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**Corporate social responsibility and governance in sport:
"Oh, the things you can find, if you don't stay behind!"**

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Introduction

Sport is part of global culture, a worldwide phenomenon and a significant part many people's lives through regular active or passive engagement. Due to its popularity, it offers great potential for revenue (in the realms of US\$ 145 billion; PricewaterhouseCoopers, 2011), other value generation and socio-political force on a global scale for parties involved, like sports organizations, individual athletes, the sport service industry, corporate sponsors, governments, civil society and others. Some argue that sport is a distinctive social-economic area with the need for special treatment because of the way it touches people's everyday lives (Chadwick, 2009; European Commission, 2007). Others consider high-profile professional sports leagues and clubs as hardly different from medium-sized, multi-national companies because they consist of tangible, financial and intangible assets that are professionally managed and marketed (e.g., Moore and Levermore, 2011; Yang and Somnez, 2005).

Indeed, the international sport system in general and individual sports and sport organisations in particular have gone through various phases of professionalization and commercialization in recent decades (Chadwick and Beech, 2013). This has inherently challenge the 'traditional' nature of sport cultures and competitions by embracing business-oriented management concepts. Today, 'traditional' aspects of sport are mainly preserved in the amateur sphere and, arguably, in the rhetoric of commercialised sport organisations (Hofmann, 2015). In particular, traditional sport organisations have historically added to the public sphere by addressing social issues (Van Eekeren, 2013).

Furthermore, policies and ethics have become key values under close scrutiny especially from commercial and media partners, political actors, and fans, because the sport has to preserve both the commercial and the symbolic qualities of its sporting products (Rouvrais-Charron and Durrand, 2009). Doping, match-fixing, corruption and other 'foul play' are serious threats for the integrity, values and even autonomy of sport (Engelberg et al., 2012; Jennings, 2011; Hill, 2009; Petróczi, 2009).

Against this backdrop, organisational governance and corporate social responsibility (CSR) in sport have become a centre of attention for researchers, managers and policy-makers alike. For example, Henry and Lee (2004) drew attention to the relevance of different levels of governance (political, systemic, corporate/organisational) in sport. Furthermore, Hamil et al. (2004) investigating the state of the game of football by analysing corporate governance on club level. Defining organizational governance and outlining differences between corporate and non-for-profit governance (Hoye and Cuskelly, 2007) marked an important step for sport governance. Thomsen (2004) emphasises ownership structure, board composition and stakeholder influence as three governance mechanisms that drove the growing interest in corporate values around the dawn of the millennium. Sherry et al. (2007) investigated the increasing complexity of ethical issues affecting contemporary sport management and found, amongst other aspects which sport appears to share with general business, that higher societal expectations and values placed on sport and sporting organizations lead to conflicts of interest.

In respect to the latter, CSR scholars in different parts of the world started to consider the relevance and opportunities of the modern concept of CSR for sport about a decade ago. CSR as a management idea spread around Europe, largely initiated and facilitated by the 'European Multi-Stakeholder Forum on CSR' at the beginning of the new millennium (European Commission, 2004, 2001). In Anglo-Saxon countries, most notably the USA, philanthropy was already a deeply embedded mechanism for businesses and individuals to demonstrate their proactive and positive role in society. Philanthropy is narrower in scope than the European conceptualisation of CSR, which – in a nutshell – is less concerned with what an organisation does with monetary profit, but the process of how it makes money. In different ways and by drawing on different regional and sporting contexts, influential articles by Babiak and Wolf (2006), Smith and Westerbeek (2007) and Breitbarth and Harris (2008) framed the relevance and conceptualised the meaning of CSR to the sport sphere and shaped the emerging field of CSR in and through sport.

Recently, Slack (2014) has stressed that CSR is one of a few core themes of research that are of critical importance and great potential to the field of sport management – because more work needs to be done. In a similar fashion, international and national sport systems continue to have unresolved governance and integrity issues, which attract researchers' (e.g. Action for Good Governance in Sport, AGGIS, www.aggis.eu) and governments' attention (e.g. European Union Work Plan for Sport 2014-2017).

Therefore, this contribution seeks to provide practical and future research implications for the field of governance and CSR in sport, whereby modern sport shares many aspects with broader management and governance theory and can be considered a testing ground for further development (Slack, 1996). It is worth to keep in mind a quote from the inimitable Dr Seuss and his famous 'Cat in the Hat' when developing further research "Oh, the things you can find, if you don't stay behind!" (Seuss, 1955). In order to do so we need to be thinkers of great

things and keep progressing because there are plenty of elements in the world to discover, which can be best seen if one gets out in the fore front and faces things head on.

Thus, we intentionally draw on literature from general business, management and governance in order to widen the scope and open spaces of opportunities for interested researchers. We use context, content and process as clusters in order to map out critical, important and promising aspects that we believe will progress our understanding of and contribution to CSR and governance in sport.

Context

In the first part of the paper we analyse two aspects of the setting of CSR and governance research. Firstly we provide a link between the two concepts within the special environment of sport. Secondly we point out shortcomings of the present body of knowledge in embedding theoretical, conceptual and empirical work in their respective wider cultural context.

Features and idiosyncrasies of sport in relation to governance and CSR

The discussion about the existence of special feature and idiosyncratic characteristics in sport has been on-going. In 2010, Smith and Stewart critically revisited one of their earlier papers (Stewart and Smith, 1999) and considered the fundamental change in sport due to the commercialisation and commodification since their earlier paper. Their conclusion is that the sport system is more diverse and heterogeneous in terms of structures and experiences than ever before. This makes it difficult to identify special features that are relevant for the whole sporting system (Smith and Stewart, 2010). However, besides sharing most elements with other sectors, there are some special features which need to take into consideration and which need to be thought through intensively on a micro but in particular on a macro level in order to safeguard the features and characteristics which make sport as attractive. Governance and CSR researchers should recognise similarities and differences when framing their work in order to clarify assumptions and their use of literature to drive their inquiry.

Specifically, many sport services are delivered by volunteers and by non-profit sport organisations, which is one of the distinctive features compared to other industries. What consequences this has for governance structures and processes as well as for the control mechanism is well researched on a micro level (e.g. Ferkins and Shilbury, 2010; Henry and Lee, 2004; Hoye and Cuskelly, 2003). While the following five aspects are special features in the sport industry, not all of them may be unique – yet, they may affect the governance of sport organizations and provide context to measures that seek to increase the level of appropriate sport governance and to safeguard the attractiveness of the sport:

- One major part of services, which are delivered in sports, are public and merit goods instead of private goods, which are dominant in most other industries (Downward et al., 2009).

- The uncertainty of outcome hypothesis by Neale (1964) and Rottenberg (1956) is still one of the most fundamental explanations for the high demand and consumption of spectator sports.
- For every sporting competition at least two sport organizations must cooperate and agree on certain aspects (rules, place, date, time etc.). Simultaneously, these organizations compete against in each other and everyone wants to win over the other ones. This so-called “coopetition” is another fundamental feature of sport, which need to be safeguarded (Woratschek et al., 2014; Woratschek, 2004; Heinemann, 1984).
- From the European perspective many sport clubs pursue maximising the sporting success (win maximisation) at the expense of profit (Kessenne, 2006, 1996; Sloane, 1971).
- One of the unique features (with some exceptions, e.g. in boxing) the sport is governed by sport federations which are monopolists on the national and international market (Neale, 1964).

While for-profit and non-profit sport organizations exist in sport both forms of governance are important. Surprisingly, most research focuses on the governance of non-profit sport organization (Byers et al., 2015; Hoye and Cuskelly, 2003). Hoye and Cuskelly (2007, p. 7) justify this that “the majority of sport organizations that provide participation and competition opportunities can be considered to be non-profit”. Furthermore, they also argue that categorizing sport organizations in for-profit and non-profit and following in corporate or non-profit governance approach is not as straightforward as it seems. From a legal point of view the majority of the sport organizations are non-profit ones. Traditionally, non-profit organizations differ from corporates in respect to their organizational mission, outcome, applied strategies, but also funding, volunteer involvement and the role of the board (Alexander and Weiner, 1998; Drucker, 1990).

In the context of professionalised and commercialised sport organisations, generally, questions surface around the fit of a non-profit governance concept with a for-profit management approach. What seems like the square-peg-round-hole problem may as well be seen as an on-going adjustment within a continuum. Yet, more specifically, due to the rapid developments in sport we see more and more adjustments and diversity in the way sport organizations are governed (Ferkins and Shilbury, 2014, 2010; Hoye and Cuskelly, 2007, 2003; Hoye, 2006, 2004; Henry and Lee, 2004). It has raised questions about future developments and adjustments and how it impacts on the actualisation of CSR in a given organisational context.

Relevance and impact of regional and cultural context

The management and governance of sport organisations does not only differ because of their variety in focus on for-profit or non-profit, they also appear in different forms in different regions and cultural contexts. The influence of socio-political, cultural, market, and other contextual factors on business behaviour, organisation and development is widely described from various disciplines: marketing (Cateora and Graham, 2001), management culture and organisation

(Hofstede, 2005), strategic management (Porter, 1990), studies of business systems (Whitley, 1992), business ethics and the CSR literature itself (Matten and Moon, 2005; Roome, 2005). Roome (2005) summarises the context-dependent nature of CSR: “CSR agenda followed by leading companies in a country is influenced by many context-specific factors, but especially by cultural norms, traditions, rules and formal institutions of the country within which the country has its headquarter and by the historical development of societal governance operating in this country” (p. 323).

Consequently, CSR can be substantially different across continents and countries due to, but not solely dependent on, cultural values, path dependencies, and the advantages of differentiation (Furrer et al; 2010; Wood et al, 1998). There needs to be good arguments and empirical evidence in order to justify why this diversity does not apply to sport.

However, others argue that there is substantial pressure for cross-national convergence among CSR activity (De Schutter, 2008) and strategic CSR programs in large international corporations and sport organisations (e.g. international sport governing bodies such as FIFA or international league competitions such as the Euroleague Basketball); global mediating organisations (e.g. UN Global Compact); and global media consumption have helped to convert and, arguably, sometimes level the CSR field. Nevertheless, Hacket et al. (2012) confirm that cultural differences continue to be insightful in order to understand CSR practices and to activate them effectively.

Another reason to be cultural sensitive in CSR research in sport organisations is Votaw’s (1972, p. 25) widely cited claim that CSR “means something, but not always the same to everybody”. Others mention that there is not a ‘one solution fits all’ definition of CSR (European Commission, 2011; van Marrewijk, 2002). The argument of still existing diversity and path-dependency in the socio-economic context and cultural heritage and, therefore barrier to convergence of CSR approaches (Knudsen et al., 2015; Furrer et al., 2010; Antal and Sobczak, 2007) and its consequences on the meaningfulness of CSR strategies and activities in sport should not be dismissed too lightly or even ignored.

The problem can be exemplified along the difference between traditionally more liberal market oriented regions like North America and traditionally more centrally-organised integrative national systems like the central European. In terms of CSR, Matten and Moon (2005) have described this difference as ‘explicit CSR’ and ‘implicit CSR’. The most prominent interpretation and application of CSR in North America is philanthropy (Kelly, 2005). In Europe the 2001 definition of CSR from the European Commission (2001) is often used. They define CSR as “a concept whereby companies integrate social and environmental concerns in their business operations and in their interaction with their stakeholders on a voluntary basis” (European Commission 2001, p. 3). In particular the notion of ‘voluntary’ is likely to be stressed in research publications, despite the fact the European Commission (2011) now focuses its understanding on societal impact and internal processes within organisations.

In North American professional, franchised team sport, Walker, Kent and Jordan (2011) found a positive link between philanthropic CSR activities, for example, increased fan loyalty and willingness to pay. While a replication study by Breitbarth et al., (2013) failed to confirm those links and even pointed towards negative results due to consumer scepticism, in the context of English club-based professional sport. In sport, CSR-related contributions are very much inspired by the Anglo-American context; yet governance issues see a strong European influence.

At the same time, cultural differences are noticeable within Europe and in other parts of the world. For example, a recent comparative international research project across four countries, USA, UK, Germany and The Netherlands, documents significant differences of fans' acceptance of a certain kind of CSR activity across countries, in particular between the Anglo-Saxon and central European countries (see e.g. Mogridge et al., 2014). Also, in some European countries (e.g. France, Denmark) organisations of a certain type or size have to report on their non-financial performance, so it is hard to argue that CSR is 'per se' voluntary – like the CSR definition of the European Commissions implies. Another example comes from India, where the Companies Act 2013 mandates social responsibility. Already Carroll (2000, in Lantos, 2001) states that CSR is 'real' and "expected of business by the public" (p. 601). In an Australian context, Sherry, et al. (2007) find that there are higher societal expectations and values placed on sport and sporting organizations than in other sectors.

Therefore, considering that sport operates in a wider social-political-economical-cultural context, we should make more efforts to embed studies and to test and replicate research from other contexts in order build a more substantial body of knowledge. In the current sport-related CSR literature regional and cultural differences are often either largely ignored and a common understanding is assumed (especially in literature reviews, for example by not differentiating between findings/sources from different regional and/or sporting backgrounds) or differences appear to be over-pronounced, especially when particularities of single or few selected cases are outlined in order to make findings seemingly more relevant. It would be useful if researchers and authors state more clearly which view of CSR their analysis of entities or phenomena in the sport context is based upon and why these assumptions and the literature/models used are suitable.

Content

In the second part of this contribution focuses on two popular fields of CSR research: content of CSR on the one hand and business-minded motivations for embracing CSR on the other hand. We clarify differences between CSR in and through sport and provide starting points for understanding the possible business case for CSR more comprehensively.

CSR in sport, CSR through sport: reflections on 'content'

Over the last decade we have seen a proliferation of studies examining the content of CSR in relation to sport organisations of any type and size. By 'content' we largely refer to research questions associated with the 'what' in any given context. Taking stock of content-oriented CSR literature, we mainly find four themes: motives and reasons to engage; implementation (i.e. the type of activities, local actions and partnerships); suggestions of a business case for CSR; and various means and content of communication activities. By applying two lenses, CSR *in* and CSR *through* sport, we reflect on some shortcomings and opportunities of descriptive work and research around the 'what'.

Generally, what we believe needs to be done in a more explicit way is the acknowledgment that such content-based research endeavours 'happen' *in* and *through* sport. On one hand, we have sport organisations - be it for-profit or non-profit, small or medium-sized - which are not only facing mounting criticisms (Slack and Shrives, 2008), but also identify opportunities for greater social engagement, thereby embracing CSR in their overall operations (Walters and Chadwick, 2009). On the other hand, an increasing number of businesses that exist and operate outside or in parallel to the sport industry have started manifesting their social responsibility *through* sport (McDonald et al., 2009). That is, without necessarily restricting their initiatives in the local communities where they mainly reside, more and more businesses see meaning in employing CSR through a sport, sporting organizations, or athletes, as to achieve their own commercial or social ends.

With regards to CSR in sport in particular, excessive spent on transfers and athlete salaries, along with insolvency issues and a tendency to live beyond their means have led (team) sport organizations to consider thoroughly their economic responsibilities. Issues of governance in terms of transparency and recruitment processes, or mechanisms to ensure financial sustainability and to eschew money laundering, have gone up the corporate agenda (see Financial Fair Play - FFP - newly introduced policy by UEFA). Whereas policies for physical, social and personal development have also appeared, given that qualified and accredited personnel are required in production of professional sport. Content of this nature, therefore, offers great potential for future studies not only to 'marry' governance and CSR in a more explicit manner as we argued above, but also to address the two fundamental responsibilities all organisations have (Carroll, 1979), that is economic and legal, in the context of sport. Furthermore, in today's globalised sports arena, racial vilifications, bribing, illegal gambling, match fixing and unsocial labour conditions have harmed the sport sector enormously (Chadwick, 2014). Due to these matters, organisations in the sport industry are expected to act and behave in a socially responsible way, perhaps more than any other businesses in different industries. Again, this type of issues concern 'content' of CSR in sport which has yet to be addressed through rigorous empirical studies that would, potentially, unveil the idiosyncratic (if any) characteristics of sport organisations.

As for CSR *through* sport, and despite that Smith and Westerbeek's (2007) call that sport makes for an ideal vehicle for deploying CSR, the surprisingly limited number of studies that have examined such 'content' (e.g. Bason and

Anagnostopoulos, *forthcoming*; Levermore, 2010; Spaaij and Westerbeek, 2010; McDonald et al., 2009) have largely relied on information disclosed by the companies in their official published documents, without verifying that this information corresponds to reality. In such cases, future research could study CSR practices that employ sport in greater depth, and compare the data obtained with the disclosures made by the firm(s) through case studies, for example.

Whether CSR *in* or *through* sport, the extent to which (sport) organisations are able to disseminate knowledge of their CSR activities, and the limitations they face when doing so, represents a relatively under-researched area of scholarly activity. For example, the issue of communication has been explored by Walker et al. (2010), who analysed US sport teams' dissemination of CSR initiatives to their stakeholders via electronic newsletters. Besides the lack of a homogeneous content amongst the examined teams' e-newsletters, which is not necessarily a negative finding, the study suggests that such one-way communication may be insufficient to produce the intended social outcomes, thereby reinforcing the claims of CSR critics that this engagement merely serves the purposes of PR and legitimation. In response to this, we believe that content-based research that connect CSR engagement with social media such as Facebook or Twitter has the potential to offer valuable insights on how social media content adds value to CSR-related practices and vice versa.

We argue that future research endeavours should start shifting the focus from content-based towards more process-oriented studies although content-based research, *in* and *through* sport alike, have offered invaluable insights on the CSR matter within settings such as professional teams in US (e.g., Babiak and Wolfe, 2009; Sheth and Babiak, 2009; Extejt, 2004); teams in Europe (e.g., Hamil and Morrow, 2011; Hovenman et al., 2011; Kolyperas and Sparks, 2011); teams in Australia (Alonso and O'Shea, 2012); European sport associations (Walters and Anagnostopoulos, 2012; Walters and Tacon, 2011); professional teams' (Anagnostopoulos et al., 2014; Bingham and Walters, 2013; Anagnostopoulos and Shilbury, 2013; Walters and Chadwick, 2009) or athletes' charitable foundations (Babiak et al., 2012; Tainsky and Babiak, 2011); non-team commercial sport organisations (Walker and Parent, 2010); major sporting events (e.g., Dowling et al., 2013; Walker et al., 2010) or even sporting facilities (Uecker-Mercado and Walker, 2012).

If content-based research focuses primarily on which CSR-related programmes lead to optimal performance under varying environmental contexts, then research on how a sport entity's CSR organisational structure, management systems and decision processes influence its strategic positions could advance discussions at theoretical and practical level alike. Put differently, content research tends to deal "only with the interface between the firm and its environment" (Chakravarthy and Doz, 1992, p. 6), whereas more process-oriented research is also associated with the behavioural interactions of individuals, groups, and/or organisational units, within (i.e. CSR *in* sport) or between organisations (i.e. CSR *through* sport). Indeed, after discussing the business case for CSR in and through sport, it is to the process-related issues that we turn our attention.

Business case for CSR in sport and consumer reactions

In the previous section we conceptually differentiated between CSR in and through sport in order to clarify domains of research. While sport offers a suitable platform for other parties, it is the business case for CSR in sport that this section is concerned with. There are a growing number of professional sport organisations around the globe are now involved in CSR-oriented activities in some more or less strategic way and they would not be if there was nothing that sparks it. Yet, we should be reminded that the construction, perception and managerial acceptance of a business case may build on rhetoric from interested individual parties such as the European Commission (2011) through its communication on 'CSR and competitiveness' or interlinked coalitions of interest (Breitbarth, 2011). Walters and Tacon (2011) even suggest that the implementation of CSR in European professional football organisations is hampered by the *lack of belief* in the benefits (see also Lenssen, 2007, for similar notion in regards to other industries).

Recently, FIFA has tried to link the value of sponsoring the World Cup with at the same time partnering on global CSR initiatives (SportBusiness, 2015). Bradish and Cronin (2009, p. 692) argue that "sport is unique for being both a social and an economic institution, and as such, well-suited to be interpreted by the business principles and practices of CSR." Kolyperas and Sparks (2011) argue that it is only a matter of time until sport organisations find ways to use CSR in order to leverage their societal position. However, Heinze et al. (2015) stress the need for 'authentic CSR' as the key to meaningful community activates in North American professional sport. In a European football context, Breitbarth et al. (2013) found that the success of CSR activities highly depends on the perceived credibility of the organisation.

So far, the existing body of studies across industries cannot provide enough evidence for a positive relationship between CSR activities and organizational success (see e.g. Orlitzky, 2003), although some studies found tendencies for a positive relationship (Carroll and Shabana, 2010). CSR in the international sports sector also remains underdeveloped as well despite widely recognised and build upon conceptual developments in the literature (Breitbarth and Harris, 2008; Smith and Westerbeek, 2007;). In support, Stierl (2013) concludes that this may be due to the lack of solid theoretical underpinning of studies. In this regards, research into a verifiable and tested business will be valuable.

While any business case argument should embrace a wider perspective including relationships with all major stakeholders, most calls and studies turn to fans to provide substance to the claim. However, despite CSR becoming ever more widespread there is still a lack of knowledge on the effects that CSR has on consumers in all industries (Lee and Shin, 2010). Generally, De Schutter (2008) argues that it is up to the market, most notably consumers, to incentivise organisations that invest and engage substantially in a paradigmatic shift towards CSR - i.e. not only punishing apparent 'bad' behaviour of businesses at times. Past research has confirmed that firms with a reputation for good

business behaviour are indeed able to charge a premium for their offerings (Madrigal and Boush, 2008; Trudel, 2008).

In sport, Walker has been prolific in testing relationships in the context of North American sport (Walker and Kent 2013; Walker et al., 2011; Walker and Kent, 2009, Walker et al., 2010; Walker and Parent, 2010) and generally found positive links. It requires a wider range of studies in order to understand whether such findings are confined to the very sporting, national and cultural context or can be generalized as Skinner (2010, p. 80) suggests by stating that both in a professional and amateur environment “CSR/SSR can deliver a competitive advantage to a sport team, franchise or organization”.

One promising avenue is to build such investigation on the established models and theories from the consumer behaviour literature and sociological theories. For example, Lii and Lee (2012) suggest that interactions between consumers and organisations are best seen as a social exchange. Therefore, when a company engages in CSR activities consumers may appreciate it as altruistic behaviour leading them to evaluate that company more highly and feel a need to repay the company’s behaviour through reciprocation (Lii, 2011; Nan and Heo, 2007; Groth, 2005). Generally, it is based on the principle that the value of any exchange is balanced, whether tangible or intangible.

However, some studies (e.g. Breitbarth, et al., 2013; Hovemann, et al., 2011;) suggest that consumers’ responses to CSR are often determined by their perceptions of the organisations motives, and consumers shown to respond negatively to CSR programs judged to be ‘strategic’, but more positively to those that appear to be genuine (Walker et al., 2010). Consumers might perceive CSR activities as a disguise for economic interests of an organization (Garriga and Mele, 2004). This can be evident in specific cases of ‘greenwashing’ and ‘whitewashing’, where key stakeholders see a significant gap between the communication or marketing messages organisations push into the public and substance in their actual business behaviour.

Consequently, the answer concerning whether there is a business case for CSR is not simply an intrinsic domain of the CSR concept itself, but rests equally with the very reality and actual approach a sport organisation enacts. In one way, a relevant question could deal less with why the sporting context offers great potential for CSR (Godfrey, 2009; Westerbeek and Smith, 2007), but more with what is the best *modus operandi* for implementing CSR in order to achieve the perceived benefits for all involved parties (Walters and Panton, 2014). Consequently, there may not be a business case *per se*. However, a model based on a series of substantial evidence of the contextual and process aspects that impact upon it could be pursued. This would help both for-profit and not-for-profit sport organisations to take consumers perceptions into account before launching either their own or a collaborative CSR programme and rolling out communication. In the case of programmes which are in partnership with sponsors, there may be wider additional effects that require attention since also none-sport fans are part of the audience (Uhrich and Königstorfer, 2012; Lacey et al., 2010).

Process

In the third part of the paper we suggest alternative paths through the theoretical and empirical domains of CSR and sport. We argue that a greater mix and wider scope of methodological approaches is likely to lead to new grounds and that critical thinking should be welcomed.

Approaching interdisciplinary, multilevel and longitudinal research

It is widely acknowledged that the more formal and structured approach to activating the CSR idea in sport is a relatively recent development. While descriptive accounts and taking stock of the content are necessary for the understanding of the empirical field of CSR in and through sport, the academic limitations are equally obvious. Earlier in this paper we have already suggested that process-oriented research will advance our understanding of, for example, how and why sport organisations are changing.

However, Pettigrew (1990, p. 269) reminds us that studies of change need to “allow the change process to reveal itself in any kind of substantially temporal or contextual manner. Where the change is treated as the unit of analysis the focus is on a single event or a set of discrete episodes somehow separate from the immediate and more distant antecedents that give those events form, meaning, and substance”. Yet, starting points for research may well be long-term studies of CSR integration and application processes in international business. For example, Mirvis and Googins (2006) show that credibility, capacity, coherence and commitment are the respective triggers that lead to further evolutionary levels. Such and other models map organisational/managerial drivers, stages and capabilities potentially vital to embrace CSR partially or fully (Grayson, 2012; Kakabadse et al., 2009; Dunphy et al., 2007; Zadek, 2006; Clarke and Clegg, 2000).

Due to idiosyncrasies of the sport sector, we cannot be certain about if and how such evolutionary models apply to sport organisations – how has CSR been *unfolding* in professional and amateur sport organizations? Husted’s (2003) study of mechanisms and dynamics that impact how organizations structure and govern CSR as well as Breitbarth and Rieth’s (2012) analysis of CSR integration along a proposed 3S-model (strategy, stakeholder, structure) are examples of related efforts. Thereby, existing long-term studies of CSR evolution in international business provide a conceptual point of reference and help sport-interested researchers to focus on particular process dynamics, context issues, managerial adaptations and content shifts. For example, the line of literature based on DiMaggio and Powell’s work (1983) on mimetic and coercive isomorphic processes is promising for shedding light on the proliferation and persuasiveness of examples of apparently ‘best practice’ of CSR in and through sport. In contrast to the two studies mentioned above, this authors’ work also considers the active role of individuals as change agents.

Pettigrew (1987, p. 422) stresses that it is important to consider the duality of context and action by, for example, analysing how “aspects of context are mobilized by individuals and groups in order to legitimize or deligitimate ideas for change”. Hence, CSR-oriented processes are somewhat less concerned with what kind of goals are achieved, but how they are forming and why useful resources are activated or denied. Brooks (2005) suggests that within the discourse of CSR, notions of stakeholder management, knowledge management and the meta-narratives of collaboration and complexity are particularly strong. Pettigrew (1990, p. 269) warns researchers of change of “the myth of the singular theory of social or organisational change” and suggests that we “look for continuity and change, patterns and idiosyncrasies, the actions of individuals and groups, the role of contexts and structures, and processes of structuring”.

Most governance and management problems involve multilevel phenomena, yet most management research uses a single level of analysis. Both the multidimensional heritage of CSR and governance (Garriga and Mele, 2004) but also its complex organisational realisation call for inclusive, yet deep investigations. Popper’s (1963, p. 66-67) line “We are not students of some subject matter, but students of problems ... problems may cut across the borders any subject matter or discipline” comes to mind (because disciplines mainly exist for historical reasons and administrative convenience). Hence, besides process and longitudinal studies, multilevel and interdisciplinary research is likely to produce new knowledge, insights and understanding – for example, into the complexity of social and economic impact and the often less obvious value (co-) production of CSR in and through sport.

Interdisciplinary research has a long tradition in academia as it aspires to solve complex questions and issues driven by individual or collective interest and curiosity in order to integrate knowledge (Holland, 2013; The National Academies, 2004). Interdisciplinary research is a promising paths in order to advance our field and interlink it with existing research traditions and bodies of knowledge for example, in general management, organisational behaviour, but also co-create advancements. Slack (1996) already emphasised the importance of connecting contemporary management issues and theories to the management of sport. In the long run, embracing an interdisciplinary approach should also keep our field from relying on a comparative small pool of sport business literature.

Becoming involved in multidisciplinary scholarly collaborations is also one of Hitt et al.’s (2007) suggestions in order to tackle critical, practical problems that sit in a ‘multilevel nesting arrangement’. From the inside out, this setting describes a map of individuals, groups, subunits, organisations, interorganisational networks and environments. Importantly, individuals’ knowledge, skills, abilities and other personal characteristics link all of the layers. Consequently, the authors criticise that management research is overly concerned with top-down effects. The leads to neglecting the power of bottom-up effects: “Scholars’ understanding of organizations could be enriched immensely by multilevel studies that investigate the forces of upward influence

in addition to the top-down forces that shape complex phenomena” (Hitt et al.’s, 2007, p. 1394).

Hence, micro or a macro lenses alone yield incomplete understandings at either level. Multilevel research addresses the levels of theory, measurement, and analysis required to fully examine research questions. This is both an opportunity for individual sport-interested CSR/governance researchers to build their research agenda around, and a call for the whole respective community to start adding upon each others work with more ‘architectural’ ambition in order to create a substantial body of knowledge.

Finding a critical voice and relating research (back) to industry and practice

Research into CSR in and through sport does not have a long intellectual tradition. Nevertheless, we allow ourselves to reflect on the current state of the art and note that research into CSR in and through sport can be improved in, at least, two aspects. Firstly, we argue that most current studies lack a critical approach; secondly, we argue that theories could be more applicable and accessible for practitioners.

It strikes us that to date CSR and sport research is more functional than critical in its nature. In general, the maladies, dilemmas and broader structural concerns and political ramifications associated with CSR in and through sport have been underexposed (see also Levermore and Moore’s contribution in this special issue). Maybe because ‘doing good’ philanthropically and social activities are not supposed to be challenged? Maybe because the neo-liberal assumption persist that CSR-oriented organisational strategies, activities and communication help sport organisations to be more robust and competitive, and less dependent on short-term sporting performance only?

The lack of a more critical approach is remarkable, since we see critical views about the role of CSR in other industries appearing more frequently (Skarmeasa and Leonidou, 2013; Elving, 2012). Also, overall sport governance literature tends to be critical, including research about ‘doing good’ in and through sports – see for example recent publications about sport for development, that address exaggerated claims about the societal value of sport and indicate organizations’ unilateral, often neo-liberal or even neo-colonial approach (Schulenkorf and Adair, 2013). Questions such as ‘How does CSR benefit society?’ and ‘how are user groups consulted?’ deserve more attention and more critical answers (see also Giulianotti’s contribution in this special issue).

When a critical approach will be integrated into CSR and sport research, more critical theories, described by Coakley (2007) as theories that raise questions about the stories told about sports in a culture, can be developed. By drawing on a critical theoretical approach to examine CSR, we would be able to correct errors and misunderstandings; to reveal underlying power interests in respect of different social practices and relations; and to explore alternative ways in which social relations may be conducted or organized. Adopting such a critical

standpoint is important when we turn to consider the future possibilities for CSR.

These new theories and the current findings in CSR and sport research could, and in our opinion should, be of interest for practitioners in sport organizations, such as executives and managers. Until now, it seems that there is a gap between theory and practice - as was concluded during a workshop at the 2014 European Association for Sport Management annual conference in Coventry, where high profiled CSR managers from professional sport organizations complained about the poor accessibility and applicability of CSR and sport research in their particular practice. Practitioners are unfamiliar with academic journals and to them, the theory development that scientists engage in is little more than noncommittal and distant 'armchair philosophy'. Also, in their opinion, scientists are so concerned with empirical precision that their detailed research results seem trivial and not very coherent.

This gap between theory and practice is not unique for CSR and sport research. Mastenbroek (2000) argues that the stream of innovations [in practice] is scarcely influenced or altered by contributions from the academic community. At the same time, especially CSR and sport research should be able to bridge the gap between theory and practice. Whittington (2004), a prolific British academic, argues that European researchers are particularly suited to shift management research closer to practice due to their intellectual tradition and intimate relationships between practice and academe. Moreover, sport management and governance research is arguably deeply entrenched in empirical reasoning and in parts relies on close relationships with the sport industry. This offers opportunities to scholars to make their CSR and sport research more practical relevant, for example by studying actual CSR practices and being aware of the practical issues that managers and executives face. Also, much can be gained by presenting research findings in media that are consumed by practitioners.

When theory and practice become more closely related the question arises whether this undermines the academic process and hampers the critical thinking that we encourage. A way to make research relevant to both practice and academia is to combine *episteme* (analytical, scientific knowledge), *techne* (technical knowledge and know-how) and *phronesis* (prudence or practical wisdom) into the research process (Flyvbjerg, 2001). When both a critical and pragmatic approach will be applied it will deepen our examination of the complexities associated with CSR in and through sport. Hence, researchers should reflect on their stance when conducting research into CSR or governance in sport in order to not fall trap of following paradigmatic thinking.

Summary and Conclusion

In the introduction we referred to Dr Seuss' reminder that we should always try to keep moving forward. The emerging field of CSR in sport offers great potential for, on the one hand, linking the governance and CSR research agendas that we see emerging and, on the other hand, connecting research with established

management, governance, institutional behaviour, organisational field and consumer behaviour literature and beyond. The article has aimed to provide inspiration and starting points in researching CSR and governance in sport, in order to strengthen the depth of knowledge.

As we have mentioned, research into CSR in and through sport does not have a long intellectual tradition. In a way, this particular field of research seems to follow the same road as research into CSR in general has followed in the past. Early CSR research mainly dealt with governance and CSR independently (Soonawalla and Bhimani, 2005). In recent years, the emergence of new expectations from various stakeholders has caused changes in the governance of organizations. Clearly, the long-term organizational performance is not anymore determined only by the financial performance. Stakeholders of an organization also expect social responsibility and an emerging interest in the welfare of the society. This has broadened up the perspective from a short-term financial approach to a long-term social, environmental and economic balanced view (Hardjono and Marrewijk, 2001). While focusing on immediate financial gains may have hardly played a dominant role in sport, its relevance has grown over the recent decade and this may be even more a reason to track the paths sport organizations travel on in order to (re-)define their role in society.

The organizations' responsibility toward different stakeholders has also affected the organizational governance conception (MacMillan et al., 2004). Organizational governance was viewed in the past as a shareholder-centric ideology (Engelen, 2002; Hansmann and Kraakman, 2001). Today good governance is about balancing economic and social goals as well as organizational and communal goals (Buchholtz et al., 2008) and will ensure long-term, sustainable value (Monks and Minow, 2004). Therefore, Jamali et al. (2008, p. 444) argue "CG and CSR are two sides of the same coin." What we know from previous studies is that the corporate social performance is positively affected by the term of the institutional ownership (Neubaum and Zahra, 2006). From a governance perspective, the composition and structure of the board have considerable impact on the degree of social responsibility (Buchholtz et al., 2008). This means, that the way an organization is governed affects the social responsiveness of an organization and can be seen as a fundamental premises for CSR activities.

If we look back critically on CSR and sport studies, we argue that generally there is yet too much reliance and reference to a comparative small pool of CSR and governance in sport literature. Clearly, there is a lot to gain by including insights from organisational and governance studies into this particular field of research. Interesting issues to focus research on are for instance: A meta-analysis (review) of published research on the association between corporate governance/CSR and/in sport and an explicit linkage between (corporate) governance/CSR theories and sport management.

We recommend that CSR in sport researchers recognise similarities between sport and non-sport organisations. At the same time we argue that sport organizations have specific, although not always unique, features that should be

taken into account, such as the hybrid aspects of for-profit and non-profit and the phenomenon of cooptation. Furthermore, we argue that more attention could be paid to the regional and cultural differences and it would be useful if researchers and authors state more clearly which view of CSR their analysis of entities or phenomena in the sport context is based upon and why these assumptions and the literature/models used are suitable.

Content-wise, we recommend a distinction between various types of responsibility by sport organizations. Research into the economic responsibility could focus on issues such as the effectiveness of licensing measures, like the UEFA Financial FairPlay Regulations, and the influence of commercial partners on sport governance systems. Research issues that can be addressed from a legal responsibility point of view are for instance the link between governance scandals (e.g. corruption, vote-fixing) and governance systems. Ethical and social responsibility research could refer to issues like the implementation and compliance of good governance in international sport federations and critical reflection on the commercialisation of the acknowledged educational and integrative values of sport.

Also, we analysed there is a clear need for research into business cases about the relationship between CSR activities and organizational success. Research about the implementation and performance measurement of CSR and value production through CSR and sport would enrich the field. Other promising avenues to build investigation on is the use of established models and theories from the consumer behaviour literature and the inclusion of sociological theories, for example about stakeholder tension and management decision-making in conflict situation and strategic choice, agency and different ways to respond to organisational challenges.

Finally, we noted that the design and research perspectives into CSR in and through sport can be improved. We recommend more attention for multilevel and longitudinal studies, as well as a more interdisciplinary approach. A specific challenge is to make research relevant to both practice and academia. We suggest to combine *episteme* (analytical, scientific knowledge), *techné* (technical knowledge and know-how) and *phronesis* (prudence or practical wisdom) into the research process and therefore advocate for both a critical and pragmatic approach.

In conclusion, we have showcased the interesting research undertaken and the evident new insights gained, but as Dr Seuss emphasizes, we should not stay behind. There is plenty more to be discovered. As there is a growing community of researchers in the present field, new ways can be explored, other perspectives can be used and alternative methods can be handled. We are convinced that by applying some of the critical and promising aspects we have raised in this article and by implementing a more specialised and theory-driven research approach the relevance of CSR in sport management scholarship (and practice) will be strengthened and will provide clear benefit to related bodies of knowledge within sport management. Furthermore, it will provide a growth in knowledge

that adds to the advancement of the general management and corporate governance discipline based on the industry-specific findings.

“Unless someone like you cares a whole awful lot, nothing is going to get better. It’s not” (Dr Seuss, 1971).

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