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## CSR reporting by professional football clubs in Europe: an exploratory study

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### Abstract

Major league professional sport is an industry in which corporate social responsibility (CSR) is playing an increasingly important role, and sport teams and leagues have begun to turn their attention to the impact of sport on the natural environment (Trendafilova et al., 2013). The study of CSR in the professional football club setting is a relatively new trend in academic literature. This is especially true in the case of literature on CSR reporting by football clubs, regarding which few studies have been published in international journals. These studies (Hamil and Morrow, 2011; Kolyperas and Sparks, 2011; Slack and Shrivess, 2008) have been made on a single country setting. There are no studies comparing CSR reporting practices between football clubs from different countries.

In this paper we aim at addressing this gap in the literature by analysing CSR reporting practices of major professional football clubs from Spain, England and Germany, in which three of the leading football markets are based. These countries appear among those in which CSR reporting is most developed, and is reasonable to expect that football clubs in these countries are likely to also have the more developed CSR reporting practices among European football clubs. We analyse CSR information disclosed in their webpages.

We will examine the focus of reporting with regard to the three pillars of sustainability – economic, social and environmental – and the following aspects were analyzed:

1. the prominence of disclosure (section devoted to CSR: on the home page; in the “about us/institutional” section; in other sections);
2. the type of disclosure.

Regarding the type of disclosure, we will analysed two different aspects: 1. based on Hamil and Morrow (2011), who examined CSR engagement and motivation in 12 clubs from the Scottish Premier League, we will consider the following types of information: education-related activities, charitable activities, youth development- /gender-related activities,

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environmental initiatives, health initiatives, supporter-related initiatives, economic/regeneration issues and social inclusion/exclusion; and  
2. we distinguish between narrative, quantitative non-monetary and quantitative monetary information

Our lens of analysis is based on a liberal market economies (LMEs) versus coordinated market economies (CMEs) distinction of national business systems (Jackson and Apostolakou, 2010). We analyze a highly coordinated country (Germany), a LME (England) and a country (Spain) falling within a group of countries who occupy a somewhat intermediate position. Our purpose is to examine the impact of the cultural and socio-economic environment on CSR reporting by football clubs in the countries mentioned above. Namely, we want to analyse whether CSR reporting is stronger in more coordinated countries and whether stronger shareholder oriented cultures lead to a more extensive inclusion of economic issues in CSR reporting.

### **References**

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