

Session: **Workshop: Sport management and stakeholders - Panel session 2.**
Abstract nr: **EASM-0022**

Why give? Motives for philanthropic giving through foundations within the Union of European Football Associations and the National Football League

J. Hillebrandt¹, H. Dietl¹, E. Franck¹

¹Institute of Strategy and Business Economics, University of Zurich, Zürich, Switzerland

julia.hillebrandt@isu.uzh.ch

Background

In today's globalized world, corporations are expected to assume economic and legal, as well as ethical and philanthropic responsibility. This concept of Corporate Social Responsibility (CSR) is also applicable to professional sports organizations that are in a position to make a difference, since they can reach more people than organizations in other industries can. CSR initiatives in the professional sport sector were still rare at the beginning of the 1990s, however, they have gained considerable ground during the last few years. Many sports organizations assume responsibility in areas where CSR is a logical match to their core values, such as health and exercise promotion, social and cultural enrichment, violence prevention, education, fairness and humanitarian aid (deleted). Currently, most professional sports organizations in Europe and the United States have a department of community affairs or social responsibility and many have charitable foundations to support social or humanitarian causes, referred to as sports philanthropy. The use of foundations as a CSR tool is also of increasing interest to professional football organizations such as the Union of European Football Associations (UEFA) and the North American National Football League (NFL), which represent the most profitable sports organizations in Europe and the United States, respectively.

Objective

The foundation involvement within the UEFA and the NFL has only been studied anecdotally in scientific research. Moreover, comprehensive research on the specific motives for establishing charitable foundations within the UEFA and the NFL is thus far not available in the literature. Therefore, this study aims to determine to what extent and based on which motives the UEFA and the NFL as well as their teams and players assume social responsibility by establishing a foundation. For this purpose, the study is arranged as follows:

At first, we provide a descriptive-analytical overview of organizational and individual motives for philanthropic giving and of the specific motives for establishing a foundation. In a second step, we analyze the foundation activity and characteristics at UEFA association level, NFL league level, their respective club and player levels. In doing so, we focus on the subsequent criteria, which are valuable for determining the motives underlying the foundation's establishment: location, annual contributions (if available), goal category, age, name and web presence. Due to the multitude of clubs and players of the UEFA, only foundations of clubs and players qualified for the Champions League 2009/10 are considered here. In a third step, we evaluate the underlying motives for establishing a charitable foundation at the three specified

levels of the UEFA and NFL. Thereby, the corporate and individual motives for philanthropic behavior as well as the motives for establishing a foundation previously derived from the literature and the foundation overview serve as a basis for discussion. Finally, we comment on similarities and distinctions of the foundation involvement and of the motives for their creation.

Method

Our study is based on a literature review and a web-based content analysis of documents and reports from the official websites of the UEFA and NFL, their teams, players and foundations as well as from national foundation databases. To complement the information retrieved from the Internet, individually adapted emails are sent to the foundation staff.

Results

Neither the philanthropic giving of organizations nor of individuals is guided by just one set of motives. Instead, the decision to make charitable contributions is subject to a combination of economic, self-interested and altruistic motives, which are correlative and interdependent. The creation of a charitable foundation is explainable by its tax-exempt status, the possibility to give in a targeted, long-term manner and its image-enhancing character.

At the UEFA association, club and player levels several motives lead to the establishment of a charitable foundation, including the possibility of targeted and long-term giving, the image-enhancing effect and further self-interested and altruistic motives. No obvious signs for tax advantage motives are identifiable. However, NFL teams and players appear to set up foundations in a tax-saving manner. The establishment of a foundation within the NFL is also found to have altruistic, emotional and religious values.

The NFL's overall higher foundation activity is attributable to specific cultural and historical characteristics of the United States. Additionally, the cooperative set up of the NFL and a strong League Think are reasons for the stronger giving behavior within the NFL.