

# LUISS



Department of Business and Management  
Master's Degree in Management  
Chair of Advanced Marketing Management

## THE DRIVERS OF ACCEPTANCE AND AVOIDANCE OF CSR-BASED BUSINESS MODELS: EVIDENCE FROM THE SPORT INDUSTRY

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ACADEMIC YEAR 2021-2022

## Table of contents

|                           |   |
|---------------------------|---|
| <i>Introduction</i> ..... | 5 |
|---------------------------|---|

### **CHAPTER ONE: THE CONCEPT OF CORPORATE SOCIAL RESPONSIBILITY**

|  |           |
|--|-----------|
| <b>1.1 The evolution of the concept of CSR</b> .....                               | <b>8</b>  |
| <i>1.1.1 The concept of Strategic Corporate Social Responsibility – SCSR</i> ..... | 16        |
| <i>1.1.2 A Technical Standard on CSR - The ISO26000</i> .....                      | 18        |
| <b>1.2 Theoretical framework of CSR: different theories compared</b> .....         | <b>20</b> |
| <i>1.2.1 The relationship between CSR and stakeholder theory</i> .....             | 23        |
| <b>1.3 Benefits of CSR</b> .....   | <b>26</b> |
| <i>1.3.1 Benefits of CSR – stakeholder theory</i> .....                            | 27        |
| <b>1.4 Statistical data on CSR in Italy</b> .....                                  | <b>28</b> |

### **CHAPTER TWO: LITERATURE REVIEW OF CSR IN SPORT MANAGEMENT**

|  |           |
|--|-----------|
| <b>2.1 Conceptual framework</b> .....                                      | <b>33</b> |
| <b>2.2 CSR and sport: cooperation</b> .....                                | <b>37</b> |
| <i>2.2.1 Methods through which implement CSR in sport management</i> ..... | 43        |
| <i>2.2.1.1 CSR through sporting events: the role of sponsorship</i> .....  | 43        |
| <i>2.2.1.2 CSR through the governance of sport</i> .....                   | 46        |
| <i>2.2.1.3 CSR through sport education</i> .....                           | 49        |
| <i>2.2.1.4 CSR through sport environmental sustainability</i> .....        | 50        |
| <b>2.3 CSR and sport: competition</b> .....                                | <b>52</b> |
| <b>2.4 Statistical data of CSR in sport</b> .....                          | <b>59</b> |

## CHAPTER THREE: ANALYSIS AND PRACTICAL RESULTS: INTERVIEWS WITH PRIVILEGED STAKEHOLDERS IN THE SPORTS WORLD

|  |            |
|--|------------|
| <b>3.1 Method</b> .....  | <b>62</b>  |
| 3.1.1 <i>Sample and procedures</i> .....   | 62         |
| 3.1.2 <i>Interviews structure</i> .....  | 65         |
| 3.1.3 <i>Data analysis</i> .....   | 69         |
| <b>3.2 Results</b> .....   | <b>70</b>  |
| 3.2.1 <i>Interview with Bruno Molea – National President AICS (Associazione Italiana Cultura Sport)</i><br>.....   | 70         |
| 3.2.2 <i>Interview with Giovanni Esposito - General Secretary FIBa (Federazione Italiana Badminton)</i> .....  | 73         |
| 3.2.3 <i>Interview with Andrea Maschietto - Sustainability and External Relations Manager of Juventus Football Club</i> .....  | 79         |
| 3.2.4 <i>Interview with Pasquale Parisi – Head of FMI (Federmoto) social report</i> .....  | 84         |
| 3.2.5 <i>Interview with Massimiliano Campo – General Secretary FITA (Federazione Italiana Taekwondo)</i> .....   | 87         |
| 3.2.6 <i>Interview with Domenico Cacciuni – Press Office FIP (Federazione Italiana Pallacanestro)</i><br>.....   | 89         |
| 3.2.7 <i>Interview with Cristina Blasetti - Development &amp; Social Responsibility FIGC (Federazione Italiana Giuoco Calcio)</i> .....  | 92         |
| 3.2.8 <i>Interview with Claudio Barbaro – President of ASI (Associazioni Sportive e Sociali Italiane)</i><br>.....   | 95         |
| <b>3.3 Discussion</b> .....  | <b>100</b> |
| 3.3.1 <i>Question 1: What is the meaning of the term “Corporate Social Responsibility” (CSR)?</i> 100  |            |
| 3.3.2 <i>Question 2: Does the Corporate Social Responsibility (CSR) play an important role within the Sports Organisation/ Sports Federation/ Sports Club/ Sports Promotion Body for which you work?</i> ..... | 103        |
| 3.3.3 <i>Question 3: To what purposes do you associate Corporate Social Responsibility (CSR) activities in sport?</i> .....  | 106        |
| 3.3.4 <i>Question 4: Does the Sports Organisation/ Sports Federation/ Sports Club/ Sports Promotion Body for which you work draw up the social report? If so, why? If not, why not? ...</i> 110                |            |
| 3.3.5 <i>Question 5: In your opinion, what does the social report represent for a sports organisation?</i> .....   | 115        |

|   |            |
|---|------------|
| <i>3.3.6 Question 6: Through which instruments are carried out the Corporate Social Responsibility (CSR) activities undertaken by the Sports Organisation/ Sports Federation/ Sports Club/ Sports Promotion Body for which you work? .....</i>  | <i>117</i> |
| <i>3.3.7 Question 7: In your opinion, what are the main factors influencing the Corporate Social Responsibility (CSR) of a sports organisation? .....</i>   | <i>120</i> |
| <i>3.3.8 Question 8: Would you define the relationship between sport and Corporate Social Responsibility (CSR) cooperation or competition? .....</i>  | <i>123</i> |
| <i>3.3.9 Question 9: Which are the stakeholders of the Sports Organisation/ Sports Federation/ Sports Club/ Sports Promotion Body for which you work to whom the Corporate Social Responsibility (CSR) is addressed? .....</i>  | <i>126</i> |
| <i>3.3.10 Question 10: What are the benefits (if any) of Corporate Social Responsibility (CSR) within the sports world? / Have you noted any benefits in the implementation of Corporate Social Responsibility (CSR) in the Sports Organisation/ Sports Federation/ Sports Club/ Sports Promotion Body for which you work? .....</i>      | <i>130</i> |
| <i>3.3.11 Question 11: What are the obstacles (if any) facing Corporate Social Responsibility (CSR) in the sports world? / Have you detected any obstacles in the implementation of Corporate Social Responsibility (CSR) in the Sports Organisation/ Sports Federation/ Sports Club/ Sports Promotion Body for which you work? .....</i> | <i>135</i> |
| <br>  |            |
| <i>Conclusion .....</i>   | <i>138</i> |
| <i>Summary .....</i>  | <i>141</i> |
| <i>References .....</i>   | <i>157</i> |
| <i>Sitography .....</i>   | <i>161</i> |

## *Introduction*

Today, the theme of Corporate Social Responsibility is becoming increasingly relevant in many areas of daily life, including that relating to organizational entities, which must operate considering the expectations of multiple stakeholders to whom they can be accountable not only in economic but also in social terms.

The need for transparency, reputation and ethics is increasingly felt by public opinion even at international level following environmental emergencies, scandals and financial cracks, social plagues, which have fostered the spread of a new consumer model, very demanding towards companies and institutions, which are insistently asked, in addition to the quality of products and services, a substantial global consistency and fairness of behavior.

Corporate Social Responsibility (CSR), traditionally considered a feature belonging only to large companies, would seem to have its roots in the USA, where companies have been substantially more motivated to promote good practices because they are favoured by a tax regime that does not tax the wealth donated to charity, even if reading the "Moral Economic Report" of the Italian Red Cross, dated 1908, one realizes how much the CSR present - in the contents - strong Italian connotations.

Moreover, it is necessary to highlight that CSR cannot be in any way confined to the simple "corporate philanthropy" concept as it actually represents a structural dimension of the strategy of any company, from which management can not be separated not only for moral reasons, but also because it is fundamental for the survival and development of the organization.

This is why the choice to invest in an area that represents a meeting point between business and civil society and where stakeholders collaborate in the process of creating value has also spread throughout Europe. Consequently, we must distinguish the CSR that develops within a profit company, a non-profit entity and a public administration, because the underlying philosophy and the related operational tools change profoundly depending on the organizational model.

Recently, Social Responsibility has become a topic of debate in our country too, where is arising the need for innovative tools capable of recognizing intangible values, such as organizational well-being, reputation, reliability, transparency, planning and many others, that the traditional budget does not capture but are able to characterize an organization clearly distinguishing it from another.

In this general framework are placed the Italian sports organizations (professional and amateur), in a constant process of transformation due to the continuous change of the legislative conditions, the political and regulatory context.

The habits and behaviour of sportsmen and women have also changed profoundly and have increased at the same time phenomena far from the values that have always distinguished sport, such as corruption, issues related to both pharmacological and administrative doping, marked disparities in the divisions of economic resources available among the participants. All this contributes to a climate of distrust towards certain sectors, however fundamental, of the sports system.

The research project was born from the need to deepen the theme of Social Responsibility in Italian sports organizations with the aim of ascertaining whether it can constitute, for these entities, a lever for differentiation.

In addition to the methods of dissemination of CSR, it is necessary to verify which structural and strategic paths lead Italian sports organizations towards its enhancement in a competitive key and whether there is a coherence between the perception of Social Responsibility by of sports management and its concrete delivery.

In practice, there are two fundamental questions at the base of the research:

- How is Social Responsibility described by the authors and perceived by Italian sports managers? (On the one hand scholars who promote sport as a tool for implementing CSR (*cooperation*) and on the other those who are opposed and treat the issues of CSR and sport as separate and incompatible (*competition*)).
- Why are different ways of providing Social Responsibility in Italian sports organizations chosen? (from the feeble to the maximum involvement).

The structuring of the research includes a first chapter in which we analyzed what has been argued theoretically about Social Responsibility in general, highlighting the theoretical framework of reference with authors favorable and those more perplexed about this type of approach.

In the second chapter we analyzed what happens in the sporting context, in which, the existing literature in the sports sector has provided substantial support to the construction of the necessary survey model described in the third chapter summarized with some semi-structured interviews aimed at privileged stakeholders in the sector.

Among the expected results is the collection of useful information to verify how the Italian sports world is currently addressing the issue of Social Responsibility, allowing us to outline the possible ways of developing a strategic topic, transversal to many disciplines, of absolute relevance for the conquest of a good social reputation.

# CHAPTER ONE

## THE CONCEPT OF CORPORATE SOCIAL RESPONSIBILITY

### 1.1 The evolution of the concept of CSR

The acronym “CSR” stands for *Corporate Social Responsibility*, but what exactly does this term mean? In this regard, a long debate has opened in literature, dating back to the mid-1900’s and still ongoing. In fact, despite the development of a considerable amount of reflections on the subject of CSR, there remain many gaps to be filled in this regard, so much so as to compare CSR to "an always open cultural site" (Cafferata, 2009).

The concept of CSR first appeared in the scientific texts of the early twentieth century. These publications mainly referred to the responsibilities of the businessman (entrepreneur or manager) as the core of a company’s Social Responsibility was considered to lie in the entrepreneurial class and only through the latter could Social Responsibility spread to society in general. Therefore, the businessman had to adopt a behavior coherent with the values of the society as from it discerns an influence on the environmental context.

The transition from Corporate Social Responsibility of the businessman to CSR is due to Bowen (1953), also defined as the father of Corporate Responsibility. According to the author: "The Social Responsibility refers to the obligations of businessman to pursue those policies, to make those decisions, or to follow those lines of action which are desirable in terms of the objectives and values of our society"<sup>1</sup>. The large companies of the time had a strong influence on society and for this reason there was a need to include in their decision-making processes social considerations about their impact. After Bowen, a growing number of authors (mainly from the United States) devoted themselves to the study of CSR.

It is easy to understand why the interest in CSR developed in the 1960s, following the Second World War. We recall the numerous social movements of the time, relating to the environment, human rights and labour, and a growing awareness of society. Specifically, the main concerns of those times were related to rapid population growth, pollution and resource depletion (Du Pisani, 2006). As a result,

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<sup>1</sup> “Social Responsibilities of the Businessman”, H. R. Bowen, 1953.



authors have approached CSR as a tool through which they could solve problems and satisfy the desires of modern society.

Another important contribution is that of Keith Davis (1960), who explained how social, economic and political changes of the time have exerted a strong pressure on businessmen to re-evaluate their role within society and the resulting Social Responsibility. In addition, the author argued that entrepreneurs had important economic and human obligations towards society and that there could be a correlation between Social Responsibility and the economic returns of a company.

Later, McGuire (1963) stated that a company's responsibility went beyond legal and economic obligations and that an organization should be concerned with the politics, community welfare, education, and welfare of its employees.

According to Walton (1967), corporations were a means by which to improve the social and economic conditions of the time. He recognized the importance of the relationship between business and society.

On the other hand, Milton Friedman argued that the only objective to which companies should pay real attention was economic and that any allocation of resources to CSR activities was inappropriate.

The troubled social context of the 1960s described above had a further decline in 1969, following a major oil spill off the coast of Santa Barbara (California, USA). This was followed by numerous protests throughout the United States in support of the environment and against pollution, mainly caused by companies. From this came the inauguration of the first Earth Day<sup>2</sup>, celebrated in 1970.

The decade 1970-80 was a period of recession for the United States, characterized by high inflation and low growth, followed by a long period of energy crisis (Waterhouse, 2017). Precisely for this reason, US regulation made great strides towards social and environmental issues (e.g. the Environmental Protection Agency - EPA was created). Two publications by the Committee for Economic Development (CED) in the United States: *A New Rationale for Corporate Social Policy* and *Social Responsibility of Business Corporations* made a further contribution. The first examined the extent to which a company's involvement in social problems was considered justified; the second

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<sup>2</sup> During this demonstration, more than 20 million US citizens came together to protest for a clean and sustainable environment and against pollution.

investigated the new perspectives that society was beginning to have towards companies. Through these publications it became clear that a company can only function if it is supported by public consent and that its main purpose is to meet the needs of society (CED, 1971). In this way, businesses were asked to contribute more to the improvement of citizens' lives and their responsibilities became more and more extensive when compared to the simple supply of quality goods and services previously required.

In 1972, the Club of Rome, a group of researchers from 25 different countries, published the report *The Limits To Growth*, a report that highlighted the need for change in the business environment following the alarming results related to population growth, resource depletion and pollution.

It is appropriate to point out, therefore, how the 70s marked a period of change towards CSR, so much so that they were defined by Carroll (2015) the era of "managing CSR". This is because the concept of CSR was beginning to spread, but without an unambiguous definition and consequently it assumed a different meaning depending on who treated it. For example, for Preston and Post (1975), social problems are not and should not be a concern of companies, as Corporate Responsibility is limited to the direct consequences of their actions and activities. Of completely different vision was Sethi (1975), who argued that CSR implies that there must be consistency between the behaviour of a company and social norms, values and expectations. This inappropriate use of the term CSR in different contexts and the attribution of different meanings generated a situation of confusion, which was simplified in 1979 thanks to the first real definition of CSR provided by Carroll: "Corporate Social Responsibility includes the economic, legal, ethical and discretionary expectations that society has of organizations at any given time"<sup>3</sup>. Unlike the previous definitions, Carroll relied on the results of other authors, including the CED, to formalize the concept of CSR in a clear way and applicable in any context. Moreover, the author didn't see any incompatibility between the economic and social objectives of a company but rather saw them as complementary elements and an integral part of the Corporate Social Responsibility framework in its entirety (Lee, 2008).

While the authors of the 1970s focused on understanding the concept of CSR, those of the 1980s sought to understand how to translate this concept into concrete actions.

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<sup>3</sup> "A Three-Dimensional Conceptual Model of Corporate Performance", A. B. Carroll, 1979.

The vision characterizing the 1980s favoured a free market environment and a State intervention reduced to the minimum necessary. Consequently, managers were less affected by government pressure and focused on the needs of stakeholders in response to social expectations at the time. In particular, the reduced regulation has led authors to analyze corporate ethics and the role of CSR with regard to the stakeholders.

It is important in this context to mention the contribution of Thomas M. Jones (1980) as it was this author who opened the way to a debate focused more on the operation of CSR than on the concept itself. Some examples of the adoption of this new operational perspective come from: Tuzzolino and Armandi (1981), who identified 5 criteria through which to evaluate the CSR of a company (profitability, organisational security, affiliation and industrial environment, market position and competitiveness, and self-realization); Strand (1983), which proposed a model that could represent the relationship between an organization and its CSR and the internal and external effects of the behavior of a company; Wartick and Cochran (1985), who resumed Carroll's study of 1979 to rework and analyze it in a practical way.

During these years, awareness of society and concern for the environment (especially following the 1986 Chernobyl nuclear disaster) and sustainable development grew further. As a result, the topics of business ethics and stakeholder management began to become part of the vocabulary of organizations to an increasing extent, broadening the discussion about the business behavior of the time.

The 1990s led to the globalization of the CSR phenomenon, thanks to the spread of a growing number of international events, including the most important: the creation of the European Environment Agency (1990), the adoption of Agenda 21 and the United Nations Framework Convention on Climate Change (UNFCCC) (1992) and the adoption of the Kyoto Protocol (1997). These events denoted an international effort by most countries to raise standards towards climate and environmental issues and indirectly corporate behavior. In this increasingly global context, businesses were increasingly exposed to a number of threats, such as increased pressure from increasingly high expectations and increased reputational risk. For this reason, being "socially responsible" began to be a safe course to follow.

To this reasoning can be traced the establishment of the association Business for Social Responsibility (BSR) in 1992, which proposed itself as "Force for positive social change - a force that would preserve

and restore natural resources, ensure human dignity and fairness, and operate transparently" (Business for Social Responsibility, 2018, para. 2). The European Commission (EC) also played an important role in promoting CSR: in particular in 1995, when 20 business leaders adopted the "European Business Declaration against Social Exclusion", against social exclusion and unemployment. The following year, the European Business Network for Social Cohesion (now known as "CSR Europe") was launched, with the goal of bringing business leaders together and promoting CSR within their organizations.

It is important to mention 3 relevant tributes belonging to this decade:

- *Donna J. Wood (1991)*: the author set herself the goal of creating a model of Corporate Social Performance (CSP), of which she identified 3 fundamental dimensions: first, the principles that distinguish Corporate Social Responsibility, which include legitimacy (institutional level), public responsibility (organisational level) and managerial discretion (individual level); secondly, Corporate Social Responsibility processes such as environmental assessment, stakeholder management and problem management; finally, the effects of business behaviour in the form of social effects, social programmes and social policies. Wood developed this model on the basis of studies by Carroll (1979) and Wartick and Cochran (1985) reasoning much more broadly and contextualizing the characteristics of CSR within the company-society interaction, highlighting the effects of CSR on corporate performance.
- *Carroll (1991)*: The pyramid of CSR, which we shall discuss in more detail in the following section.
- *Burke and Logsdon (1996)*: The authors were the first to recognize the competitive advantages of implementing CSR within a company. According to the authors, CSR should play the role of complementary tool and support the core activities of the company and thus facilitate the achievement of the objectives. Moreover, they identified 5 dimensions of CSR that are fundamental for the creation of business value: centrality (proximity or less of the CSR with respect to the mission of the company); specificity (how much the CSR is able to generate specific advantages); proactivity (creating proactive policies of social trends); voluntarism (decision-making must be voluntary and must go beyond legal requirements); visibility (CSR must be easily recognizable by both internal and external stakeholders). A company that is able to exploit these 5 dimensions of CSR can obtain a measurable and quantifiable benefit (limited to the economic sphere).

Another important contribution came from Elkington in 1994, which introduced for the first time the concept of *Triple Bottom Line*, that is, the need to establish a sustainable balance between the economic, social and environmental aspects of a company. According to this theory, the best way to achieve an excellent end result is to establish effective and lasting partnerships between the private and public sectors and also between stakeholders. This concept became so popular that it became one of the main topics of the CSR debate, even today.

The 2000s were the protagonists of numerous academic contributions, events and changes in CSR. In July 2000, the United Nations Global Compact (UNGC)<sup>4</sup> was launched, which aimed to compensate for the government's shortcomings of the time in terms of human rights and social and environmental issues and to promote universal values within markets. Specifically, the UNGC identified 10 principles underlying the behavior of a company and its members, which should have been implemented in the strategies, policies and procedures with a view to creating a corporate culture based on integrity and long-term objectives. These 10 principles, even if not directly related to CSR, helped to foster global attention to Social Responsibility.

Also in 2000, the United Nations adopted the Millennium Declaration, including its 8 Millennium Development Goals (MDGs). However, a sharp shift towards a CSR adoption model as a strategic tool came only a year later, when the EC presented the Green Paper entitled: "Promoting a European Framework for Corporate Social Responsibility" (2001). According to this publication, companies voluntarily decide to contribute to a better society and a cleaner environment (Commission of the European Communities, 2001, p. 4). In this perspective, the company must aim not only to generate profit but also to act responsibly and have a positive impact on society and the environment. The Green Paper specifically lists four factors determining the growing success of CSR: social, economic and environmental concerns on the part of the community; social criteria, which condition investment decisions by companies and individuals; increased concern for the effects of economic activity on the environment; transparency by information and communication technologies. Since then, the EC launched a series of programs and campaigns aimed at promoting the European approach to CSR. In 2004, CSR was adopted as a strategic element in the Plan of the General Direction of Business of the European Commission. Subsequently, in 2005, the EC launched the "European Roadmap for Businesses - Towards a Competitive and Sustainable Enterprise", which set out European CSR targets for the coming years.

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<sup>4</sup> It brought together 44 global companies, 6 business associations, 2 labour organizations and 12 civil society organizations.

The company's positive response to these initiatives prompted the EC in 2015 to conduct a multiform, from which it emerged that the will of the public was in favor of the integration of CSR in business strategies.

In 2015, CSR Europe launched the *Entreprise Manifesto 2020* with the aim of guiding European businesses towards the promotion and development of an inclusive sustainable economy. The Manifesto proposed the creation of value through 5 different key areas: impact on society through the promotion of responsible and sustainable business practices; the commitment of members to ensure the continuity of the work of CSR Europe to achieve its objectives; financial stability; commitment of employees to individual development and organisational capacity; environmental impact assessment to specify areas for improvement.

Also in the same year, Carroll resumed his study on CSR focusing on the understanding of all the elements that had changed its perception and diffusion and had determined its evolution. In fact, he included new topics such as stakeholder management, business ethics, corporate citizenship, corporate sustainability and CSV (Creating Shared Value), defining them as complementary to each other and perfectly integrated into the CSR concept.

2015 was marked by the Paris Agreement and the launch of the 2030 Agenda for Sustainable Development by the United Nations, with the consequent adoption of the 17 Sustainable Development Goals (SDGs). The 17 Goals (**Fig. 1.1**) refer to a set of important development issues that take into account in a balanced way the three dimensions of sustainable development - economic, social and ecological - and aim to end poverty, to combat inequality, to tackle climate change, to build peaceful societies that respect human rights. The goals specified for sustainable development are universal in scope, affecting all countries and aspects of society.



# SUSTAINABLE DEVELOPMENT GOALS



Fig. 1.1 – Sustainable Development Goals (SDGs)<sup>5</sup>

The analysis of the evolution of the concept of CSR in recent decades has allowed the spotlight to be placed on the process of transition of the latter from a limited notion and very often neglected to a broader concept with many facets, thus increasing its complexity. There are also many methodologies identified to understand this new matter and sometimes they identify with each other while at other times they trace different paths. In this perspective, a company must consider the various hypotheses of CSR model to define which of them is the most suitable and compatible with the company itself.

We can therefore say that there are 3 questions that must be answered:

1. *What are companies responsible for?* Most literature agrees that a company's responsibility goes beyond purely economic and legal issues. To answer that question, Carroll proposes a pyramid model that identifies 4 types of responsibilities that the company should respond to<sup>6</sup>.
  2. *To whom are they responsible?* On this point, the literature has divided between the authors who support the *shareholder theory* (Friedman) and those who support the *stakeholder theory* (Freeman). In the latter category, the authors distinguish themselves according to how they answer the question: who are the stakeholders? On the one hand authors like Clarkson (1995) argue that stakeholders are those who are interested in economic transactions with the company while others like Freeman (1984) declare that stakeholders are "any group or individual who can affect or is affected by the achievement of the organization's objectives"<sup>7</sup>.
- We therefore note that the stakeholder theory is characterized by distinct approaches: on the

<sup>5</sup> <https://sdgs.un.org/goals>

<sup>6</sup> See next section.

<sup>7</sup> "A stakeholder approach to strategic management", p.46, R. E. Freeman, 1984.

one hand an instrumental vision, in which stakeholder management is only a tool to facilitate the achievement of the company's economic objectives; on the other hand a moral vision, in which any individual should be entitled to be considered, regardless of its strategic value. Furthermore, the categorization of stakeholders leads to another critical point, namely that the same individual can belong to different categories of stakeholders and therefore cannot be classified into one of them.

3. *To what extent are they responsible?* In relation to this question, the debate between voluntary and compulsory CSR is opened. As Carroll explained, ethical responsibilities are voluntary, but some of them can sometimes become mandatory because required by national legislation<sup>8</sup>.

### *1.1.1 The concept of Strategic Corporate Social Responsibility – SCSR*

Craig Smith (2001) proposed a new definition of CSR: "Corporate Social Responsibility (CSR) refers to the obligations of the firm to its stakeholders - people affected by corporate policies and practices. These obligations go beyond legal requirements and the firm's duties to its shareholders. Fulfillment of these obligations is intended to minimize any harm and maximize the long-run beneficial impact of the firm on society". Lantos (2001) espoused the definition proposed by Smith and pointed out that social issues should be an integral part of a company's strategy. For the first time, CSR was given a strategic connotation. After Lantos, some authors began to refer to the strategic side of CSR and began to talk about Strategic Corporate Social Responsibility (SCSR).

The SCSR was also the subject of analysis by Werther and Chandler (2005), who emphasized the evolution of the concept of CSR from simple minimal commitment to a real strategic necessity, indispensable for every type of company. According to the authors, to ensure that the SCSR results in a sustainable competitive advantage it must come from a "genuine commitment to change and self-analysis"<sup>9</sup> and must be transmitted to all the operations of the company through a top-down approach.

In 2006, Porter and Kramer, based on the principle that the SCSR constitutes a competitive advantage for the company, demonstrated that a company can generate benefits for the society and at the same time improve its competitive position within the market through a strategic approach. It is therefore

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<sup>8</sup> An example is the 2001 European Union Green Paper.

<sup>9</sup> "Strategic Corporate Social Responsibility", W.B. Werther, D. Chandler, 2005.



essential that the company observes the social context in which it is working to better understand how to adapt its strategy to it. An interdependence between the company and society was increasingly evident.

According to the authors, the concept of CSR had to be interpreted through a holistic business framework and not through a goal-limited perspective, since in the latter case the potential of CSR would be limited to the achievement of the company's objectives and would neglect the social benefits.

Based on the five dimensions identified by Burke and Logsdon (1996) and mentioned in the previous section, Husted and Allen (2007) built their definition of SCSR, namely the ability of an enterprise to: "1) Provide a coherent focus to a portfolio of firm resources and assets (centrality); 2) anticipate competitors in acquiring strategic factors (proactivity); 3) build reputation advantage through customer knowledge of firm behavior (visibility); 4) ensure that the added value created goes to the firm (appropriability)"<sup>10</sup>. Husted and Allen, through an interview with 110 top managers of the main Spanish companies, demonstrated that the main dimensions of CSR that relate to the creation of value (limited to the sphere of economic benefits) are visibility, appropriateness and voluntarism, although the latter is not part of the definition of SCSR just stated. In addition, the authors further contributed to the concept of SCSR, firstly by stating that the SCSR promotes value creation and consequently generates a constant drive towards innovation and secondly by stressing that the value creation of the SCSR is inevitably related to social needs.

Heslin and Ochoa (2008) highlighted how the SCSR, although implemented in a different and personalized way by each company, still followed some common and universal principles. After analyzing 21 examples of CSR practices, the authors identify 7 common principles: cultivate the needed talent, develop new markets, protect labor welfare, reduce the environmental footprint, profit from by-products, involve customers, and green the supply chain<sup>11</sup>. We see how the correlation between the company and the social context in which it operates is constantly emerging. In fact, a company can improve its business position and at the same time generate benefits for the society but also for the company itself and its stakeholders.

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<sup>10</sup> "Strategic Corporate Social Responsibility and Value Creation among Large Firms", p. 596, B.W. Husted, D.B. Allen, 2007.

<sup>11</sup> "Understanding and developing Strategic Corporate Social Responsibility", A. Heslin, J. Ochoa, 2008.

In the fourth edition of his book, Chandler (2016) elaborated a new definition of the SCSR: "The incorporation of a holistic CSR perspective within a firm's strategic planning and core operations so that the firm is managed in the interests of a broad set of stakeholders to optimize value over the medium to long term"<sup>12</sup>. In the same edition, Chandler also proposed 5 key components of the SCSR compared to the 4 presented in previous editions: the CSR had in fact to be completely integrated not only in the process of strategic planning of the enterprise but also in the culture of the same one; the actions of a company in their totality are directly connected to the main activities; the adoption of a stakeholder perspective, that is the understanding of the needs of the interested parties, is a strategic necessity; the perspective passes from the short term to the medium-long term and the process of management of the resources must hold account of the main stakeholders; finally, companies aim to optimize the value created. The last component represents the new component of the SCSR and emphasizes the passage of the main objective of an enterprise from the maximization of the profit to the Creating Shared Value (CSV).

At the end of 2000, the SCSR proved to be a valuable tool to address social concerns and to generate shared value and consequently should be part of a company's daily activities.

### *1.1.2 A Technical Standard on CSR - The ISO26000*

The publication by the International Organization for Standardization (ISO)<sup>13</sup> of the ISO26000 was fundamental for the global recognition of CSR.

ISO26000 is a standard (can be considered the first true significant technical standard on CSR) published in its first version in November 2010 and the result of the work of 450 experts from more than 90 countries and 40 international organizations engaged in different aspects of Social Responsibility<sup>14</sup>. The objective of the standard is to provide guidance on the basic principles of Social Responsibility and stakeholder involvement, on the fundamental issues and specific aspects of Social Responsibility as well as on how to integrate socially responsible behaviour within any type of organisation.

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<sup>12</sup> "Strategic Corporate Social Responsibility: Sustainable Value Creation", 4th edition, D. Chandler, 2016.

<sup>13</sup> ISO is an independent international non-governmental organization which, through its members (167 national standardisation bodies), brings together experts to share knowledge and develop voluntary international standards, consensus-based and market-relevant that support innovation and provide solutions to global challenges.

<sup>14</sup> The drafting of international standards is generally carried out through the ISO technical committees. Any member body interested in a subject for which a committee has been established shall be entitled to be represented.

Clause 4 of ISO26000 identifies 7 principles that an organization should take into account when implementing CSR: Accountability, Transparency, Ethical behaviour, Respect for stakeholder interests, Respect for the rule of law, Respect for international norms of behaviour, Respect for human rights.<sup>15</sup>

The standard was updated in 2020, including the integration of the 17 Sustainable Development Goals (Fig. 1.2).



Fig. 1.2 – ISO26000 standard including SDGs<sup>16</sup>

<sup>15</sup> <https://iso26000sgn.org/iso-26000/about-iso26000/the-iso-26000-framework/>

<sup>16</sup> <https://www.iso.org/sdgs.html>

## 1.2 Theoretical framework of CSR: different theories compared

According to Friedman's *shareholder theory* (neoclassical theory), the ultimate goal of private business is to provide a product or service to the society, generating economic value and consequently a profit. As can be understood from the name of the theory itself, the Social Responsibility of the organization focuses on the figure of the shareholder and is proposed as the only obligation to maximize profits, while always in an ethically correct and transparent way. From this point of view, a company must not meet any obligation that does not fall within those imposed by law and consequently must not feel obliged to support any other social cause. Friedman argues that the protection of the public interest or of society in general is the exclusive responsibility of the State and not of the individual organisation.

Following Freeman's *stakeholder theory*, stakeholders are any individual who "influences or is influenced by a company's actions" and who has an "interest, right, claim or ownership in an organization or participation in the company"<sup>17</sup> (Keinert, 2008). According to Freeman, an organization must operate with the rights and interests of stakeholders in mind and recognising. Furthermore, maintaining an active relationship between the organisation and its stakeholders must be an integral part of the company's strategy. It is also important to know how to manage the relationships between the various stakeholders and properly balance their interests. As demonstrated by many authors (Carroll 1999; Maignan and Ferrell 2004; Campbell 2007), the stakeholder theory is strongly linked to the theme of CSR, as the latter is based on the relationship between business and society.

The main difference between the two theories just enunciated consists in the value attributed to the shareholders: while in the first one they are the only actors to refer to when talking about the Social Responsibility of an organization, in the second one they are just some of the actors to be taken into account, as the sphere of reference includes the wider category of stakeholders. In these terms, CSR translates into the common good of all stakeholders (Coelho et al, 2003).

The most widespread and widely accepted theory is that proposed by Carroll, who uses as a representation of the CSR of a company the figure of a pyramid composed of four layers

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<sup>17</sup> "Corporate Social Responsibility as an International Strategy", C. Keinert, 2008.

corresponding to as many responsibilities: economic responsibility, legal responsibility, ethical responsibility and, finally, philanthropic responsibility (Fig. 1.3).

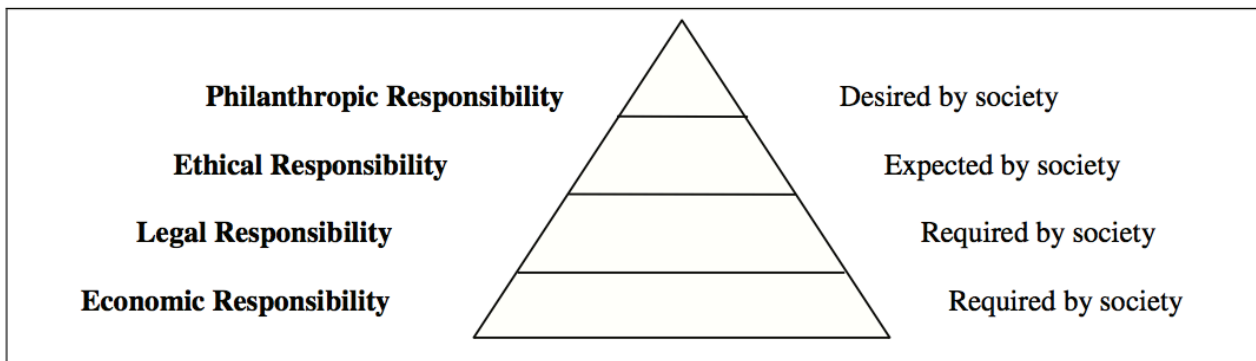


Fig. 1.3 – Carroll's CSR pyramidal model<sup>18</sup>

At the base of the pyramid we find economic responsibility, which plays a fundamental role because the three layers of responsibility above are based on it (Geva, 2008). It is based on the principle that the objective of a company is to provide a good or a service to the final consumer and to generate a profit accordingly.

There is a strong link between economic responsibility and legal responsibility, as a company is expected to achieve its economic objectives by adopting a legally correct behaviour.

At the third layer we find ethical responsibility, which represents "those activities or practices that are expected or prohibited by members of society even if they are not codified in law"<sup>19</sup>. These terms refer to behaviors that must not only be corrected from a legal point of view but also from an ethical point of view, complying with rules or standards that define the concept of "right" in the eyes of public opinion. In this case, the company must develop its own moral sense that goes beyond what is legally imposed on it, in a manner consistent with the expectations of society. Ethical responsibility, while not constituting any obligation, could still have economic consequences (strikes or boycotts by consumers) in the event that the company did not take this into account.

Finally, at the top of the pyramid, we find the philanthropic responsibility, that is, the one that refers to the so-called "love for the neighbour". In the company context, the goal is to pay attention to the employees of the company, to local communities and more generally to the company.

<sup>18</sup> "Corporate Social Responsibility: A Study of Striking Corporate Social Responsibility Practices in Sport Management", Filizöz B., Fisne M., 2011.

<sup>19</sup> "Three Models of Corporate Social Responsibility: Interrelationships between Theory, Research and Practice", A. Geva, 2008.

In summary, we can deduce that according to Carroll's pyramid model, an organization can define itself as socially responsible if it generates profit in a legally and ethically correct manner, making a positive contribution to society.

The principle behind this model is that the company becomes socially responsible by adopting one level after another, from the base to the top of the pyramid. However, there are cases where a company considers only philanthropy ignoring the previous layers, generating the so-called phenomenon of "whitewashing"<sup>20</sup> (or "greenwashing" for environmental issues).

Following Wood's Corporate Social Performance (CSP) model, companies can be judged by their commitment to social well-being, or CSR practices. On the other hand, companies can also be judged by how they respond to stakeholders' concerns in both calm and turbulent contexts (Corporate Social Responsiveness). Combining the two types of CSR (Responsibility and Responsiveness) and implying consideration of the effects of corporate actions on stakeholders results in Corporate Social Performance (CSP). Although this model has simplified knowledge of CSR and business performance, it is so abstract that it makes it difficult to interpret the results and is therefore little used in practice.

It's appropriate at this point to report the difference between value-based company and traditional company. The elements that differentiate these two types of business model can be summarized in 5 points:

1. *The reasons for a company to behave responsibly.* In the case of the value-based company, the company aims to take a socially responsible attitude not to obtain benefits in economic terms but simply because it believes it is right.
2. *Free market ideal.* If the objective of the market economy is to increase the common good, according to the free market theory<sup>21</sup>, ethics is not absolutely necessary because the selfish search for one's own interests is sufficient, which favors the whole of society and consequently also the common good. On the contrary, a responsible enterprise believes that individual profit is not synonymous with the welfare of the community automatically, but must be accompanied by a voluntary commitment to the common good through appropriate decisions and behaviour.

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<sup>20</sup> The term "whitewashing" refers to the practice by which an organization tries to hide unpleasant facts through false charitable practices.

<sup>21</sup> Free market theory states that, in a free market, the economic system achieves the so-called "general economic balance" through the presence of an invisible hand (metaphor created by the economist Adam Smith) by which the enterprise moves according to its own selfish needs, which, however, will generate benefits not only for the enterprise itself but also for the common good.

3. *Perception of environmental and social problems.* In the case of value-based companies, the company not only cares about the financial aspect but also takes into account the environment and society. In particular, through the adoption of a socially responsible model, the company is able to build a relationship of loyalty with its consumer because the purchase of a product by the latter goes far beyond the act of simple purchase, because there's a sense of admiration behind it. Starting from this premise, it is wrong to think that the profit of a company must be sacrificed in order to favor the development of Social Responsibility and vice versa. On the contrary, the more a company is perceived as socially responsible, the more the consumer will be attracted to it, the more profitable the business will be.
4. *Difference between profile and identity.* While traditional companies only use socially responsible practices to improve their image and reputation in the eyes of the public, value-based companies share the values of CSR and make them integral elements of their Corporate Identity, in a truthful manner and without ulterior motives.
5. *Importance of the environment, society and ecosystem.* These 3 elements should be considered important and valuable regardless of whether they can directly or indirectly affect a company's profit. In fact, they should be treated as objectives and not as means or resources.

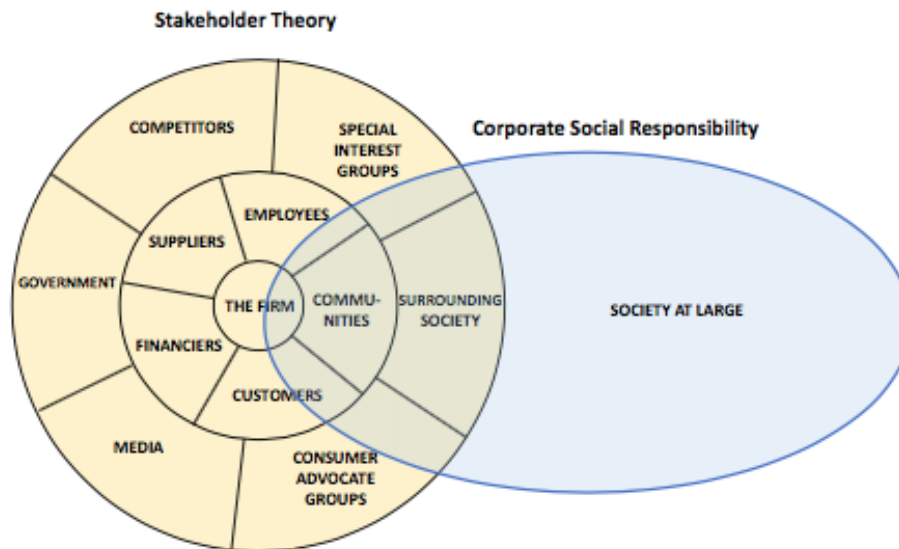
### *1.2.1 The relationship between CSR and stakeholder theory*

According to some authors who have deepened the relationship between CSR and stakeholder theory, one concept is the subset of the other (Garriga & Mele, 2004; Wood, 1991); according to others they are in a sense competitors (Brown & Forster, 2013; Schwartz & Carroll, 2008) and according to others they are complementary (Russo & Perrini, 2010; Jamali, 2008; Kurucz, Colbert, & Wheeler, 2008; Roberts, 1992).

We note that the main element in common between the two elements in the analysis is the importance of the integration of social interests within commercial transactions. Unlike what neoclassical theory holds, the enterprise is strongly embedded in society, and for this reason the social aspect of an enterprise cannot (and should not) be neglected.

However, while CSR places great importance on the Social Responsibility (towards local communities and society in general) of a company, privileged compared to other responsibilities,

stakeholder theory makes mention of corporate responsibilities<sup>22</sup> in general; of course Social Responsibility is included in the key responsibilities of a company but is placed on the same level as all the others. The figure shows the relationship between CSR and stakeholder theory (**Fig. 1.4**).



**Fig. 1.4 – relationship between stakeholder theory and CSR<sup>23</sup>**

At the center of the circle representing the stakeholder theory is the enterprise, which is surrounded by a first circle (main stakeholders) and a second (secondary stakeholders). The ellipse representing CSR, on the other hand, is entirely dedicated to society. We therefore note that in the first case the society plays a relatively marginal role while in the second a fundamental role. The intersection between the two figures represents the meeting point between stakeholder theory and CSR, that is, society and communities.

While the responsibility of CSR is unidirectional (from the company towards society and communities), in the case of stakeholder theory the responsibility is multidirectional: the objective is to meet social, environmental and ethical needs (such as CSR) but at the same time consider also those related to the company in general and other stakeholders.

<sup>22</sup> The term "corporate responsibility" refers to the category of responsibility towards stakeholders that includes: responsibility towards customers, responsibility towards employees, responsibility towards funders, responsibility towards suppliers and responsibility towards communities.

<sup>23</sup> "Corporate Social Responsibility and Stakeholder Theory: Learning From Each Other", Freeman R. E., Dmytriiev S., 2017.



If we consider the example of Corporate Responsibility towards customers, while CSR would opt for ethical working practices and an environmental commitment, the stakeholder theory would consider, in addition to the factors just stated, also responsibilities towards the company and other stakeholders.

However, there are 3 elements that unite Corporate Social Responsibility and global Corporate Responsibility:

1. *Purpose*. The organization is born for a precise purpose, which remains constant throughout the life stages of the organization itself and must be morally correct. This purpose must determine the path that the company must take (vision, mission and strategy) and stipulate the responsibilities that develop along it.
2. *Creating value for all*. The purpose of point (1) is put into practice, through the creation of value for all stakeholders (as postulated by stakeholder theory). By satisfying all stakeholders, the practices by which CSR is used to adopt misconduct are avoided.
3. *Stakeholder interdependence*. Creating value for a stakeholder also contributes to the creation of value for other stakeholders (Freeman, 1984). For this reason, helping communities and society will also have a positive effect on shareholders. For example, a result of a good CSR policy could be a better reputation or a more motivated and productive staff or more sales and so on. In addition, if suppliers and employees are satisfied, there is a good chance that customers are satisfied too.

Another way to analyze the difference between stakeholder theory and CSR is to distinguish the perspective through which these two concepts visualize the company. The first observes the company from a point of view of the company itself and its stakeholders, as according to this theory the primary objective of a company is to satisfy the interests of its stakeholders. The second, instead, observes the company through a perspective of society in general, prioritizing Social Responsibility over other corporate responsibilities (as we have previously stated).

Having highlighted the differences between the two concepts, we try to understand the circumstances in which it is more appropriate to adopt the stakeholder theory and when to adopt a CSR policy. The assessment criterion lies in the problem to be solved. To make the issue clearer, here is the example of the civil rights movement "Black Lives Matter"<sup>24</sup> in the USA. It is out of the question that the lives of all individuals matter but in a context in which the African American population has suffered a

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<sup>24</sup> Black Lives Matter was born in 2013 in the USA and is an ideological and political movement against discrimination and racism against the African American community.

situation of oppression for a long time, it makes sense to give priority to a part of society (and not to society in general) which deserves special attention, until the oppression ends. By adapting this example to the business environment, all the stakeholders of a company are equally important but there are circumstances in which it is more appropriate to narrow the scope of attention and Corporate Responsibility towards a particular stakeholder. In this way, when the stakeholder that deserves more attention is society, we talk about Social Responsibility and it is precisely here that CSR comes into play.

### **1.3 Benefits of CSR**

The assessment of the benefits resulting from a correct application of CSR within an organisation is very different from any other type of assessment that is carried out for other types of investment. In the case of investments necessary for the implementation and maintenance of CSR practices, the costs incurred by the company, while mainly referring to the short term, very often lead the latter to accrue benefits in the medium to long term. The main return from CSR is, according to several authors, an increase in financial performance leading to higher profits or greater public support which in turn leads to increased profits (Burt, 1983; Margolis & Walsh, 2001; Pava & Krausz, 1996; Roman, Hayibor, & Agle, 1999; Stanwick & Stan- Wick, 1998; Ullman, 1985).

Specifically, among the main effects of CSR on the company we mention: greater profitability, building trust, respect, credibility, reputation, loyalty of customers and all stakeholders (Beda and Bodo, 2004). In this sense, CSR is not only an outlay in economic terms but a real strategic investment, comparable to R&D or advertising, which requires the inclusion of social, ethical and environmental considerations within business choices. CSR is able to generate higher standards of living while maintaining the company's profitability for the company (Hopkins, 2004).

We can divide the benefits generated by CSR into two categories: external and internal benefits. The internal sphere refers mainly to the management of human and natural resources, occupational safety, business organization and effects on the environment. On the other hand, the external sphere refers to the sphere of external stakeholders and therefore to local communities, customers, suppliers and the global environment. The internal benefits help the company to develop new skills and to understand how to best use its resources, in order to gain a competitive advantage over competitors. In addition, employees will be more prepared and more motivated and loyal to the organization.

Among the external benefits we mention a better corporate reputation, which favors the relationships between the company and its stakeholders both internal (employees) and external (customers, suppliers, banks), an increase in profitability, greater consumer satisfaction and reduced business risk.

### *1.3.1 Benefits of CSR – stakeholder theory*

Considering the benefits underlined by the stakeholder theory, it is necessary to highlight the importance of the relationships established between a company and its stakeholders. If an organization treats its stakeholders well, they will respond positively through:

- Sharing valuable information (all stakeholders);
- increased purchase of products and services (customers);
- tax breaks or other incentives (community);
- better financial conditions (financiers);
- increased acquisition of shares (shareholders);
- increased motivation in work and loyalty to the organization (employees).

In this way, the energies coming from the engagement of the stakeholders are exploited by the organization in order to reach the own objectives.

Stakeholder theory is more effective in a complex and turbulent environment, as the organisations managing the stakeholders have more information and are more attractive to the market than competitors and therefore enjoy greater strategic flexibility.

Unlike other theories that focus on a narrow circle of stakeholders<sup>25</sup>, stakeholder theory considers the sphere of stakeholders in an organization as a whole, believes that the good management of all stakeholders generates synergy. In other words, stakeholders are interdependent and the way a company treats a particular group of stakeholders influences the attitude of other stakeholders towards the company itself and so on. Thus the so-called "generalized exchange" is generated and is one of the fundamental aspects of differentiation of this theory.

It has been shown by numerous authors that proper management of relations with stakeholders is associated with higher financial performance (Phillips, Freeman & Wicks, 2003; Harrison, Bosse &

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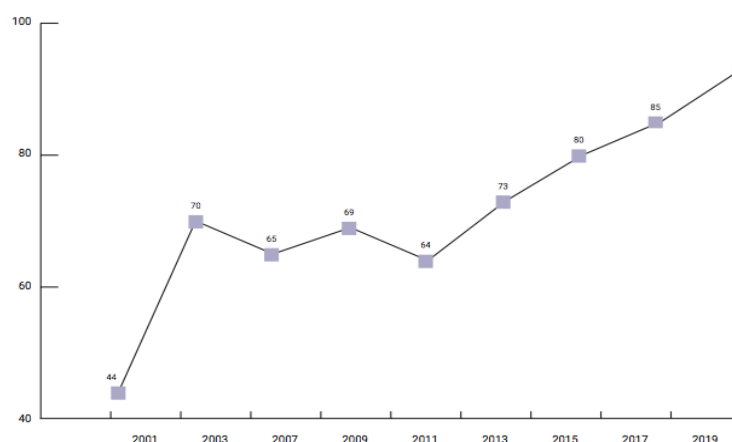
<sup>25</sup> For example, HR theory focuses on employees; marketing theory on customers; financial theory on shareholders and financiers, and so on.

Phillips, 2010; Harrison & St. John, 1996; Jensen, 2001; Jones, 1995; Walsh, 2005). Nevertheless, other authors continue to argue that the best approach to managing an organization is one aimed at maximizing the value of shareholders (Brealey, Myers & Marcus, 2007; Danielson, Heck and Shaffer, 2008; Heath, 2009). Consequently, the allocation of resources to stakeholders considered unnecessary is strongly discouraged. This creates a contrast between the theory of the stakeholders and the primacy of the shareholders, that is the shareholder theory.

It is no coincidence that the thought on stakeholder theory developed mainly in Western countries, where the shareholder theory was predominant. For this very reason, the management of the interested parts has covered a fundamental role in order to recompose a balance between shareholder and stakeholder that was turning out more and more latent and that generated negative outcomes for the majority of the enterprises but also for the economy and the society (Stout, 2012).

## 1.4 Statistical data on CSR in Italy

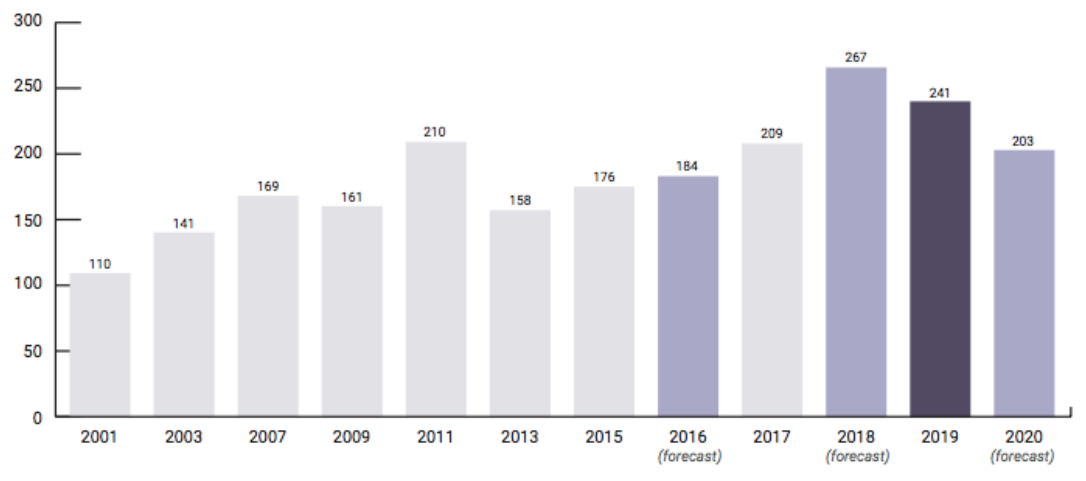
Let's take a look at the IX 2020 survey report by Istituto Ixè SRL on the social commitment of companies in Italy. The data on which we focus are those relating to Italian companies (sample of 400 companies) that engage in the activities of CSR. From the chart below (**Fig. 1.5**), we note that the spread of CSR among medium and large Italian companies (at least 80 employees) has recorded a positive trend from 2001 to 2019. In these 18 years the commitment of Italian companies towards CSR and in particular in the initiatives of attention to employees has grown by almost 50%.



**Fig. 1.5 – commitment of Italian companies towards CSR<sup>26</sup>**

<sup>26</sup> “L’impegno sociale delle aziende in Italia”, Istituto Ixè SRL, IX rapporto di indagine 2020.

In fact, if we consider the average investment (in thousands of euros) in CSR activities (**Fig. 1.6**), we note that in the same time frame the sum of money dedicated to CSR is progressively increasing, with the exception of some specific cases. For example, in 2020 the study predicted a lower investment in CSR than in the previous year, in relation to the health emergency situation due to the pandemic linked to Covid-19. The budget of some enterprises (about 37% of the interviewed enterprises) that initially had been allocated for the activities of CSR has necessarily been reduced or even cancelled because of the economic crisis.



**Fig. 1.6 – average investement (in thousands of euros) in CSR activities<sup>27</sup>**

The most active economic sectors in terms of CSR and employee focus are finance, commerce, manufacturing and metallurgy. Those that are more involved in activities of sustainability and environmental safety are the chemical/pharmaceutical, manufacturing and metallurgical industries.

The main investments in CSR are those aimed at sustainability, through development and innovation: investment in new technologies to reduce the polluting impact of the company and waste disposal or to reduce energy consumption or to enhance separate collection. However, the majority of the companies surveyed stated that the activity most deserving of attention was staff training: through it, the company can encourage the creation of sustainable responsible behaviours and spread a shared ethic within the company dimension. In second place is the horizontal sharing, able to spread the CSR culture among all the members of the enterprise and in third place the coherence, fundamental for the construction of a strategy of CSR in line with the plan of industrial development.

<sup>27</sup> “L’impegno sociale delle aziende in Italia”, Istituto Ixè SRL, IX rapporto di indagine 2020.

The main tools for spreading CSR within the company are those of traditional origin such as internal communications and periodic meetings but are also used less traditional means such as the company website, newsletter or social networks.

It is also important to mention the work life balance initiatives and the monitoring of the organisational climate. On the other hand, the role of consumers and stakeholders is less important, unlike companies not active in CSR.

The activities involved are implemented first within the company, then in the territory near the company's headquarters and finally, in a small percentage, on the Italian territory. Each sector chooses the territory of destination most suited to its activity: the finance sector focuses on the internal corporate dimension; the chemical sector in the territory near the company and the service sector on the national territory.

As a result, we move away from the concept of CSR as a charity to more distant countries and we approach the idea of CSR as an internal business commitment or in any case close to the national territory.

In terms of recorded benefits and advantages, the companies interviewed declare that the greatest benefit coming from the CSR activities is that relative to the improvement of the corporate image. Added to this is an increase in awareness and a strengthening of reputation, together with an improvement in relations with the territory, local communities and public administration. To a lesser extent, however, CSR also has positive effects on customer relations, in terms of increased sales and increased loyalty, and also on relations with employees.

Awareness of the importance of CSR is growing more and more in recent years and this is demonstrated by the fact that in 2020 about 46% of companies say that the focus on CSR is increasing, compared to only 28% in 2016.

Similarly, almost half of companies report that the positive perception of the consumer towards a product offered by a socially responsible company is increasing more and more.

Even the role of a specific figure within the company that deals expressly with CSR is becoming increasingly important: 70% of medium and large companies claim to have indicated a responsible for the activities of CSR and sustainability.

The clear link between Social Responsibility and sustainability, highlighted in the recent ISO26000 Guideline, once again calls on all organizations to make an ethical commitment to a better future.

That sustainability is becoming a priority for companies is not new and to give us a confirmation in this regard is a recent research: 57% of Italian CEOs involved in the study "Own your path: Practical Pathways to transformational sustainability" (2022) developed by IBM Institute for Business Value (IBV) has expressed itself in this sense. This percentage evidences how much this topic is very present in the strategies of the enterprises, also in relation to the comparison with the same survey carried out last year from which it emerges an increase of attention of 37%. But research must also be read as an invitation to look to the future, noting that something like 48% of CEOs also consider an increase in practices that address sustainability in the next two or three years as a priority. Once again a positive trend if we consider that last year this share was around 30%.

## **CHAPTER TWO**

### **LITERATURE REVIEW OF CSR IN SPORT MANAGEMENT**

Although it may seem apparent why a sports organization should adopt a CSR model, nowadays there are many organizations (belonging to any sector, but especially the sports one) who are still reluctant to be socially responsible. Furthermore, the literature is poor on how to implement such a model within a sports company. This is where my contribution comes from, which aims to understand first of all what are the reasons that push a sports company to accept or reject the CSR model and secondly develop a model through which to facilitate the entry of CSR within the sports world.

I carried out the study of academic literature through an interdisciplinary research of texts and documents on the subject. To do this, I used the Google Scholar search engine, which allowed me to find the documents I needed. When I had to search for documents related to the generic topic I inserted in the search bar keywords like "CSR", "sport", "sport management"; when instead I needed a particular research related to specific topics, such as education, governance and so on, I have added keywords related to the issue, so as to narrow the field to the relevant documents.

As regards the year of publication, obviously I tried to take into consideration the most current documents but since the literature on the subject of CSR is very wide but the one related to CSR in the sports field is much poorer I also had to consider texts and research less recent.

We divide our study of academic literature into two sections: on the one hand, authors who promote sport as a tool for the implementation of CSR (*cooperation*) and on the other hand those who are opposed and treat the issues of CSR and sport as separate and incompatible (*competition*). We will then analyze the reasons that lead one faction and the other to their conclusions and once we get a clear picture of the situation we can answer (in theoretical terms) to our research question: What do the authors say about the antecedents of acceptance and rejection of CSR in sports?



## 2.1 Conceptual framework

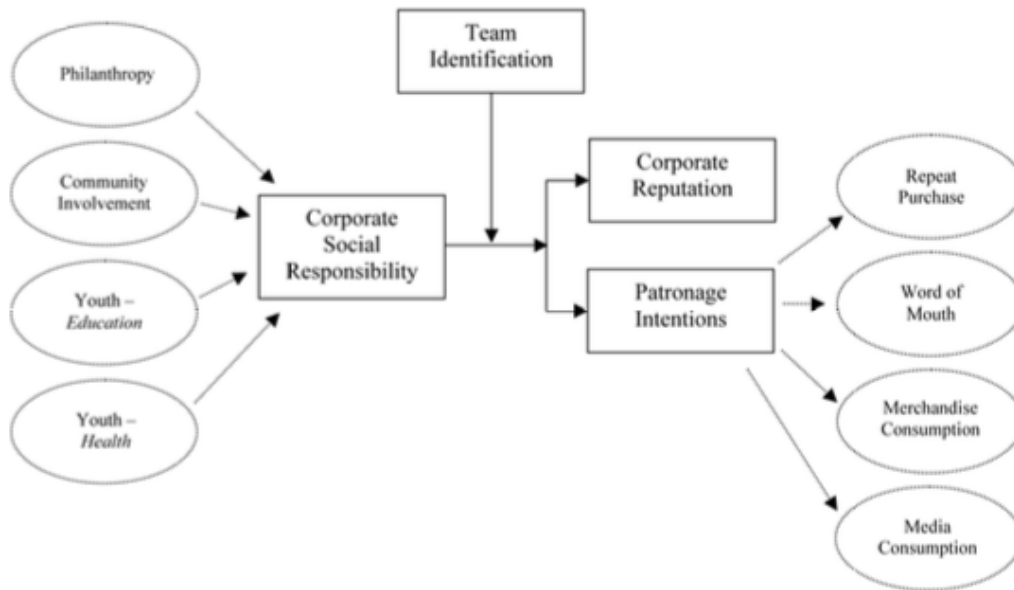
If in the first chapter we talked about the models related to CSR, as many models have been developed in relation to CSR in the sporting context (Heinze et al., 2014; Kolyperas et al., 2015; Walker & Parent, 2010). Most of these studies, mainly developed on an individual or organizational level of analysis, conclude that a sports organization faces many challenges in implementing CSR. As a result, there is a need to adopt a multi-level analysis that can adapt to the growing organisational complexity associated with sports organisations and that places the emphasis on the relationships between individual, group, organisational and inter-organisational levels.

CSR has only started to receive attention from the world of sport and academic literature in the field of sport management in the last 20 years.

When we talk about CSR applied to the world of sport we refer both to sports organizations that begin to identify CSR as an opportunity and then try to become socially responsible but also to companies operating in sectors outside of sport but that demonstrate and implement CSR activities through sport, to achieve their commercial or social goals. Hence the distinction between CSR *in* sport and CSR *through* sport.

The theme of CSR, especially with regard to the sporting context, has never found real and unique consensus by researchers. In fact, very often, it has generated controversy instead of solving them. In addition, existing literature is poor in understanding the dynamics that relate to the implementation of CSR within a sports organization.

Walker and Kent (2009) propose a model through which to analyze the CSR applied to the sporting context, represented by the figure below (**Fig. 2.1**). The model has been developed with reference to professional sports teams but can be suitable for sport in general by making some small changes.



**Fig. 2.1 – CSR applied to sporting context (Walker and Kent, 2009)<sup>28</sup>**

On the left there are 4 categories of group initiatives associated with CSR activities that can be undertaken by sports organizations, especially professional ones: philanthropy, community involvement, youth education and youth health. These 4 domains belong to the independent variable of the CSR, placed to the center of the model, which exerts an influence on the variable dependent of the Corporate Reputation and on the Patronage Intentions and its 4 dimensions (repeat purchase, word of mouth, merchandise consumption, media consumption). Since the CSR activities mentioned in the model are group initiatives, it is necessary that the perceived effect of the dependent variables is moderated by an intermediate variable that symbolizes the psychological connection, represented by the Team Identification.

*Corporate reputation.* Brown and Logsdon (1999) define business reputation as the set of external considerations and assessments relating to what the organization represents, the extent to which it respects its commitments and meets the expectations of the parties concerned and, finally, the extent to which its performance is consistent with the socio-political environment in which it operates. Reputation is considered one of a company’s greatest sources of competitive advantage, as it is able to summarize past actions and predict future behaviors. In fact, it is considered to be one of the rarest and most difficult to imitate resources a company can claim (Hall, 1992).

<sup>28</sup> “Do Fans Care? Assessing the Influence of Corporate Social Responsibility on Consumer Attitudes in the Sport Industry”, Walker M., Kent A., 2009.

Contemporary literature has identified a positive correlation between corporate reputation and Social Responsibility. In fact, in recent years the process of *ethicalization* has spread, through which the identity of a company is transformed into an ethical identity or even called Corporate Identity<sup>29</sup>.

Undoubtedly, the implementation of CSR practices within the company reality contributes to the creation of a positive image of the organization and consequently to the improvement of its reputation. What is important is that CSR must not only be introduced as an integral part of the mission of the organization but that mission must be communicated to the consumer effectively.

The objective of the enterprise must be to construct a context of trust inside of which to operate and in which its stakeholders can feel satisfied of the own needs and consequently to generate value.

A correct socially responsible behavior allows a strengthening of the corporate reputation of a company if the latter manages to: define the objectives and reference values; show the contribution of CSR within the core business; communicate the objectives in advance and objectively measure the results achieved (Gazzola, 2006).

*Patronage Intentions.* The intention to sponsor a company depends heavily on the consumer's perceptions of CSR, which must be positive. A good CSR will lead to an overall positive consumer association. However, the consumer's response depends on the consumer's perception of the organisation's CSR activity. Indeed, Walker et al. (2010) has shown that consumers tend to respond positively to genuine CSR programmes while being skeptical of more strategic programmes, those in which the CSR is used as a tool to hide the real economic interests of the organization (e.g. whitewashing and greenwashing).

*Team identification.* Team identification means the psychological attachment of a consumer that allows him to have a feeling of belonging to a wider social structure (Wann & Branscombe, 1991) and also the emotional participation that a consumer develops towards a sports organization (Sutton et al., 1997). In this way a strong connection is created between the consumer and the sports organization, in which the former is identified in the latter (Mael & Ashforth, 1992) and from which the former draws great emotional and value from the latter (Madrigal, 1995). In the specific case of CSR, the consumer cultivates a sense of pride towards the sports organization and associates the latter with the community in a gratifying way (Funk & James, 2001).

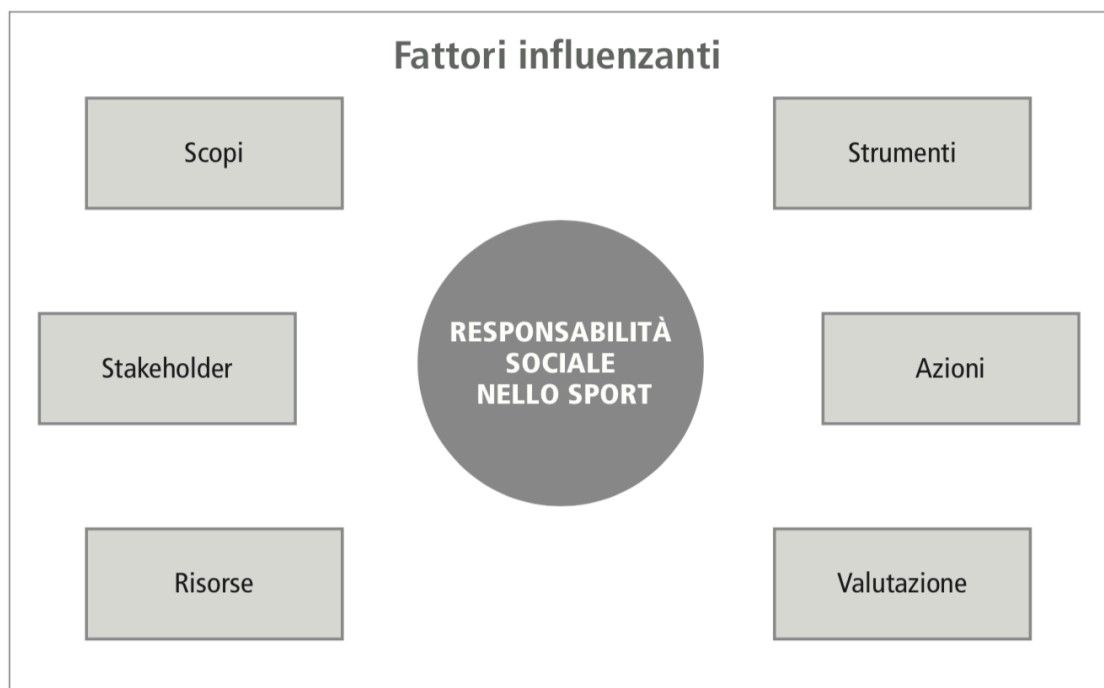
It has been shown that greater team identification favors sports organizations in establishing a strong relationship with consumers and maintaining it over time (Kolbe & James, 2000). Moreover, the

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<sup>29</sup> Corporate Identity means the set of ethical values of an organization, consistent with the principles for which the organization itself was founded.

higher the level of identification, the more the consumer will be willing to repay the sports organization through patronage, offering their support regardless of its reputation.

A theoretical-practical model of research on Social Responsibility in sport in Italy is the one suggested by Esposito in 2012 (**Fig. 2.2**), who, through a research focused on the multiple case study<sup>30</sup>, has defined a model capable of collecting important information to photograph the involvement of a sports organisation within CSR and compare it with other organisations sports sensitive to the theme. Among the factors influencing CSR in the sports world we mention: the goals, the stakeholders, the resources, the tools, the actions and finally the evaluation.



**Fig. 2.2 - CSR applied to sporting context in Italy (Esposito, 2012)<sup>31</sup>**

<sup>30</sup> The multiple case study is a method capable of integrating a qualitative and quantitative perspective with an approach that can describe and verify the hypotheses drawn from the previous literature analysis (Travaglini 2002).

<sup>31</sup> "La Responsabilità Sociale delle organizzazioni sportive – condividere valori per creare valore", Esposito G, 2012.

## 2.2 CSR and sport: cooperation

The question is: how does sport contribute to solving economic, social and environmental problems globally? The answer lies in 4 categories of social interventions based on sport and implemented by different actors and in different ways (Giulianotti, 2011):

1. Policies aimed at strategic development, carried out by national and international governmental organizations but also by sports federations<sup>32</sup>, which are engaged in the construction of networks that can facilitate the performance of these activities. An example is the United Nations Office of Sport for Development and Peace (UNOSDP), which supports and promotes sporting activities through national and international systems and hosts Sports Federations such as the Federation Internationale de Football Association (FIFA) or the International Olympic Committee (IOC) which base its initiatives on development.
2. Interventionist development policies, which are carried out by non-governmental organisations (NGOs), largely responsible for projects related to sport and development. This category includes NGOs that work at local, national and international level but also sports clubs that engage in sports and development activities.
3. Social justice policies, supported by social movements aimed at achieving long-term structural changes in different societies. Sport is involved as such campaigns could be carried out against abuse or anti-ethical practices conducted in the sporting world.
4. CSR policies. Giulianotti (2015) associates CSR activities in sport with neoliberal policies, in which a system of self-regulation in terms of market and other activities is preferred over an interventionist approach by the State. These types of policies are focused on the voluntary aspect of CSR and are concretized especially through private donation (eg. Nike that funds anti-Hiv campaigns in Africa).

This last point, in particular, allows us to start this section on the arguments in favour of CSR in sport because it states that the effects of these programmes are positive for the sports organisations that adopt them, in terms of productivity, profitability, business profile and marketability. In this regard, Godfrey (2009) argues that CSR can generate positive effects on sport and that sport can be good for CSR.

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<sup>32</sup> Sports federations are non-profit organizations (NPOs) responsible for the organization and regulation of their sport.

Why does CSR play a relevant role in sport? Firstly, sports organisations exert a strong influence on the global community, and secondly, issues relating to the transparency and accountability of a company are of more concern now than ever to the sporting world (Walker and Kent, 2009). In addition, CSR is in the genetic code of sports organizations (Bayle, Chappelet, François, & Maltèse, 2011), given their strong connection with the community and the importance attached to relations with stakeholders.

There are two interrelated factors that would explain why CSR finds concreteness in the world of sport: first, the "corporate" category of sport is experiencing increasing success in terms of profitability (e.g. revenues for mega events or sports merchandising); secondly, the emergence of interventions and campaigns in favour of workers engaged in the construction of sports facilities or the little support offered by elite sports clubs to the poorest increases social concern.

Two other factors to consider are the omnipresence of sport within the global community, which has made the sports organizations of real companies and secondly the public to which sport refers which is not only increasingly aware of the social issues related to business aspects but also strongly linked to sports practices through an affective connection (Lau, Makhanya, & Trengrouse, 2004).

Slack and Parent (2005) suggest that organizational phenomena within the sporting context provide some advantages that not all other industries can enjoy.

Accordingly, among the benefits that sport offers we must mention not only the improvement of the physical condition of an individual but also his psychological well-being.

In this regard, if we consider the "immaterial" effects of sport on the individual, we must divide the reference areas into 4 different spheres: the sphere of ethics (respect for rules, discipline); the educational sphere (family and school); the sphere of training (cultural offer and integration in the world of work); the sphere of health.

Sport boasts the ability to connect people beyond any kind of barrier: cultural, social, ethical and religious. We therefore conclude that sport plays an extremely important social role within today's society. However, a great social function gives rise to a great deal of Social Responsibility and it is precisely for this reason that sports organisations must understand and exploit the strategic importance of CSR.

In his paper, Coalter (2007) demonstrated that sport can contribute to the resolution of social issues and contribute to the development of charitable initiatives. For example, the author mentions peace-building, the reduction of crime, the promotion of education and health, the strengthening of gender

and community, assistance to less fortunate people with disabilities<sup>33</sup>. To all this, the Sport for Development and Peace International Working Group (SDP IWG) also adds economic development and social integration.

Sporting ethics has developed since ancient times but its formal institution dates back to the Olympic Charter, which in the 20th century spread the thought for which sports ethics can be interpreted as "a philosophy of life, exalting and combining in a balanced whole the qualities of body, will and mind" (p.11). Mass (2007) identifies 6 ethical principles within the Charter: non-discrimination, humanism, universalism, solidarity, culture and education. Any type of sport, Olympic or non-Olympic, respects these 6 principles (Elias & Dunning, 1986). The themes of CSR and sustainability were integrated into the Charter in the early 2000s. Subsequently, in 2008, 255 projects were listed by companies under their CSR, 93% of which had already been created in 2003.

Smith and Westerbeek (2007) have identified 7 characteristics of the sport that make it a great tool through which to implement the CSR model:

1. Sport has a global communication potential and consequently a sports CSR could exploit its popularity and distribution through the mass media to reach a wider audience;
2. Sport has a strong potential to appeal to young people, not only in terms of participation in sporting activities but also in terms of education, training and healthy lifestyle (Coalter, 2010);
3. Positive health effects through exercise. In fact, the World Health Organisation (WHO) has stated that sport promotes food diets, discourages the use of tobacco, alcohol or drugs, reduces violence and promotes social integration;
4. Sport promotes social interaction through group participation;
5. Sport can promote cultural integration;
6. Some sporting practices can promote environmental awareness and sustainability;
7. Participation in sports activities can generate instant gratification benefits.

Levermore (2010) identifies two areas in which sport is able to give voice to CSR on development initiatives in a particularly effective way: communities often neglected by traditional initiatives and the development of partnerships.

With regard to the first category, sport acquires efficiency as a non-political vehicle (unlike the State) and therefore capable of sending neutral messages and avoiding the scepticism of which the political

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<sup>33</sup> For a more in-depth discussion see "A Wider Social Role for Sport: Who's Keeping the Score?", F. Coalter, 2007.

institutions are victims. The fact that professional sport is becoming increasingly accessible globally further consolidates this hypothesis. In this way, sport not only manages to reach high levels of the world's population, but sporting events are also used as a tool to promote development.

With regard to partnerships, sport is a partner in business when it engages in CSR activities. But why sport? The answer lies in three arguments: firstly, partnerships with sport are favoured by the fact that sport has a social function that other sectors do not have; secondly, sport expresses a set of values that are capable of communicating the benefits of partnership and presents a common ground in which individuals and organisations can collaborate; thirdly, sports events provide an opportunity for businesses, NGOs, political institutions and society to meet in a neutral and non-political space.

Some authors argue that sport is a socioeconomic area that is very distinct from others in the way it affects people's daily lives and therefore needs to be treated in a distinctive and specific way (Chadwick, 2009; European Commission, 2007). On the other hand, others place sports organisations (and especially high-level professional organisations) on the same level as medium-sized multinationals because they consist of material activities, intangible and financially managed and marketed professionally (Moore and Levermore, 2011; Yang and Sonmez, 2005).

Taking into consideration the first of the two approaches just mentioned, Babiak and Wolfe (2009) study 4 unique characteristics of professional sport that distinguish it from any other sector and that lead us to make a very specific CSR analysis. The following factors determine the design, implementation and impact of CSR in the sports world:

1. *Passion*. Passion is the interest that the product (for example a sporting event) generates among consumers (Cashman, 2004). It is able to influence the public to a greater extent than the interest that develops for "traditional" products (for example toothpaste) and consequently the CSR initiatives implemented by a sports organization have a greater effect on the consumer.

2. *Economics*. In some respects, the sports industry is more supported by the government than other industries. For example, many sports leagues are cartels<sup>34</sup> and are protected by antitrust laws<sup>35</sup>; in addition, they often receive public funding for stadium construction and related infrastructure. As a result, public aid to the world of sport fosters a perception of being socially useful in the eyes of the consumer. Seen in another way, it is as if sports organizations are in debt to society and therefore have a duty to repay the aid they receive through the social good.

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<sup>34</sup> Cartel means an agreement between two or more producers of a good or service whose objective is to restrict competition on the market by determining certain parameters (e.g. conditions of sale, price and quantity, etc.).

<sup>35</sup> The antitrust law is the set of rules that ensure the proper functioning of competition in the market.



3. *Transparency*. Almost everything about a sports club, such as buying a player, his salary and so on or the team's results as well as support for good causes, is open knowledge (Armeý, 2004). Even the behaviors of athletes, outside the field, are in the public domain, unlike organizations operating in other sectors. However, this aspect represents a negative side of the sports industry because at the moment when a sports actor adopts an illicit behavior, a real "media frenzy" is generated, to the detriment of the individual in question. As a result, CSR can be adopted either as a means of protection before the fact takes place or as a means of remedying reputation after the fact<sup>36</sup>.

4. *Stakeholder Management*. CSR can have many benefits on the relationships that the sports organisation establishes with stakeholders<sup>37</sup>. Talking about stakeholders management is equivalent to talking about relationship management and there are two main reasons why it plays a fundamental role: first a regulatory motivation, that is the moral basis on which a company operates, and secondly the instrumental perspective, as stakeholders management promotes the competitive advantage, the richness of the organization and is the engine of corporate strategy.

In recent years, more and more players from the sporting world have addressed the theme of CSR (Walters and Tacon, 2010). For example, individual athletes increasingly engage in the establishment of charitable funds in favor of commendable causes (e.g. Lance Armstrong Foundation<sup>38</sup> in support of cancer research). Another example is the Australian Football League (the governing body of Australian football) and its 4 community programs<sup>39</sup>: Multicultural Programme, Disability Inclusion, Indigenous Community, Respect and Responsibility (in favour of combating violence against women). UEFA (the governing body of European football) is also using CSR through initiatives for

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<sup>36</sup> For example, the National Football League has partnered with the American Society for the Prevention of Cruelty to Animals to raise awareness of treating animals properly, following the scandal involving Michael Vick, a NFL star who was involved in dog fights.

<sup>37</sup> The sphere of stakeholders of a sports organization is very wide and can include: owners, investors, shareholders, employees, players, agencies, spectators, fans, other clubs, rivals, community, public, business partners, media, broadcasters, governments, national sport management bodies, international sport management bodies, the sports equipment industry and wider social interests on which the operations of a body linked to sport may have an impact. ("Corporate Social Responsibility: A Study of Striking Corporate Social Responsibility Practices in Sport Management", Berrin Filizöz, Múcahit Fisne, 2011).

<sup>38</sup> The Lance Armstrong Foundation was founded in 1997 by former American cyclist Lance Armstrong, in favor of the fight against cancer. However, today the foundation bears the name of "Livestrong Foundation", following the doping scandal that hit the athlete, which forced him to move away from the foundation to prevent the latter suffering the negative effects.

<sup>39</sup> For a more in-depth discussion see Chapter 13 of "Sport Business Management", Geoff Walters, Richard Tacon, 2012.

equality, peace and health. It also undertakes to devote 0.7% of its annual income to social projects and it has recently published its Social Responsibility Strategic Plan<sup>40</sup>.

Since the 2000s, there has been a real wave of "charitable" initiatives within the world of sport. Here are some examples:

- In 1998, the "Sports Philanthropy Project" was founded, a project in favor of healthy communities through the power of professional sports.
- In 2003, the international humanitarian organization "Right To Play" was founded, which aimed to eliminate any kind of barrier to sport from the point of view of inequalities.
- In 2005, FIFA was one of the first sports organisations to create a business unit exclusively dedicated to CSR activities and subsequently committed to devote a percentage of its revenues to its related social activities. More than 40% of the income is allocated to support the basics of the game, development work and partnerships with relief organizations (FIFA, 2004).
- In 2007, the Vodafone Foundation launched a programme to promote healthy living among young people through sport.
- NHL "Hockey Fights Cancer Programme" to support cancer research.
- Nike "Fair Labor Standards Act" promotes healthy and compliant working conditions around the world.
- NBA "Read To Achieve" program to encourage young people to read and aimed at promoting online literacy; "Basketball Without Borders" initiative, a summer camp for young people in which friendship is promoted through sport.
- Programmes to reduce carbon emissions and to support recycling and waste during sporting events.
- The Professional Golf Association has donated more than a billion dollars to charity.
- Living roof of Dartford FC, aimed at covering the club stadium with renewable wooden beams and a green material that favors the life of birds and insects.

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<sup>40</sup> "Strength through Unity" published in December 2021, aims to inspire, activate and accelerate collective action towards respect for human rights and the environment in the context of European football until 2030.

The figure shows the growth of CSR practices within professional sport (**Fig. 2.3**).



**Fig. 2.3 – growth of professional sport team foundations<sup>41</sup>**

### *2.2.1 Methods through which implement CSR in sport management*

How can CSR be implemented within sports management? Most of the literature finds the answer in sports marketing, through which a partnership is established between the sports organization and the causes of charity and the resulting communication and promotion strategies (cf. Irwin, Lachowetz, Cornwell, & Clark, 2003; Lachowetz & Gladden, 2003; McGlone & Martin, 2006; Roy & Graeff, 2003). Other authors consider the social potential of sporting events, which would lead to community awareness and civic involvement (Babiak & Wolfe, 2006); participants could also be moved towards CSR initiatives. Another part of the literature was devoted to environmental sustainability and finally another to the importance of CSR in the pedagogy of sports management.

#### *2.2.1.1 CSR through sporting events: the role of sponsorship*

Sponsorship is one of the most common marketing tools that businesses use very often. It refers to the practice whereby a sponsor brand obtains exclusive rights to exploit the commercial potential that results from the link with sponsored property, such as a sports event, in exchange for money or

<sup>41</sup> “Determinants of Corporate Social Responsibility in Professional Sport: Internal and External Factors”, Babiak A., Wolfe R., 2009.

investment in kind (Meenaghan, 1983). Through sponsorship a company seeks to establish, strengthen or change the image of its brand. The tools that a sponsor can use to implement the sponsorship agreement are numerous: financial or logistical support, sponsorship linked to causes, sponsorship linked to skills, volunteering or means of awareness.

The resulting benefits are many for the sponsoring company, which acquires visibility through the sponsored event, and for the event itself, which is perceived positively by the consumer thanks to the good reputation and image of the brand sponsor. It follows, therefore, an exchange of mutual value.

However, the sponsor company is not always consistent with the sponsored event and it is in this case that recourse is made to the practice called "sponsorship leveraging", that is "The act of using collateral marketing communications to exploit the commercial potential of the association between a beneficiary and sponsor."<sup>42</sup>. In this way, it facilitates the association brand-event in the eyes of the consumer (Fleck & Quester, 2007).

In this perspective, CSR can be used by organisations as a strategic tool to maintain the support of key stakeholders. In the system that was previously composed of only two elements (brand sponsor and sponsored event) is added a third element, represented by CSR, transforming what was once a couple in a triangle.

The sponsor makes a 2-level decision: first he must decide whether to include the CSR in his strategic plan and secondly he must select the communication focus, which may be on CSR information (*CSR focus*) or sponsorship information (*event focus*). The question that needs to be investigated is how sponsorship can communicate to consumers a socially responsible image of the company that uses it. It has been shown that CSR-related sponsorships have a positive and indirect influence on the brand's attitude through 2 factors: the consumer's perception of CSR and the brand's credibility, which depend on the consistency between the sponsor and the sponsored event<sup>43</sup>. The first factor refers to consumer opinion of the brand's behaviour towards its social obligations (Brown & Dacin, 1997). In fact, the perception of consumers towards the CSR of a company determines and influences their attitude towards the products offered by the company itself.

When the brand adopts a CSR-linked sponsorship strategy (as opposed to traditional sponsorship) and a CSR focus (as opposed to event focus), the consumer will have the perception that the brand "is doing good" for what concerns the needs of society (Ellen, Webb, & Mohr, 2006) and as a result

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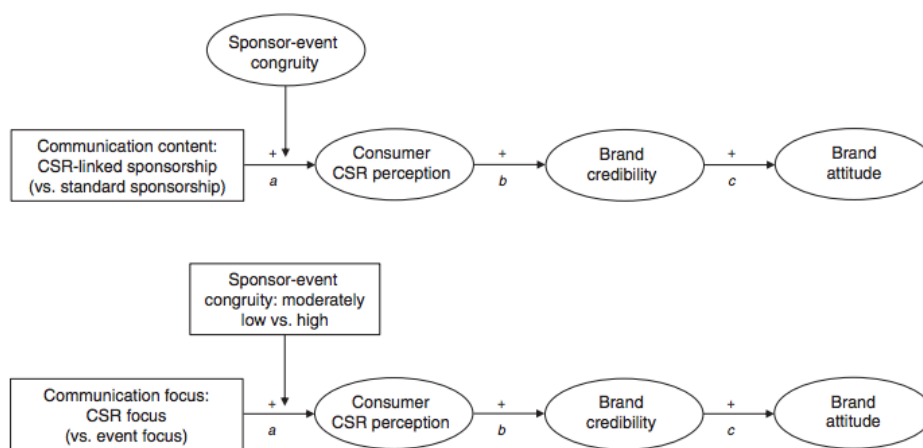
<sup>42</sup> "Leveraging Sponsorships on the Internet: Activation, Congruence, and Articulation", C. Weeks, T.B. Cornwell, J. Drennan, 2008.

<sup>43</sup> The fit between the brand sponsor and the sponsored event is one of the most used factors to study the effectiveness of sponsorship, especially in terms of CSR.

its perception of CSR will increase. An increase in CSR perception is directly related to an increase in brand credibility (Aaker, 1996; Becker-Olsen, Cudmore, & Hill, 2006; Brown & Dacin, 1997). The latter (the second factor) is defined as the tendency of the consumer to perceive the brand as reliable and highly competent (Keller & Aaker, 1992). In turn, the increase in brand credibility positively influences the attitude of the brand itself.

The lower (higher) the congruity between the brand sponsor and the sponsored event and the more (less) the effects of the presence of CSR within the sponsorship will be evident. In fact, the task of CSR is precisely to compensate for the inconsistency generated by the moderately low sponsor-event congruity.

The chain of reaction just described is represented by the figure below (Fig. 2.4).



**Fig. 2.4 – mediation chain from communication content and focus to brand attitude<sup>44</sup>**

By contextualising CSR-linked sponsorship in the world of sport, it could be an interesting strategy to adopt for two reasons: firstly, countries with strong economic disparities are increasingly chosen to host mega-sporting events (e.g. 2016 Olympic Games in Rio de Janeiro, 2016) and, through CSR, the brand would express the will to repress these disparities; secondly, consumer concerns about over-marketing of sports events suggest not to estrange them (Lee, Sandler, & Shani, 1997). According to the International Events Group, almost 70% of sponsorship expenditure is allocated to sports sponsorship (Klayman, 2008).

The reasons for sponsoring sport are mainly due to the mass appeal and highly commercialised nature of the sport, along with other features listed by Smith and Westerbeek (2007). These characteristics

<sup>44</sup> “Leveraging sponsorship with corporate social responsibility”, Uhrich S., Koenigstorfer J., Groeppel-Klein A., 2014.

are perfectly combined with sponsorship, which is perceived by consumers as a more sincere and disinterested means of communication than direct business campaigns (Plewa & Quester, 2011). In addition, the sport generates strong emotions in the audience that follows it and this generates a fanship more intense and lasting than other social events and provides a good response to sponsorship (Zillmann and Paulus, 1993). The positive perception of sport develops along 3 dimensions: the celebratory nature of sport fosters social ties; strong media impact; good conduct of CSR by event organisers, particularly oriented towards social and environmental actions (Djaballah et al., 2016). Consequently, if a company's goal is to convey to consumers a socially responsible image, sport, and specifically the sponsorship of a sporting event, is the right tool. Demonstrating this, Demorel (2019) conducted an experiment which concluded that a consumer considers a brand to be more socially responsible if it is associated with an advertisement of sponsorship of a professional sports team than the absence of such a sponsorship agreement.

The question arises: who is the CSR we are referring to? The sponsor or sponsored sports event?

In most cases the answer is "neither", as very often the causes are not attributable to either but refer to a broader civic commitment (for example breast cancer or poverty in the world). However, there are cases where CSR falls on sponsors, as they devote themselves to the cause in question regardless of the sports partnership, and in other cases the sponsor accompanies the philanthropic CSR of the sports event (for example Volvo supporting the cancer campaign launched by the French football team Olympique Lyonnais). In other cases, the CSR is sponsored and is improved by the sports partnership. This is the case of Ferrero, a chocolate producer, who, following accusations of being responsible for obesity among its consumers, especially children, has opted for sports partnership to promote a healthy diet and physical activity. Only a small number of cases do CSR refer in a proper sense to the sporting event; this is the case of actions against doping, racism and the environmental impact of sporting events. In these cases there is an inverse transfer compared to the previous cases, as it is the image of the sponsor, committed to sports ethics, which is used in order to improve the image of the sporting event.

### *2.2.1.2 CSR through the governance of sport*

In general, the main challenge of a company's governance is to balance the interests between the manager (agent) and the shareholders, who very often find themselves in a situation of conflict of interest: the first company strategy against the creation of value of the second. If the concept of CSR

is introduced within Corporate Governance, this challenge must be expanded to include all stakeholders of the company (Van den Berghe and Louche, 2004).

The growing interest in business by the sports world has provoked the appearance of some practices that move away deeply from what is considered ethically correct (such as corruption, doping, violence during sporting events, illegal betting and so on) and the values that have always distinguished the history of sport itself. Hence the need to enhance a culture based on Social Responsibility, both as regards the individual but especially in the field of sports organizations.

In this context, the role of CSR as a tool for organisational governance within sports organisations is of great importance, especially because national and international sports systems present numerous unresolved issues of governance and integrity. CSR as an idea of governance spread throughout Europe in the early 2000s, especially thanks to the "European multi-stakeholder Forum on CSR"<sup>45</sup> (European Commission, 2004, 2001).

In general, when we talk about the governance of sport we refer to the operation and overall direction of the sports organization.

Henry and Lee (2004) identified 3 levels of governance in sport, which are interconnected: political, systemic and corporate/organizational (**Fig. 2.5**).

Systemic governance means the network of relationships between sports organisations and groups working within and between organisations. In particular, this level of governance refers to cooperation and competition between the sports organisations forming that network.

Organisational governance, or "Corporate Governance", refers to the set of rules or values considered correct for the allocation of resources, profits or losses and the direction of the management and decision-making processes of sports organizations. It is in this context that CSR fits, as the issues of corporate governance and corporate ethics are clearly interconnected.

The organisational governance of a sports organisation is based on 7 key principles:

- *Transparency*: being sport a public good, the operation of a sports organisation must be open to public control. Clarity in terms of procedures and decision-making, and in particular the allocation of resources, is therefore required.
- *Accountability*: sports organizations are accountable to all individuals who invest in the resources of the organization itself, although most investments are emotional rather than

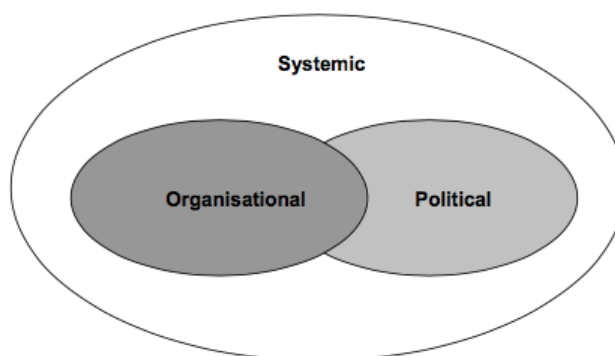
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<sup>45</sup> The EU CSR Forum is an innovative initiative dating back to 16 October 2002 which aims to promote transparency and convergence of CSR practices. It brings together representative organizations of employees, trade unions, civil society and commercial companies.

material; for this reason we talk about *governance multi-stakeholder*. Authors like Houlian (2013) believe that good accountability is associated with the pursuit of corporate goals, a culture based on trust, honesty and professionalism, and organizational flexibility.

- *Democracy*: the decision-making process of sports organizations must be open to the so-called "internal constituencies" (e.g. players) at the same level as the owners.
- *Responsibility*: sports organisations must strive for the sustainable development of both their sport and the community at large.
- *Equity*: all participants and employees of sports organisations must be treated equally and without distinction of any kind.
- *Effectiveness*: sports organisations must define measures of effectiveness with a view to measurable and achievable objectives.
- *Efficiency*: these objectives must be achieved through the more efficient use of resources.

By political governance, finally, we mean the set of processes implemented by governments to direct the behavior of sports organizations towards the objectives set, by means of strategies such as regulation and incentives rather than direct action and control. In this perspective, the Government leads and does not control the sports system (Pierre, 2000). However, professional sport is subject to Government control in the same way as all other sectors of commerce and industry.



**Fig. 2.5 – levels of governance in sport<sup>46</sup>**

The following 5 aspects are distinctive elements of the sports sector and may influence the governance of sports organisations:

1. Most of the services offered by sport are public goods, unlike other sectors that offer private goods (Downward et al., 2009);

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<sup>46</sup> "Governance and Ethics in Sport", chapter 2, Henry I., Lee P., 2004.



2. The high demand and consumption by viewers is explained by the *Uncertainty of Outcome Hypothesis* (UOH)<sup>47</sup> of Rottenberg (1956) and Neale (1964);
3. In sport the so-called "*coopetition*" is created, that is, a combination of cooperation and competition: in the first case in each sport competition the two organizations must cooperate to agree on aspects such as the place, the date and so on; in the second case the organizations are rivals and therefore must compete with each other (Woratschek et al., 2014; Woratschek, 2004; Heinemann, 1984);
4. In the European context, many sports clubs prefer the maximization of sporting success, in terms of victories, over the maximization of profit (Kessenne, 2006, 1996; Sloane, 1971);
5. Sport is governed by monopolistic sports federations on the national and international market (Neale, 1964).

Sherry et. al (2007) noted that the complexity related to ethical issues affecting sport management is increasing more and more and understood that high expectations from society and the values that characterize sport and sports organizations very often lead to a conflict of interest. For this reason, over the last decade authors have begun to consider CSR as an opportunity for sport. In particular, CSR is implemented to prevent the governance of a sports organisation from being bankrupt, that is, in cases of: failure of coordination between sports bodies, failure to deal with potentially harmful situations and failure to establish decision-making in a fair and transparent manner.

### *2.2.1.3 CSR through sport education*

It is well known that sport has a function mainly related to well-being and health, but we must not underestimate the enormous potential that sport also represents in social and educational terms. Indeed, it has been shown that sport has a positive effect on the behaviour of individuals who practice it during the different stages of their lives (Madella, 2006).

Sport, interpreted as a social phenomenon, can adopt a relationship-based approach and thus become a "relational good", aimed at achieving goals of well-being and social cohesion.

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<sup>47</sup> UOH was initially proposed by Rottenberg (1956), who noted that the greater the competition between two sports teams in any sporting event, the greater the interest in the event and consequently there will be greater attendance and higher revenues. Subsequently, Neale (1964) added that this is favored if competing teams have comparable characteristics and are evenly matched.

The role of sport in the education system is to disseminate among young people the socially positive values characterising sports fair play, such as team spirit, a sense of cooperation, respect for others and understanding and respect for diversity. These values constitute a fundamental part of the identity of an individual and determine his behavior and thought, both towards himself and society.

The playful aspect of sport inserts the element of pleasure into the learning process, strengthening self-esteem, increasing the perception of corporeity, making the student interface with his own limits and with others, all this in a context of high relational intensity where social strategies related to collaborative and competitive processes are developed.

According to the Council of the European Union, sport promotes social integration, especially towards marginalized social groups, provided that it is accessible to all and that sports education is also aimed at combating discrimination and sporting disloyalty<sup>48</sup>.

#### *2.2.1.4 CSR through sport environmental sustainability*

As we have repeatedly stated, the objectives of CSR-related activities include the environmental aspect and, in particular, the sustainability of the environment.

In this regard, we consider the social report<sup>49</sup> and in particular the environmental statement of Juventus Football Club s.p.a. dating back to 2021, as an example and source of our analysis aimed at understanding the ways in which CSR can be used within the sporting context as a tool to meet environmental needs.

The team began to disseminate its environmental data from 2013 through the sustainability report, declaring in a clear and transparent manner all the objectives and actions taken in line with the SDGs. Juventus was one of the first professional football teams to consider the issue of sustainability not only as an element not to be underestimated but also as a priority factor within a company.

Juventus is aware both of its role in the world of football, as a football club, and of the effects of its actions on the environment, as a company. Precisely for this reason, it is its great concern to minimise its environmental impact and to encourage sustainable behaviour both on and off the playing field.

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<sup>48</sup> “Lo sport di cittadinanza”, Andrea Giansanti, Morrisville, Lulu Press, 2015.

<sup>49</sup> The social report is the document through which an organization (enterprise, public body or association) makes public its activity in social and environmental terms and therefore beyond the accounting and financial aspects.

In addition to participating in various international environmental initiatives (e.g. Climate Neutral Now of the United Nations, 2015), the team's actions aimed at protecting the environment are numerous: 100% of the energy used by Juventus comes from renewable energy sources; the lighting system of the Allianz Stadium (owned by Juventus) consists entirely of LED lamps<sup>50</sup>; the team is committed to the periodic measurement of greenhouse gas emissions related to the direct and indirect actions of the team itself and is committed to the reduction of the latter; each goal scored by Juventus represents 100 new trees planted (initiative in collaboration with the charity *One Tree Planted*). These are just a few examples of actions a company can take to promote environmental sustainability.

Very often, activities aimed at reducing the consumption of resources or polluting emissions generate benefits not only for the environment but also for the company, as they lead to a reduction in energy bill expenditure and thus promote greater profitability and competitiveness. This concept was also reiterated in the Commission's Sixth Environment Action Programme, which also proposes programs aimed at understanding the needs of the European Community in environmental matters and national systems that provide awards to companies for good environmental performance<sup>51</sup>.

Precisely for this reason, now that we have understood the theoretical reasons why sport offers great potential for the development of CSR, we need to understand how a sports organisation can implement CSR to achieve positive benefits for all stakeholders and why there are sports organisations that are still reluctant today. In other words, we first defined theory, through the analysis of literature, while now (in the following chapter) we move on to the practical side through interviews with characters from the sports world on CSR.

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<sup>50</sup> LED lamps are more energy efficient and therefore have a lower energy consumption (about 50% in the hospitality area and 20% in the field) and a consequent reduction in costs.

<sup>51</sup> Green Paper, European Commission, 2001.

## 2.3 CSR and sport: competition

Making a commitment to CSR is a complex process and should not be underestimated as it can lead to strategic, organisational and operational changes in a company (Maon, Lindgreen, & Swaen, 2010), including a sports organisation.

Very often, the reasons that push a sports organization, even an organization in general, to adopt CSR are related to the denial of negative effects on society (and the reputation of the company) resulting from the offer of their product or service and consequently are perceived by the company in question as a cost and not as an opportunity.

To date, research on CSR and sport is more functional than critical. In fact, all the concerns or the obscure and unclear sides of the application of CSR in and through sport are clearly underexposed compared to the positives. The reason for this lies in the idea that good behavior and philanthropic and social activities cannot be called into question because they are incapable of causing negative consequences. We therefore note the lack of a critical approach towards CSR in the sports world that is more frequent in other sectors (Skarmeasa and Leonidou, 2013; Elving, 2012).

It is important to take a more critical view to consider the future possibilities for CSR and to understand that there is no a priori acceptance of sport as a tool for the development of CSR but rather a debate between two opposing factions with sound arguments.

We can summarize the criticism addressed to CSR in 3 main topics:

1. *Infringement of shareholders' rights.* As previously announced, according to Friedman (shareholder theory) the company's resources must be used only and exclusively for corporate and social issues, as otherwise the rights of shareholders would be violated. According to this perspective, corporate works must be driven by the motivations characterizing traditional economic theory. If a shareholder decides to use its resources to solve business problems, it should do so privately and not within the business context. This first criticism has been denied by both authors and lawyers (Stout, 2012; Freeman, Harrison, Wicks, Parmar, & de Colle, 2010).
2. *Cover up wrongdoing.* By adopting a view that the business is interpreted as a malicious activity and managers as individuals solely interested in maximising their own personal interests, CSR plays the role of a tool through which to clean up their reputation. A metaphor

that makes the idea perfectly clear is that of a criminal who goes to church on Sundays<sup>52</sup>. In this sense, the manager feels in a position to conduct improper behavior (for example towards a stakeholder) but that in the eyes of public opinion will be "protected" by an ethically correct reputation. In another sense, CSR could generate a feeling of "moral license" for which wrong behavior is considered justified as being counterbalanced by correct behavior (Orminstog & Wong, 2013). All these interpretations of CSR go against the principle of CSR itself, as we have repeatedly acknowledged.

3. *Creation of false dichotomies.* CSR could promote a number of questionable dichotomies such as Economic vs Social or Business vs Ethics or Profits vs Society. Nevertheless, it is not said that the elements that make up these couples must necessarily take two opposite paths, on the contrary, very often they can move together.

Let's start from the quote by Bayle, Chappelet, François, & Maltèse (2011): "CSR is in the genetic code of sports organizations"<sup>53</sup>.

This thought can be refuted by two arguments: firstly, not necessarily all sports organisations behave ethically; secondly, sporting ethics are different from corporate ethics. In fact, the first is an ethics of conviction, based on the idea that sport is good for society; the second, instead, is an ethics of responsibility, focused on the potential negative effects that companies have on society. We therefore note that the two ethics come to two opposing logics: on the one hand, sports ethics aspire to expand the positive effects of sport while on the other, company ethics aim to reduce the negative effects of companies.

According to Jenson (2002), sports organizations, both professional and amateur, already pursue a double bottom line, represented by a positive financial performance both on and off the pitch. The addition of an additional factor, in this case CSR, would not only lead to chaos but would also worsen and weaken the two already established elements. For this reason, the author argues that CSR should remain outside sports organisations.

The challenges facing CSR in the sporting context are numerous.

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<sup>52</sup> "Corporate Social Responsibility and Stakeholder Theory: Learning From Each Other", R. Edward Freeman, Sergiy Dmytriyev, 2017.

<sup>53</sup> "Sport et RSE. Vers un management responsable?", E. Bayle, J. Chappelet, A. François, L. Maltèse, 2011.

All the values that we have listed so far and that make sport the perfect tool for creating social good do not fit all kinds of sports. For example, motor sports are less suited to spreading environmental awareness than natural sports, or cycling has become less credible in promoting the positive health effects of sport following doping scandals damaged the image.

Other limitations are commercial factors, such as high wages or commercial betting that characterize certain sports, and economic considerations. With regard to the latter determinant, Preuss (2004) has shown that mega sporting events (such as the Olympics or the FIFA World Cup) very often represent more a cost than a benefit for the host communities; there are also other negative effects such as crowding, traffic, noise pollution in stadiums, violence, safety problems and environmental impacts (Leopkey & Parent, 2009). In fact, sporting events, especially those on a large scale given the large influx of people involved, face problems related to the aggressiveness of fans and players, terrorist threats and increased responsibility in terms of risk management. The latter also refers to the financial risk associated with the costs and revenues of the event, the risk to ownership, political and marketing risk (Chang & Singh, 1990).

On the financial side, while in the previous section the authors argue for a positive correlation between CSR and CFP (Corporate Financial Position), Margolis and Walsh (2003) demonstrate their scepticism about this as a result of an analysis of 100 studies, less than half showed such a positive correlation. The theses of Margolis and Walsh are supported by Godfrey and Hatch (2007), who highlight the lack of an analysis on the individual industrial sector and therefore the lack of empirical evidence in favour of this thesis.

When CSR does not generate any improvement in CFP, firms not involved in CSR activities will have higher financial performance than those involved due to the reduction of CSR's direct costs (Brammer & Millington, 2008). In this way, CSR not only does not become a source of advantage but also a source of competitive disadvantage. For example, NFL (National Football League) teams are those with the highest operating margin but the lowest percentage of activities involved in CSR initiatives.

Another negative element is represented by the importance of the status of celebrities and the role of individual athletes, who when adopt an unethical behavior repay serious consequences (such as the case of Lance Armstrong before mentioned).

All these elements severely restrict the application of CSR in the sports world.

Another challenge is that the CSR and sport relationship does not only come from sports organisations. In fact, there are a number of public and private partners (such as sponsors, public

authorities, charities) who exploit sports ethics to solve their own Social Responsibility problems. In this way, the sporting practices in question would refer only to the philanthropic level of the Carroll pyramid (1991), ignoring the ethical one and resulting in the already announced whitewashing.

In the previous section we talked about the positive effects that CSR has on the reputation of a sports organization but more generally of any company. Certainly, the positive values associated with CSR are transmitted to the company that makes use of them and consequently to the products it offers, resulting better in the eyes of the consumer. However, Giulianotti (2015) underlines a skepticism that stems from the lack of tangible effects of CSR, which are difficult to monitor and evaluate. Moreover, it must consider that in terms of reputation the CSR represents also a challenge, in how much the enterprise is engaged in the attainment of determined objectives (inside of the Triple Bottom Line), exposing itself to the so-called *reputational risk* in the event of inconsistencies or defaults (Siano, 2012). Consequently, the promises made to the stakeholders that the company is committed to keep must be well managed as they can have a positive as well as a negative effect and thus become a threat to the reputational capital of the company. In addition, if the company has a positive reputation, the expectations of achieving social objectives are higher and any non-compliance would provoke more indignation and more serious sanctions. Moreover, if the reasons for the use of CSR are not sincere and the consumer perceives it, the reputational improvement effect will not only be ineffective but may even worsen the situation. How to understand if the company is exploiting CSR in an anti-ethical manner? Some variables that generate skepticism are the benefits that derive from the CSR practice implemented, how the consumer has become aware of it and finally the relationship between the resources dedicated to CSR activity and those instead intended for advertising related to it.

This argument was also supported by Polansky and Wood (2001), who argue that "overcommercialization" can deteriorate consumers' attitudes towards advertised activity. In the eyes of the consumer it is preferable a company that admits to give priority to CSR because it prefers its own economic objectives rather than a company that engages in socially useful promises that it will not be able to keep or that it tries to hide ethical behavior incorrect through a false social responsibility.

A further concern raised by the author is related to social programs undertaken by non-State actors (such as sports organizations), which do not have the same degree of power or responsibility as State actors at national and international level.

If we take into account the 7 principles that define good governance of a sports organization (previously dealt with in the section 2.1.1.2) we have some practical examples which show that international sports organisations are not in fact able to respect them.

For example, in reference to the principle of *democracy*, the members of the OIC (International Olympic Committee) are appointed by the existing members and this represents a great Servatory and oligarchic force.

With regard to *accountability* and *transparency*, in addition to detailed and clear reporting, sports organisations are also required to ensure fair and open competition and facilitate the dissemination of information. In this regard, FIFA members were accused of behaving inappropriately, due to cash payments that were not clearly justified.

In terms of *equity*, sports organisations must treat all of their stakeholders equally, whether they are commercial players or not. The Federation Internationale de l'Automobile (FIA) has been criticised for not respecting this principle and for abusing its dominant position in the motor racing market. The lack of consideration of stakeholders leads to a division of the sports government. In fact, the Formula One Constructors Association (FOCA) had threatened to build a rival Grand Prix circuit precisely because it did not accept the behavior of the FIA.

From the point of view of *efficiency*, the International Rugby Board, the governing body involved in transforming the union of rugby into a professional sport, has failed to be efficient. In fact, due to the presence of a single administrator until the 1990s, many players could claim false national qualifications as they represented countries to which they had no affiliation.

Levermore (2010) raises three concerns from the role of sport in relation to CSR:

1. Sport emphasizes inequalities between North and South: the development of CSR through sport is accused of being influenced by asymmetric relationships, in which projects are driven by goals with top-down traits, of the North (linked to neoliberal policies) competitive, heterosexual and sexist. To achieve these goals, the focus is on Northern-dominated sports such as football, basketball or baseball, and urban areas, considered the center of general development, are chosen as destinations, and then extended to other areas of society. Women feel discriminated against, as women from low-income countries very often lose out to men, as do homosexuals, to whom very few initiatives are directed. The process described above leads to the marginalisation of approaches from the South, which are considered to be less developed. These concerns were recognised in 2007 in the "Accra Call for Action on Sport for Development and Peace", which highlighted that sport must be inclusive towards all



disadvantaged groups in society, rural and urban, and that traditional as well as non-traditional sports should be used.

2. Accusation for which sport is used as an anti-ethical tool to remedy corporate irresponsibility: taking into account the subdivision into 4 categories of CSR carried out by Ponte et al. (2009)<sup>54</sup> a large number of sporting initiatives adopt a *disengaged* or *distant* CSR approach, that is not properly rooted in the company's commercial practices. Examples include initiatives such as Manchester United's "United for UNICEF" (fundraising) or Vodafone initiatives associated with corporate philanthropy programs. In other cases, initiatives lack social commitment or at worst adopt "greenwash" strategies. Specifically, CSR can be used as a "free PR (Public Relation) ride" tool, allowing companies to promote their brand and increase profits without actually behaving in a socially responsible manner. An example of this is the negative advertising industries, such as the oil, pharmaceutical and tobacco industries, which use CSR to improve their image. What is worrying is that the company supports CSR initiatives but at the same time offers unhealthy products to potential users, including young people.
3. Lack of tools for measuring CSR through sports schemes: the results that arise from CSR initiatives through sport are unclear and vague. In fact, it is not always clear how sport can achieve the objectives set by these initiatives any more than other development instruments could. Many projects are used to monitor themselves internally, being therefore exposed to a subjective and biased evaluation. Although there is a desire to adopt objective evaluation methods there is the awareness that contextualized CSR in the sports world is incompatible with standard evaluation techniques. Finally, there are numerous business partners who refuse to cooperate with sport either because they regard the image of sport as corrupt or because the NGOs who use sport for development are considered irresponsible and unreliable.

Some elements that have always distinguished the sports world and that are completely opposed to the values promoted by CSR are hypercompetitiveness and individualism, especially among young people, which, rather than fostering a system of social integration, generate a system of exclusion.

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<sup>54</sup> Ponte et al. (2009) divides the CSR into 4 different categories depending on how it develops:

1. *Engaged* CSR: the business becomes responsible at the roots, until it expands to all functions and supply chain. The company prefers to take decisions at the expense of its competitiveness in order to safeguard CSR;
2. *Disengaged* CSR: in this case CSR initiatives are weakly related to the company's operations, such as fundraising or corporate philanthropy;
3. *Proximate* CSR: CSR initiatives are not implemented by company functions but by actors in the immediate vicinity, such as the workforce or local communities;
4. *Distant* CSR: the link between the company and the local environment is weak. One example is political awareness campaigns.

Always speaking of young people, in the previous section we talked about sport as an educational tool (2.1.1.3): if on the one hand it can promote greater cohesion and good school or work outcomes among sportsmen, on the other hand it can lead to incorrect behavior even to a greater extent than those who do not practice sports. This is because sport is a neutral phenomenon that does not produce social integration per se but needs to be rightly addressed. Because of its bivalent nature, it can lead to support or break social rules depending on the direction in which it is oriented.

In this regard, the research "Sport and integration" conducted in 2017 by the National Research Council has shown an important teaching gap in the system of sports education. Firstly, there is no scientific evidence that sport is a place of integration. In fact, thousands of Italian students interviewed said that sport represents a moment of exclusion, especially for foreign and female students, which very often leads to situations of conflict. Secondly, the research considered 6 values of sport divided into two categories: materialistic (security, achievement, success), aimed at greater individualism, and post-materialistic (respect for all, equality and solidarity). What has emerged and which has not met expectations is that post-materialistic values are more widespread among students who do not practice sports. This refutes the argument that sport is an effective educational tool.

This has also been demonstrated by the research conducted by CNR on the Sport and Integration project: for the students interviewed, selfish values are more important than the social values of sport (except for respect for all), as represented by the figure (Fig. 2.6).

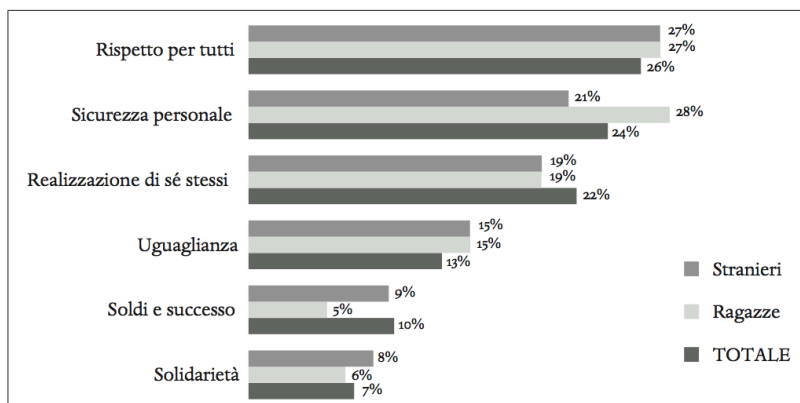


Fig. 2.6 – perception of the values of sport among students in Italy<sup>55</sup>

Another criticism was raised by Loredana Cerbara (2019), who excludes the characteristic values of CSR from sports education, as the latter is aimed at athletic growth and not growth in the civic sense

<sup>55</sup> “Spunti di riflessione sulla didattica dello sport dentro e fuori la scuola a partire dai risultati delle indagini ‘Fratelli di sport’”, Cerbara L., 2019.

and social integration. On the contrary, sport promotes a feeling of exclusion because sport is not accessible to everyone in the same way and for all sports.

## **2.4 Statistical data of CSR in sport**

The annual report Responsiball Ranking 2020, produced and published by "Responsiball" (platform aimed at promoting CSR in international football) has achieved a ranking of the main international professional football leagues in terms of CSR (**Fig. 2.7**). This ranking plays an important role (although it is not an official ranking) as it represents a reward for the efforts made or a wake-up call for those who are lagging behind others in terms of sustainability. The ranking score is determined based on 3 areas of assessment: governance, the environment and social engagement on the territory. The first depends on factors such as good governance, transparency and sustainable culture; the second mainly on social inclusion and the third on combating climate change. All the data examined come from the official websites of the leagues, which motivates them to keep their means of communication up to date and effective. The data is then analysed on the basis of specific indicators (e.g. GRI Standards, Iso20121, SDGs) and translated into percentage values that determine the result and the final position. Italy ranks 17th in the ranking, symbolizing a truly disappointing result. The Serie A of Italian football is not socially responsible, or at least to a much lesser extent than other football leagues.



**Fig. 2.7 - ranking of the main international professional football leagues in terms of CSR by “Responsiball”<sup>56</sup>**

Let’s take this example as a starting point to broaden the discourse to the sporting world in general. In addition to this, we also take as a starting point the environmental balance of Juventus analyzed in the previous section: we note that in reality many Italian National Sports Federations and Sports Promotion Bodies do not include the social balance in their reporting documents. Among these we mention Federazione Italiana Canottaggio (FIC), Federazione Ciclistica Italiana (FCI), Federazione Italiana Scherma (FIS) and many others, while in the table below we find the Sports Federations (**Tab. 2.1**) and Sports Promotion Bodies (**Tab. 2.2**) that have drawn up the social report in the last three years. For this reason, my survey aims to understand the reasons behind this choice: why some sports organizations decide to include CSR in their business and others do not.

<sup>56</sup><https://www.communitysoccerreport.it/2021/03/11/responsiball-ranking-2020-e-il-17esimo-posto-della-serie-a-intervista-a-mia-salvemini-sustainability-manager-schwerycade/>

|   |
|---|
| Federazione Italiana Nuoto (FIN)          |
| Federazione Motociclistica Italiana (FMI) |
| Federazione Italiana Tennis (FIT)         |
| Federazione Italiana Badminton (FIBA)     |
| Federazione Italiana Pallacanestro (FIP)  |
| Federazione Ginnastica d'Italia (FGI)     |
| Automobile Club d'Italia (ACI)            |
| Federazione Italiana Cronometristi (FICR) |
| Federazione Italiana Giuoco Calcio (FIGC) |
| Federazione Italiana Pallavolo (FIPAV)    |
| Federazione Italiana Rugby (FIR)          |
| Federazione Italiana Taekwondo (FITA)     |

**Table 2.1 – Sports Federations that have drawn up the social report in the last 3 years**

|  |
|--|
| Associazioni Sportive Sociali Italiane (ASI) |
| Associazione Centri Sportivi Italiani (ACSI) |
| Unione Italiana Sport Per tutti (UISP)       |
| Polisportive Giovanili Salesiane (PGS)       |
| Unione Sportiva ACLI (US ACLI)               |
| Centro Nazionale Sportivo Libertas (CNS)     |
| Associazione Italiana Cultura Sport (AICS)   |
| Centro Sportivo Educativo Nazionale (CSEN)   |

**Table 2.2 - Sports Promotion Bodies that have drawn up the social report in the last 3 years**

# CHAPTER THREE

## ANALYSIS AND PRACTICAL RESULTS: INTERVIEWS WITH PRIVILEGED STAKEHOLDERS IN THE SPORTS WORLD

### 3.1 Method

Once we have clearly and comprehensively examined the concept of CSR and its theoretical value within sport management, we can now move towards a more practical analysis. As mentioned in the previous chapter, this chapter is developed through interviews with personalities of the Italian sports world in the field of CSR.

Below is a detailed description of this process that will allow me to draw the conclusions of my report.

#### *3.1.1 Sample and procedures*

In the table below (**Tab. 3.1**) it is possible to observe the name of the interviewee, his/her role within the Italian sports world and finally the reason<sup>57</sup> why I selected him/her.

The sample of my analysis consists of 9<sup>58</sup> people belonging to the sports world, with whom I was able to have direct contact through my knowledge in the field.

To make the process more effective and less time-consuming I decided to generate a Google form in which I inserted the questions I processed, giving the opportunity to the interviewee to answer in an open manner. Once I created the form, I wrote a presentation email containing the link to access the form to each of my respondents, asking them kindly to answer the questions to contribute to my paper. Once I received all the answers, I analyzed them and reworked them in order to derive the results.

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<sup>57</sup> The reasons for my selection are various, but the social report is an important one. Some sports organizations in analysis draw up it, others do not, still others are working to include it and others draw up it for legislative and not philanthropic reasons.

<sup>58</sup> To my great regret, the number of respondents has been reduced to 8 because Walter De Giusti (General Secretary UITS (Unione Italiana Tiro a Segno) was unable to attend. The answers to the interview did not arrive in time and consequently I was not able to gather the information from his side. However, I decided to include his name in the sample of respondents because the motivation that led me to choose it is in my opinion still valid.

| Name of the interviewee  | Role within the Italian sports world   | Why he/she has been selected   |
|--------------------------|--|--|
| <b>Bruno Molea</b>       | National President <b>AICS</b><br>(Associazione Italiana Cultura Sport)        | AICS is a sports promotion body that draws up the social report. Since the majority of my respondents are members of Sports Federations, I thought it appropriate to include, albeit to a lesser extent, representatives of other types of sports organisations.   |
| <b>Giovanni Esposito</b> | General Secretary <b>FIBa</b><br>(Federazione Italiana Badminton)              | <p>Giovanni Esposito is the author of the book that I have considered in numerous parts of my paper, including the questions of the interviews themselves.</p> <p>He was close to me during the entire drafting process and helped me to get in touch with the other respondents.</p> <p>He is one of the leading CSR experts in sports in Italy and strongly believes in the role that CSR plays within the sports world.</p> <p>I decided to interview him because I believed that his broad knowledge of CSR was essential to complete my work.</p> |
| <b>Andrea Maschietto</b> | Sustainability and External Relations Manager of <b>Juventus Football Club</b> | The social report of Juventus Football Club was taken as an example when we treated CSR as an instrument of environmental sustainability. Consequently, I thought it appropriate to interview the head of the CSR of the aforementioned Football Company in order to further develop this aspect.  |

|                                  |   |  |
|----------------------------------|---|--|
| <p><b>Pasquale Parisi</b></p>    | <p>Head of <b>FMI</b><br/>(Federmoto) social<br/>report</p>                   | <p>I chose Pasquale Parisi as an interviewee representing motor sports, which find it more difficult than other sports to be socially responsible, especially in the environmental field. Therefore I thought it interesting to understand how a Sports Federation like Federmoto deals with the issue of CSR.</p> |
| <p><b>Walter De Giusti</b></p>   | <p>General Secretary <b>UITS</b><br/>(Unione Italiana Tiro a<br/>Segno)</p>   | <p>The UITS is a Sports Federation that does not draw up the social report. I wanted to involve someone who was not necessarily in favour of CSR in order to give my study heterogeneous opinions and to deepen the motivations behind such a choice.</p>  |
| <p><b>Massimiliano Campo</b></p> | <p>General Secretary <b>FITA</b><br/>(Federazione Italiana<br/>Taekwondo)</p> | <p>The FITA is a Sports Federation that does not draw up the social report but is working to introduce it. I wanted to understand the reasons that led this Federation to change its mind in relation to the issue of CSR.</p>   |
| <p><b>Domenico Cacciuni</b></p>  | <p>Press Office <b>FIP</b><br/>(Federazione Italiana<br/>Pallacanestro)</p>   | <p>I chose Domenico Cacciuni because he is the one who personally draws up the FIP social report and I thought it interesting to interview an expert in the field, especially in the field of social report.</p>   |



|                                 |   |  |
|---------------------------------|---|--|
| <p><b>Cristina Blasetti</b></p> | <p>Development &amp; Social Responsibility <b>FIGC</b><br/>(Federazione Italiana Giuoco Calcio)</p> | <p>Cristina Blasetti is not only an expert in the field but is the head of CSR projects within the FIGC. Furthermore, I found it interesting to analyse CSR within the football world given the extreme worldwide popularity of this sport.</p>  |
| <p><b>Claudio Barbaro</b></p>   | <p>President <b>ASI</b><br/>(Associazioni Sportive e Sociali Italiane)</p>                          | <p>Claudio Barbaro is my father and it is thanks to his role in the sports world that I chose this topic as a thesis topic and it is thanks to him that I had the opportunity to do so in such depth.</p> <p>He is the President of ASI, which is a sports promotion body that draws up the social report but for legislative reasons or because imposed by law. I found it interesting to understand the reason behind this choice.</p> |

**Table 3.1 – Description of the sample**

### 3.1.2 Interviews structure

In the table below (**Tab. 3.2**) it is possible to observe the questions I have submitted to my respondents.

For the elaboration of these questions I took inspiration from the text *La Responsabilità Sociale delle Organizzazioni Sportive – Condividere valori per creare valore* by Giovanni Esposito (2012).

Given the heterogeneity of my respondents and since the form submitted to them was unique and equal for all, I tried to elaborate specific questions but at the same time generic so that they could adapt to each interviewee. In cases where the question referred to the specific context of the interviewee, I have included all possible options (sports organization, sports federation, sports club,

sports promotion body) in such a way that the question was the same for everyone but each interviewee answered according to the most relevant option to him/her.

The questions are purely qualitative questions, through which the interviewee was asked for an opinion on CSR, which had to be reasoned. As a result, there is no right or wrong answer, indeed, the more the answers of the various respondents are different from each other and the greater the results obtained to work on.

|  |  |
|--|--|
| <p><b>1. What is the meaning of the term “Corporate Social Responsibility” (CSR)?</b></p>  | <p>This first question is very general but serves to pave the way for further more specific questions. Before going into detail, I wanted to ask the respondents about their perception of CSR, since there is no single definition to refer to but various ideas that refer to the common points of which we have talked abundantly in previous chapters.</p> |
| <p><b>2. Does the Corporate Social Responsibility (CSR) play an important role within the Sports Organisation/ Sports Federation/ Sports Club/ Sports Promotion Body for which you work?</b></p> | <p>The purpose of this question is to understand the extent to which CSR is involved within the Sports Organisation/ Sports Federation/ Sports Club/ Sports Promotion Body in question. In other words, I wanted to see whether CSR played a significant role or was simply marginal or even non-existent.</p>   |
| <p><b>3. To what purposes do you associate Corporate Social Responsibility (CSR) activities in sport?</b></p>  | <p>Through this question I wanted to understand the reasons behind the adoption of CSR policies within sports management, or what are the objectives that are set and achieved through the use of CSR.</p>   |

|  |   |
|--|---|
| <p><b>4. Does the Sports Organisation/ Sports Federation/ Sports Club/ Sports Promotion Body for which you work draw up the social report? If so, why? If not, why not?</b></p>  | <p>The figure of the social report plays the role of link between the second and the third chapter of my work.</p> <p>The heterogeneity of the respondents allows an equal heterogeneity in the answers especially to this question because, as previously mentioned, some sports organisations in analysis draw up the social balance, others not, still others are working to include it and others write it for legislative and not philanthropic reasons. I wanted to understand the reasons behind similar choices, both in the case of a positive answer and especially in the case of a negative answer.</p> |
| <p><b>5. In your opinion, what does the social report represent for a sports organisation?</b></p>   | <p>This question is linked to the previous one and represents a deepening of it.</p>  |
| <p><b>6. Through which instruments are carried out the Corporate Social Responsibility (CSR) activities undertaken by the Sports Organisation/ Sports Federation/ Sports Club/ Sports Promotion Body for which you work?</b></p> | <p>The purpose of this question is the understanding of the way and means by which CSR is implemented by the Sports Organisation/ Sports Federation/ Sports Club/ Sports Promotion Body in question and the way in which it manifests and materializes. In other words, the interviewee is asked about the way in which CSR passes from theory to practice.</p>   |
| <p><b>7. In your opinion, what are the main factors influencing the Corporate Social Responsibility (CSR) of a sports organisation?</b></p>  | <p>The answer to this question allows to understand what are the factors, both internal and external, that influence the CSR within a sports organisation and consequently allows to understand on which elements to focus the attention to promote a climate of development.</p>   |

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|   | <p>Such a question is crucial to generate a model of CSR implementation within the sports world.</p>  |
| <p><b>8. Would you define the relationship between sport and Corporate Social Responsibility (CSR) <i>cooperation or competition</i>?</b></p>   | <p>This question is based on the second chapter of my paper. After describing in a theoretical way the two factions lined up one in favor and the other against the collaboration between sport and CSR I wanted to seek an answer in the field of practice.</p>  |
| <p><b>9. Which are the stakeholders of the Sports Organisation/ Sports Federation/ Sports Club/ Sports Promotion Body for which you work to whom the Corporate Social Responsibility (CSR) is addressed?</b></p>  | <p>In this case I took into consideration the <i>stakeholder theory</i> widely described in the first two chapters of my work and specifically I wanted to investigate which were the stakeholders to whom the CSR of the various Sports Organisation/ Sports Federation/ Sports Club/ Sports Promotion Body in analysis.</p> |
| <p><b>10. What are the benefits (if any) of Corporate Social Responsibility (CSR) within the sports world? / Have you noted any benefits in the implementation of Corporate Social Responsibility (CSR) in the Sports Organisation/ Sports Federation/ Sports Club/ Sports Promotion Body for which you work?</b></p> | <p>This question refers to the <i>cooperation</i> section: if it is true that sport and CSR can cooperate, what are the practical benefits of such cooperation?</p>   |

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| <p><b>11. What are the obstacles (if any) facing Corporate Social Responsibility (CSR) in the sports world? / Have you detected any obstacles in the implementation of Corporate Social Responsibility (CSR) in the Sports Organisation/ Sports Federation/ Sports Club/ Sports Promotion Body for which you work?</b></p> | <p>This question plays the opposite role to the previous question, as it refers to the <i>competition</i> section: if it is true that sport and CSR are in competition, what are the obstacles that CSR has to face in the sports world?</p> <p>However, it is not said that if the answer is cooperation there can be no challenges, as it is not true that if the answer is competition there can be no benefits. That is why I have included both questions irrespective of the answer to the previous question, because the first question does not exclude the second and vice versa.</p> |
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**Table 3.2 – Interview structure**

### *3.1.3 Data analysis*

Whenever respondents completed the form, I received a notification email so that I could stay up to date.

Once I read the answers, I reported them in the reference table so that all the interviews met the same parameters.

After completing the tables of each respondent I proceeded to the analysis of the answers, comparing them with each other, looking for common points and those instead of contrast.

It was only after I had completed the comparison of the various interviews that I was able to draw my own conclusions, which we will cover in the next section.

## 3.2 Results

### 3.2.1 Interview with Bruno Molea – National President AICS (Associazione Italiana Cultura Sport)

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| <p><b>1. What is the meaning of the term “Corporate Social Responsibility” (CSR)?</b></p>  | <p>The commitment of my organization to have a social impact in the community.</p>  |
| <p><b>2. Does the Corporate Social Responsibility (CSR) play an important role within the Sports Organisation/ Sports Federation/ Sports Club/ Sports Promotion Body for which you work?</b></p> | <p>Not coded, but across all sectors yes.</p>   |
| <p><b>3. To what purposes do you associate Corporate Social Responsibility (CSR) activities in sport?</b></p>  | <ol style="list-style-type: none"> <li>1) Promoting sport as a means of social cohesion;</li> <li>2) ensuring safety in the working environment of sport (both indoors and outdoors);</li> <li>3) promoting and coordinating the training of managers and sports workers;</li> <li>4) update the protection policy for children in sport;</li> <li>5) promote gender equality and gender identity and sexual orientation;</li> <li>6) communicate effectively and transparently the activities and results of AICS’s commitment to all stakeholders.</li> </ol> |
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| <p><b>4. Does the Sports Organisation/ Sports Federation/ Sports Club/ Sports Promotion Body for which you work draw up the social report? If so, why? If not, why not?</b></p>  | <p>Yes, with the aim of communicating effectively and transparently our commitment and the results of our commitment to all stakeholders, so that our contribution to the sport movement is increasingly effective.</p>  |
| <p><b>5. In your opinion, what does the social report represent for a sports organisation?</b></p>   | <p>1) A transparent and effective communication tool for stakeholders;<br/>2) a way to achieve Social Responsibility.</p>  |
| <p><b>6. Through which instruments are carried out the Corporate Social Responsibility (CSR) activities undertaken by the Sports Organisation/ Sports Federation/ Sports Club/ Sports Promotion Body for which you work?</b></p> | <p>1) Annual social report;<br/>2) 2 annual national assemblies;<br/>3) use of communication tools shared with institutional partners and with sports and third sector entities;<br/>4) weekly newsletter sent to all stakeholders;<br/>5) 4 annual magazines addressed to all stakeholders.</p> |
| <p><b>7. In your opinion, what are the main factors influencing the Corporate Social Responsibility (CSR) of a sports organisation?</b></p>  | <p>1) Communication;<br/>2) effective coordination of all sectors in the pursuit of statutory objectives;<br/>3) the sharing of statutes (objectives, mission, vision and values).</p>   |
| <p><b>8. Would you define the relationship between sport and Corporate Social Responsibility (CSR) cooperation or competition?</b></p>   | <p>Cooperation.</p>  |

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| <p><b>9. Which are the stakeholders of the Sports Organisation/ Sports Federation/ Sports Club/ Sports Promotion Body for which you work to whom the Corporate Social Responsibility (CSR) is addressed?</b></p>   | <p>National, regional and local institutions, sports associations and clubs, third sector bodies, citizens.</p>  |
| <p><b>10. What are the benefits (if any) of Corporate Social Responsibility (CSR) within the sports world? / Have you noted any benefits in the implementation of Corporate Social Responsibility (CSR) in the Sports Organisation/ Sports Federation/ Sports Club/ Sports Promotion Body for which you work?</b></p>      | <p>The possibility of strengthening the networks at local, regional and national level, which in turn allow to have a greater impact on the public policies of the country and make more sustainable the actions we implement.</p> |
| <p><b>11. What are the obstacles (if any) facing Corporate Social Responsibility (CSR) in the sports world? / Have you detected any obstacles in the implementation of Corporate Social Responsibility (CSR) in the Sports Organisation/ Sports Federation/ Sports Club/ Sports Promotion Body for which you work?</b></p> | <p>Constant updating of new tools, more effective and agile.</p>   |



3.2.2 Interview with Giovanni Esposito - General Secretary FIBa (Federazione Italiana Badminton)

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| <p><b>1. What is the meaning of the term “Corporate Social Responsibility” (CSR)?</b></p>  | <p>I associate the reference to Social Responsibility with the culture of an organization: in no society can any type of organization live by cutting its ties and connections with the surrounding social world.</p>  |
| <p><b>2. Does the Corporate Social Responsibility (CSR) play an important role within the Sports Organisation/ Sports Federation/ Sports Club/ Sports Promotion Body for which you work?</b></p> | <p>Within the framework of the FIBa, CSR has allowed to start a process of organizational evolution, enhancing the relationship with stakeholders and the reference sports and social system.</p> <p>In line with the three «P» of the Triple Bottom Line (Profit, Planet, People), we are carrying out a sustainable corporation model, which places environmental and social sustainability at the base of the mission, values, strategies, processes and services we provide.</p> |
| <p><b>3. To what purposes do you associate Corporate Social Responsibility (CSR) activities in sport?</b></p>  | <ul style="list-style-type: none"> <li>- Enhancement of People</li> <li>- Ethical Governance</li> <li>- Social Function</li> <li>- Strengthening the relationship with stakeholders</li> <li>- Organizational Performance</li> <li>- Philanthropy</li> <li>- Environmental protection</li> <li>- Sustainable development</li> <li>- Ethical and transparent behavior</li> <li>- Risk prevention, health protection and safety at work.</li> </ul>                                    |

**4. Does the Sports Organisation/  
Sports Federation/ Sports Club/  
Sports Promotion Body for which  
you work draw up the social  
report? If so, why? If not, why  
not?**

The spirit of the FIBa is to look ahead, with optimism, despite the various difficulties that occur daily, not least those related to the pandemic crisis. This has allowed us to carry out the Social Report for the second year in a row, deeply rooted in the assumption of Social Responsibility in federal governance.

The 2020 Social Report responds to the need to improve many aspects, including those related to internal management, making it even more aware and transparent in relation to the goals to be achieved. Therefore this document must also be understood as a measure of the coherence of our work with regard to the mission, the vision and the values that guide the FIBa.

Today, society asks us for further evolution, to put ourselves in play on a new territory, that of the ability to have an impact, not only on the fields of Badminton where we built our history, but also in the contexts that surround us, generating a shared value that must be recognized and communicated in the best way.

In this perspective, the document branches out through a dual value, both external and internal. Externally, the Federation wants to account for the sports, social, environmental and economic impacts consciously generated. In this way it is possible to enhance the activities and increase the reputation, being able to communicate that the FIBa pursues its mission in compliance with stakeholder expectations, inspired by a value system consistent with a responsible development of the sports system.

On the other hand, the internal value of the Social Report lies in the evaluation process prior to the drafting of the final document; in this context, the coherence of the mission with the strategic, organizational and operational

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|  | <p>choices (that make the Federation more aware of the strengths and weaknesses of its sustainable development project) was considered. Therefore, the continuation of the social reporting process will allow the FIBa to reflect on its own experience, developing strategies more and more in line with the needs of stakeholders to increase their degree of satisfaction.</p> <p>The resurgence after the crisis of the pandemic will increasingly rely on the ability to put integrated growth models in place, the fruit of transversal skills, inspiring sport to the same extent to the three dimensions of sustainable development, environmental, social and economic. The exchange and collaboration between sports organisations, businesses, institutions, universities and non-profit organisations is indispensable, in line with the 17 Sustainable Development Goals outlined in the UN's 2030 Agenda (Sustainable Development Goals). Of these, some have been identified on which FIBa had a positive impact in 2020, but it will undoubtedly have to be improved to make a further concrete contribution to achieving them and I am sure that this document will stimulate innovation processes, strengthening the capacity to develop increasingly effective Social Responsibility policies.</p> |
| <p><b>5. In your opinion, what does the social report represent for a sports organisation?</b></p> | <p>For a sports organization, the social report indicates the responsibility to report (accountability) and implies for the organization the burden of communicating, with transparency, its impacts on society, the economy and the environment. Reporting should provide comparable information over time, indicate objectives and performance regarding the material issues identified, and describe how and when stakeholders were involved in the</p>   |

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|  | <p>preparation of the reporting document. Therefore, it is necessary to provide a picture as complete as possible to those involved in its decisions and activities, as well as to society in general, in different ways and degrees, depending on the nature of the impacts and the circumstances.</p>  |
| <p><b>6. Through which instruments are carried out the Corporate Social Responsibility (CSR) activities undertaken by the Sports Organisation/ Sports Federation/ Sports Club/ Sports Promotion Body for which you work?</b></p> | <ul style="list-style-type: none"> <li>- Social report;</li> <li>- federal site;</li> <li>- sustainable events;</li> <li>- <i>Badmania</i> magazine;</li> <li>- meetings of formation;</li> <li>- <i>BadmintonItaliaTV</i>;</li> <li>- Social Network.</li> </ul>  |
| <p><b>7. In your opinion, what are the main factors influencing the Corporate Social Responsibility (CSR) of a sports organisation?</b></p>  | <ul style="list-style-type: none"> <li>- Managerial culture;</li> <li>- sensitivity of the sporting and academic world;</li> <li>- interests of certain stakeholders;</li> <li>- available resources;</li> <li>- Social Responsibility structure.</li> </ul>   |
| <p><b>8. Would you define the relationship between sport and Corporate Social Responsibility (CSR) cooperation or competition?</b></p>   | <p>Certainly of cooperation. An organization that boasts positive relationships with stakeholders improves its risk management capacity; depending on their involvement, the organization can intercept the change of needs and expectations, preventing negative impacts on society and the environment resulting from actions and decisions not oriented to the creation of shared value. This makes it possible to reduce the costs of possible conflict management and resolution. In practice, the stakeholder organization applies an approach that identifies and</p> |

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|  | <p>evaluates the nature of the risks, and then manages them according to the criteria of Social Responsibility. The increased capitalisation of resources is also not to be underestimated: A systematic dialogue with stakeholders makes it possible to manage and use resources more efficiently (know-how, technology, human capital, human and relational capital) with the aim of achieving objectives that could hardly be pursued individually.</p>  |
| <p><b>9. Which are the stakeholders of the Sports Organisation/ Sports Federation/ Sports Club/ Sports Promotion Body for which you work to whom the Corporate Social Responsibility (CSR) is addressed?</b></p> | <p>Our internal stakeholders are:</p> <ul style="list-style-type: none"> <li>- Associations and Sports Clubs</li> <li>- Military Sports Groups</li> <li>- Sports Associative Bases</li> <li>- Athletes</li> <li>- Technicians</li> <li>- Race officials</li> <li>- Doctors and Physiotherapists</li> <li>- Technical Bodies</li> <li>- Central Federal Bodies</li> <li>- Federal Bodies of Justice Employees</li> <li>- Collaborators</li> <li>- Volunteers</li> </ul> <p>Our external stakeholders are:</p> <ul style="list-style-type: none"> <li>- CIO (Comitato Olimpico Internazionale)</li> <li>- CONI (Comitato Olimpico Nazionale Italiano) – CIP (Comitato Italiano Paralimpico)</li> <li>- Sport and Health</li> <li>- FSN (Federazioni Sportive Nazionali), DSA (Discipline Sportive Associate)</li> <li>- Military Corps</li> <li>- Sports Promotion Bodies, Benemerite Associations</li> </ul> |

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|   | <ul style="list-style-type: none"> <li>- Badminton Europe Confederation</li> <li>- Badminton World Federation</li> <li>- Ministry of Education</li> <li>- School and University</li> <li>- Communities (families) Suppliers</li> <li>- Management Sports Facilities</li> <li>- Institutional and commercial partners</li> <li>- Other entities and institutions</li> </ul>  |
| <p><b>10. What are the benefits (if any) of Corporate Social Responsibility (CSR) within the sports world? / Have you noted any benefits in the implementation of Corporate Social Responsibility (CSR) in the Sports Organisation/ Sports Federation/ Sports Club/ Sports Promotion Body for which you work?</b></p> | <ul style="list-style-type: none"> <li>- This cultural approach can generate development models that generate economic growth, sport, environmental sustainability and social inclusion.</li> <li>- Social Responsibility is a constitutive dimension of the identity of the organisation, an irreversible strategic orientation with a long-term horizon.</li> <li>- It legitimises the role of the organisation in society by building trust and a positive vision of the future around it. The cultural and social role of the organization is consolidated, alongside the sports dimension, forming a single value system.</li> <li>- Through listening, understanding and dialogue with stakeholders, not only can their needs be intercepted at an early stage, but it is also possible to guide their behaviour, encouraging more responsible and sustainable lifestyles.</li> <li>- Social Responsibility is a factor that increases the confidence of stakeholders, both internal and external, by increasing the reputation of the organisation and promoting its competitiveness.</li> </ul> |

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| <p><b>11. What are the obstacles (if any) facing Corporate Social Responsibility (CSR) in the sports world? / Have you detected any obstacles in the implementation of Corporate Social Responsibility (CSR) in the Sports Organisation/ Sports Federation/ Sports Club/ Sports Promotion Body for which you work?</b></p> | <p>Certainly the lack of awareness of the significance and role of CSR in making a concrete contribution to sustainable development.</p> |
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*3.2.3 Interview with Andrea Maschietto - Sustainability and External Relations Manager of Juventus Football Club*

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| <p><b>1. What is the meaning of the term “Corporate Social Responsibility” (CSR)?</b></p>  | <p>CSR is the commitment of a particular company, in our case of a Football Company, to generate a strong impact in social and environmental terms.</p>  |
| <p><b>2. Does the Corporate Social Responsibility (CSR) play an important role within the Sports Organisation/ Sports Federation/ Sports Club/ Sports Promotion Body for which you work?</b></p> | <p>Absolutely yes.<br/>Sport, and specifically football, is one of the sectors with the greatest social impact, especially in the younger generations, and as a result, Juventus is committed to understanding how its work can effectively positively affect the current global challenges. Juventus recognizes its role both as a club within the football world and as a company and the social and environmental responsibilities that follow.</p> |

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| <p><b>3. To what purposes do you associate Corporate Social Responsibility (CSR) activities in sport?</b></p>   | <p>Juventus has decided to actively contribute to the achievement of the following goals belonging to the SDGs:</p> <ul style="list-style-type: none"> <li>3- Health and well-being;</li> <li>4- Quality education;</li> <li>10- Reducing inequalities;</li> <li>13- Combating climate change;</li> <li>17- Partnership for the objectives.</li> </ul> <p>In addition, Juventus has developed the Juventus Goals, the set of initiatives with social impact that the team has undertaken for more than 10 years. The goal is to use the values of sport to contribute concretely to the evolution of society and the new generations, through the dissemination of activities based on 3 pillars: play, education and inclusion &amp; diversity.</p> |
| <p><b>4. Does the Sports Organisation/ Sports Federation/ Sports Club/ Sports Promotion Body for which you work draw up the social report? If so, why? If not, why not?</b></p> | <p>Yes, to provide a report of our initiatives and performance in the field of sustainability (environmental and social) trying to maximize transparency towards our stakeholders and reporting the main information related to the challenges that our Club faces every day.</p>  |
| <p><b>5. In your opinion, what does the social report represent for a sports organisation?</b></p>  | <p>It is a genuine formal commitment to establish, maintain and develop a dialogue with our main stakeholders.</p>   |
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| <p><b>6. Through which instruments are carried out the Corporate Social Responsibility (CSR) activities undertaken by the Sports Organisation/ Sports Federation/ Sports Club/ Sports Promotion Body for which you work?</b></p> | <ul style="list-style-type: none"> <li>- Projects in favor of social inclusion and against discrimination (e.g. projects such as <i>Gioca con me</i> of 2012 for marginalized children or <i>Juventus for special</i> of 2017 for people with disabilities or <i>Un calcio al razzismo</i> of 2020);</li> <li>- Podcast;</li> <li>- Social network</li> <li>- Environmental initiatives (eg <i>One Tree Planted</i> of 2020)</li> <li>- School orientation</li> <li>- Juventus Academy and Juventus football schools</li> <li>- Events</li> <li>- Fan club involvement</li> <li>- Social report</li> </ul> |
| <p><b>7. In your opinion, what are the main factors influencing the Corporate Social Responsibility (CSR) of a sports organisation?</b></p>  | <p>I believe that the main factor lies behind the motivation of the sports organisation, namely the extent to which it believes that it can bring about social and environmental change in the society in which it operates. Only if the motivation of the organization is tangible will the result of its actions be so.</p>  |
| <p><b>8. Would you define the relationship between sport and Corporate Social Responsibility (CSR) cooperation or competition?</b></p>   | <p>Cooperation.</p>  |

**9. Which are the stakeholders of the Sports Organisation/ Sports Federation/ Sports Club/ Sports Promotion Body for which you work to whom the Corporate Social Responsibility (CSR) is addressed?**

- Athletes First Team
- Football fans
- Players' agents and prosecutors
- Athletes Youth Sector
- Shareholders and suppliers of capital
- Competitors (other clubs, their fans and collaborators)
- Families of the Juventus Athletes
- Suppliers and their employees
- Football School Juventus and Juventus Academy members
- Educational and university institutions
- Sports institutions
- Media Public Administration and Law Enforcement
- General public
- Sponsors and business partners
- Staff (sports technician, doctor, etc.)
- Territory, international organizations and associations
- Juventus fans, subscribers, Members and spectators at the stadium
- Top Management, employees and collaborators (stewards)

The benefits are divided according to the sphere of reference:

Economic:

- Better relations with partners and sponsors
- Long-term financial stability
- Football and innovation

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| <p><b>10. What are the benefits (if any) of Corporate Social Responsibility (CSR) within the sports world? / Have you noted any benefits in the implementation of Corporate Social Responsibility (CSR) in the Sports Organisation/ Sports Federation/ Sports Club/ Sports Promotion Body for which you work?</b></p>      | <ul style="list-style-type: none"> <li>- Governance, compliance and anti-corruption</li> <li>- International development</li> </ul> <p>Social:</p> <ul style="list-style-type: none"> <li>- Corporate citizenship</li> <li>- Combating racism and discrimination</li> <li>- More dialogue and entertainment with fans</li> <li>- Accessibility and safety of facilities</li> <li>- Football and inclusion</li> <li>- More women's football</li> <li>- Better behaviour by players</li> <li>- Better physical health of athletes</li> <li>- Increased support and training for young people</li> <li>- Growth and protection of young athletes</li> <li>- Healthy and active lifestyles</li> </ul> <p>Environmental:</p> <ul style="list-style-type: none"> <li>- Better waste management</li> <li>- More space for sustainable energy</li> </ul> |
| <p><b>11. What are the obstacles (if any) facing Corporate Social Responsibility (CSR) in the sports world? / Have you detected any obstacles in the implementation of Corporate Social Responsibility (CSR) in the Sports Organisation/ Sports Federation/ Sports Club/ Sports Promotion Body for which you work?</b></p> | <p>Football is the sport with the highest number of fans in the world. For this reason, as a football company, we feel even more influential and therefore more responsible for our actions towards those who follow us. There is a great responsibility for a great following and this is certainly the greatest challenge.</p> <p>Nevertheless, Juventus accepts the challenges as a means to evolve and improve itself.</p>   |

3.2.4 Interview with Pasquale Parisi – Head of FMI (Federmoto) social report

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| <p><b>1. What is the meaning of the term “Corporate Social Responsibility” (CSR)?</b></p>  | <p>CSR is an organizational practice that measures the social, economic and environmental consequences produced by the company’s actions.</p>   |
| <p><b>2. Does the Corporate Social Responsibility (CSR) play an important role within the Sports Organisation/ Sports Federation/ Sports Club/ Sports Promotion Body for which you work?</b></p> | <p>The CSR plays an important role especially with regard to the environmental dimension, which for the Italian Motorcycle Federation is the weakest area when you consider the impact that motorsport has on the environment.</p>  |
| <p><b>3. To what purposes do you associate Corporate Social Responsibility (CSR) activities in sport?</b></p>  | <p>Sport is Social Responsibility, if we agree on that assumption CSR and sport are of course inseparable. The aim of sport is: to be inclusive, to respect the environment and to teach practices of environmentally friendly behaviour, to be organized with respect for stakeholders, to have an economic sustainability.</p>  |
| <p><b>4. Does the Sports Organisation/ Sports Federation/ Sports Club/ Sports Promotion Body for which you work draw up the social report? If so, why? If not, why not?</b></p>                  | <p>The FMI was the first FSN (Federazione Sportiva Nazionale) to draw up its sustainability report in more than 15 years. The sustainability report has become a document that is part of the culture of the Italian Motorcycle Federation, it is an open and in progress document that contains examples of good practices and ideas for improvement for the future.</p> |

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| <p><b>5. In your opinion, what does the social report represent for a sports organisation?</b></p>   | <p>The social report represents the present and the future of an organization because it tells what the organization is and what the organization wants to become, keeping in mind the effects, on the three dimensions of sustainability, that the movement towards the future can provoke.</p> |
| <p><b>6. Through which instruments are carried out the Corporate Social Responsibility (CSR) activities undertaken by the Sports Organisation/ Sports Federation/ Sports Club/ Sports Promotion Body for which you work?</b></p> | <p>The tool through which Social Responsibility activities are carried out is listening to stakeholders inside and outside the organization.</p>   |
| <p><b>7. In your opinion, what are the main factors influencing the Corporate Social Responsibility (CSR) of a sports organisation?</b></p>  | <p>CSR is influenced by governance and the culture of the organization in general.</p>   |
| <p><b>8. Would you define the relationship between sport and Corporate Social Responsibility (CSR) cooperation or competition?</b></p>   | <p>Cooperation because only in those organizational contexts in which there is a cooperative action Social Responsibility finds its reason for existence.</p>  |
| <p><b>9. Which are the stakeholders of the Sports Organisation/ Sports Federation/ Sports Club/ Sports Promotion Body for which you work to whom the Corporate Social Responsibility (CSR) is addressed?</b></p>                 | <p>/</p>   |

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| <p><b>10. What are the benefits (if any) of Corporate Social Responsibility (CSR) within the sports world? / Have you noted any benefits in the implementation of Corporate Social Responsibility (CSR) in the Sports Organisation/ Sports Federation/ Sports Club/ Sports Promotion Body for which you work?</b></p>      | <p>The practices of Social Responsibility are generating awareness first at the individual level and then at the organizational level. Awareness evokes the idea of responsibility that is proper to every acting subjectivity within an organization; this approach allows you to act virtuous behaviors.</p>        |
| <p><b>11. What are the obstacles (if any) facing Corporate Social Responsibility (CSR) in the sports world? / Have you detected any obstacles in the implementation of Corporate Social Responsibility (CSR) in the Sports Organisation/ Sports Federation/ Sports Club/ Sports Promotion Body for which you work?</b></p> | <p>CSR requires a lengthy process because it affects the culture of the organization and requires participation. The biggest obstacle is the distrust of novelty and change, Social Responsibility needs people within organizations to get involved and be willing to bring small changes to everyday practices.</p> |

3.2.5 Interview with Massimiliano Campo – General Secretary FITA (Federazione Italiana Taekwondo)

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| <p><b>1. What is the meaning of the term “Corporate Social Responsibility” (CSR)?</b></p>  | <p>Managing your company considering its social and ethical repercussions.</p>   |
| <p><b>2. Does the Corporate Social Responsibility (CSR) play an important role within the Sports Organisation/ Sports Federation/ Sports Club/ Sports Promotion Body for which you work?</b></p> | <p>Lately, just to give wide response to the theme, there are dynamics that favor Social Responsibility which are developing.</p>  |
| <p><b>3. To what purposes do you associate Corporate Social Responsibility (CSR) activities in sport?</b></p>  | <p>Mainly to the integration among the Peoples using Sport as an instrument of peace. In this regard, the FITA in collaboration with the World Taekwondo, the THF - Taekwondo Humanitarian Foundation and the THF Italia, is present in the field to address dynamics related to the topics on the agenda.</p> |
| <p><b>4. Does the Sports Organisation/ Sports Federation/ Sports Club/ Sports Promotion Body for which you work draw up the social report? If so, why? If not, why not?</b></p>                  | <p>Yes, to report a socially useful value generated by the conduct of our activities and the involvement of the relevant stakeholders.</p>   |

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| <p><b>5. In your opinion, what does the social report represent for a sports organisation?</b></p>   | <p>Creating synergy between activities and social development objectives.</p>  |
| <p><b>6. Through which instruments are carried out the Corporate Social Responsibility (CSR) activities undertaken by the Sports Organisation/ Sports Federation/ Sports Club/ Sports Promotion Body for which you work?</b></p> | <ul style="list-style-type: none"> <li>- Materiality analysis and priority identification;</li> <li>- building sport-based and sport-oriented social indicators;</li> <li>- sporting, environmental, social and economic performance.</li> </ul> |
| <p><b>7. In your opinion, what are the main factors influencing the Corporate Social Responsibility (CSR) of a sports organisation?</b></p>  | <p>Creation of a strong sense of belonging in order to continuously enhance the brand and its objectives.</p>  |
| <p><b>8. Would you define the relationship between sport and Corporate Social Responsibility (CSR) <i>cooperation</i> or <i>competition</i>?</b></p>   | <p>Both. Cooperation not to have narrow perimeters.<br/>Competition to accept the challenge.</p>   |
| <p><b>9. Which are the stakeholders of the Sports Organisation/ Sports Federation/ Sports Club/ Sports Promotion Body for which you work to whom the Corporate Social Responsibility (CSR) is addressed?</b></p>                 | <ul style="list-style-type: none"> <li>- Members (Athletes, Managers, technicians, match officials)</li> <li>- Suppliers</li> <li>- Sponsors.</li> </ul>   |



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| <p><b>10. What are the benefits (if any) of Corporate Social Responsibility (CSR) within the sports world? / Have you noted any benefits in the implementation of Corporate Social Responsibility (CSR) in the Sports Organisation/ Sports Federation/ Sports Club/ Sports Promotion Body for which you work?</b></p>      | <ul style="list-style-type: none"> <li>- Competitive advantage;</li> <li>- brand reputation;</li> <li>- ability to attract and retain members;</li> <li>- perception of investors, sponsors and the financial community in general.</li> </ul> |
| <p><b>11. What are the obstacles (if any) facing Corporate Social Responsibility (CSR) in the sports world? / Have you detected any obstacles in the implementation of Corporate Social Responsibility (CSR) in the Sports Organisation/ Sports Federation/ Sports Club/ Sports Promotion Body for which you work?</b></p> | <p>Absolutely not.</p>   |

*3.2.6 Interview with Domenico Cacciuni – Press Office FIP (Federazione Italiana Pallacanestro)*

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| <p><b>1. What is the meaning of the term “Corporate Social Responsibility” (CSR)?</b></p> | <p>I see it as a tool for comparison and communication. Essentially it is the availability of an organization to account for its work in comparison with stakeholders and, at the same time, to accept the indications for, I do not say change, but to adapt their operational and programmatic strategies.</p> |
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| <p><b>2. Does the Corporate Social Responsibility (CSR) play an important role within the Sports Organisation/ Sports Federation/ Sports Club/ Sports Promotion Body for which you work?</b></p> | <p>It plays an important role to which all staff is simultaneously sensitive and stressed.</p>  |
| <p><b>3. To what purposes do you associate Corporate Social Responsibility (CSR) activities in sport?</b></p>  | <p>Sports organizations have a social, economic, environmental and managerial function that goes beyond the typically competitive aspects of 30-40 years ago. The rules in sport, the laws in life affirmed the four-time Olympic champion Jesse Owens: “Values such as respect, loyalty, tenacity, commitment to the result typical of sport can then be borrowed in everyday life”.</p> |
| <p><b>4. Does the Sports Organisation/ Sports Federation/ Sports Club/ Sports Promotion Body for which you work draw up the social report? If so, why? If not, why not?</b></p>                  | <p>Yes, I take care of it myself. Why? We account for our activities with transparency with the intention to diversify if we can satisfy our stakeholders and to give a perspective to our initiatives in the social field.</p>   |
| <p><b>5. In your opinion, what does the social report represent for a sports organisation?</b></p>   | <p>A photograph of the commitment to its stakeholders, a synthesis and dialogue tool.</p>   |

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| <p><b>6. Through which instruments are carried out the Corporate Social Responsibility (CSR) activities undertaken by the Sports Organisation/ Sports Federation/ Sports Club/ Sports Promotion Body for which you work?</b></p> | <p>Several. Basically two: we agree to participate in initiatives of agencies recognized for their initiatives in the social field or we promote them in parallel with our main activities.</p>   |
| <p><b>7. In your opinion, what are the main factors influencing the Corporate Social Responsibility (CSR) of a sports organisation?</b></p>  | <p>/</p>  |
| <p><b>8. Would you define the relationship between sport and Corporate Social Responsibility (CSR) <i>cooperation or competition?</i></b></p>  | <p>Absolutely cooperation.</p>  |
| <p><b>9. Which are the stakeholders of the Sports Organisation/ Sports Federation/ Sports Club/ Sports Promotion Body for which you work to whom the Corporate Social Responsibility (CSR) is addressed?</b></p>                 | <p>The list is long: players, coaches, minibasketball instructors, youth players, minibasketball players, clubs, mini basketball centers, parents, leagues, managers, associations recognized by the FIP, international and Italian institutions, sports (CONI) and not (universities, schools, ministries), media and so on.</p> |
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| <p><b>10. What are the benefits (if any) of Corporate Social Responsibility (CSR) within the sports world? / Have you noted any benefits in the implementation of Corporate Social Responsibility (CSR) in the Sports Organisation/ Sports Federation/ Sports Club/ Sports Promotion Body for which you work?</b></p>      | <p>In our mini basketball, for example, it is inconceivable to do competitive activities without being sensitive to the social problems of our minibasketball players. We would no longer have practitioners.</p> |
| <p><b>11. What are the obstacles (if any) facing Corporate Social Responsibility (CSR) in the sports world? / Have you detected any obstacles in the implementation of Corporate Social Responsibility (CSR) in the Sports Organisation/ Sports Federation/ Sports Club/ Sports Promotion Body for which you work?</b></p> | <p>There is presumption in thinking that you have understood what CSR is and disinterest in applying it with scientific criteria. Much attention to practice, little to the theory to implement it.</p>           |

*3.2.7 Interview with Cristina Blasetti - Development & Social Responsibility FIGC (Federazione Italiana Giuoco Calcio)*

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| <p><b>1. What is the meaning of the term “Corporate Social Responsibility” (CSR)?</b></p> | <p>A concept now superseded by new developments in Sustainability.</p> |
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| <p><b>2. Does the Corporate Social Responsibility (CSR) play an important role within the Sports Organisation/ Sports Federation/ Sports Club/ Sports Promotion Body for which you work?</b></p>                                 | <p>The old approach of Social Responsibility (not of business because the Federations/EPS are not Corporate) has been replaced by the new approach to Sustainability that plays a fundamental and crucial role for the impact generated by the world of sport on civil society.</p> |
| <p><b>3. To what purposes do you associate Corporate Social Responsibility (CSR) activities in sport?</b></p>  | <p>Impact and multiplier effect of sport in civil society.</p>  |
| <p><b>4. Does the Sports Organisation/ Sports Federation/ Sports Club/ Sports Promotion Body for which you work draw up the social report? If so, why? If not, why not?</b></p>  | <p>Yes (since 2011). Integrated Budget - evolution of the Social Report - no longer Social Report.</p>  |
| <p><b>5. In your opinion, what does the social report represent for a sports organisation?</b></p>   | <p>An approach to reporting overcome by new needs, linked not only to providing a photograph of the organization, but to describing its processes and impacts.</p>  |
| <p><b>6. Through which instruments are carried out the Corporate Social Responsibility (CSR) activities undertaken by the Sports Organisation/ Sports Federation/ Sports Club/ Sports Promotion Body for which you work?</b></p> | <p>/</p>  |

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| <p><b>7. In your opinion, what are the main factors influencing the Corporate Social Responsibility (CSR) of a sports organisation?</b></p>   | <p>Orientation of the summits to Sustainability, no longer to the concept of Social Responsibility.</p>               |
| <p><b>8. Would you define the relationship between sport and Corporate Social Responsibility (CSR) <i>cooperation</i> or <i>competition</i>?</b></p>  | <p>Cooperation.</p>   |
| <p><b>9. Which are the stakeholders of the Sports Organisation/ Sports Federation/ Sports Club/ Sports Promotion Body for which you work to whom the Corporate Social Responsibility (CSR) is addressed?</b></p>  | <p>Multiple, from fans to members to families and the world of the university depending on the area of reference.</p> |
| <p><b>10. What are the benefits (if any) of Corporate Social Responsibility (CSR) within the sports world? / Have you noted any benefits in the implementation of Corporate Social Responsibility (CSR) in the Sports Organisation/ Sports Federation/ Sports Club/ Sports Promotion Body for which you work?</b></p> | <p>Several.</p>   |

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| <p><b>11. What are the obstacles (if any) facing Corporate Social Responsibility (CSR) in the sports world? / Have you detected any obstacles in the implementation of Corporate Social Responsibility (CSR) in the Sports Organisation/ Sports Federation/ Sports Club/ Sports Promotion Body for which you work?</b></p> | <p>Adaptation to new processes oriented towards Sustainability in general terms, leaving aside the old approach to Social Responsibility.</p> |
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*3.2.8 Interview with Claudio Barbaro – President of ASI (Associazioni Sportive e Sociali Italiane)*

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| <p><b>1. What is the meaning of the term “Corporate Social Responsibility” (CSR)?</b></p>  | <p>In general, the attitude of the company to open up to the social, in its own context of reference, through actions that dialogue and cooperate with the environment, sharing with stakeholders sustainable values oriented towards the long term.</p>  |
| <p><b>2. Does the Corporate Social Responsibility (CSR) play an important role within the Sports Organisation/ Sports Federation/ Sports Club/ Sports Promotion Body for which you work?</b></p> | <p>As I said, the development of a model capable of setting in motion a more inclusive and sustainable growth process, taking into account diversified trends and the complexity of social needs, has led us to attach considerable importance to the involvement of stakeholders by bringing ASI to the forefront of this process of cultural change by strongly interpreting its proactive role as a Social Promotion Association part of the Third Sector.</p> |

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| <p><b>3. To what purposes do you associate Corporate Social Responsibility (CSR) activities in sport?</b></p>   | <p>The primary aims of CSR, in sport, can be condensed in bringing the public closer to the Association by transmitting common reference values. However, it must be said that the activities mainly carried out by ASI as a sports promotion body are not dissimilar, as an association for the social promotion of the third sector, from activities of general interest in the field of social solidarity, the dissemination of culture, environmental protection, civil protection, the defence of rights and international cooperation.</p>   |
| <p><b>4. Does the Sports Organisation/ Sports Federation/ Sports Club/ Sports Promotion Body for which you work draw up the social report? If so, why? If not, why not?</b></p> | <p>The reform of the Third Sector, with the approval of the Decree of the Minister of Labour and Social Policies "Adoption of the Guidelines for the drafting of the social budget of the Third Sector entities" of 4 July, published on 9 August 2021 provides that the first social report to be published by Italian third sector entities following these rules was that of 2021 and related to the activities carried out in 2020.</p> <p>ASI has its own social report as it wants to be part of this process of cultural change by playing a proactive role as an Association of Social Promotion that is part of the Third Sector at an essential moment of involvement of stakeholders given the opportunity to have the essential and relevant information on the work of the Institution in terms of Social Responsibility.</p> |
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| <p><b>5. In your opinion, what does the social report represent for a sports organisation?</b></p>   | <p>The social report for a sports organization represents, on the internal front, a container of various aspects such as the measurement of performance and the assessment of the effects of governance activity, but also on the external front, as a powerful means of communication and of building and/or consolidating values and an identity, principles that also apply to stakeholders in the literal sense of bearers of common interests.</p> |
| <p><b>6. Through which instruments are carried out the Corporate Social Responsibility (CSR) activities undertaken by the Sports Organisation/ Sports Federation/ Sports Club/ Sports Promotion Body for which you work?</b></p> | <p>ASI, taking into account the old and new demands of citizens in terms of motor practice, proposes tools to address and manage new and established programmes, as well as collection and implementation of the whole sector that stands under the concept of physical sports activity.</p>  |
| <p><b>7. In your opinion, what are the main factors influencing the Corporate Social Responsibility (CSR) of a sports organisation?</b></p>  | <p>From the point of view of content, the factors that mainly affect the activities promoted with CSR are linked to the relationship with the reference environment: economic conditions, history, particular characteristics, competitors.</p>   |
| <p><b>8. Would you define the relationship between sport and Corporate Social Responsibility (CSR) cooperation or competition?</b></p>   | <p>Certainly cooperation, as Social Responsibility helps to implement positive relationships with various stakeholders and consequently improves the organization's ability to respond to their expectations and needs. All this, contributes in determining way to increase the competitiveness of the organization on the short, medium and long period.</p>  |

**9. Which are the stakeholders of the Sports Organisation/ Sports Federation/ Sports Club/ Sports Promotion Body for which you work to whom the Corporate Social Responsibility (CSR) is addressed?**

In 2020, as ASI, we started a process of determining the main stakeholders, starting from a general mapping of the main stakeholders with whom the sports promotion bodies establish a relationship. Below, the categories detected by internal and external SH.

Internal: subjects acting within the organization

- Employees and collaborators;
- Central Bodies;
- Disciplinary Bodies.
- Peripheral Organs;
- affiliated organizations;
- Members (Managers, Athletes, Technicians, Race Officials)
- Volunteers.

External: subjects that exert from outside an influence on the organization

- Sports Associations and Clubs;
- Other entities in the Third Sector;
- Other Sports Promotion Bodies;
- Citizens and Families;
- National Sports Federations/Associated Sports Disciplines/Benemerite Associations;
- Suppliers;
- political, civil and religious institutions;
- Media;
- Schools, universities and other training bodies;
- Sponsor, Partner;
- Sport and Health, CONI, CIP.

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| <p><b>10. What are the benefits (if any) of Corporate Social Responsibility (CSR) within the sports world? / Have you noted any benefits in the implementation of Corporate Social Responsibility (CSR) in the Sports Organisation/ Sports Federation/ Sports Club/ Sports Promotion Body for which you work?</b></p>      | <p>The most immediate effect is certainly linked to the increase of those who practice motor activities, in its various forms, but following this quantitative aspect, we expect a significant increase in the quality of the offer of motor sports services, with a consequent improvement in the health of citizens, greater attention to the relationship with nature, greater social participation, employment, etc.</p>  |
| <p><b>11. What are the obstacles (if any) facing Corporate Social Responsibility (CSR) in the sports world? / Have you detected any obstacles in the implementation of Corporate Social Responsibility (CSR) in the Sports Organisation/ Sports Federation/ Sports Club/ Sports Promotion Body for which you work?</b></p> | <p>Historically the sports environment has not very transparent, showing a poor attitude to report (in all senses) their activities. Today, with the diminished availability of resources, with the increase and the diversification of the modalities to practice the sport directing the motor activity towards new segments of population (e.g. elderly, disabled) and with the emergence of new modes of communication such difficulties tend to diminish, turning towards more inclusive and transparent practical policies.</p> |

### 3.3 Discussion

Now that we have all the interviews completed, we can proceed with the qualitative analysis of the responses received. We will not focus so much on the individual responses of my respondents as on the comparison between their answers, going to highlight both common aspects and those of contrast.

The interesting part will be to compare the results obtained from the interviews with those that emerged from my academic research and finally understand if there is a congruity between what the authors say about CSR in the world of sport and its effective implementation by Italian sports organizations.

To carry out this analysis I decided to create further tables in which I grouped the different answers of my respondents according to the questions of the interview, following the same order as the previous paragraphs, so as to simplify the process for me (in terms of processing) but also for the reader (in terms of understanding).

Below the discussion of the results divided into paragraphs according to the questions.

#### 3.3.1 Question 1: What is the meaning of the term “Corporate Social Responsibility” (CSR)?

| Name of the interviewee  | Role within the Italian sports world                                    | Answer  |
|--------------------------|---|---|
| <b>Bruno Molea</b>       | National President <b>AICS</b><br>(Associazione Italiana Cultura Sport) | The commitment of my organization to have a social impact in the community.   |
| <b>Giovanni Esposito</b> | General Secretary <b>FIBa</b><br>(Federazione Italiana Badminton)       | I associate the reference to Social Responsibility with the culture of an organization: in no society can any type of organization live by cutting its ties and |

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|                           |   | connections with the surrounding social world.  |
| <b>Andrea Maschietto</b>  | Sustainability and External Relations<br>Manager of <b>Juventus Football Club</b> | CSR is the commitment of a particular company, in our case of a Football Company, to generate a strong impact in social and environmental terms.  |
| <b>Pasquale Parisi</b>    | Head of <b>FMI</b><br>(Federmoto) social report                                   | CSR is an organizational practice that measures the social, economic and environmental consequences produced by the company's actions.  |
| <b>Massimiliano Campo</b> | General Secretary <b>FITA</b><br>(Federazione Italiana Taekwondo)                 | Managing your company considering its social and ethical repercussions.   |
| <b>Domenico Cacciuni</b>  | Press Office <b>FIP</b><br>(Federazione Italiana Pallacanestro)                   | I see it as a tool for comparison and communication. Essentially it is the availability of an organization to account for its work in comparison with stakeholders and, at the same time, to accept the indications for, I do not say change, but to adapt their operational and programmatic strategies. |
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| <b>Cristina Blasetti</b> | Development & Social Responsibility <b>FIGC</b><br>(Federazione Italiana Giuoco Calcio) | A concept now superseded by new developments in Sustainability.   |
| <b>Claudio Barbaro</b>   | President <b>ASI</b><br>(Associazioni Sportive e Sociali Italiane)                      | In general, the attitude of the company to open up to the social, in its own context of reference, through actions that dialogue and cooperate with the environment, sharing with stakeholders sustainable values oriented towards the long term. |

All of my interviewees have a clear and precise idea of the subject we are talking about. Although there is no unique definition to refer to (and this is demonstrated by the fact that the meaning of the various answers is the same but each respondent has formulated the answer in his own way), the concept of CSR is well delineated: as we discussed in the first chapter, it represents the responsibility of a company, or more generally of an organization, towards its reference context in social, economic and environmental terms (the famous *Triple Bottom Line*).

Specifically, the respondents refer to the external world that surrounds the organization:

- on which the actions of the organization produce effects, which may be positive or negative;
- towards which the organization must be increasingly open and available;
- of which the organisation must take into account the needs.

The only respondent who provided an answer that differs from the others is Cristina Blasetti (Development & Social Responsibility FIGC (Federazione Italiana Giuoco Calcio), which states that the concept of CSR is now superseded by the most advanced concept of Sustainability. The two concepts are closely related, as we have argued throughout my work, simply the interviewee prefers to talk about the more "advanced" version of CSR and so will do for all the questions of the interview.

3.3.2 Question 2: Does the Corporate Social Responsibility (CSR) play an important role within the Sports Organisation/ Sports Federation/ Sports Club/ Sports Promotion Body for which you work?

| Name of the interviewee  | Role within the Italian sports world   | Answer   |
|--------------------------|--|--|
| <b>Bruno Molea</b>       | National President <b>AICS</b><br>(Associazione Italiana Cultura Sport)        | Not coded, but across all sectors yes.   |
| <b>Giovanni Esposito</b> | General Secretary <b>FIBa</b><br>(Federazione Italiana Badminton)              | <p>Within the framework of the FIBa, CSR has allowed to start a process of organizational evolution, enhancing the relationship with stakeholders and the reference sports and social system.</p> <p>In line with the three «P» of the triple bottom line (Profit, Planet, People), we are carrying out a sustainable corporation model, which places environmental and social sustainability at the base of the mission, values, strategies, processes and services we provide.</p> |
| <b>Andrea Maschietto</b> | Sustainability and External Relations Manager of <b>Juventus Football Club</b> | <p>Absolutely yes.</p> <p>Sport, and specifically football, is one of the sectors with the greatest social impact, especially in the younger generations, and as a result, Juventus is committed to understanding how its work can effectively positively affect the current global challenges. Juventus recognizes its role both as a club within the football world and as a company and the social and environmental responsibilities that follow.</p>                            |

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| <p><b>Pasquale Parisi</b></p>    | <p>Head of <b>FMI</b><br/>(Federmoto) social<br/>report</p>  | <p>The CSR plays an important role especially with regard to the environmental dimension, which for the Italian Motorcycle Federation is the weakest area when you consider the impact that motorsport has on the environment.</p>  |
| <p><b>Massimiliano Campo</b></p> | <p>General Secretary <b>FITA</b><br/>(Federazione Italiana<br/>Taekwondo)</p>                              | <p>Lately, just to give wide response to the theme, there are dynamics that favor Social Responsibility which are developing.</p>   |
| <p><b>Domenico Cacciuni</b></p>  | <p>Press Office <b>FIP</b><br/>(Federazione Italiana<br/>Pallacanestro)</p>                                | <p>It plays an important role to which all staff is simultaneously sensitive and stressed.</p>  |
| <p><b>Cristina Blasetti</b></p>  | <p>Development &amp; Social<br/>Responsibility <b>FIGC</b><br/>(Federazione Italiana<br/>Gioco Calcio)</p> | <p>The old approach of Social Responsibility (not of business because the Federations/EPS are not Corporate) has been replaced by the new approach to Sustainability that plays a fundamental and crucial role for the impact generated by the world of sport on civil society.</p> |
| <p><b>Claudio Barbaro</b></p>    | <p>President <b>ASI</b><br/>(Associazioni Sportive e<br/>Sociali Italiane)</p>                             | <p>As I said, the development of a model capable of setting in motion a more inclusive and sustainable growth process, taking into account diversified trends and the complexity of social needs, has led us to attach</p>  |



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|  |  | <p>considerable importance to the involvement of stakeholders by bringing the ASI to the forefront of this process of cultural change by strongly interpreting its proactive role as a Social Promotion Association part of the Third Sector.</p> |
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All respondents agree that CSR represents an opportunity for growth and evolution for their sports organization and therefore plays a more than significant role. Environmental and social sustainability is becoming the priority for all respondents, in line with the process of cultural change that is taking place in recent times. In particular, for Pasquale Parisi (Head of the FMI's (Federmoto) social report) environmental sustainability takes on even greater importance given the strong impact that motor sport has on the environment.

Cristina Blasetti (Development & Social Responsibility FIGC (Federazione Italiana Giuoco Calcio), before reiterating the prevalence of sustainability on CSR, points out that the use of the term "CSR" in relation to Sports Federations or EPS (Enti di Promozione Sportiva - Sports Promotion Bodies) is incorrect and suggests the use of Social Responsibility without Corporate. Such a statement is in contrast with some academic authors who, instead, position sports organizations (and especially high-level professional ones) on the same level as the medium-sized multinationals in that they consist of material, intangible and financial assets managed and marketed professionally (Moore and Levermore, 2011; Yang and Sonmez, 2005). On the other hand, such a thought is close to the idea that sport is a socioeconomic area that is very distinct from the others in the way it affects people's daily lives and therefore needs to be treated in a distinctive and specific way (Chadwick, 2009; European Commission, 2007).

Giovanni Esposito (General Secretary of FIBa (Federazione Italiana Badminton) gives us a new vision of the *Triple Bottom Line* by mentioning the 3 Ps that distinguish it: Profit, Planet and People, perfectly in line with the definition seen so far (economic, environmental and social aspects).

3.3.3 Question 3: To what purposes do you associate Corporate Social Responsibility (CSR) activities in sport?

| Name of the interviewee  | Role within the Italian sports world                                    | Answer  |
|--------------------------|---|---|
| <b>Bruno Molea</b>       | National President <b>AICS</b><br>(Associazione Italiana Cultura Sport) | <ol style="list-style-type: none"> <li>1) Promoting sport as a means of social cohesion;</li> <li>2) ensuring safety in the working environment of sport (both indoors and outdoors);</li> <li>3) promoting and coordinating the training of managers and sports workers;</li> <li>4) update the protection policy for children in sport;</li> <li>5) promote gender equality and gender identity and sexual orientation;</li> <li>6) communicate effectively and transparently the activities and results of AICS's commitment to all stakeholders.</li> </ol> |
| <b>Giovanni Esposito</b> | General Secretary <b>FIBa</b><br>(Federazione Italiana Badminton)       | <ul style="list-style-type: none"> <li>- Enhancement of People</li> <li>- Ethical Governance</li> <li>- Social Function</li> <li>- Strengthening the relationship with stakeholders</li> <li>- Organizational Performance</li> <li>- Philanthropy</li> <li>- Environmental protection</li> <li>- Sustainable development</li> <li>- Ethical and transparent behavior</li> <li>- Risk prevention, health protection and safety at work.</li> </ul>   |

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| <p><b>Andrea Maschietto</b></p>  | <p>Sustainability and External Relations Manager of <b>Juventus Football Club</b></p> | <p>Juventus has decided to actively contribute to the achievement of the following goals belonging to the SDGs:</p> <ul style="list-style-type: none"> <li>3- Health and well-being;</li> <li>4- Quality education;</li> <li>10- Reducing inequalities;</li> <li>13- Combating climate change;</li> <li>17- Partnership for the objectives.</li> </ul> <p>In addition, Juventus has developed the Juventus Goals, the set of initiatives with social impact that the team has undertaken for more than 10 years. The goal is to use the values of sport to contribute concretely to the evolution of society and the new generations, through the dissemination of activities based on 3 pillars: play, education and inclusion &amp; diversity.</p> |
| <p><b>Pasquale Parisi</b></p>    | <p>Head of <b>FMI</b> (Federmoto) social report</p>                                   | <p>Sport is Social Responsibility, if we agree on that assumption CSR and sport are of course inseparable. The aim of sport is: to be inclusive, to respect the environment and to teach practices of environmentally friendly behaviour, to be organized with respect for stakeholders, to have an economic sustainability.</p>   |
| <p><b>Massimiliano Campo</b></p> | <p>General Secretary <b>FITA</b> (Federazione Italiana Taekwondo)</p>                 | <p>Mainly to the integration among the Peoples using Sport as an instrument of peace. In this regard, the FITA in collaboration with the World Taekwondo, the THF - Taekwondo Humanitarian Foundation and the THF Italia, is present in the field to address dynamics related to the topics on the agenda.</p>   |

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| <b>Domenico Cacciuni</b> | Press Office <b>FIP</b><br>(Federazione Italiana Pallacanestro)                         | Sports organizations have a social, economic, environmental and managerial function that goes beyond the typically competitive aspects of 30-40 years ago. The rules in sport, the laws in life affirmed the four-time Olympic champion Jesse Owens: “Values such as respect, loyalty, tenacity, commitment to the result typical of sport can then be borrowed in everyday life”.  |
| <b>Cristina Blasetti</b> | Development & Social Responsibility <b>FIGC</b><br>(Federazione Italiana Giuoco Calcio) | Impact and multiplier effect of sport in civil society.   |
| <b>Claudio Barbaro</b>   | President <b>ASI</b><br>(Associazioni Sportive e Sociali Italiane)                      | The primary aims of CSR, in sport, can be condensed in bringing the public closer to the Association by transmitting common reference values. However, it must be said that the activities mainly carried out by ASI as a sports promotion body are not dissimilar, as an association for the social promotion of the third sector, from activities of general interest in the field of social solidarity, the dissemination of culture, environmental protection, civil protection, the defence of rights and international cooperation. |

I believe that the response of Cristina Blasetti (Development & Social Responsibility FIGC (Federazione Italiana Giuoco Calcio) is emblematic: "Impact and multiplier effect of sport in civil society". This means that CSR is used by the world of sport as a tool through which communicate to the society that surrounds it the values that distinguish it, such as “respect, loyalty, tenacity and commitment to the result, and that can be borrowed in everyday life” (four-time Olympic champion Jesse Owens – mentioned by Domenico Cacciuni, Press Office FIP (Federazione Italiana Pallacanestro).

Indeed, taking up the study carried out by Coalter (2007) analyzed in the second chapter, we recall that sport can contribute to the resolution of social problems and contribute to the development of charitable initiatives such as: peace-building, decrease in crime, promotion of education and health, gender and community empowerment, assistance to less fortunate people with disabilities. To all this, the Sport for Development and Peace International Working Group (SDP IWG) also adds economic development and social integration.

We note that the answers of the respondents are perfectly similar and consistent with the study of literature, as the objective of the sports organisations under analysis is to create an environment of absolute equality and non-discrimination of all kinds, of defence of rights, of protection of the environment and health, of interest to stakeholders both within the organization in such a way as to ensure the organization itself a sustainability in economic, social and environmental terms but also outside, to produce positive effects on the environment that surrounds it.

To reinforce this thesis, what we have just mentioned is perfectly in line also with the 7 features proposed by Smith and Westerbeek (2007) (chapter 2) that make sport an excellent tool through which to implement the CSR model. In particular, we recall: Sport promotes social interaction through group participation (4), Sport can promote cultural integration (5), Some sports practices can promote environmental awareness and sustainability (6). Specifically, Massimiliano Campo (General Secretary FITA (Federazione Italiana Taekwondo) refers to point (5) when he mentions: “The FITA in collaboration with the World Taekwondo, the THF - Taekwondo Humanitarian Foundation and the THF Italy”.

Bruno Molea, National President of AICS (Associazione Italiana Cultura Sport) in his answer, specifically in point (5), refers to "gender equality and gender identity and sexual orientation". Such a thought deviates strongly from Levermore's (2010) view of the heterosexual and male-dominated world of sports (paragraph 2.3). This makes me think that in reality such a concern is limited to theory because then in practice it does not occur.

3.3.4 Question 4: Does the Sports Organisation/ Sports Federation/ Sports Club/ Sports Promotion Body for which you work draw up the social report? If so, why? If not, why not?

| Name of the interviewee  | Role within the Italian sports world                                    | Answer  |
|--------------------------|---|---|
| <b>Bruno Molea</b>       | National President <b>AICS</b><br>(Associazione Italiana Cultura Sport) | Yes, with the aim of communicating effectively and transparently our commitment and the results of our commitment to all stakeholders, so that our contribution to the sport movement is increasingly effective.  |
| <b>Giovanni Esposito</b> | General Secretary <b>FIBa</b><br>(Federazione Italiana Badminton)       | <p>The spirit of the FIBa is to look ahead, with optimism, despite the various difficulties that occur daily, not least those related to the pandemic crisis. This has allowed us to carry out the Social Report for the second year in a row, deeply rooted in the assumption of Social Responsibility in federal governance.</p> <p>The 2020 Social Report responds to the need to improve many aspects, including those related to internal management, making it even more aware and transparent in relation to the goals to be achieved. Therefore this document must also be understood as a measure of the coherence of our work with regard to the mission, the vision and the values that guide the FIBa.</p> <p>Today, society asks us for further evolution, to put ourselves in play on a new territory, that of the ability to have an impact, not only on the</p> |

fields of Badminton where we built our history, but also in the contexts that surround us, generating a shared value that must be recognized and communicated in the best way. In this perspective, the document branches out through a dual value, both external and internal. Externally, the Federation wants to account for the sports, social, environmental and economic impacts consciously generated. In this way it is possible to enhance the activities and increase the reputation, being able to communicate that the FIBa pursues its mission in compliance with stakeholder expectations, inspired by a value system consistent with a responsible development of the sports system.

On the other hand, the internal value of the Social Report lies in the evaluation process prior to the drafting of the final document; in this context, the coherence of the mission with the strategic, organizational and operational choices (that make the Federation more aware of the strengths and weaknesses of its sustainable development project) was considered. Therefore, the continuation of the social reporting process will allow the FIBa to reflect on its own experience, developing strategies more and more in line with the needs of stakeholders to increase their degree of satisfaction.

The resurgence after the crisis of the pandemic will increasingly rely on the ability to put integrated growth models in place, the fruit of transversal skills, inspiring sport to the same

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|                          |   | <p>extent to the three dimensions of sustainable development, environmental, social and economic. The exchange and collaboration between sports organisations, businesses, institutions, universities and non-profit organisations is indispensable, in line with the 17 Sustainable Development Goals outlined in the UN's 2030 Agenda (Sustainable Development Goals). Of these, some have been identified on which FIBa had a positive impact in 2020, but it will undoubtedly have to be improved to make a further concrete contribution to achieving them and I am sure that this document will stimulate innovation processes, strengthening the capacity to develop increasingly effective Social Responsibility policies.</p> |
| <b>Andrea Maschietto</b> | <p>Sustainability and External Relations Manager of <b>Juventus Football Club</b></p> | <p>Yes, to provide a report of our initiatives and performance in the field of sustainability (environmental and social) trying to maximize transparency towards our stakeholders and reporting the main information related to the challenges that our Club faces every day.</p>  |
| <b>Pasquale Parisi</b>   | <p>Head of <b>FMI</b> (Federmoto) social report</p>                                   | <p>The FMI was the first FSN to draw up its sustainability report in more than 15 years. The sustainability report has become a document that is part of the culture of the Italian Motorcycle Federation, it is an open and in progress document that contains examples of good practices and ideas for improvement for the future.</p>   |



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| <p><b>Massimiliano Campo</b></p> | <p>General Secretary <b>FITA</b><br/>(Federazione Italiana Taekwondo)</p>                           | <p>Yes, to report a socially useful value generated by the conduct of our activities and the involvement of the relevant stakeholders.</p>  |
| <p><b>Domenico Cacciuni</b></p>  | <p>Press Office <b>FIP</b><br/>(Federazione Italiana Pallacanestro)</p>                             | <p>Yes, I take care of it myself. Why? We account for our activities with transparency with the intention to diversify if we can satisfy our stakeholders and to give a perspective to our initiatives in the social field.</p>   |
| <p><b>Cristina Blasetti</b></p>  | <p>Development &amp; Social Responsibility <b>FIGC</b><br/>(Federazione Italiana Giuoco Calcio)</p> | <p>Yes (since 2011). Integrated Budget - evolution of the Social Report - no longer Social Report.</p>  |
| <p><b>Claudio Barbaro</b></p>    | <p>President <b>ASI</b><br/>(Associazioni Sportive e Sociali Italiane)</p>                          | <p>The reform of the Third Sector, with the approval of the Decree of the Minister of Labour and Social Policies "Adoption of the Guidelines for the drafting of the social budget of the Third Sector entities" of 4 July, published on 9 August 2021 provides that the first social report to be published by Italian third sector entities following these rules was that of 2021 and related to the activities carried out in 2020.</p> <p>ASI has its own social report as it wants to be part of this process of cultural change by playing a proactive role as an Association of Social Promotion that is part of the Third Sector at an essential moment of involvement of stakeholders given the opportunity to have</p> |

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|  |  | the essential and relevant information on the work of the Institution in terms of Social Responsibility. |
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All the respondents work for a sports organization that draws up the social report.

Actually, as I mentioned in the previous section, Massimiliano Campo (General Secretary FITA (Federazione Italiana Taekwondo) is working to include the social report in his Sports Federation. The fact that he replied "yes" to my question with such firmness and conviction makes us understand that his commitment made to CSR will certainly have a positive response.

The reason behind the social reporting is basically the same for all the respondents, that is giving account of the work and initiatives in the social and environmental field of their sports organization to the stakeholders, in such a way as to guarantee them extreme transparency and to make them feel involved in the activities carried out.

Giovanni Esposito (General Secretary FIBa (Federazione Italiana Badminton) underlines the fact that the social report has an external and internal value: in the first case it serves to enhance the activities carried out by the sports organization in line with the mission of the latter and the expectations of the stakeholders; in the second, it serves at strategic level to understand whether the projects adopted for sustainable development are effective or not and to understand what are the strengths and weaknesses. Taking up the model proposed by Esposito himself in 2012, analysed in the second chapter, Evaluation, as well as objectives, resources, tools, actions and in particular stakeholders, is one of the factors influencing CSR in the world of sport and therefore plays an extremely important role.

As I mentioned in the previous section, the reasons for respondents to draw up the social report are different. In particular, I made mention of legislative reasons and I was referring to Claudio Barbaro (President ASI (Associazioni Sportive e Sociali Italiane). In fact, ASI, being an agency of Third sector with incomes advanced to a million euros anniversary, re-enters between the subjects that for law must draw up the social report (reform of the Third Sector, with the approval of the Decree of the Minister of Labour and Social Policies "Adoption of the Guidelines for the drafting of the social budget of the Third Sector entities" of 4 July, published on 9 August 2021). However, from the respondent's answers it is perceived that in reality CSR was introduced into ASI not only for legislative reasons but also for ethical and philanthropic reasons. In fact, it strongly believes in the

role of CSR within the sports world and promotes it with the means at its disposal. Taking up the pyramid of Carroll (1991), ASI refers to legal responsibility but adopts an ethically and philanthropically correct CSR model and consequently can be considered socially responsible.

*3.3.5 Question 5: In your opinion, what does the social report represent for a sports organisation?*

| Name of the interviewee  | Role within the Italian sports world                                    | Answer   |
|--------------------------|---|--|
| <b>Bruno Molea</b>       | National President <b>AICS</b><br>(Associazione Italiana Cultura Sport) | 1) A transparent and effective communication tool for stakeholders;<br>2) a way to achieve Social Responsibility.  |
| <b>Giovanni Esposito</b> | General Secretary <b>FIBa</b><br>(Federazione Italiana Badminton)       | For a sports organization, the social report indicates the responsibility to report (accountability) and implies for the organization the burden of communicating, with transparency, its impacts on society, the economy and the environment. Reporting should provide comparable information over time, indicate objectives and performance regarding the material issues identified, and describe how and when stakeholders were involved in the preparation of the reporting document. Therefore, it is necessary to provide a picture as complete as possible to those involved in its decisions and activities, as well as to society in general, in different ways and degrees, depending on the nature of the impacts and the circumstances. |

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| <b>Andrea Maschietto</b>  | Sustainability and External Relations Manager of <b>Juventus Football Club</b>       | It is a genuine formal commitment to establish, maintain and develop a dialogue with our main stakeholders.   |
| <b>Pasquale Parisi</b>    | Head of <b>FMI</b> (Federemoto) social report  | The social report represents the present and the future of an organization because it tells what the organization is and what the organization wants to become, keeping in mind the effects, on the three dimensions of sustainability, that the movement towards the future can provoke. |
| <b>Massimiliano Campo</b> | General Secretary <b>FITA</b> (Federazione Italiana Taekwondo)                       | Creating synergy between activities and social development objectives.  |
| <b>Domenico Cacciuni</b>  | Press Office <b>FIP</b> (Federazione Italiana Pallacanestro)                         | A photograph of the commitment to its stakeholders, a synthesis and dialogue tool.  |
| <b>Cristina Blasetti</b>  | Development & Social Responsibility <b>FIGC</b> (Federazione Italiana Giuoco Calcio) | An approach to reporting overcome by new needs, linked not only to providing a photograph of the organization, but to describing its processes and impacts.   |
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| <b>Claudio Barbaro</b> | President <b>ASI</b><br>(Associazioni Sportive e Sociali Italiane) | The social report for a sports organization represents, on the internal front, a container of various aspects such as the measurement of performance and the assessment of the effects of governance activity, but also on the external front, as a powerful means of communication and of building and/or consolidating values and an identity, principles that also apply to stakeholders in the literal sense of bearers of common interests. |
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Again, respondents agree that the social report is a tool for communication and dialogue with the outside world, in particular with stakeholders, but also with an internal relevance to measure the social and environmental performance of the organization. In particular, I was surprised that both Domenico Cacciuni (Press Office FIP (Federazione Italiana Pallacanestro) and Cristina Blasetti (Development & Social Responsibility FIGC (Federazione Italiana Giuoco Calcio) have associated the social report with the image of a "photograph", as it effectively captures the progress, activities and projects of a given organization in social and environmental terms.

*3.3.6 Question 6: Through which instruments are carried out the Corporate Social Responsibility (CSR) activities undertaken by the Sports Organisation/ Sports Federation/ Sports Club/ Sports Promotion Body for which you work?*

| Name of the interviewee | Role within the Italian sports world                                    | Answer  |
|-------------------------|---|---|
| <b>Bruno Molea</b>      | National President <b>AICS</b><br>(Associazione Italiana Cultura Sport) | 1) Annual social report;<br>2) 2 annual national assemblies;<br>3) use of communication tools shared with institutional partners and with sports and third sector entities;<br>4) weekly newsletter sent to all stakeholders; |

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|                          |   | 5) 4 annual magazines addressed to all stakeholders.   |
| <b>Giovanni Esposito</b> | General Secretary <b>FIBa</b><br>(Federazione Italiana Badminton)                 | <ul style="list-style-type: none"> <li>- Social report;</li> <li>- federal site;</li> <li>- sustainable events;</li> <li>- <i>Badmania</i> magazine;</li> <li>- meetings of formation;</li> <li>- <i>BadmintonItaliaTV</i>;</li> <li>- Social Network.</li> </ul>  |
| <b>Andrea Maschietto</b> | Sustainability and External Relations<br>Manager of <b>Juventus Football Club</b> | <ul style="list-style-type: none"> <li>- Projects in favor of social inclusion and against discrimination (e.g. projects such as <i>Gioca con me</i> of 2012 for marginalized children or <i>Juventus for special</i> of 2017 for people with disabilities or <i>Un calcio al razzismo</i> of 2020);</li> <li>- Podcast;</li> <li>- Social network</li> <li>- Environmental initiatives (eg <i>One Tree Planted</i> of 2020)</li> <li>- School orientation</li> <li>- Juventus Academy and Juventus football schools</li> <li>- Events</li> <li>- Fan club involvement</li> <li>- Social report</li> </ul> |
| <b>Pasquale Parisi</b>   | Head of <b>FMI</b><br>(Federmoto) social report                                   | The tool through which Social Responsibility activities are carried out is listening to stakeholders inside and outside the organization.  |

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| <b>Massimiliano Campo</b> | General Secretary <b>FITA</b><br>(Federazione Italiana Taekwondo)                       | <ul style="list-style-type: none"> <li>- Materiality analysis and priority identification;</li> <li>- building sport-based and sport-oriented social indicators;</li> <li>- sporting, environmental, social and economic performance.</li> </ul>                                      |
| <b>Domenico Cacciuni</b>  | Press Office <b>FIP</b><br>(Federazione Italiana Pallacanestro)                         | Several. Basically two: we agree to participate in initiatives of agencies recognized for their initiatives in the social field or we promote them in parallel with our main activities.  |
| <b>Cristina Blasetti</b>  | Development & Social Responsibility <b>FIGC</b><br>(Federazione Italiana Giuoco Calcio) | /   |
| <b>Claudio Barbaro</b>    | President <b>ASI</b><br>(Associazioni Sportive e Sociali Italiane)                      | ASI, taking into account the old and new demands of citizens in terms of motor practice, proposes tools to address and manage new and established programmes, as well as collection and implementation of the whole sector that stands under the concept of physical sports activity. |

Most sports organisations in analysis promote CSR initiatives through their core activities. This makes us understand that sport and CSR can move in parallel in the same direction, just as proposed by Domenico Cacciuni (Press Office FIP (Federazione Italiana Pallacanestro)).

To all this, the interviewees mention other tools such as events, projects, social media, the involvement of the school system and of all the stakeholders, the website of the sports organization and finally also the social report. All this allows us to understand how the implementation of CSR can be effectively put into practice by sports organizations.

Specifically, Andrea Maschietto (Sustainability and External Relations Manager of Juventus Football Club) mentions the numerous initiatives taken by Juventus Football Club in favour of social inclusion and against discrimination, especially among young people (e.g. *Gioca con me*, *Juventus for special* and *Un calcio al razzismo*). I interpret these initiatives as a fight against the educational gap in the sports education system identified by the research "Sport and integration" conducted in 2017 by the National Research Council (paragraph 2.3), in which thousands of Italian students interviewed said that sport represents a moment of exclusion, especially for foreign and female students. Moreover, Andrea Maschietto also mentions the "school orientation", this because we remind that sport is a neutral phenomenon that does not produce social integration per se but needs to be rightly addressed; because of its bivalent nature, it can lead to support or break social rules depending on the direction in which it is oriented<sup>59</sup>.

*3.3.7 Question 7: In your opinion, what are the main factors influencing the Corporate Social Responsibility (CSR) of a sports organisation?*

| Name of the interviewee | Role within the Italian sports world                                    | Answer  |
|-------------------------|---|---|
| <b>Bruno Molea</b>      | National President <b>AICS</b><br>(Associazione Italiana Cultura Sport) | 1) Communication;<br>2) effective coordination of all sectors in the pursuit of statutory objectives;<br>3) the sharing of statutes (objectives, mission, vision and values). |

<sup>59</sup> "Sport: prospettive psicosociali", C. Manzi, C. Gozzoli, Roma, Carocci, 2009.



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| <b>Giovanni Esposito</b>  | General Secretary <b>FIBa</b><br>(Federazione Italiana<br>Badminton)                     | <ul style="list-style-type: none"> <li>- Managerial culture;</li> <li>- sensitivity of the sporting and academic world;</li> <li>- interests of certain stakeholders;</li> <li>- available resources;</li> <li>- Social Responsibility structure.</li> </ul>   |
| <b>Andrea Maschietto</b>  | Sustainability and<br>External Relations<br>Manager of <b>Juventus<br/>Football Club</b> | I believe that the main factor lies behind the motivation of the sports organisation, namely the extent to which it believes that it can bring about social and environmental change in the society in which it operates. Only if the motivation of the organization is tangible will the result of its actions be so. |
| <b>Pasquale Parisi</b>    | Head of <b>FMI</b><br>(Federmoto) social<br>report                                       | CSR is influenced by governance and the culture of the organization in general.  |
| <b>Massimiliano Campo</b> | General Secretary <b>FITA</b><br>(Federazione Italiana<br>Taekwondo)                     | Creation of a strong sense of belonging in order to continuously enhance the brand and its objectives.   |
| <b>Domenico Cacciuni</b>  | Press Office <b>FIP</b><br>(Federazione Italiana<br>Pallacanestro)                       | /  |
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| <b>Cristina Blasetti</b> | Development & Social Responsibility <b>FIGC</b> (Federazione Italiana Giuoco Calcio) | Orientation of the summits to Sustainability, no longer to the concept of Social Responsibility.   |
| <b>Claudio Barbaro</b>   | President <b>ASI</b> (Associazioni Sportive e Sociali Italiane)                      | From the point of view of content, the factors that mainly affect the activities promoted with CSR are linked to the relationship with the reference environment: economic conditions, history, particular characteristics, competitors. |

On this question, I propose again the models developed by Walker and Kent (2009) and Giovanni Esposito (2012) in which the factors influencing CSR in the sporting context are respectively: philanthropy, community involvement, youth education and youth health in the first case and the purposes, stakeholders, resources, tools, actions and evaluation in the second one. The objective is to understand if in reality CSR is actually affected by these factors or if there are others to consider.

Most of the respondents find the answer in the corporate culture, in which the principles of CSR must be well implanted and not only apparently but also effectively. In other words, considering the 4 categories of CSR proposed by Ponte et al. (2009) (paragraph 2.3), sports organisations should opt for *engaged CSR* practices, where the organisation becomes socially responsible at its roots. Indeed, as proposed by Andrea Maschietto (Sustainability and External Relations Manager of Juventus Football Club), only in the event that the sports organization is strongly motivated and really believes that it can contribute positively to the environment around it, it will actually be able to do so. All this is part of the item "philanthropy" proposed by Walker and Kent (2009), as well as the "communication" put first place by Bruno Molea (National President AICS (Associazione Italiana Cultura Sport)) is part of the "community involvement".

Similar to this idea is that of interviewees such as Pasquale Parisi (Head of FMI (Federmoto) social report), who refers to the governance of the sports organization, which must be oriented towards the concept of sustainability, as suggested by Cristina Blasetti. Again, the practice is consistent with the

theory as when we analyzed the collaboration between sport and CSR the governance of sport was one of the tools through which CSR can develop in the world of sport.

The only opinion that differs from the others is that of Claudio Barbaro (President ASI (Associazioni Sportive e Sociali Italiane)), who instead finds the answer not so much in the internal environment of the sports organization as more in the external environment. This is probably because the CSR can be interpreted as an opportunity and as a lifeline to lift the sports organization from any unfavorable conditions.

*3.3.8 Question 8: Would you define the relationship between sport and Corporate Social Responsibility (CSR) cooperation or competition?*

| Name of the interviewee  | Role within the Italian sports world                                    | Answer  |
|--------------------------|---|---|
| <b>Bruno Molea</b>       | National President <b>AICS</b><br>(Associazione Italiana Cultura Sport) | Cooperation.  |
| <b>Giovanni Esposito</b> | General Secretary <b>FIBa</b><br>(Federazione Italiana Badminton)       | Certainly of cooperation. An organization that boasts positive relationships with stakeholders improves its risk management capacity; depending on their involvement, the organization can intercept the change of needs and expectations, preventing negative impacts on society and the environment resulting from actions and decisions not oriented to the creation of shared value. This makes it possible to reduce the costs of possible conflict management and resolution. In practice, the stakeholder organization applies an approach that identifies and evaluates the nature of the |

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|                           |  | risks, and then manages them according to the criteria of Social Responsibility. The increased capitalisation of resources is also not to be underestimated: A systematic dialogue with stakeholders makes it possible to manage and use resources more efficiently (know-how, technology, human capital, human and relational capital) with the aim of achieving objectives that could hardly be pursued individually. |
| <b>Andrea Maschietto</b>  | Sustainability and External Relations Manager of <b>Juventus Football Club</b> | Cooperation.  |
| <b>Pasquale Parisi</b>    | Head of <b>FMI</b> (Federemoto) social report                                  | Cooperation because only in those organizational contexts in which there is a cooperative action Social Responsibility finds its reason for existence.  |
| <b>Massimiliano Campo</b> | General Secretary <b>FITA</b> (Federazione Italiana Taekwondo)                 | Both. Cooperation not to have narrow perimeters. Competition to accept the challenge.   |
| <b>Domenico Cacciuni</b>  | Press Office <b>FIP</b> (Federazione Italiana Pallacanestro)                   | Absolutely cooperation.   |

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| <b>Cristina Blasetti</b> | Development & Social Responsibility <b>FIGC</b> (Federazione Italiana Giuoco Calcio) | Cooperation.  |
| <b>Claudio Barbaro</b>   | President <b>ASI</b> (Associazioni Sportive e Sociali Italiane)                      | Certainly cooperation, as Social Responsibility helps to implement positive relationships with various stakeholders and consequently improves the organization's ability to respond to their expectations and needs. All this, contributes in determining way to increase the competitiveness of the organization on the short, medium and long period. |

All respondents answered to the question with "cooperation". Following the reasoning of Pasquale Parisi (Head of FMI (Federmoto) social report), CSR cannot develop in an organisational context where there is no cooperation and therefore it would be a contradiction to say that sport and CSR are in competition if all the sports organisations interviewed adopt a CSR model.

According to Giovanni Esposito (General Secretary FIBa (Federazione Italiana Badminton) CSR is fundamental for sports organizations to achieve certain goals that alone they would not be able to pursue.

The only interviewee that mentions the competition is Massimiliano Campo (General Secretary FITA (Federazione Italiana Taekwondo) but he does it in a positive way: CSR can be seen as a challenge by the world of sport but this challenge is not destined to be lost but rather serves to encourage sports organisations to contribute further to the society around them, more than they already do.

3.3.9 Question 9: Which are the stakeholders of the Sports Organisation/ Sports Federation/ Sports Club/ Sports Promotion Body for which you work to whom the Corporate Social Responsibility (CSR) is addressed?

| Name of the interviewee  | Role within the Italian sports world                                    | Answer   |
|--------------------------|---|--|
| <b>Bruno Molea</b>       | National President <b>AICS</b><br>(Associazione Italiana Cultura Sport) | National, regional and local institutions, sports associations and clubs, third sector bodies, citizens.   |
| <b>Giovanni Esposito</b> | General Secretary <b>FIBa</b><br>(Federazione Italiana Badminton)       | <p>Our internal stakeholders are:</p> <ul style="list-style-type: none"> <li>- Associations and Sports Clubs</li> <li>- Military Sports Groups</li> <li>- Sports Associative Bases</li> <li>- Athletes</li> <li>- Technicians</li> <li>- Race officials</li> <li>- Doctors and Physiotherapists</li> <li>- Technical Bodies</li> <li>- Central Federal Bodies</li> <li>- Federal Bodies of Justice Employees</li> <li>- Collaborators</li> <li>- Volunteers</li> </ul> <p>Our external stakeholders are:</p> <ul style="list-style-type: none"> <li>- CIO (Comitato Olimpico Internazionale)</li> <li>- CONI (Comitato Olimpico Nazionale Italiano) – CIP (Comitato Italiano Paralimpico)</li> <li>- Sport and Health</li> </ul> |

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|                                 |  | <ul style="list-style-type: none"> <li>- FSN (Federazioni Sportive Nazionali), DSA (Discipline Sportive Associate)</li> <li>- Military Corps</li> <li>- Sports Promotion Bodies, Benemerite Associations</li> <li>- Badminton Europe Confederation</li> <li>- Badminton World Federation</li> <li>- Ministry of Education</li> <li>- School and University</li> <li>- Communities (families) Suppliers</li> <li>- Management Sports Facilities</li> <li>- Institutional and commercial partners</li> <li>- Other entities and institutions</li> </ul>   |
| <p><b>Andrea Maschietto</b></p> | <p>Sustainability and External Relations<br/> Manager of <b>Juventus Football Club</b></p> | <ul style="list-style-type: none"> <li>- Athletes First Team</li> <li>- Football fans</li> <li>- Players' agents and prosecutors</li> <li>- Athletes Youth Sector</li> <li>- Shareholders and suppliers of capital</li> <li>- Competitors (other clubs, their fans and collaborators)</li> <li>- Families of the Juventus Athletes</li> <li>- Suppliers and their employees</li> <li>- Football School Juventus and Juventus Academy members</li> <li>- Educational and university institutions</li> <li>- Sports institutions</li> <li>- Media Public Administration and Law Enforcement</li> <li>- General public</li> <li>- Sponsors and business partners</li> <li>- Staff (sports technician, doctor, etc.)</li> </ul> |

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|                           |   | <ul style="list-style-type: none"> <li>- Territory, international organizations and associations</li> <li>- Juventus fans, subscribers, Members and spectators at the stadium</li> <li>- Top Management, employees and collaborators (stewards)</li> </ul>  |
| <b>Pasquale Parisi</b>    | <p style="text-align: center;"><b>Head of FMI</b><br/>(Federmoto) social report</p>   | /   |
| <b>Massimiliano Campo</b> | <p style="text-align: center;">General Secretary <b>FITA</b><br/>(Federazione Italiana Taekwondo)</p>                           | <ul style="list-style-type: none"> <li>- Members (Athletes, Managers, technicians, match officials)</li> <li>- Suppliers</li> <li>- Sponsors.</li> </ul>  |
| <b>Domenico Cacciuni</b>  | <p style="text-align: center;">Press Office <b>FIP</b><br/>(Federazione Italiana Pallacanestro)</p>                             | <p>The list is long: players, coaches, minibasketball instructors, youth players, minibasketball players, clubs, mini basketball centers, parents, leagues, managers, associations recognized by the FIP, international and Italian institutions, sports (CONI) and not (universities, schools, ministries), media and so on.</p> |
| <b>Cristina Blasetti</b>  | <p style="text-align: center;">Development &amp; Social Responsibility <b>FIGC</b><br/>(Federazione Italiana Giuoco Calcio)</p> | <p>Multiple, from fans to members to families and the world of the university depending on the area of reference.</p>   |



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| <p><b>Claudio Barbaro</b></p> | <p><b>President ASI</b><br/>(Associazioni Sportive e Sociali Italiane)</p> | <p>In 2020, as ASI, we started a process of determining the main stakeholders, starting from a general mapping of the main stakeholders with whom the sports promotion bodies establish a relationship. Below, the categories detected by internal and external SH.</p> <p>Internal: subjects acting within the organization</p> <ul style="list-style-type: none"> <li>- Employees and collaborators;</li> <li>- Central Bodies;</li> <li>- Disciplinary Bodies.</li> <li>- Peripheral Organs;</li> <li>- affiliated organizations;</li> <li>- Members (Managers, Athletes, Technicians, Race Officials)</li> <li>- Volunteers.</li> </ul> <p>External: subjects that exert from outside an influence on the organization</p> <ul style="list-style-type: none"> <li>- Sports Associations and Clubs;</li> <li>- Other entities in the Third Sector;</li> <li>- Other Sports Promotion Bodies;</li> <li>- Citizens and Families;</li> <li>- National Sports Federations/Associated Sports Disciplines/Benemerite Associations;</li> <li>- Suppliers;</li> <li>- political, civil and religious institutions;</li> <li>- Media;</li> <li>- Schools, universities and other training bodies;</li> <li>- Sponsor, Partner;</li> <li>- Sport and Health, CONI, CIP.</li> </ul> |
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As proposed by Babiak and Wolfe (2009), stakeholder management belongs to the 4 unique characteristics of professional sport that distinguish it from any other sector and that lead us to make a well-specific CSR analysis.

The list of stakeholders proposed by the respondents, divided between internal and external stakeholders, is long and characteristic for each sports organization in analysis. In fact, each of them refers to different stakeholders, especially internal stakeholders, but they actually belong to the same categories (e.g. athletes, employees, sports clubs). On the other side, some external stakeholders are the same for all such as the CONI (Comitato Olimpico Nazionale Italiano), the CIP (Comitato Italiano Paralimpico), the FSN (Federazioni Sportive Nazionali) or third sector entities.

It is clear that among the various theories developed in the field of CSR proposed in the first chapter the most widely adopted in reality is the *stakeholder theory* by Freeman (1984), according to which all stakeholders of a given organization must be heard in the same way, regardless of their strategic value.

*3.3.10 Question 10: What are the benefits (if any) of Corporate Social Responsibility (CSR) within the sports world? / Have you noted any benefits in the implementation of Corporate Social Responsibility (CSR) in the Sports Organisation/ Sports Federation/ Sports Club/ Sports Promotion Body for which you work?*

| Name of the interviewee | Role within the Italian sports world                                    | Answer  |
|-------------------------|---|---|
| <b>Bruno Molea</b>      | National President <b>AICS</b><br>(Associazione Italiana Cultura Sport) | The possibility of strengthening the networks at local, regional and national level, which in turn allow to have a greater impact on the public policies of the country and make more sustainable the actions we implement. |
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| <p><b>Giovanni Esposito</b></p> | <p>General Secretary <b>FIBa</b><br/>(Federazione Italiana<br/>Badminton)</p> | <ul style="list-style-type: none"> <li>- This cultural approach can generate development models that generate economic growth, sport, environmental sustainability and social inclusion.</li> <li>- Social Responsibility is a constitutive dimension of the identity of the organisation, an irreversible strategic orientation with a long-term horizon.</li> <li>- It legitimises the role of the organisation in society by building trust and a positive vision of the future around it. The cultural and social role of the organization is consolidated, alongside the sports dimension, forming a single value system.</li> <li>- Through listening, understanding and dialogue with stakeholders, not only can their needs be intercepted at an early stage, but it is also possible to guide their behaviour, encouraging more responsible and sustainable lifestyles.</li> <li>- Social Responsibility is a factor that increases the confidence of stakeholders, both internal and external, by increasing the reputation of the organisation and promoting its competitiveness.</li> </ul> |
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| <p><b>Andrea Maschietto</b></p> | <p>Sustainability and External Relations<br/> Manager of <b>Juventus Football Club</b></p> | <p>The benefits are divided according to the sphere of reference:</p> <p>Economic:</p> <ul style="list-style-type: none"> <li>- Better relations with partners and sponsors</li> <li>- Long-term financial stability</li> <li>- Football and innovation</li> <li>- Governance, compliance and anti-corruption</li> <li>- International development</li> </ul> <p>Social:</p> <ul style="list-style-type: none"> <li>- Corporate citizenship</li> <li>- Combating racism and discrimination</li> <li>- More dialogue and entertainment with fans</li> <li>- Accessibility and safety of facilities</li> <li>- Football and inclusion</li> <li>- More women's football</li> <li>- Better behaviour by players</li> <li>- Better physical health of athletes</li> <li>- Increased support and training for young people</li> <li>- Growth and protection of young athletes</li> <li>- Healthy and active lifestyles</li> </ul> <p>Environmental:</p> <ul style="list-style-type: none"> <li>- Better waste management</li> <li>- More space for sustainable energy</li> </ul> |
| <p><b>Pasquale Parisi</b></p>   | <p>Head of <b>FMI</b> (Federmoto) social report</p>  | <p>The practices of Social Responsibility are generating awareness first at the individual level and then at the organizational level. Awareness evokes the idea of responsibility</p>   |

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|                           |   | that is proper to every acting subjectivity within an organization; this approach allows you to act virtuous behaviors.   |
| <b>Massimiliano Campo</b> | General Secretary <b>FITA</b><br>(Federazione Italiana Taekwondo)                       | <ul style="list-style-type: none"> <li>- Competitive advantage;</li> <li>- brand reputation;</li> <li>- ability to attract and retain members;</li> <li>- perception of investors, sponsors and the financial community in general.</li> </ul>  |
| <b>Domenico Cacciuni</b>  | Press Office <b>FIP</b><br>(Federazione Italiana Pallacanestro)                         | In our mini basketball, for example, it is inconceivable to do competitive activities without being sensitive to the social problems of our minibasketball players. We would no longer have practitioners.  |
| <b>Cristina Blasetti</b>  | Development & Social Responsibility <b>FIGC</b><br>(Federazione Italiana Giuoco Calcio) | Several.  |
| <b>Claudio Barbaro</b>    | President <b>ASI</b><br>(Associazioni Sportive e Sociali Italiane)                      | The most immediate effect is certainly linked to the increase of those who practice motor activities, in its various forms, but following this quantitative aspect, we expect a significant increase in the quality of the offer of motor sports services, with a consequent improvement in the health of citizens, greater attention to the relationship with nature, greater social participation, employment, etc. |

We recall among the main effects of CSR on the company: greater profitability, building trust, respect, credibility, reputation, loyalty of customers and all stakeholders (Beda and Bodo, 2004).

All these benefits are mentioned by the respondents but are not the only ones. As suggested by Giovanni Esposito (General Secretary FIBa (Federazione Italiana Badminton), a socially responsible sports organization that listens to its stakeholders is not only able to understand their needs but is also able to direct their behaviors towards a healthier lifestyle. For this reason, Claudio Barbaro (President ASI (Associazioni Sportive e Sociali Italiane)) expects as a more immediate effect an increase in those who practice sports.

Few respondents refer to benefits in economic and financial terms or at least (those who do) mention them together with other benefits related to different spheres of reference. As we have seen in the second chapter, literature is divided between authors who see a positive correlation between the CSR and the CFP of a sports organization and those who deny it. In this case, the fact that some respondents do not mention the economic side makes me reflect and suggests that perhaps CSR does not always bring benefits in economic terms. On the other hand, the fact that in cases where the economic benefit has been mentioned it has been done without giving it much importance makes me understand that CSR can lead to an increase in the profitability of a sports organization but that even in this case it would be implemented correctly in philanthropic terms and not in a utilitarian way.

The most mentioned benefit is the reputational one, which Walker and Kent (2009) have talked about in their model.

This is also in line with the IX 2020 survey report by Istituto Ixè SRL on the social commitment of companies in Italy. In fact, the companies interviewed had identified the improvement of the corporate image as the main benefit coming from the CSR activities. Added to this was an increase in awareness and a strengthening of reputation, together with an improvement in relations with the territory, local communities and public administration.

Indeed, CSR leads to the adoption of more virtuous behaviors and consequently improves the position of the sports organization that makes use of it in the eyes of the consumer. However, let us remember that CSR should not be used for this purpose, as otherwise all the principles behind it would be undermined.

3.3.11 Question 11: What are the obstacles (if any) facing Corporate Social Responsibility (CSR) in the sports world? / Have you detected any obstacles in the implementation of Corporate Social Responsibility (CSR) in the Sports Organisation/ Sports Federation/ Sports Club/ Sports Promotion Body for which you work?

| Name of the interviewee  | Role within the Italian sports world  | Answer  |
|--------------------------|---|---|
| <b>Bruno Molea</b>       | National President <b>AICS</b><br>(Associazione Italiana Cultura Sport)           | Constant updating of new tools, more effective and agile.   |
| <b>Giovanni Esposito</b> | General Secretary <b>FIBa</b><br>(Federazione Italiana Badminton)                 | Certainly the lack of awareness of the significance and role of CSR in making a concrete contribution to sustainable development.   |
| <b>Andrea Maschietto</b> | Sustainability and External Relations<br>Manager of <b>Juventus Football Club</b> | Football is the sport with the highest number of fans in the world. For this reason, as a football company, we feel even more influential and therefore more responsible for our actions towards those who follow us. There is a great responsibility for a great following and this is certainly the greatest challenge.<br>Nevertheless, Juventus accepts the challenges as a means to evolve and improve itself. |
| <b>Pasquale Parisi</b>   | Head of <b>FMI</b><br>(Federmoto) social report                                   | CSR requires a lengthy process because it affects the culture of the organization and requires participation. The biggest obstacle is   |

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|                           |   | the distrust of novelty and change, Social Responsibility needs people within organizations to get involved and be willing to bring small changes to everyday practices.  |
| <b>Massimiliano Campo</b> | General Secretary <b>FITA</b><br>(Federazione Italiana Taekwondo)                       | Absolutely not.   |
| <b>Domenico Cacciuni</b>  | Press Office <b>FIP</b><br>(Federazione Italiana Pallacanestro)                         | There is presumption in thinking that you have understood what CSR is and disinterest in applying it with scientific criteria. Much attention to practice, little to the theory to implement it.  |
| <b>Cristina Blasetti</b>  | Development & Social Responsibility <b>FIGC</b><br>(Federazione Italiana Giuoco Calcio) | Adaptation to new processes oriented towards Sustainability in general terms, leaving aside the old approach to Social Responsibility.  |
| <b>Claudio Barbaro</b>    | President <b>ASI</b><br>(Associazioni Sportive e Sociali Italiane)                      | Historically the sports environment has not very transparent, showing a poor attitude to report (in all senses) their activities. Today, with the diminished availability of resources, with the increase and the diversification of the modalities to practice the sport directing the motor activity towards new segments of population (e.g. elderly, disabled) and with the emergence of new modes of communication such difficulties tend to diminish, turning |



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|  |  | towards more inclusive and transparent practical policies. |
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As mentioned in the previous chapter, CSR has received attention from the sports world only in the last 20 years and as a result it is perceived as a relatively new phenomenon. It is therefore not surprising that among the main difficulties encountered by the respondents there is the need for a continuous spirit of adaptation by sports organizations towards this phenomenon in continuous evolution and of which the world of sport is not so experienced.

However, the lack of understanding of the phenomenon and the need to stay up to date is the only obstacle noted by respondents, unlike the many benefits identified in the previous section. As a result, I was not able to give a voice to the faction against the collaboration between sport and CSR, protagonist of the *competition* section. This demonstrates the fact that CSR in the world of sport involves many more benefits than obstacles and consequently is perceived more as an opportunity than a cost by sports organizations.

## *Conclusion*

As a result of the research, a genetic orientation towards Social Responsibility has emerged from many sports units. Nevertheless, the path of implementation of socially responsible behaviour patterns often encounters obstacles, sometimes imposing ones.

Even if the process that sees as protagonist the introduction of principles, methods and techniques of the economic-business sciences within the world of Italian sport is still at an initial stage, it is difficult, if not impossible, not to consider the implications of the CSR debate on both professional and amateur sport.

The orientation towards Social Responsibility favours the creation of numerous benefits, motivational (sense of belonging, team spirit, company culture, etc.), reputational (image/visibility, loyalty, trust from financiers, etc.) and economic (increased profitability, development of new green businesses, reduction of environmental risks, etc.), but on the other hand it also has costs (investments made to meet social and environmental expectations, use of non-monetary organizational resources, limitations of strategic alternatives, increase in operating costs linked to choices aimed at better satisfying stakeholder requests, etc.).

For this reason, it is necessary that the global project of CSR is managed with the now indispensable knowledge and skills also in the field of sports in order to represent a powerful lever of differentiation.

The results of the interviews show that Social Responsibility is perceived as an important topic by the Italian sports managers interviewed but there is a certain gap between its representation and the theoretical concepts connected with it. In particular, it emerged that different ways of implementing Social Responsibility have been chosen in Italian sports organizations that do not always correspond to conscious strategic logics and above all that there is often a lack of consistency between the various dimensions that concern its implementation.

We have seen that sport has an important value in the field of education, but in my opinion what is lacking is the establishment of an educational system specialized in CSR in the sporting context. To resolve this problem, a contribution from the academic world could be proposed in terms of learning and refresher courses related to Social Responsibility. The aim of these courses would be to direct sports organisations towards sustainable development.

In this regard, the University of Teramo (UniTE) is already moving in this direction. In fact, I have had the opportunity to read the programme of the training course in football club policies and strategies that they have offered, which seems to be perfectly in line with my proposal. Specifically, the course aims to direct the young students participating in it towards the professional figure of the Sustainability Manager, that is, the one who deals at the managerial level with Social Responsibility for sustainable development, integrating economic, sporting, social and environmental challenges. Once again, the ultimate goal is to maximise the tangible and intangible benefits of all stakeholders in the sports organisation.

Likewise, the LUISS Business School has included in 2021 an Ethical Sport Management course in its training programme, in collaboration with Lega Pro. In this case, the course aims to direct young people towards the figure of the Ethical Sport Manager, giving a teaching based on sharing and awareness on the theme of Social Responsibility and its value for sports organizations.

The correct management of Social Responsibility can offer sports organisations the opportunity to find a tool to measure and count in the budget (through the social report) some very valuable values such as reputation, knowledge, organizational climate, creativity, aggregating values, consensus, transparency and not least the passion of people who work in sport, for sport. And this is also beginning to be understood by the Italian sports managers.

It is not a question of riding on a new cultural wave, but of seizing the opportunity to consider sports organisation as a system open to balancing economic, social and environmental needs for a sustainable future of sport.

Being socially responsible means not only drawing up a social report, but also having a different relationship with the whole category of stakeholders by activating a series of management tools in order to create an organizational system full of value and as such, perceived. Hence the importance of a managerial culture that knows how to conceive in a systemic way (in addition to the social report) ethical codes, good practices, social marketing, philanthropy, relations with stakeholders, training and staff awareness, internal controls and so on.

The reward for these voluntary choices lies in the consensus and reputation that sports organizations can boast by adopting a culture of Social Responsibility that can be a tool to improve the management

of social and environmental risks but also an opportunity to optimize the quality linked to the expectations of the different categories of stakeholders.

We must strongly reiterate that even in Italy (as is happening in various parts of the world) in a historical moment where the values of sport have faltered heavily, Social Responsibility can provide an important opportunity for the recovery of the credibility of the entire sports movement.

The orientation towards Social Responsibility is a management philosophy, a theory based on the attention of stakeholders that has its roots in voluntary adherence. Therefore, it seems to be an original and free path and it is the style of sports managers that can decline the maturity and sensitivity of those who operate in the sports organization towards the expectations of civil society.

It is certainly necessary to spread with greater determination the culture of Social Responsibility in the world of sports organisations, and in this sense also the academic world – together with the institutional one - can make a great contribution.

## Summary

### Introduction

Today, the theme of Corporate Social Responsibility is becoming increasingly relevant in many areas of daily life, including that relating to organizational entities, which must operate considering the expectations of multiple stakeholders to whom they can be accountable not only in economic but also in social terms. In this general framework are placed the Italian sports organizations (professional and amateur), in a constant process of transformation due to the continuous change of the legislative conditions, the political and regulatory context.

The research project was born from the need to deepen the theme of Social Responsibility in Italian sports organizations with the aim of ascertaining whether it can constitute, for these entities, a lever for differentiation.

In practice, there are two fundamental questions at the base of the research:

- How is Social Responsibility described by the authors and perceived by Italian sports managers? (On the one hand scholars who promote sport as a tool for implementing CSR (*cooperation*) and on the other those who are opposed and treat the issues of CSR and sport as separate and incompatible (*competition*).
- Why are different ways of providing Social Responsibility in Italian sports organizations chosen? (from the feeble to the maximum involvement).

The structuring of the research includes a first chapter in which we analyzed what has been argued theoretically about Social Responsibility in general, highlighting the theoretical framework of reference with authors favorable and those more perplexed about this type of approach.

In the second chapter we analyzed what happens in the sporting context, in which, the existing literature in the sports sector has provided substantial support to the construction of the necessary survey model described in the third chapter summarized with some semi-structured interviews aimed at privileged stakeholders in the sector. Among the expected results is the collection of useful information to verify how the Italian sports world is currently addressing the issue of Social Responsibility.

## CHAPTER ONE: THE CONCEPT OF CORPORATE SOCIAL RESPONSIBILITY

### The evolution of the concept of CSR

The acronym “CSR” stands for *Corporate Social Responsibility*, but what exactly does this term mean? In this regard, a long debate has opened in literature, dating back to the mid-1900’s and still ongoing.

The concept of CSR first appeared in the scientific texts of the early twentieth century. These publications mainly referred to the responsibilities of the businessman (entrepreneur or manager) as the core of a company’s Social Responsibility was considered to lie in the entrepreneurial class.

According to Bowen (1953), also defined as the father of Corporate Responsibility: "The Social Responsibility refers to the obligations of businessman to pursue those policies, to make those decisions, or to follow those

lines of action which are desirable in terms of the objectives and values of our society"<sup>60</sup>. The large companies of the time had a strong influence on society and for this reason there was a need to include in their decision-making processes social considerations about their impact. After Bowen, a growing number of authors (mainly from the United States) devoted themselves to the study of CSR.

During the 1960s, a period characterized by concerns related to rapid population growth, pollution and resource depletion (Du Pisani, 2006), authors have approached CSR as a tool through which they could solve problems and satisfy the desires of modern society. Moreover, it began to become increasingly apparent a correlation between Social Responsibility and the economic returns of a company (Keith Davis, 1960).

The decade 1970-80 was a period of recession for the United States, characterized by high inflation and low growth, followed by a long period of energy crisis (Waterhouse, 2017). Precisely for this reason, US regulation made great strides towards social and environmental issues. During these years, it became clear that the main purpose of a company was to meet the needs of society (CED, 1971). In this way, businesses were asked to contribute more to the improvement of citizens' lives and their responsibilities became more and more extensive when compared to the simple supply of quality goods and services previously required.

The 70s marked a period of change towards CSR, so much so that they were defined by Carroll (2015) the era of "managing CSR". This is because the concept of CSR was beginning to spread, but without an unambiguous definition and consequently it assumed a different meaning depending on who treated it. This inappropriate use of the term CSR in different contexts and the attribution of different meanings generated a situation of confusion, which was simplified in 1979 thanks to the first real definition of CSR provided by Carroll: "Corporate Social Responsibility includes the economic, legal, ethical and discretionary expectations that society has of organizations at any given time"<sup>61</sup>.

While the authors of the 1970s focused on understanding the concept of CSR, those of the 1980s sought to understand how to translate this concept into concrete actions. The vision characterizing the 1980s favoured a free market environment and a State intervention reduced to the minimum necessary. Consequently, managers were less affected by government pressure and focused on the needs of stakeholders in response to social expectations at the time.

The 1990s led to the globalization of the CSR phenomenon, thanks to the spread of a growing number of international events which denoted an international effort by most countries to raise standards towards climate and environmental issues and indirectly corporate behavior. In this increasingly global context, businesses were increasingly exposed to a number of threats, such as increased pressure from increasingly high expectations and increased reputational risk. For this reason, being "socially responsible" began to be a safe course to follow.

The most relevant tributes belonging to this decade are represented by: Donna J. Wood (1991) and the model of Corporate Social Performance (CSP); Carroll (1991) and the pyramid of CSR and finally Burke and Logsdon (1996), who were the first to recognize the competitive advantages of implementing CSR within a company. Another important contribution came from Elkington in 1994, which introduced for the first time the concept of *Triple Bottom Line*, that is, the need to establish a sustainable balance between the economic, social and environmental aspects of a company.

The 2000s were the protagonists of numerous academic contributions, events and changes in CSR. In particular, a sharp shift towards a CSR adoption model as a strategic tool came when the EC presented the

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<sup>60</sup> "Social Responsibilities of the Businessman", H. R. Bowen, 1953.

<sup>61</sup> "A Three-Dimensional Conceptual Model of Corporate Performance", A. B. Carroll, 1979.

Green Paper entitled: "Promoting a European Framework for Corporate Social Responsibility" (2001). According to this publication, companies voluntarily decide to contribute to a better society and a cleaner environment (Commission of the European Communities, 2001, p. 4).

Lantos (2001) pointed out that social issues should be an integral part of a company's strategy. For the first time, CSR was given a strategic connotation. After Lantos, some authors began to refer to the strategic side of CSR and began to talk about Strategic Corporate Social Responsibility (SCSR). The SCSR was also the subject of analysis by Werther and Chandler (2005), who emphasized the evolution of the concept of CSR from simple minimal commitment to a real strategic necessity, indispensable for every type of company.

2015 was marked by the launch of the 2030 Agenda for Sustainable Development by the United Nations, with the consequent adoption of the 17 Sustainable Development Goals (SDGs). The 17 Goals refer to a set of important development issues that take into account in a balanced way the three dimensions of sustainable development - economic, social and ecological - and aim to end poverty, to combat inequality, to tackle climate change, to build peaceful societies that respect human rights. The SDGs were also included in the updated version of ISO26000<sup>62</sup>, the first true significant technical standard on CSR fundamental for its global recognition.

The analysis of the evolution of the concept of CSR in recent decades has allowed the spotlight to be placed on the process of transition of the latter from a limited notion and very often neglected to a broader concept with many facets, thus increasing its complexity.

## **Theoretical framework of CSR: different theories compared**

According to Friedman's *shareholder theory* (neoclassical theory), the ultimate goal of private business is to provide a product or service to the society, generating economic value and consequently a profit. From this point of view, a company must not meet any obligation that does not fall within those imposed by law and consequently must not feel obliged to support any other social cause.

Following Freeman's *stakeholder theory*, stakeholders are any individual who "influences or is influenced by a company's actions" and who has an "interest, right, claim or ownership in an organization or participation in the company"<sup>63</sup> (Keinert, 2008). According to Freeman, an organization must operate with the rights and interests of stakeholders in mind and recognising. As demonstrated by many authors (Carroll 1999; Maignan and Ferrell 2004; Campbell 2007), the stakeholder theory is strongly linked to the theme of CSR. In these terms, CSR translates into the common good of all stakeholders (Coelho et al, 2003). We note that the main element in common between the two elements in the analysis is the importance of the integration of social interests within commercial transactions. However, while CSR places great importance on the Social Responsibility (towards local communities and society in general) of a company, privileged compared to other responsibilities, stakeholder theory makes mention of corporate responsibilities<sup>64</sup> in general.

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<sup>62</sup> ISO26000 is a standard published in its first version in November 2010 and the result of the work of 450 experts from more than 90 countries and 40 international organizations engaged in different aspects of Social Responsibility.

<sup>63</sup> "Corporate Social Responsibility as an International Strategy", C. Keinert, 2008.

<sup>64</sup> The term "corporate responsibility" refers to the category of responsibility towards stakeholders that includes: responsibility towards customers, responsibility towards employees, responsibility towards funders, responsibility towards suppliers and responsibility towards communities.

The most widespread and widely accepted theory is that proposed by Carroll, who uses as a representation of the CSR of a company the figure of a pyramid composed of four layers corresponding to as many responsibilities: economic responsibility, legal responsibility, ethical responsibility and, finally, philanthropic responsibility. According to Carroll's pyramid model, an organization can define itself as socially responsible if it generates profit in a legally and ethically correct manner, making a positive contribution to society.

Following Wood's Corporate Social Performance (CSP) model, companies can be judged by their CSR practices or by how they respond to stakeholders' concerns in both calm and turbulent contexts (Corporate Social Responsiveness). Combining the two types of CSR (Responsibility and Responsiveness) and implying consideration of the effects of corporate actions on stakeholders results in Corporate Social Performance (CSP). Although this model has simplified knowledge of CSR and business performance, it is so abstract that it makes it difficult to interpret the results and is therefore little used in practice.

It's appropriate at this point to report the difference between value-based company and traditional company. The elements that differentiate these two types of business model can be summarized in 5 points: The reasons for a company to behave responsibly, Free market ideal, Perception of environmental and social problems, Difference between profile and identity and finally Importance of the environment, society and ecosystem.

## **Benefits of CSR**

Among the main effects of CSR on the company we mention: greater profitability, building trust, respect, credibility, reputation, loyalty of customers and all stakeholders (Beda and Bodo, 2004). In this sense, CSR is not only an outlay in economic terms but a real strategic investment, which requires the inclusion of social, ethical and environmental considerations within business choices.

We can divide the benefits generated by CSR into two categories: external and internal benefits. The internal sphere refers mainly to the management of human and natural resources, occupational safety, business organization and effects on the environment. On the other hand, the external sphere refers to the sphere of external stakeholders and therefore to local communities, customers, suppliers and the global environment. The internal benefits help the company to develop new skills and to understand how to best use its resources, in order to gain a competitive advantage over competitors. In addition, employees will be more prepared and more motivated and loyal to the organization. Among the external benefits we mention a better corporate reputation, which favors the relationships between the company and its stakeholders (both internal and external), an increase in profitability, greater consumer satisfaction and reduced business risk.

Considering the benefits underlined by the stakeholder theory, it is necessary to highlight the importance of the relationships established between a company and its stakeholders. If an organization treats its stakeholders well, they will respond positively through:

- Sharing valuable information (all stakeholders);
- increased purchase of products and services (customers);
- tax breaks or other incentives (community);
- better financial conditions (financiers);
- increased acquisition of shares (shareholders);
- increased motivation in work and loyalty to the organization (employees).

Stakeholders are interdependent and the way a company treats a particular group of stakeholders influences the attitude of other stakeholders towards the company itself and so on. Thus the so-called "generalized exchange" is generated and is one of the fundamental aspects of differentiation of this theory.



## Statistical data on CSR in Italy

Taking into consideration the IX 2020 survey report by Istituto Ixè, the data on which we focus are those relating to Italian companies (sample of 400 companies) that engage in the activities of CSR.

We note that the spread of CSR among medium and large Italian companies (at least 80 employees) has recorded a positive trend from 2001 to 2019 (almost 50%). In fact, if we consider the average investment (in thousands of euros) in CSR activities, we note that in the same time frame the sum of money dedicated to CSR is progressively increasing, with the exception of some specific cases (for example in 2020 due to the Covid-19 pandemic).

The main investments in CSR are those aimed at sustainability, through development and innovation but the majority of the companies surveyed stated that the activity most deserving of attention was staff training (encourage the creation of sustainable responsible behaviours and spread a shared ethic within the company dimension), followed by the horizontal sharing (spread the CSR culture among all the members of the enterprise) and finally the coherence (construction of a strategy of CSR in line with the plan of industrial development).

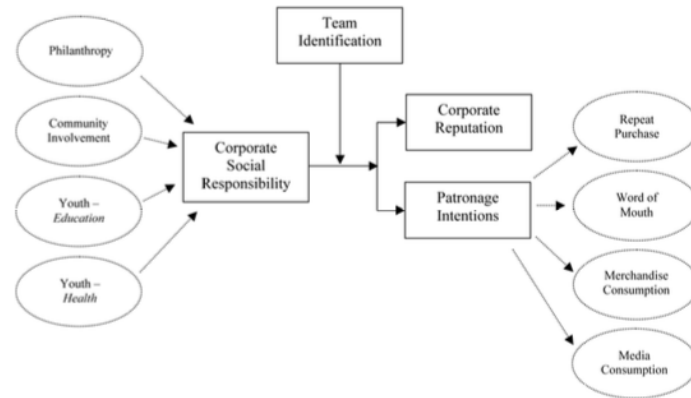
In terms of recorded benefits and advantages, the companies interviewed declare that the greatest benefit coming from the CSR activities is that relative to the improvement of the corporate image. Added to this is an increase in awareness and a strengthening of reputation, together with an improvement in relations with the territory, local communities and public administration. To a lesser extent, however, CSR also has positive effects on customer relations, in terms of increased sales and increased loyalty, and also on relations with employees.

## CHAPTER TWO: LITERATURE REVIEW OF CSR IN SPORT MANAGEMENT

We divide our study of academic literature into two sections: on the one hand, authors who promote sport as a tool for the implementation of CSR (*cooperation*) and on the other hand those who are opposed and treat the issues of CSR and sport as separate and incompatible (*competition*). We will then analyze the reasons that lead one faction and the other to their conclusions and once we get a clear picture of the situation we can answer (in theoretical terms) to our research question: What do the authors say about the antecedents of acceptance and rejection of CSR in sports?

### Conceptual framework

Walker and Kent (2009) propose a model through which to analyze the CSR applied to the sporting context, represented by the figure below (**Fig. 2.1**).



**Fig. 2.1 – CSR applied to sporting context (Walker and Kent, 2009)**

On the left there are 4 categories of group initiatives associated with CSR activities that can be undertaken by sports organizations, especially professional ones: philanthropy, community involvement, youth education and youth health. These 4 domains belong to the independent variable of the CSR, placed to the center of the model, which exerts an influence on the variable dependent of the Corporate Reputation and on the Patronage Intentions and its 4 dimensions (repeat purchase, word of mouth, merchandise consumption, media consumption). Since the CSR activities mentioned in the model are group initiatives, it is necessary that the perceived effect of the dependent variables is moderated by an intermediate variable that symbolizes the psychological connection, represented by the Team Identification.

*Corporate Reputation.* Reputation is considered one of a company’s greatest sources of competitive advantage, as it is able to summarize past actions and predict future behaviors. Undoubtedly, the implementation of CSR practices within the company reality contributes to the creation of a positive image of the organization and consequently to the improvement of its reputation.

*Patronage Intentions.* The intention to sponsor a company depends heavily on the consumer’s perceptions of CSR, which must be positive. Walker et al. (2010) has shown that consumers tend to respond positively to genuine CSR programmes while being skeptical of more strategic programmes, those in which the CSR is used as a tool to hide the real economic interests of the organization.

*Team identification.* Team identification means the psychological attachment of a consumer that allows him to have a feeling of belonging to a wider social structure (Wann & Branscombe, 1991) and also the emotional participation that a consumer develops towards a sports organization (Sutton et al., 1997). In the specific case of CSR, the consumer cultivates a sense of pride towards the sports organization and associates the latter with the community in a gratifying way (Funk & James, 2001).

A theoretical-practical model of research on Social Responsibility in sport in Italy is the one suggested by Esposito in 2012 (**Fig. 2.2**), who, through a research focused on the multiple case study<sup>65</sup>, has defined a model capable of collecting important information to photograph the involvement of a sports organisation within CSR and compare it with other organisations sports sensitive to the theme. Among the factors influencing CSR in the sports world we mention: the goals, the stakeholders, the resources, the tools, the actions and finally the evaluation.

<sup>65</sup> The multiple case study is a method capable of integrating a qualitative and quantitative perspective with an approach that can describe and verify the hypotheses drawn from the previous literature analysis (Travaglini 2002).

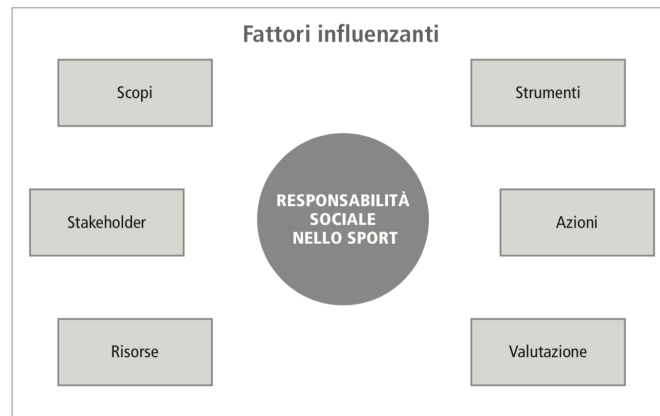


Fig. 2.2 - CSR applied to sporting context in Italy (Esposito, 2012)

## CSR and sport: cooperation

Why does CSR play a relevant role in sport? Firstly, sports organisations exert a strong influence on the global community, and secondly, issues relating to the transparency and accountability of a company are of more concern now than ever to the sporting world (Walker and Kent, 2009). In addition, CSR is in the genetic code of sports organizations (Bayle, Chappelet, François, & Maltèse, 2011), given their strong connection with the community and the importance attached to relations with stakeholders.

Sport boasts the ability to connect people beyond any kind of barrier: cultural, social, ethical and religious. We therefore conclude that sport plays an extremely important social role within today's society.

In his paper, Coalter (2007) demonstrated that sport can contribute to the resolution of social issues and contribute to the development of charitable initiatives. For example, the author mentions peace-building, the reduction of crime, the promotion of education and health, the strengthening of gender and community, assistance to less fortunate people with disabilities<sup>66</sup>. To all this, the Sport for Development and Peace International Working Group (SDP IWG) also adds economic development and social integration.

Smith and Westerbeek (2007) have identified 7 characteristics of the sport that make it a great tool through which to implement the CSR model:

1. Sport has a global communication potential and consequently a sports CSR could exploit its popularity and distribution through the mass media to reach a wider audience;
2. Sport has a strong potential to appeal to young people, not only in terms of participation in sporting activities but also in terms of education, training and healthy lifestyle (Coalter, 2010);
3. Positive health effects through exercise. In fact, the World Health Organisation (WHO) has stated that sport promotes food diets, discourages the use of tobacco, alcohol or drugs, reduces violence and promotes social integration;
4. Sport promotes social interaction through group participation;
5. Sport can promote cultural integration;
6. Some sporting practices can promote environmental awareness and sustainability;
7. Participation in sports activities can generate instant gratification benefits.

<sup>66</sup> For a more in-depth discussion see "A Wider Social Role for Sport: Who's Keeping the Score?", F. Coalter, 2007.

Some authors argue that sport is a socioeconomic area that is very distinct from others in the way it affects people's daily lives and therefore needs to be treated in a distinctive and specific way (Chadwick, 2009; European Commission, 2007). According to this approach, Babiak and Wolfe (2009) study 4 unique characteristics of professional sport that distinguish it from any other sector and that lead us to make a very specific CSR analysis: passion (sport is able to influence the public to a greater extent than the interest that develops for "traditional" products and consequently the CSR initiatives have a greater effect on the consumer); economics (in some respects, the sports industry is more supported by the government than other industries and as a result, public aid to the world of sport fosters a perception of being socially useful in the eyes of the consumer); transparency (almost everything about a sports club is open knowledge, unlike organizations operating in other sectors); stakeholder management (CSR can have many benefits on the relationships that the sports organisation establishes with stakeholders).

### *Methods through which implement CSR in sport management*

#### *- CSR through sporting events: the role of sponsorship*

Sponsorship refers to the practice whereby a sponsor brand obtains exclusive rights to exploit the commercial potential that results from the link with sponsored property, such as a sports event, in exchange for money or investment in kind (Meenaghan, 1983). However, the sponsor company is not always consistent with the sponsored event and it is in this case that recourse is made to the practice called "sponsorship leveraging"<sup>67</sup>. In this perspective, CSR can be used by organisations as a strategic tool to maintain the support of key stakeholders.

The reasons for sponsoring sport are mainly due to the mass appeal and highly commercialised nature of the sport, along with other features listed by Smith and Westerbeek (2007). These characteristics are perfectly combined with sponsorship, which is perceived by consumers as a more sincere and disinterested means of communication than direct business campaigns (Plewa & Quester, 2011). In addition, the sport generates strong emotions in the audience that follows it and this generates a fanship more intense and lasting than other social events and provides a good response to sponsorship (Zillmann and Paulus, 1993). Consequently, if a company's goal is to convey to consumers a socially responsible image, sport, and specifically the sponsorship of a sporting event, is the right tool.

#### *- CSR through the governance of sport*

The growing interest in business by the sports world has provoked the appearance of some practices that move away deeply from what is considered ethically correct (such as corruption, doping, violence during sporting events, illegal betting and so on) and the values that have always distinguished the history of sport itself. Hence the need to enhance a culture based on Social Responsibility, both as regards the individual but especially in the field of sports organizations. In this context, the role of CSR as a tool for organisational governance within sports organisations is of great importance, especially because national and international sports systems present numerous unresolved issues of governance and integrity.

The organisational governance<sup>68</sup> of a sports organisation is based on 7 key principles: transparency, accountability, democracy, responsibility, equity, effectiveness and efficiency.

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<sup>67</sup> that is "The act of using collateral marketing communications to exploit the commercial potential of the association between a beneficiary and sponsor." - "Leveraging Sponsorships on the Internet: Activation, Congruence, and Articulation", C. Weeks, T.B. Cornwell, J. Drennan, 2008.

<sup>68</sup> Organizational governance, or "Corporate Governance", refers to the set of rules or values considered correct for the allocation of resources, profits or losses and the direction of the management and decision-making processes of sports organizations. It distinguishes itself from the systemic governance and the political governance. These 3 levels of governance in sport were identified by Henry and Lee (2004).

In particular, CSR is implemented to prevent the governance of a sports organisation from being bankrupt, that is, in cases of: failure of coordination between sports bodies, failure to deal with potentially harmful situations and failure to establish decision-making in a fair and transparent manner.

- *CSR through sport education*

The role of sport in the education system is to disseminate among young people the socially positive values characterising sports fair play, such as team spirit, a sense of cooperation, respect for others and understanding and respect for diversity. These values constitute a fundamental part of the identity of an individual and determine his behavior and thought, both towards himself and society.

The playful aspect of sport inserts the element of pleasure into the learning process, strengthening self-esteem, increasing the perception of corporeity, making the student interface with his own limits and with others, all this in a context of high relational intensity where social strategies related to collaborative and competitive processes are developed.

- *CSR through sport environmental sustainability*

In this regard, we consider the social report<sup>69</sup> and in particular the environmental statement of Juventus Football Club s.p.a. dating back to 2021, as an example and source of our analysis aimed at understanding the ways in which CSR can be used within the sporting context as a tool to meet environmental needs.

Juventus is aware both of its role in the world of football, as a football club, and of the effects of its actions on the environment, as a company. Precisely for this reason, it is its great concern to minimise its environmental impact and to encourage sustainable behaviour both on and off the playing field.

Very often, activities aimed at reducing the consumption of resources or polluting emissions generate benefits not only for the environment but also for the company, as they lead to a reduction in energy bill expenditure and thus promote greater profitability and competitiveness.

## **CSR and sport: competition**

To date, research on CSR and sport is more functional than critical. In fact, all the concerns about the application of CSR in and through sport are clearly underexposed compared to the positives. The reason for this lies in the idea that good behavior and philanthropic and social activities cannot be called into question because they are incapable of causing negative consequences. It is important to take a more critical view to consider the future possibilities for CSR and to understand that there is no a priori acceptance of sport as a tool for the development of CSR but rather a debate between two opposing factions with sound arguments.

We can summarize the criticism addressed to CSR in 3 main topics:

1. *Infringement of shareholders' rights.* According to Friedman (shareholder theory), the company's resources must be used only and exclusively for corporate and social issues, as otherwise the rights of shareholders would be violated.
2. *Cover up wrongdoing.* By adopting a view that the business is interpreted as a malicious activity and managers as individuals solely interested in maximising their own personal interests, CSR plays the role of a tool through which to clean up their reputation. In another sense, CSR could generate a feeling of "moral license" for which wrong behavior is considered justified as being counterbalanced by correct behavior (Orminstog & Wong, 2013).

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<sup>69</sup> The social report is the document through which an organization (enterprise, public body or association) makes public its activity in social and environmental terms and therefore beyond the accounting and financial aspects.

3. *Creation of false dichotomies.* CSR could promote a number of questionable dichotomies such as Economic vs Social or Business vs Ethics or Profits vs Society.

If we consider the quote by Bayle, Chappelet, François, & Maltèse (2011): "CSR is in the genetic code of sports organizations"<sup>70</sup>, this thought can be refuted by two arguments: firstly, not necessarily all sports organisations behave ethically; secondly, sporting ethics are different from corporate ethics. In fact, the first is an ethics of conviction, based on the idea that sport is good for society; the second, instead, is an ethics of responsibility, focused on the potential negative effects that companies have on society. We therefore note that the two ethics come to two opposing logics: on the one hand, sports ethics aspire to expand the positive effects of sport while on the other, company ethics aim to reduce the negative effects of companies.

The challenges facing CSR in the sporting context are numerous.

All the values that we have listed so far and that make sport the perfect tool for creating social good do not fit all kinds of sports. For example, motor sports are less suited to spreading environmental awareness than natural sports, or cycling has become less credible in promoting the positive health effects of sport following doping scandals damaged the image.

Other limitations are commercial factors, such as high wages or commercial betting that characterize certain sports, and economic considerations. With regard to the latter determinant, Preuss (2004) has shown that mega sporting events (such as the Olympics or the FIFA World Cup) very often represent more a cost than a benefit for the host communities.

On the financial side, while in the previous section the authors argue for a positive correlation between CSR and CFP (Corporate Financial Position), Margolis and Walsh (2003) demonstrate their scepticism about this as a result of an analysis of 100 studies, less than half showed such a positive correlation. When CSR does not generate any improvement in CFP, firms not involved in CSR activities will have higher financial performance than those involved due to the reduction of CSR's direct costs (Brammer & Millington, 2008). In this way, CSR not only does not become a source of advantage but also a source of competitive disadvantage.

Giulianotti (2015) underlines a skepticism that stems from the lack of tangible effects of CSR, which are difficult to monitor and evaluate. Moreover, it must consider that in terms of reputation the CSR represents also a challenge, in how much the enterprise is engaged in the attainment of determined objectives (inside of the Triple Bottom Line), exposing itself to the so-called *reputational risk* in the event of inconsistencies or defaults (Siano, 2012).

Levermore (2010) raises three concerns from the role of sport in relation to CSR: Sport emphasizes inequalities between North and South; Accusation for which sport is used as an anti-ethical tool to remedy corporate irresponsibility; Lack of tools for measuring CSR through sports schemes.

Some elements that have always distinguished the sports world and that are completely opposed to the values promoted by CSR are hypercompetitiveness and individualism, especially among young people, which, rather than fostering a system of social integration, generate a system of exclusion.

Moreover, if on the one hand sport can promote greater cohesion and good school or work outcomes among sportsmen, on the other hand it can lead to incorrect behavior even to a greater extent than those who do not practice sports. This is because sport is a neutral phenomenon that does not produce social integration per se

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<sup>70</sup> "Sport et RSE. Vers un management responsable?", E. Bayle, J. Chappelet, A. François, L. Maltèse, 2011.

but needs to be rightly addressed. Because of its bivalent nature, it can lead to support or break social rules depending on the direction in which it is oriented.

## **Statistical data of CSR in sport**

We take as a starting point the environmental balance of Juventus analyzed in the previous section: we note that in reality many Italian National Sports Federations and Sports Promotion Bodies do not include the social balance in their reporting documents. Among these we mention Federazione Italiana Canottaggio (FIC), Federazione Ciclistica Italiana (FCI), Federazione Italiana Scherma (FIS) and many others. For this reason, my survey aims to understand the reasons behind this choice: why some sports organizations decide to include CSR in their business and others do not.

## **CHAPTER THREE: ANALYSIS AND PRACTICAL RESULTS: INTERVIEWS WITH PRIVILEGED STAKEHOLDERS IN THE SPORTS WORLD**

### **Method**

Once we have clearly and comprehensively examined the concept of CSR and its theoretical value within sport management, we can now move towards a more practical analysis. This chapter is developed through interviews with personalities of the Italian sports world in the field of CSR.

### *Sample and procedures*

Below it is possible to observe the name of the interviewee, his/her role within the Italian sports world and finally the reason<sup>71</sup> why I selected him/her.

The sample of my analysis consists of 9<sup>72</sup> people belonging to the sports world, with whom I was able to have direct contact through my knowledge in the field.

- *Bruno Molea – National President AICS (Associazione Italiana Cultura Sport):* AICS is a sports promotion body that draws up the social report. Since the majority of my respondents are members of Sports Federations, I thought it appropriate to include, albeit to a lesser extent, representatives of other types of sports organisations.
- *Giovanni Esposito - General Secretary FIBa (Federazione Italiana Badminton):* Giovanni Esposito is the author of the book that I have considered in numerous parts of my paper, including the questions of the interviews themselves. He was close to me during the entire drafting process and helped me to get in touch with the other respondents. He is one of the leading CSR experts in sports in Italy and strongly believes in the role that CSR plays within the sports world. I decided to interview him because I believed that his broad knowledge of CSR was essential to complete my work.

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<sup>71</sup> The reasons for my selection are various, but the social report is an important one. Some sports organizations in analysis draw up it, others do not, still others are working to include it and others draw up it for legislative and not philanthropic reasons.

<sup>72</sup> To my great regret, the number of respondents has been reduced to 8 because Walter De Giusti (General Secretary UITS (Unione Italiana Tiro a Segno) was unable to attend. The answers to the interview did not arrive in time and consequently I was not able to gather the information from his side. However, I decided to include his name in the sample of respondents because the motivation that led me to choose it is in my opinion still valid.

- *Andrea Maschietto - Sustainability and External Relations Manager of Juventus Football Club*: The social report of Juventus Football Club was taken as an example when we treated CSR as an instrument of environmental sustainability. Consequently, I thought it appropriate to interview the head of the CSR of the aforementioned Football Company in order to further develop this aspect.
- *Pasquale Parisi – Head of FMI (Federmoto) social report*: I chose Pasquale Parisi as an interviewee representing motor sports, which find it more difficult than other sports to be socially responsible, especially in the environmental field. Therefore I thought it interesting to understand how a Sports Federation like Federmoto deals with the issue of CSR.
- *Walter De Giusti – General Secretary UITS (Unione Italiana Tiro a Segno)*: The UITS is a Sports Federation that does not draw up the social report. I wanted to involve someone who was not necessarily in favour of CSR in order to give my study heterogeneous opinions and to deepen the motivations behind such a choice.
- *Massimiliano Campo – General Secretary FITA (Federazione Italiana Taekwondo)*: The FITA is a Sports Federation that does not draw up the social report but is working to introduce it. I wanted to understand the reasons that led this Federation to change its mind in relation to the issue of CSR.
- *Domenico Cacciuni – Press Office FIP (Federazione Italiana Pallacanestro)*: I chose Domenico Cacciuni because he is the one who personally draws up the FIP social report and I thought it interesting to interview an expert in the field, especially in the field of social report.
- *Cristina Blasetti - Development & Social Responsibility FIGC (Federazione Italiana Giuoco Calcio)*: Cristina Blasetti is not only an expert in the field but is the head of CSR projects within the FIGC. Furthermore, I found it interesting to analyse CSR within the football world given the extreme worldwide popularity of this sport.
- *Claudio Barbaro – President of ASI (Associazioni Sportive e Sociali Italiane)*: Claudio Barbaro is my father and it is thanks to his role in the sports world that I chose this topic as a thesis topic and it is thanks to him that I had the opportunity to do so in such depth. He is the President of ASI, which is a sports promotion body that draws up the social report but for legislative reasons or because imposed by law. I found it interesting to understand the reason behind this choice.

To make the process more effective and less time-consuming I decided to generate a Google form in which I inserted the questions I processed, giving the opportunity to the interviewee to answer in an open manner. Once I created the form, I wrote a presentation email containing the link to access the form to each of my respondents, asking them kindly to answer the questions to contribute to my paper. Once I received all the answers, I analyzed them and reworked them in order to derive the results.

### *Interviews structure*

In the following section it is possible to observe the questions I have submitted to my respondents. For the elaboration of these questions I took inspiration from the text *La Responsabilità Sociale delle Organizzazioni Sportive – Condividere valori per creare valore* by Giovanni Esposito (2012).

Given the heterogeneity of my respondents and since the form submitted to them was unique and equal for all, I tried to elaborate specific questions but at the same time generic so that they could adapt to each interviewee.



In cases where the question referred to the specific context of the interviewee, I have included all possible options (sports organization, sports federation, sports club, sports promotion body) in such a way that the question was the same for everyone but each interviewee answered according to the most relevant option to him/her.

### *Data analysis*

Whenever respondents completed the form, I received a notification email so that I could stay up to date. Once I read the answers, I reported them in the reference table so that all the interviews met the same parameters. After completing the tables of each respondent I proceeded to the analysis of the answers, comparing them with each other, looking for common points and those instead of contrast.

### **Discussion**

Now that we have all the interviews completed, we can proceed with the qualitative analysis of the responses received. We will not focus so much on the individual responses of my respondents as on the comparison between their answers, going to highlight both common aspects and those of contrast.

The interesting part will be to compare the results obtained from the interviews with those that emerged from my academic research and finally understand if there is a congruity between what the authors say about CSR in the world of sport and its effective implementation by Italian sports organizations.

#### *Question 1: What is the meaning of the term “Corporate Social Responsibility” (CSR)?*

All of my interviewees have a clear and precise idea of the subject we are talking about. Although there is no unique definition to refer to (and this is demonstrated by the fact that the meaning of the various answers is the same but each respondent has formulated the answer in his own way), the concept of CSR is well delineated: as we discussed in the first chapter, it represents the responsibility of a company, or more generally of an organization, towards its reference context in social, economic and environmental terms (the famous *Triple Bottom Line*).

#### *Question 2: Does the Corporate Social Responsibility (CSR) play an important role within the Sports Organisation/ Sports Federation/ Sports Club/ Sports Promotion Body for which you work?*

All respondents agree that CSR represents an opportunity for growth and evolution for their sports organization and therefore plays a more than significant role. Environmental and social sustainability is becoming the priority for all respondents, in line with the process of cultural change that is taking place in recent times.

#### *Question 3: To what purposes do you associate Corporate Social Responsibility (CSR) activities in sport?*

We note that the answers of the respondents are perfectly similar and consistent with the study of literature, as the objective of the sports organisations under analysis is to create an environment of absolute equality and non-discrimination of all kinds, of defence of rights, of protection of the environment and health, of interest to stakeholders both within the organization in such a way as to ensure the organization itself a sustainability in

economic, social and environmental terms but also outside, to produce positive effects on the environment that surrounds it.

*Question 4: Does the Sports Organisation/ Sports Federation/ Sports Club/ Sports Promotion Body for which you work draw up the social report? If so, why? If not, why not?*

All the respondents work for a sports organization that draws up the social report.

The reason behind the social reporting is basically the same for all the respondents, that is giving account of the work and initiatives in the social and environmental field of their sports organization to the stakeholders, in such a way as to guarantee them extreme transparency and to make them feel involved in the activities carried out.

Giovanni Esposito (General Secretary FIBa (Federazione Italiana Badminton) underlines the fact that the social report has an external and internal value: in the first case it serves to enhance the activities carried out by the sports organization in line with the mission of the latter and the expectations of the stakeholders; in the second, it serves at strategic level to understand whether the projects adopted for sustainable development are effective or not and to understand what are the strengths and weaknesses.

*Question 5: In your opinion, what does the social report represent for a sports organisation?*

Again, respondents agree that the social report is a tool for communication and dialogue with the outside world, in particular with stakeholders, but also with an internal relevance to measure the social and environmental performance of the organization.

*Question 6: Through which instruments are carried out the Corporate Social Responsibility (CSR) activities undertaken by the Sports Organisation/ Sports Federation/ Sports Club/ Sports Promotion Body for which you work?*

Most sports organisations in analysis promote CSR initiatives through their core activities. This makes us understand that sport and CSR can move in parallel in the same direction. To all this, the interviewees mention other tools such as events, projects, social media, the involvement of the school system and of all the stakeholders, the website of the sports organization and finally also the social report. All this allows us to understand how the implementation of CSR can be effectively put into practice by sports organizations.

*Question 7: In your opinion, what are the main factors influencing the Corporate Social Responsibility (CSR) of a sports organisation?*

Most of the respondents find the answer in the corporate culture, in which the principles of CSR must be well implanted and not only apparently but also effectively. In other words, considering the 4 categories of CSR proposed by Ponte et al. (2009) (paragraph 2.3), sports organisations should opt for *engaged CSR* practices, where the organisation becomes socially responsible at its roots. Indeed, as proposed by Andrea Maschietto (Sustainability and External Relations Manager of Juventus Football Club), only in the event that the sports organization is strongly motivated and really believes that it can contribute positively to the environment around it, it will actually be able to do so.

*Question 8: Would you define the relationship between sport and Corporate Social Responsibility (CSR) cooperation or competition?*

All respondents answered to the question with "cooperation". Following the reasoning of Pasquale Parisi (Head of FMI (Federmoto) social report), CSR cannot develop in an organisational context where there is no cooperation and therefore it would be a contradiction to say that sport and CSR are in competition if all the sports organisations interviewed adopt a CSR model.

*Question 9: Which are the stakeholders of the Sports Organisation/ Sports Federation/ Sports Club/ Sports Promotion Body for which you work to whom the Corporate Social Responsibility (CSR) is addressed?*

The list of stakeholders proposed by the respondents, divided between internal and external stakeholders, is long and characteristic for each sports organization in analysis. In fact, each of them refers to different stakeholders, especially internal stakeholders, but they actually belong to the same categories (e.g. athletes, employees, sports clubs). On the other side, some external stakeholders are the same for all such as the CONI (Comitato Olimpico Nazionale Italiano), the CIP (Comitato Italiano Paralimpico), the FSN (Federazioni Sportive Nazionali) or third sector entities.

*Question 10: What are the benefits (if any) of Corporate Social Responsibility (CSR) within the sports world? / Have you noted any benefits in the implementation of Corporate Social Responsibility (CSR) in the Sports Organisation/ Sports Federation/ Sports Club/ Sports Promotion Body for which you work?*

We recall among the main effects of CSR on the company: greater profitability, building trust, respect, credibility, reputation, loyalty of customers and all stakeholders (Beda and Bodo, 2004).

Few respondents refer to benefits in economic and financial terms or at least (those who do) mention them together with other benefits related to different spheres of reference. As we have seen in the second chapter, literature is divided between authors who see a positive correlation between the CSR and the CFP of a sports organization and those who deny it. In this case, the fact that some respondents do not mention the economic side makes me reflect and suggests that perhaps CSR does not always bring benefits in economic terms. On the other hand, the fact that in cases where the economic benefit has been mentioned it has been done without giving it much importance makes me understand that CSR can lead to an increase in the profitability of a sports organization but that even in this case it would be implemented correctly in philanthropic terms and not in a utilitarian way.

The most mentioned benefit is the reputational one, which Walker and Kent (2009) have talked about in their model. Indeed, CSR leads to the adoption of more virtuous behaviors and consequently improves the position of the sports organization that makes use of it in the eyes of the consumer. However, let us remember that CSR should not be used for this purpose, as otherwise all the principles behind it would be undermined.

*Question 11: What are the obstacles (if any) facing Corporate Social Responsibility (CSR) in the sports world? / Have you detected any obstacles in the implementation of Corporate Social*

## *Responsibility (CSR) in the Sports Organisation/ Sports Federation/ Sports Club/ Sports Promotion Body for which you work?*

The lack of understanding of the phenomenon and the need to stay up to date is the only obstacle noted by respondents, unlike the many benefits identified in the previous section. As a result, I was not able to give a voice to the faction against the collaboration between sport and CSR, protagonist of the *competition* section. This demonstrates the fact that CSR in the world of sport involves many more benefits than obstacles and consequently is perceived more as an opportunity than a cost by sports organizations.

### *Conclusion*

The orientation towards Social Responsibility favours the creation of numerous benefits, motivational (sense of belonging, team spirit, company culture, etc.), reputational (image/visibility, loyalty, trust from financiers, etc.) and economic (increased profitability, development of new green businesses, reduction of environmental risks, etc.), but on the other hand it also has costs (investments made to meet social and environmental expectations, use of non-monetary organizational resources, limitations of strategic alternatives, increase in operating costs linked to choices aimed at better satisfying stakeholder requests, etc.). For this reason, it is necessary that the global project of CSR is managed with the now indispensable knowledge and skills also in the field of sports in order to represent a powerful lever of differentiation.

The results of the interviews show that Social Responsibility is perceived as an important topic by the Italian sports managers interviewed but there is a certain gap between its representation and the theoretical concepts connected with it. In particular, it emerged that different ways of implementing Social Responsibility have been chosen in Italian sports organizations that do not always correspond to conscious strategic logics and above all that there is often a lack of consistency between the various dimensions that concern its implementation.

The correct management of Social Responsibility can offer sports organizations the opportunity to find a tool to measure and count in the budget (through the social report) some very valuable values such as reputation, knowledge, organizational climate, creativity, aggregating values, consensus, transparency and not least the passion of people who work in sport, for sport. And this is also beginning to be understood by the Italian sports managers.

We must strongly reiterate that even in Italy (as is happening in various parts of the world) in a historical moment where the values of sport have faltered heavily, Social Responsibility can provide an important opportunity for the recovery of the credibility of the entire sports movement.

Being socially responsible means not only drawing up a social report, but also having a different relationship with the whole category of stakeholders by activating a series of management tools in order to create an organizational system full of value and as such, perceived. Hence the importance of a managerial culture that knows how to conceive in a systemic way (in addition to the social report) ethical codes, good practices, social marketing, philanthropy, relations with stakeholders, training and staff awareness, internal controls and so on.

It is not a question of riding on a new cultural wave, but of seizing the opportunity to consider sports organization as a system open to balancing economic, social and environmental needs for a sustainable future of sport.

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