COMPARING APPLES AND ORANGES – ON HOW AND WHAT TO MEASURE WHEN MEASURING CORPORATE SOCIAL RESPONSIBILITY IN EUROPEAN FOOTBALL.

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Synopsis:

Abstract:

AIM: Despite that FIFA and UEFA have increasingly stressed the importance of CSR over the last decade, sport governing bodies, clubs and researchers are still far from agreeing on which activities should count as CSR and how these are to be measured. As an example, in 2014 two different studies investigated the level of CSR activities in the Danish Premier League. Whilst one study concluded that 'the findings show low CSR-activities and, or alternatively low transparency' (Persson, 2014, p. 97), the other resulted in an unprecedented leap from 11th to the 1st position in the Responsiball ranking (2014). By using these examples, the aim of this study is to shed light on the inconsistency between different CSR measurements and how it results in incompatibilities between different studies and ranking tables by answering the following research questions: How are we to understand the Danish leap? And, how should we interpret the different conclusions drawn by Responsiball and Persson?

THEORETICAL BACKGROUND: Much emphasis has been put on answering how- and what-questions in relations to CSR (see Breitbarth et al. 2011) However, this study suggests that by shifting the focus from what- to the whyquestion, by understanding CSR as a context embedded social construction, we will as a bonus gain the answer to the what- and why not-questions. That is, the level of interpretation and implementation of CSR in football needs to be understood as geographically, sport and context embedded. Consequently, EU's definition of CSR as "the responsibility of enterprises for their impacts on society" (COM, 2011, p. 6) and UEFA's talk about long-term benefits for society should all be recognised in the context of European football. However, this does not help us understand how local levels influence CSR praxis. In other words, there is a need to recognise that local politics, norms and values not

only influence CSR praxis, but also sometimes appear to trump an otherwise accepted good governance norm based on transparency. Hence, different contexts communicate different activities as CSR. One way to overcome this issue would be to add up what Matten and Moon (2008) term explicit (communicated) and implicit (non-communicated) CSR. However, this would be to invent CSR activities, by translating that which is everyday activities according to local norms into CSR activities and thereby downgrading the concept of CSR. Instead, in this paper it is argued that the answer to the question is found in the intersection between philosophy and local praxis. Should CSR be understood as resting on some type of universal moral values, i.e. judged by the same yardstick independent of context, one needs to apply a Kantian view arguing that what gives action moral value is not the outcome. branding and communicating. It is about separating out so-called extra-ordinary praxis, or activities that goes beyond what is requested by local laws and norms, as CSR. This allows us both to compare different contexts and question any non-context sensitive comparisons.

METHODOLOGY: The webpages of the Danish PL clubs have been screened to make a complete topic-list of those activities communicated by the clubs as social responsibility (Persson 2014). Search terms used are: corporate social responsibility; social responsibility; social (covering social responsibility, social accountability, social work and social engagement); and responsibility (in Danish). By contextualising the compiled list of online CSR-communication – embedded in local politics, traditions, norms and the generic sport structure – and comparing it with the result from Responsiball (2014) should by abductive reasoning provide answers to the why-question and therefor a fair picture of the so-called extraordinary praxis. The result of the comparison will form the basis for a discussion on how to develop a more context-sensitive CSR theoretical framework and practical approach that still allows for comparing CSR by and through sport in different European contexts.

RESULTS, DISCUSSION/IMPLICATIONS/CONCLUSIONS: This is work in progress, which will be concluded ahead of the conference. The results so far indicate that the critical issue is whether to measure CSR independent of whether the activity is reported as such, or not. The answer will most likely depend on whether one defines CSR as an extra-ordinary praxis, or not. Whilst the latter includes the implicit CSR and therefore potenially allows for an easier cross-comparison, it neglects the local context and removes the agency of the sport club: the starting point for a more context sensitive CSR approach.

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