo et al., 2019; Oshimi et al., 2022 |
| | I9. Managers' view of CSR opportunities | S1 | Paramio-Salcines et al., 2015 |
| | I10. Creating an environment that makes clubs attractive to sponsors | S4 | Reiche, 2013 |
| | I11. Organizational learning of club members, through formal and informal groups and external stakeholders | S1 | Zeimers, Anagnostopoulos, Zintz & Willem, 2018 |
| Integrative-political | I12. Favorable political context for implementing the Football in the Community Project (FITC) in England, involving inclusion, education and crime prevention initiatives | S6 | Bingham & Walters, 2012; Walters & Panton, 2014 |
| | I13. Social partnerships between clubs, foundations, sponsoring companies and public authorities | S7 | Babiak, Thibault & Willem, 2018; Bingham & Walters, 2012; Brown et al., 2006; Walters & Anagnostopoulos, 2012; Walters & Panton, 2014 |
| | I14. Response to political, legislative, and regulatory pressures; participation in the change process as a partner in society; offer of sports (infra)structure | S5 | Breitbarth et al., 2011; Paramio-Salcines et al., 2015; UEFA, 2018 |
| | I15. Management of risks to the legitimacy of football (arising from racism, corruption scandals, violence, etc.); measuring and reporting CSR projects and initiatives | S6 | Breitbarth et al., 2011; Ribeiro, J. et al., 2019 |
| | I16. Engagement in a broader social agenda, proposed by FIFA, UEFA, or humanitarian organization (e.g.: United Nations Children's Fund - UNICEF) | S5 | Hamil & Morrow, 2011; Kolyperas et al., 2015; Reiche, 2013 |
| | I17. Corporate governance that has CSR as one of its principles and is one of the relevant ESG factors | S5 | Dowling et al., 2018; Fernández-Villarino, 2021 |
| | I18. Meeting the social demands of various stakeholders | S6 | Hamil & Morrow, 2011; Kolyperas et al., 2015 |
| | I19. Mobilization of the association of fans with disabilities | S6 | Paramio-Salcines et al., 2015 |
| | I20. Government policies for developing environmental programs (e.g. renewable energy in stadiums in Germany) | S5 | Reiche, 2013 |

| Category | Description | Subcategory | Authors |
|-------------------|---|-------------|--|
| | I21. Community stadium as a space for the club and foundation to provide services and carry out CSR actions | S9 | Sanders et al., 2012 |
| Ethical-emotional | I22. Club social contribution aimed at repaying community support | S11 | Barbu et al., 2022; Hamil & Morrow, 2011; Kolyperas et al., 2015 |
| | I23. Dissemination of organizational values and culture and the idea that football is not dissociated from society; search for trust, legitimacy, and credibility; campaigns to improve health, combat drugs and violence; sport as a carrier of positive emotions and a symbol of success | S12 | Breitbarth et al., 2011 |
| | I24. Strengthening regional identity in a globalized context (increase in transfers of foreign players; naming rights assignment); sport as a positive model for society (response to cases of corruption and match manipulation) | S11 | Reiche, 2013 |
| | I25. Promoting peace and sustainable development through the adoption of SFD | S13 | Rowe et al., 2018; Trendafiova et al., 2017; Walker et al., 2017 |
| | I26. Sustainability and CSR strategy for clubs to integrate their actions with the ESG agenda and the SDGs | S13 | UEFA, 2021 |

Source: Authors.

The economic category (finance) corresponds to the reach of diverse public, general, and segregated groups focusing on football as an industry, seeking to meet its commercial interests related to marketing, consumption, and competition with other clubs. The integrative-political category (power and legitimacy) considers the pressures of different stakeholders on the club, refers to building bridges and access to key decision-makers, and enables the transfer of a favorable image of the club to its businesses, with sport as a means of social integration. Finally, the ethical-emotional category values the positive attributes of sport, and the values are used to “do the right thing” (Breitbarth et al., 2011, p. 723). Sport is taken as a model, favoring health promotion, exerting emotional appeal, and demonstrating the club's social commitment (Breitbarth et al., 2011).

Understanding the aspects involved in the strategic implementation of CSR by football, we also see the emergence of barriers and challenges, whose classification follows the same categories as the inducers, as shown in Table 3.

Table 3

Barriers and challenges for the strategic CSR implementation in professional football

| Category | Description | Subcategory | Authors |
|-----------------------|--|-------------|--|
| Economic | B1. Concern that CSR activities will disappear after COVID-19 | S1 | Beiderbeck et al., 2021 |
| | B2. Uncertainty and instability lead foundations to diversify funding sources; resource and source limitations | S4 | Bingham & Walters, 2012; Walters & Tacon, 2011 |
| | B3. High cost for the club to maintain professionals exclusively dedicated to CSR activities | S1 | Hamil & Morrow, 2011 |
| | B4. Need for administrative or unit capacity to operationalize CSR in the long term | S1 | Reiche, 2013; Røynesdal et al., 2021 |
| | B5. Convincing senior management about the benefits of CSR; team specialized in evaluation, as positive indicators can garner external support | S1 | Røynesdal et al., 2021 |
| Integrative-political | B6. Disclosure of CSR reports reaches a limited audience, requiring other channels; need to engage multiple stakeholders (e.g. Twitter) | S 10 | Anagnostopoulos et al., 2016; Raimo, Vitolla, Nicolò & Polcini, 2021; Ribeiro, J. et al., 2019 |
| | B7. Compliance and incorporation of CSR into the governance structure; problem monitoring and continuous dialogue with stakeholders | S 5 | Fifka & Jaeger, 2018 |
| | B8. Club-company ownership and control structure reduces external demands for monitoring and transparency | S10 | Hamil & Morrow, 2011 |
| | B9. Concerns about the future planning of the program and difficulties in selecting participants | S 6 | Henderson, O'Hara, Thronicroft & Webber, 2014 |
| | B10. Separation between parent club and foundation can generate dysfunctional associations and 'grey areas' between strategy and operations | S7 | Kolyperas et al., 2015; Walters & Panton, 2014 |
| | B11. Difficulty in identifying stakeholders, level of power, legitimacy, urgency, and salience; engage them in planning, implementation, and evaluation | S6 | De Siqueira et al., 2015; Miragaia et al., 2014; Trendafiova et al., 2017 |
| | B12. Importance of differentiating direct effects (participation of beneficiaries in the action) from indirect effects (people's motivation) | S6 | Reiche, 2013 |
| | B13. Inexperience in specific programs (e.g. health); the presence of the topic on the social agenda of governments and governing bodies does not ensure the development of actions | S 5 | Røynesdal et al., 2021 |
| | B14. Legislation requiring fees to be charged by the social service provider to beneficiaries | S 8 | Sanders et al., 2012 |
| | B15. Ideological restrictions that consider CSR a neoliberal policy; ability to establish mutually beneficial partnerships to enhance CSR through sport | S7 | Trendafiova et al., 2017 |
| Ethical-emotional | B16. Social washing, greenwashing, and sports-washing: use of socioenvironmental and sporting practices that aim only at marketing or "cleaning" the reputation of countries involved in practices contrary to Human Rights | S12 | Chadwick, 2018; Fernández-Villarino, 2021 |
| | B17. Lack of transparency in information about the use of financial resources in CSR activities | S12 | Reiche, 2013 |
| | B18. Lack of synergy between CSR objective and delivery (satisfying the club/foundation/sponsor but not the beneficiary); the challenge of improving personal skills through sports interventions; defining "exit routes" for beneficiaries | S13 | Walker et al., 2017 |

Source: Authors.

For the economic category, barriers related to the financing of CSR projects stand out, impacting the continuity of actions or the maintenance of dedicated teams, forcing the

organization to seek the diversification of revenue sources and the development of mechanisms for fundraising. Using impact assessment as a basis to justify CSR is a challenge reported by researchers. COVID-19 pandemic brings a new element to this debate, once there is a concern that the return to normality, may hinder clubs from prioritizing CSR actions.

The highest number of elements stand out in the integrative-political category, which encompasses operational aspects (difficulty recruiting participants, engagement of different stakeholders, and lack of experience), organizational aspects (separation between parent club and foundation, lack of administrative capacity), and policies (more restrictive legislation and ideological issues).

For ethical-emotional barriers, the lack of transparency in the accountability of the resources used and the strategic difficulties of communicating results and engaging the community emerge. CSR practices are identified that aim exclusively at marketing and promoting the club's corporate image, to the detriment of concern for its socioenvironmental impacts, featuring so-called social washing (social aspects) (Fernández-Villarino, 2021), greenwashing (environmental aspects) and sports-washing, respectively. Sports-washing suggests the use of sport, whether through a club or the holding of a mega-event (World Cup as an example) to “cleanse” the image of a country tarnished by practices that violate Human Rights, such as Russia and Qatar (Chadwick, 2018).

Each inducer and barrier is linked to a subcategory to demonstrate the correspondence between them, as shown in Table 4. The elements in Tables 2 and 3 were systematized into a set of analytical categories for evaluating community-oriented CSR actions in professional football.

3.4 Proposal for CSR analytical categories in professional football

The systematic literature review aimed to identify inducers and barriers to the strategic implementation of CSR in professional football, focusing on community-oriented actions and elements that trigger social mobilization. The synthesis of these elements (Table 4) gave rise to a set of analytical categories (Breitbarth et al., 2011) to answer the second research question: How do CSR analytical categories make it possible to evaluate the relationship between football clubs and the local community?

Table 4

Analytical categories for evaluating CSR in professional football

| Category | Subcategory | Inducers (I) and Barriers (B) | Authors |
|--|---|---|---|
| Economic (finance) | S1. Organizational CSR management (objective, structure, strategy, capacity, training, etc.) | I1, I3, I7, I8, I9, I11 B1, B3, B4, B5 | Anagnostopoulos et al., 2014; Beiderbeck et al., 2021; Breitbarth et al., 2011; Brown et al., 2006; Hamil & Morrow, 2011; Kolyperas et al., 2015; Lombardo et al., 2019; Oshimi et al., 2022; Paramio-Salcines et al., 2015; Reiche, 2013; Røynesdal et al., 2021; Zeimers et al., 2018 |
| | S2. Development of new players (social projects for children and young people in the community) | I2 | Anagnostopoulos et al., 2014; Blumrodt et al., 2012; Breitbarth et al., 2011; Brown et al., 2006; Castro-Martinez & Jackson, 2015; Kolyperas et al., 2015 |
| | S3. Attracting new fans (as consumers) | I4, I6 | Brown et al., 2006; Castro-Martinez & Jackson, 2015; Hamil & Morrow, 2011; Reiche, 2013 |
| | S4. CSR financing (sources and fundraising) | I5, I10 B2 | Bingham & Walters, 2012; Castro-Martinez & Jackson, 2015; Kolyperas et al., 2015; Lara, 2014; Reiche, 2013; Røynesdal et al., 2021; Walters & Tacon, 2011 |
| Integrative-political (power and legitimacy) | S5. Governance (laws, norms, and social agenda), Institutional (FIFA, UEFA, etc.) and Governmental Relations | I14, I16, I17, I20 B7, B13 | Bingham & Walters, 2012; Breitbarth et al., 2011; Dowling et al., 2018; Fernández-Villarino, 2021; Fifka & Jaeger, 2018; François et al., 2018; Hamil & Morrow, 2011; Jäger & Fifka, 2020; Kolyperas et al., 2015; Paramio-Salcines et al., 2015; Reiche, 2013; Røynesdal et al., 2021; Sanders et al., 2012; UEFA, 2018; Walters & Panton, 2014 |
| | S6. Stakeholder engagement (residents, local businesses, and fans) | I12, I15, I18, I19 B9, B11, B12 | Bingham & Walters, 2012; Breitbarth et al., 2011; Brown et al., 2006; De Siqueira et al., 2015; Hamil & Morrow, 2011; Henderson et al., 2014; Kolyperas et al., 2015; Lara, 2014; Miragaia et al., 2014; Paramio-Salcines et al., 2015; Reiche, 2013; Ribeiro, J. et al., 2019; Trendafiova et al., 2017; Walters & Panton, 2014 |
| | S7. Foundation governance model and social partnerships (separation of the CSR department and association with companies and public authorities) | I13 B10, B15 | Anagnostopoulos et al., 2014; Babiak et al., 2018; Bingham & Walters, 2012; Breitbarth et al., 2011; Brown et al., 2006; Castro-Martinez & Jackson, 2015; Fifka & Jaeger, 2018; Kolyperas et al., 2015; Paramio-Salcines et al., 2015; Pedersen & Rosati, 2018; Trendafiova et al., 2017; Walters & Anagnostopoulos, 2012; Walters & Panton, 2014 |
| | S8. Impact of the stadium on the community (construction, revitalization and reurbanization of the space) | B14 | Brown et al., 2006; Panton & Walters, 2019; Sanders et al., 2012 |
| | S9. Community use of stadium and facilities | I21 | Brown et al., 2006; Castro-Martinez & Jackson, 2015; Sanders et al., 2012 |
| | S10. Dialogue and communication channels with the community | B6, B8 | Anagnostopoulos et al., 2016; Hamil & Morrow, 2011; Panton & Walters, 2019; Raimo et al., 2021; Ribeiro, J. et al., 2019; Walker et al., 2017 |
| Ethical-emotional (ethics and values) | S11. Identification between community and club | I22, I24 | Barbu et al., 2022; Breitbarth et al., 2011; Brown et al., 2006; Castro-Martinez & Jackson, 2015; Gammelsæter, 2021; Hamil & Morrow, 2011; Kolyperas et al., 2015; Panton & Walters, 2019; Reiche, 2013 |
| | S12. Trust and Transparency between club and community | I23 B16, B17 | Barbu et al., 2022; Breitbarth et al., 2011; Brown et al., 2006; Chadwick, 2018; Castro-Martinez & Jackson, 2015; Fernández-Villarino, 2021; Gammelsæter, 2021; Hamil & Morrow, 2011; Kolyperas et al., 2015; Panton & Walters, 2019; Reiche, 2013 |
| | S13. SFD programs (focusing on education, health, social cohesion, inclusion, gender, livelihoods, peace, and sports participation) associated with ESG factors and the SDGs | I25, I26 B18 | Barbu et al., 2022; Breitbarth et al., 2011; Rowe et al., 2018; Trendafiova et al., 2017; UEFA, 2021; Walker et al., 2017 |

Source: Authors.

The economic category covers aspects of **(S1)** organizational management for carrying out CSR strategies by the club, including the development of professionals in the management, execution, and evaluation of projects (Zeimers et al., 2018). This subcategory has the highest number of inducers (six) and barriers (four), which is its complexity.

The club's relationship with the community can improve when CSR adheres to social and business objectives (Anagnostopoulos et al., 2014; Røynesdal et al., 2021) and when there is a vision of opportunity about CSR and a long-term organizational commitment (Paramio-Salcines et al., 2015), corroborated by positive SROI indicators (Lombardo et al., 2019; Oshimi et al., 2022). This fact can garner external support for fundraising and the continuity of actions (Røynesdal et al., 2021). When observing an improvement in a club's image, reputation, and brand value (Breitbarth et al., 2011), others may adopt mimetic behavior (Kolyperas et al., 2015).

As a barrier, the need to develop administrative capabilities or a specialized unit to operationalize social work is highlighted (Reiche, 2013; Røynesdal et al., 2021), and for some clubs, it is economically unfeasible to maintain professionals dedicated exclusively to CSR activities (Hamil & Morrow, 2011).

Social projects that seek to **(S2)** attract and develop young players are frequent (Anagnostopoulos et al., 2014; Blumrodt et al., 2012; Breitbarth et al., 2011; Brown et al., 2006; Kolyperas et al., 2015) and can generate revenue in future negotiations. For example, the Premier League Kicks Community Program uses the power of football to inspire young people in areas of socioeconomic vulnerability in England and Wales and showcases as its greatest exponents Raheem Sterling and Wilfried Zaha, professional Premier League players who were discovered very young by the project (Castro-Martinez & Jackson, 2015).

For **(S3)** fans, as consumers, their positive perception of CSR actions can foster the expansion of a new generation of supporters (Hamil & Morrow, 2011; Reiche, 2013), expanding the base from the impacted community and organizations interested in getting involved with the club. That means responding to fans' demands for more affordable tickets (Brown et al., 2006), investments to hire players, and the club's participation in the development projects of the region surrounding the stadium (Brown et al., 2006; Castro-Martinez & Jackson, 2015). In this context, community-oriented CSR actions produce reputational capital capable of neutralizing any problems involving its image (Brown et al., 2006).

Community-oriented actions can be compromised by limited resources or funding sources, affecting **(S4)** CSR financing (Bingham & Walters, 2012; Walters & Tacon, 2011).

The approval or release of resources is often subject to a cost-benefit analysis by the club to verify whether a given project pays off or not, as well as being conditioned on the obligation to prove the social impact to garner support from external stakeholders (Røynesdal et al., 2021). In the case of sponsorship, the financier can direct the purpose of resources to projects of interest to them, reducing the autonomy of the executing organization (Bingham & Walters, 2012).

The integrative-political category corresponds to the subcategories of the normative level and the political context (Fifka & Jaeger, 2018). Table 4 shows that the inducers (four) for (S5) governance and institutional and governmental relations are more present than the barriers (two). Through such mechanisms, the club responds to political, legislative, and regulatory pressures by using CSR programs that place it as a partner with society in the process of social development (Breitbarth et al., 2011; Dowling et al., 2018; Jäger & Fifka, 2020; Paramio-Salcines et al., 2015; UEFA, 2018), including engaging in a global social agenda (Hamil & Morrow, 2011; Kolyperas et al., 2015; Reiche, 2013). For example, to respond to specific legislation on diversity and inclusion, whether to ensure the presence of fans with disabilities in stadiums or for clubs to promote healthcare programs, two factors must be considered: (i) the presence of these issues on the agenda of government bodies and leaders does not ensure the effective implementation of such actions, and (ii) the importance of having previous experience in specific CSR programs to achieve the expected results (Røynesdal et al., 2021).

The (S6) stakeholder engagement, within the scope of CSR in football, is challenging for the club, presenting a certain balance between inducers (four) and barriers (three). Community engagement was favored by the political context in the 2000s when the British government identified Football in the Community Project (FITC) as the appropriate mechanism to carry out inclusion, education, and combating crime initiatives (Bingham & Walters, 2012; Walters & Panton, 2014), suggesting the development of policies to support the fan base and their mobilization as volunteers in club projects (Brown et al., 2006).

Engagement, however, must consider a wide range of stakeholders, as identifying interested parties and their level of power, legitimacy, urgency and salience is fundamental to the success of CSR initiatives (Miragaia et al., 2014; Trendafiova et al., 2017). Thus, the club can manage possible risks (Breitbarth et al., 2011), just as companies operating in socially sensitive sectors do, as they are more exposed to pressure from their stakeholders – including the community, which demands socially responsible behavior to “grant” them legitimacy (Ribeiro, J. et al., 2019).

The (S7) foundation governance model resulted from the strengthening of CSR in football, which led to the independence of CSR departments and their conversion into foundations, consisting of their operational teams and boards of directors (Anagnostopoulos et al., 2014). In the relationship between club and foundation, the former legitimizes the partnership by constructing a narrative about the community activities in which it is involved and its use as a “social definition of the organization”, allowing it to position itself as a local organization key and strengthen your brand (Walters & Panton, 2014).

However, “one [CSR] action or program does not represent general responsibility of an organization, particularly when that action is not core to operational functions” (Walzel et al., 2018, p. 10), nor does it compensate or be proportional to the “socially irresponsible” decisions that plague many PTSOs (Walzel et al., 2018). Therefore, by delegating CSR to an external organization, the club eliminates the social aspect of its operational functions; consequently, it is no longer about CSR *stricto sensu*. This stance does not seem to be critically debated (Bingham & Walters, 2012; Castro-Martinez & Jackson, 2015; Trendafiova et al., 2017), except for Walters and Panton (2014), when they identified that the association between parent club and foundation can be problematic and by Kolyperas et al. (2015), who point out that the separation between parent club and foundation can generate grey areas between the general strategy and its CSR policy.

The (S8) impact that the stadium has on residents, traders and fans and, its (S9) use by the community are subcategories that articulate discussions linked to the interests of society, for example, in opposition to processes of social cleansing and gentrification identified in the construction, revitalization or reurbanization of new arenas (Panton & Walters, 2019) which increases ticket prices (Brown et al., 2006). The stadium demarcates the region where the club is expected to invest in local development (Castro-Martinez & Jackson, 2015). On the other hand, the “community stadium” model is already designed for clubs and foundations to carry out community-oriented CSR actions (Sanders et al., 2012).

The subcategory (S10) dialogue and communication channels refers to the adequacy of the instruments used by the club for relations with the community (Anagnostopoulos et al., 2016; Panton & Walters, 2019; Ribeiro, J. et al., 2019; Walker et al., 2017). The CSR disclosure practices of clubs in the main European leagues could be more developed, as the level of information provided is low (Ribeiro, J. et al., 2019). The content presented is understandable to a limited audience, requiring the engagement of multiple stakeholders through other mechanisms (e.g., magazine, radio, television and social networks) (Anagnostopoulos et al., 2016; Ribeiro, J. et al., 2019).

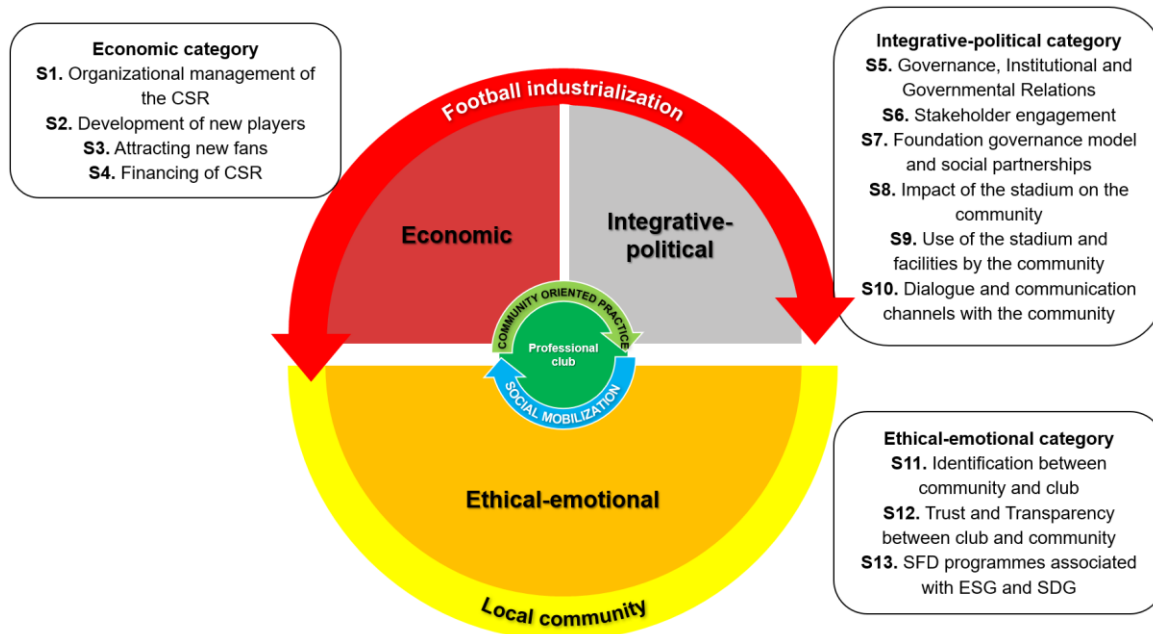
Finally, the ethical-emotional category highlights **(S11)** the identification between community and club and **(S12)** the search for trust and transparency (Breitbarth et al., 2011; Reiche, 2013) in the relationship between the parties. CSR is the club's social counterpart to community support (Barbu et al., 2022; Hamil & Morrow, 2011; Kolyperas et al., 2015). Thus, football has been the subject of campaigns to combat drugs and violence in an attempt to demonstrate that the sport is not detached from society (Breitbarth et al., 2011). However, practices of social washing, greenwashing and, sports-washing (Chadwick, 2018; Fernández-Villarino, 2021), as well as the past and present behavior of organizations, can undermine the bonds of trust and trigger social mobilization of the community and confrontation of club decisions (Panton & Walters, 2019).

As inducers, the concept of **(S13)** SFD is being adopted by several organizations aiming to benefit the community focusing on education, health, social cohesion, inclusion, gender, livelihoods, peace and sports participation (Rowe et al., 2018; Trendafiova et al., 2017; Walker et al., 2017). Likewise, the SDGs have served as a model for establishing aspirational goals to be achieved by 2030 (UEFA, 2021). Among the challenges related to this subcategory, the following stand out: *(i)* the lack of synergy between the objectives of the CSR program and the perceived benefits that can generate a divergence of expectations between the organization and the community and *(ii)* the lack of definition of exit routes for beneficiaries, which may compromise the achievement of more lasting results (Walker et al., 2017).

Based on the analysis, discussion of results and, elaboration of categories and subcategories, an explanatory model of the relationship between club and community is proposed (Figure 2).

Figure 2

Analytical framework of the relationship between professional football club and local community



Source: Authors.

The literature indicates that prioritizing financial and marketing interests increases the distance between the professional club and the local community (López Frías, 2018; Pedersen & Rosati, 2019). Figure 2 shows that the club has the community as its support base, whose link is affected by the process of growing industrialization (red arrow in two directions), expanding the influence of the economic context on the integrative-political context.

The results suggest that community-oriented CSR practices (green arrow) can contribute to reconciling or maintaining the connection between the parties, as the ethical-emotional aspects constitute a link of resistance by extolling the positive values of sport, exercising the appeal affective (Breitbarth et al., 2011) and demonstrating the club's social commitment to the territory where it originated, awakening a sense of belonging that gives it the legitimacy to represent its community (Hamil & Morrow, 2011).

The model also highlights that social mobilization (blue arrow) confronts the club's negligent behavior in the face of social demands arising from football activity (Panton & Walters, 2019), opposing, in a certain way, the inexorable process of industrialization. In general, the PTSO tends to treat the community as a passive beneficiary when, in fact, a community-centered perspective aligned with sustainable development could shift the focus (and share the responsibility) of the impacts caused on that population towards the benefits achieved (Trendafiova et al., 2017).

4 FINAL REMARKS

This research aimed to propose a model for analyzing the relationship between a professional football club and the local community, focusing on CSR. From the first research question that resulted in a set of inducing factors and barriers for the strategic implementation of CSR, it was possible to advance the discussion of which of these elements would be most suitable for evaluating the relationship between a professional football club and the local community.

The results reinforce the multidimensional nature of the relationship between clubs and local communities. First, the economic category highlights the aspect of football as an industry in which the implementation of CSR is affected by decisions guided by commercial interests. Second, the integrative-political category shows that the practice and decision-making process of CSR in football are subject to interference from the internal context (e.g., strategic planning and organizational culture) and the environment outside the club, characterized by pressures from the different stakeholders, legislation and regulatory instruments. Third, the ethical-emotional category brings identification, trust and transparency as elements that affect the relationship between club and community, as well as observing the connection of CSR actions to promote inclusion, health, and sustainable development to the concept of SFD.

As a research limitation, we argued that the methodological approach established specific criteria for the systematic literature review, resulting in a limited theoretical body. It comprises, however, a relevant base, appropriate search terms and a comprehensive time horizon. Expanding these criteria could reveal other analytical categories.

We also highlight relevant gaps identified after analyzing the articles: sport, in a context of uncertainty such as COVID-19, should become a central theme of broader socioeconomic investigations, given its economic significance and social relevance (Beiderbeck et al., 2021), while Barbu et al. (2022) suggest analyzing how sustainability and CSR can be applied in PTSO in an integrated way.

Jäger and Fifka (2020) propose qualitative research on CSR in football through interviews with representatives of Leagues, Federations, sponsors and fans from contexts other than European, while Trendafiova et al. (2017) indicate comparative studies between continents about CSR and SFD programs as tools for sustainable development. In conclusion, Panton & Walters (2019) recommend examining inducers of social mobilization in different contexts, as well as identifying the types of strategies used by the network of community groups to address their demands.

We also add the scarcity of research in Brazil that evaluates the separation between club (responsible for business and sporting performance) and foundation (operationalization of

CSR) because, in essence, it empties the social aspect of the operation and opposes the integrative vision of CSR proposed by TBL, the SDGs and ESG factors. Future studies can empirically apply the results of the article and compare them with the collection of evidence from clubs and their stakeholders. It would be interesting to look for differences and similarities in CSR in the relationship between community and sports companies, as well as with associative clubs.

Regarding theoretical contributions in the field of strategy, the literature indicates that the implementation and communication of CSR depend on the context of each country and factors specific to the sport, such as the structure of the league or the PTSO, and the management practices (François, Bayle & Gond, 2018). The theoretical model presents clear categories of factors that can contribute to or inhibit the success of this implementation of community-oriented CSR actions, which can guide, in practice, its planning and provide opportunities for managers to reflect on new paths that take professional football to meet the organizations supporting the movement towards a new economy, based on principles of sustainability, governance, and respect for Human Rights.

The political-economic situation of professional football increases the pressure for profound changes in the clubs' governance structure, giving a strategic role to CSR programs, the results of which significantly influence the overall performance of the PTSO, with the social aspect being the most impactful, as such organizations mobilize a large contingent of people (Barbu et al., 2022). Although some clubs choose the foundation governance model, the strategies, decision-making process, and CSR operation should remain internalized to the organizational structure, since they are accountable for negative externalities and, therefore, are responsible for rebuilding, legitimate way, ties of identification with communities through democratic structures of dialogue and participation, permeated by relationships of trust and transparency. In this sense, the theoretical model displays possible dimensions to evaluate the relationship between club and community and avoid investments in ineffective or hesitant actions.

In sum, football transcends the status of a sport and is configured as a complex socioeconomic system. Since the 1990s, the prevalence of commercial interests, political use and ethical challenges in football have distanced clubs from an effective relationship with the communities at their origins. Furthermore, it placed the modality alongside controversial industrial sectors, such as chemicals and mining, whose development model, for decades, exempted itself from liability for direct and indirect socioenvironmental impacts on surrounding territories and communities.

In capitalism, profitability and the elimination of competition are prioritized, while in football, rivalry between competitors strengthens the sport and ensures greater interest, as local clubs fight for space against global super clubs, in the same way that the sport disputes the public with the entertainment industry. To recover its essential values, football needs to readjust its priorities and reconsider the local community as an essential stakeholder to share both responsibility for impacts and social benefits.

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ATTACHMENTS

Table 5

Summary of selected scientific articles

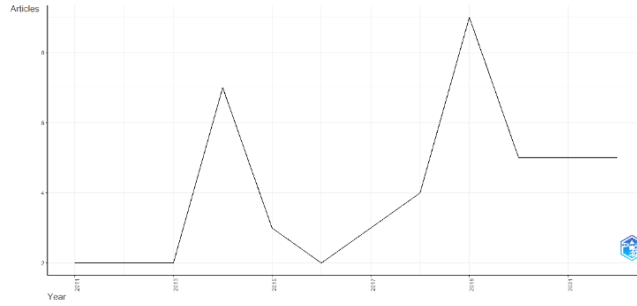
| BASIS | AUTHOR | JOURNAL | CLASSIFICATION | |
|--------|-------------------------|---|----------------|-----|
| | | | CAPES | SJR |
| Scopus | Blumrodt et al., 2012 | <i>Journal of Consumer Marketing</i> | A2 | - |
| | Breitbarth et al., 2011 | <i>Thunderbird International Business Review</i> | A3 | - |
| | Kolyperas et al., 2015 | <i>Corporate Governance: The International Journal...</i> | A2 | - |
| | Reiche, 2013 | <i>Soccer & Society</i> | B1 | - |

| | | | | |
|-------------------------|-----------------------------------|--|----|--------|
| | Walters & Panton, 2014 | <i>Soccer & Society</i> | B1 | - |
| Common | Anagnostopoulos et al., 2014 | <i>European Sport Management Quarterly</i> | A2 | - |
| | Anagnostopoulos et al., 2016 | <i>VOLUNTAS: International Journal of Volunteering...</i> | A1 | - |
| | Beiderbeck et al., 2021 | <i>Technological Forecasting and Social Change</i> | A1 | - |
| | Faccia et al., 2020 | <i>Sustainability (Switzerland)</i> | A1 | - |
| | Fernández-Villarino, 2021 | <i>Heliyon</i> | A4 | - |
| | Fifka & Jaeger, 2018 | <i>Soccer & Society</i> | B1 | - |
| | François et al., 2019 | <i>European Sport Management Quarterly</i> | A2 | - |
| | Jäger & Fifka, 2020 | <i>Soccer & Society</i> | B1 | - |
| | Kulczycki & Koenigstorfer, 2016 | <i>European Sport Management Quarterly</i> | A2 | - |
| | Liu & Schwarz, 2019 | <i>Soccer & Society</i> | B1 | - |
| | Liu et al., 2019 | <i>International Journal of Sports Marketing and Sp...</i> | B1 | - |
| | Moyo et al., 2021 | <i>Sport in Society</i> | A2 | - |
| | Oshimi et al., 2022 | <i>Frontiers in Sports and Active Living</i> | - | Q1 |
| | Paramio-Salcines & Kitchin, 2013 | <i>Sport Management Review</i> | A1 | - |
| | Ribeiro J. et al., 2019 | <i>International Journal of Sports Marketing and Sp...</i> | B1 | - |
| Røynesdal et al., 2021 | <i>PLoS ONE</i> | A1 | - | |
| Schynvinck et al., 2021 | <i>Sport Management Review</i> | A1 | - | |
| Walker et al., 2017 | <i>Journal of Business Ethics</i> | A1 | - | |
| Web of Science (WoS) | Barbu et al., 2022 | <i>Sustainability (Switzerland)</i> | A1 | - |
| | Hills et al., 2019 | <i>Sport Management Review</i> | A1 | - |
| | Pedersen & Rosati, 2019 | <i>European Sport Management Quarterly</i> | A2 | - |
| | Pritchard et al., 2020 | <i>European Sport Management Quarterly</i> | A2 | - |
| Google Scholar | Rowe et al., 2018 | <i>Sport Management Review</i> | A1 | - |
| | Dowling et al., 2018 | <i>Journal of Sport Management</i> | - | 1.42 |
| | Gammelsæter, 2021 | <i>European Sport Management Quarterly</i> | A2 | - |
| SPELL | Walzel et al., 2018 | <i>Journal of Sport Management</i> | - | 1.42 |
| | Lara, 2014 | <i>Podium Sport, Leisure and Tourism Review</i> | A4 | - |
| Snowball sampling | Babiak et al., 2018 | <i>Journal of Sport Management</i> | - | 1.42 |
| | Bingham & Walters, 2012 | <i>VOLUNTAS: International Journal of Volunteering...</i> | A1 | - |
| | Castro-Martinez & Jackson, 2015 | <i>Corporate Governance: The International Journal...</i> | A2 | - |
| | Hamil & Morrow, 2011 | <i>European Sport Management Quarterly</i> | A2 | - |
| | Henderson et al., 2014 | <i>International Review of Psychiatry</i> | A2 | - |
| | Lombardi et al., 2020 | <i>Corporate Social Responsibility and Environmen...</i> | A1 | - |
| | Lombardo et al., 2019 | <i>Sustainability (Switzerland)</i> | A1 | - |
| | López Frías, 2018 | <i>Soccer & Society</i> | B1 | - |
| | Manoli, 2015 | <i>Journal of Promotion Management</i> | A3 | - |
| | Miragaia et al., 2014 | <i>RAE - Business Administration Magazine</i> | A2 | - |
| | Paramio-Salcines et al., 2016 | <i>Soccer & Society</i> | B1 | - |
| | Panton & Walters, 2019 | <i>European Sport Management Quarterly</i> | A2 | - |
| | Raimo et al., 2021 | <i>Measuring Business Excellence</i> | A4 | - |
| | Sanders et al., 2012 | <i>Soccer & Society</i> | B1 | - |
| | Trendafiova et al., 2017 | <i>Sport in Society</i> | A2 | - |
| | Walters & Anagnostopoulos, 2012 | <i>Business Ethics</i> | A1 | - |
| | Zeimers et al., 2019 | <i>European Sport Management Quarterly</i> | A2 | - |
| | Brown et al., 2006 | <i>Football and its communities: final report</i> | | Report |
| | Walters & Tacon, 2011 | <i>Corporate Social Responsibility in Europe Foo ...</i> | | Report |

Source: Authors.

Figure 3

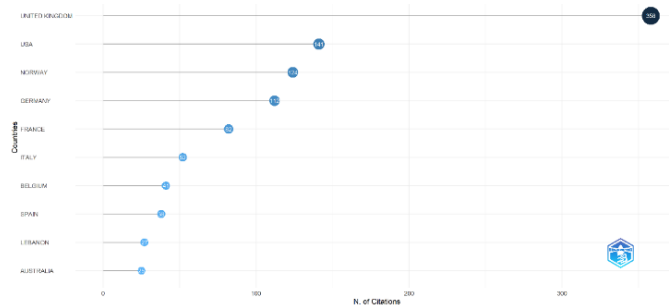
Annual scientific production



Source: Authors.

Figure 4

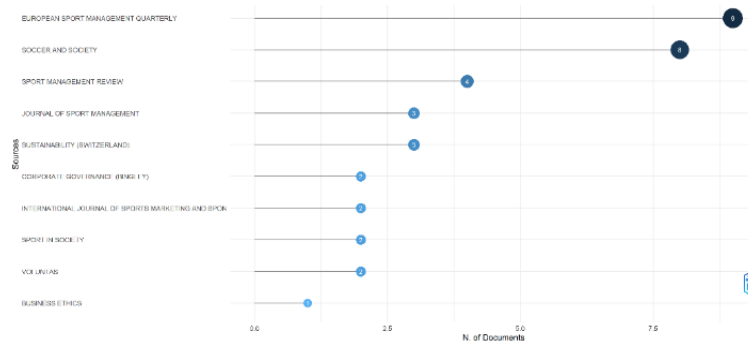
Most cited countries



Source: Authors.

Figure 5

Most relevant journals

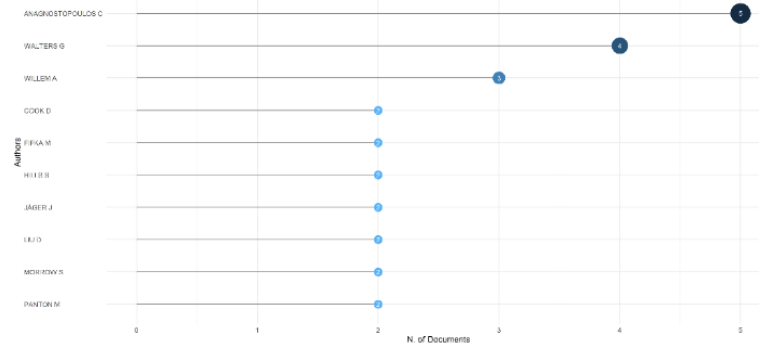


Source: Authors.

Figure 6

Most relevant authors

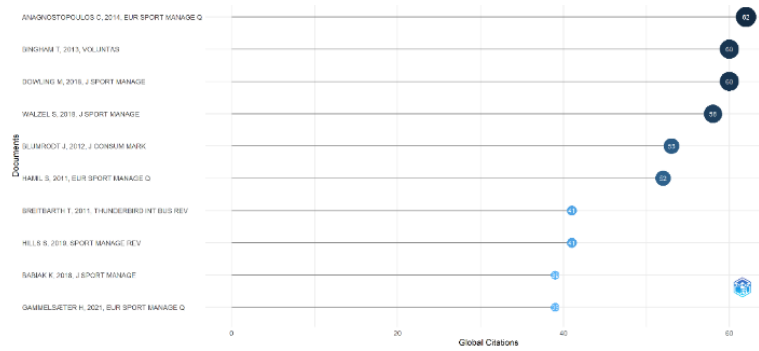




Source: Authors.

Figure 7

Most cited articles globally



Source: Authors.