



Corporate Social Responsibility in Football Associations – UEFA, DFB and the Regional Level in Germany

Mehtap Cengiz

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Abstract

The role of football in our society is of considerable significance, both in economic and cultural terms. In light of the considerable social impact of football, the question is no longer whether football organisations should engage in corporate social responsibility (CSR), but rather how they can do so in the most effective manner. Despite approximately 70 years of research into CSR, there are still challenges in applying the concepts to the organisations under analysis, given that it is a relatively new area of study. This is particularly the case with regard to the definition of CSR, an understanding of its scope and the assurance of transparent decision-making processes. This thesis examines the areas of CSR as they relate to the Union of European Football Associations (UEFA), the German Football Association (DFB), and one regional football federation in Germany. This structure allows for a comprehensive examination of the various organisations and their constituent hierarchical levels.

The initial objective is to undertake a critical exploration of the potential for the application of the principles of CSR to organisations within the football industry. The second objective is to ascertain the perceptions of CSR held by the organisations in question. Subsequently, the research aims to identify appropriate methodologies for the implementation of CSR projects, with a particular focus on the national and one regional federation in Germany. The final objective is to propose improvements and recommendations for the development of effective CSR measures. In order to achieve these objectives, 14 semi-structured expert interviews were conducted with decision-makers in associations at all levels. The findings indicate that for CSR-related projects in associations to be effective, they must be integrated into the core business, aligned with the overall strategy, and embedded in every step of the operational process. There is a notable divergence between the recommendations set forth in the literature and the actual practice of CSR at various levels within the analysed organisations. It is recommended that the responsibility of CSR should not be solely delegated to the public relations department or to external entities, such as charitable foundations. The findings are presented in the context of the existing literature, and a guideline for effective CSR for football associations is developed.

Author's Declaration

I hereby affirm that the work presented in this thesis has been conducted in accordance with the regulations of the University of Gloucestershire and is original, except where indicated by specific reference in the text. I certify that the substance of this dissertation has not, either in whole or in part, already been submitted for any other degree at this or any other university in the United Kingdom or overseas. Furthermore, I confirm that any views expressed in the thesis are those of the author and do not represent the official position of the University.

March 2025

Signed

Mehtap Cengiz

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Dedication

To Aylin, Ayla, Eren, Engin, Cem and Liyana...

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List of Abbreviations

CSR	Corporate Social Responsibility
DFB	German Football Association (Deutscher Fussball-Bund)
FIFA	International Federation of Association Football (Fédération Internationale de Football Association)
PTSO	Professional Team Sport Organisations
RF	Regional Football Federation (Landesverband)
UEFA	Union of European Football Associations

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1 Introduction

This chapter provides the context and rationale for this thesis as an introduction to the study. The relevance of this study is demonstrated, the contribution to knowledge and practice is explained, and research gaps are identified. The overall aim and objectives of the research are outlined. Finally, the structure of the thesis is presented.

The idea of Corporate Social Responsibility goes back to the beginning of the 20th century, was defined in the 1950s and is still developing. Within CSR the discussion of the CSR of national and regional football associations and clubs is relatively new and has no strict guidelines coming from the umbrella organisations Fédération Internationale de Football Association (FIFA) and Union of European Football Associations (UEFA).

Research on CSR in and through sport does not have a long tradition and many studies lack a critical approach and are also not applicable and accessible to practitioners in organisations (Breitbarth, Walzel, Anagnostopoulos, & van Eekeren, 2015). This paper aims to contribute to the existing body of knowledge by providing an in-depth view, while focusing on the contribution to practice.

The appeal and versatility of football can be attributed to its capacity to be played in a multitude of settings, social contexts, and formats. This is because the fundamental principles of the game do not dictate the circumstances of its play, whether that be in terms of time, personnel or the manner of its execution. The minimal resources required for football do not necessitate the formation of organisational structures capable of procuring and managing scarce resources. Moreover, the fundamental principle of football as a team and competitive sport does not inherently align with any particular political beliefs or cultural values. Consequently, football has been and continues to be played in both democratic and authoritarian regimes, as a leisure activity in impoverished communities and as a highly remunerated profession within the context of a commercialised entertainment industry (Scherr, 2023).

According to leading authors, CSR for football organisations is to be considered in principle in the same way as it is for other (small and medium-sized) enterprises. In both cases there are expectations of the community and there is the chance to provide a benefit to society and tangible and intangible assets that need to be managed and marketed by professionals (Moore & Levermore, 2012; Smith & Westerbeek, 2007; Thielbörger, 2023; Yang & Sonmez, 2005). Governing bodies within the football industry have commercialised many parts of the game and are to be considered as idiosyncratic as any other sector (Breitbarth & Rieth, 2012). Nevertheless, the area of sports management possesses distinctive features that have to be taken into consideration while using general management tools in this context (Walzel, Robertson, & Anagnostopoulos, 2018).

In the contemporary era, the question for sporting bodies is no longer whether to engage in CSR activities, but rather how to plan them in a strategic manner. The football industry is confronted with a multitude of external demands, encompassing economic, political, media, pedagogical and cultural factors. In this context, the decision-makers within sporting organisations must determine whether to allow events to unfold in an unplanned manner or to devise a strategic plan for influencing the impact they create (Scherr, 2023).

The majority of CSR research has thus far concentrated on content, with insufficient attention given to the presentation of context and processes (Breitbarth & Rieth, 2012), and decision-making processes (Levermore & Moore, 2015). This study offers a distinctive insight into the CSR-related processes of UEFA, the European football association, and DFB, the German national body, as well as a regional football federation.

This study addresses some of the challenges that continue to be faced by the field of sports governance. Sherry, Shilbury, and Wood (2007) posit that future research efforts involving the sport industry and key decision-makers within sport organisations will seek to further develop and consolidate the understanding of conflict of interest within sport management.

There is a need for a strategic approach to CSR management in football organisations to ensure their medium and long-term success (Draebye, 2018). This thesis addresses the necessity for further development of this intervention by providing a guideline for strategic CSR work for football associations.

Organisational identity and image have the capacity to influence corporate social responsibility strategies, so research that describes and categorises these effects helps to understand the implications and advance the concepts (Herold, Harrison, & Bukstein, 2023). This thesis adds a new aspect to the body of knowledge by addressing organisational identity and image at three different levels of association.

The implementation and evaluation of CSR measures are not always transparent and open to criticism, not only in literature (Breitbarth, Hovemann, & Walzel, 2011; Giulianotti, 2015; Walters & Tacon, 2011) but also in practice. In the course of developing the framework for this research, discussions with individuals within the DFB and the regional associations revealed the need for a novel approach to CSR-related work in football associations and identified potential for improvement. Effective communication within the associations and with the outside world is also part of this research.

By providing an in-depth study with a focus on practice, this thesis makes a significant contribution to the existing body of theoretical and practical knowledge, addresses existing research gaps and paves the way for future research in different contexts. The recommendations resulting from this study can be implemented in practice and adopted by other associations. This was corroborated in an interview with a DFB director and the regional federation's CSR responsible, who emphasised the value of determining whether CSR strategies can be successfully implemented in the regions and identifying areas for improvement.

In order to facilitate comprehension and emphasise my personal connection to the organisations, interview partners and the subject matter, this thesis will be written in the singular person.

1.1 Research Aim and Objectives

The aim of this study is to assess the efficacy of the CSR approach within the context of football associations at the three hierarchical levels UEFA-DFB-RF, with a focus on Germany. It presents the perspectives of individuals occupying various positions within the organisational structure, including volunteers and employees.

The research objectives are:

1. To critically analyse the principles of CSR in the context of football
2. To analyse the perception of CSR and the awareness of existing CSR policies within the analysed organisations UEFA, DFB and one Regional Federation (RFX)
3. To evaluate regional implementation of national CSR policies by the Regional Federation X
4. To make recommendations on enhancement and development of the CSR work within UEFA, DFB and RFX and to its potential application to other national and regional football associations

1.2 Structure of this Thesis

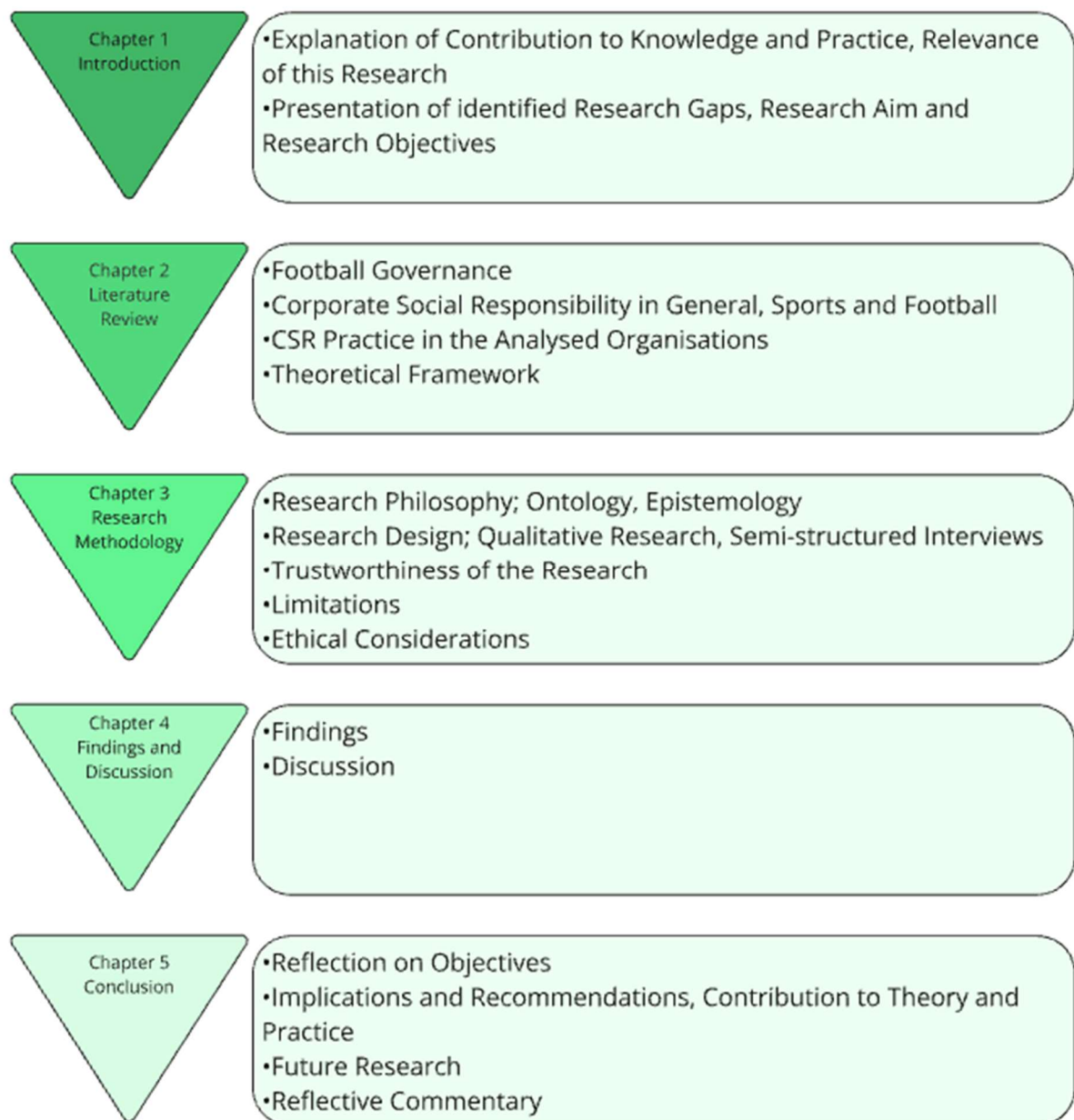


Figure 1: Thesis Structure

As illustrated in Figure 1, the thesis is structured into five chapters. The introductory chapter provides the context and rationale for the study. Chapter 2 comprises a literature review, the objective of which is twofold: firstly, to investigate the extent of previous research in this field and, secondly, to identify areas where further investigation would be beneficial. The following chapter presents a discussion of the methodology and methods employed in the study, along with an explication of the research philosophy that guided their application. Furthermore, the epistemological position is elucidated, and the methodological consequences are derived.

Subsequently, the findings and analysis chapter presents the data obtained from interviews conducted with employees of the football associations. This chapter presents the findings from the semi-structured interviews with experienced professionals of the football associations, highlighting themes derived from the analysed transcripts. The final chapter presents the conclusions of this study. The findings contribute to both theoretical and practical knowledge. The study's limitations are outlined, and suggestions for further research are provided. Finally, a reflective commentary is presented.

2 Literature Review

This section of the thesis presents a comprehensive examination of the concept of CSR, with a particular focus on its applications in the context of sport and football. This represents a novel area of research within the field of CSR. The section employs a critical lens to evaluate extant literature on the subject, meticulously identifying its limitations and salient findings. The findings of the research and the evolution of the various research terms are presented, accompanied by an explanation. The sources used as a basis for developing the literature review are explained, and the existing literature is presented and contextualised. In conclusion, a summary of the findings from the literature review is presented, along with an outline of the areas that require further research. These relate to corporate social responsibility in football, within the context of the German Football Association, and in the regional federation under analysis.

The literature search covered CSR, CSR in sport, CSR in football, CSR in Germany, CSR in UEFA, CSR in DFB and CSR in the regional federation (pseudonymised as RFX for reasons of anonymity). RFX is a middle-size federation in terms of both teams and members.

A comprehensive literature search was conducted in two languages: English and German. The primary language of academic discourse is English, while the region under analysis is best served by German. A significant proportion of the sources pertaining to the DFB and regional federations were not accessible in English, necessitating their translation by myself, as I am fluent in both languages.

In order to provide context, the initial section elucidates the organisational structure of European football, with a particular emphasis on the German context. Subsequently, CSR is examined from a generic perspective, encompassing the sporting context, before focusing on the specific context of football. The second subsection concludes with an examination of the challenges and critiques surrounding CSR. Following this, the chapter turns to an explanation of CSR practice, demonstrating how CSR work is conducted within the German Football Association and the regional football federations. Finally, the findings from the literature review are developed into a theoretical framework, before a conclusion is presented.

2.1 Governance

The structure of organised football is based on the principle of one association per hierarchical level. This implies that at the pinnacle of the structure, FIFA acknowledges a single national association and a singular league structure within each member country, thereby upholding the global pyramid configuration in football (UEFA, 2021).

Figure 2 below has been created to illustrate the framework of organised football. It is based on Germany, the country analysed in this study.



Figure 2: Hierarchical Organisational Structure in Football, focus on Germany

The diagram above provides a visual representation of the hierarchical structure of global organised football. The Fédération Internationale de Football Association (FIFA) represents the global umbrella association, situated at the pinnacle of the structure. The Union of European Football Associations (UEFA) is responsible for European football. Finally, there is the German association, which has a distinctive organisational structure.

This study examines the diagram on three levels. Initially, it considers UEFA as the European confederation. Secondly, it analyses DFB as the national association. Thirdly, it evaluates one regional federation (RFX). This study focuses on a single regional federation (RFX) to enable an in-depth examination of CSR practices within a specific organisational context. The selected federation was chosen for its representativeness in size, capacity, and CSR engagement. This research does not claim generalisability but seeks to provide a detailed, context-specific understanding of CSR at the regional level.

In order to contextualise European football, the UEFA has been included. The relationship between the DFB and the regional federation is of particular importance for this study. The five regional associations (Regionalverbände) were not included in this study as they do not have any decision-making influence on CSR activities nor do they carry out any CSR-related work (see also Kempf, Reichel, and Kurscheidt (2017)). Henceforth, the term regional federation refers to the 21 regional federations (Landesverbände) marked above.

The Deutsche Fußball Liga GmbH (DFL) (part of the Deutsche Fußball Liga e.V.) is responsible for the licensing, sale of media rights and promotion of the first two professional leagues in Germany. The DFL's activities are mainly campaign-style involving Bundesliga clubs and its players (Breitbarth & Rieth, 2012). The DFL is a voting member of the DFB and exerts influence within the organisation. However, it is not directly involved in the DFB's CSR decision-making processes and activities. Consequently, it is not within the scope of this thesis.

Corporate governance must be seen as an integral part of CSR (Walzel, 2019). Although there is no EU constitution or common European sports policy, EU legislation, in conjunction with UEFA, influences European football policy and

structures. In line with these laws and regulations, UEFA has introduced regulations that increasingly require good governance practices (Paramio-Salcines & Llopis-Goig, 2018).

The issue of governance is becoming increasingly significant as societal expectations of accountability and transparency from sports organisations continue to grow. This is driven by the necessity to protect the reputation of these organisations. It seems reasonable to posit that conflicts of interest within the sporting industry will exhibit the same structural elements as those occurring in any other business. These include benefits, obligations and issues of trust. However, the heightened societal expectations and values attributed to sport and sporting organisations represent the primary points of divergence. This focus has emerged in an attempt to institutionalise and operationalise good governance practices and principles within the sports arena (Sherry et al., 2007).

The management of a football governing body is complex due to several peculiarities of the sector. According to Draebye (2018) one of these is the political dimension, as organisations are membership organisations with elected people and committees. As these organisations have limited resources a strategic management, concerned with middle and long term aims, is crucial for their success. Analysis, planning and implementation are key elements in this process.

Following the 2016 reforms, FIFA defined 11 aspects of good governance, four of which are overarching: term limits, human rights integration, inclusive decision-making processes and universal principles of good governance. After some short-term measures in the 1990s, football-based programmes became FIFA's core business priority in the early 2000s (Bason, Salisbury, & Gérard, 2018). The discussion of CSR within the core business at different levels of the hierarchy is an integral part of this research.

2.2 Corporate Social Responsibility

The objective of this section is to establish a conceptual framework for understanding the role of CSR in various contexts, including its application in the realm of sport and specifically in the domain of football.

The section commences with an examination of the multiplicity of definitions pertaining to the concept of CSR, followed by an overview of the evolution of CSR. Subsequently, the rationale behind CSR work is contextualised. Finally, the section considers the particular aspects of CSR as they relate to sport and football.

2.2.1 Development and Definition

The idea of researching about companies having some responsibilities towards their environment goes back to the 1950s. Bowen proposes one of the first formal definitions of Corporate Social Responsibility in 1953. He underlines that it belongs to the obligations of businessmen to make decisions which are valuable for the society (Bowen & Johnson, 1953). In 1970, Friedman put forth the argument that the responsibility of companies is to pursue profit maximisation, provided that they adhere to the established rules of the market. He asserts that it is not companies, but only human beings, who can have responsibilities. Furthermore, he emphasises the importance of clarifying the doctrine of CSR (Friedman, 1970). Friedman's stance can be described as pro-wealth creation, a position that is anchored in cultural values pertaining to free markets, private property rights, and the belief that wealth creation benefits society (Garriga & Melé, 2004). Despite the evolution of CSR, Friedman's paper remains notable for its contrast with Bowen's.

The fundamental premise of corporate social responsibility that forms the basis of this thesis, which is focused on Germany, is derived from the European Commission and widely used by CSR practitioners. In its 2011 revised strategy for corporate social responsibility, the European Commission provides a widely cited definition of CSR as "the responsibility of enterprises for their impacts on society" (p. 6). In order to fulfil this responsibility, the Commission emphasises the necessity of adhering to the relevant legislation and collective agreements. It is incumbent upon companies to

consider social, environmental, ethical, human rights and consumer concerns. The objective is to maximise shared value for stakeholders and society, while identifying and preventing adverse impacts when necessary (Commission, 2011). Notwithstanding the widely acknowledged necessity to act in a socially responsible manner, a salient aspect of corporate social responsibility is its voluntary nature (Breitbarth & Rieth, 2012; Činčalová & Prokop, 2019; C. Müller, 2011; Schwartz & Carroll, 2003).

In the context of this discussion, the German Federal Ministry of Labour and Foreign Affairs indicates that the terms "CSR" and "sustainability" are used by practitioners in Germany in a largely synonymous manner. However, from a narrower perspective, the term "CSR" can be understood as an approach to achieving sustainability. The term "Corporate Responsibility," which excludes the word "social," is sometimes preferred to avoid confusion between CSR and social activities. Instead, it emphasizes the responsibility of an organisation in all areas. In contrast, the term 'corporate citizenship' is used to describe a company's commitment beyond its core business activities. This encompasses the area of corporate charitable commitment, which includes sponsoring, donations and foundation activities (Soziales, 2024). For the purposes of this thesis, I will continue to use the term 'CSR', as this is the term that is both widely known and acknowledged, not only in academic contexts but especially within the organisations under analysis.

In 2015, the United Nations defined 17 Sustainable Development Goals (SDGs) with the overarching objective of fostering global collaboration towards a more sustainable world (Nations, 2024). These goals are as follows:



Figure 3: Sustainable Development Goals, United Nations (2024)

As can be seen in Figure 3 above, CSR measures can be classified on the basis of the SDGs. It is inherent to the nature of football associations to facilitate the achievement of goals pertaining to good health and well-being (3), as well as to cultivate partnerships for the attainment of these goals (17). UEFA committed to adopting the SDGs by joining the UN's 'Football for the Goals' campaign (UEFA, 2024b). In a study conducted by Da Rocha and Morais (2022), the CSR communication of UEFA was analysed with reference to the 17 sustainable development goals (SDGs) of the United Nations. The results of the study indicate that, in practice, only a few of the 17 SDGs were addressed on the UEFA Facebook page. The authors emphasise the importance of organisational communication for football associations and modern ways of reaching people. The DFB emphasises its contribution to four areas that align with several of the other SDGs, being community, health, the environment and good governance (Fussball-Bund, 2024e). The regional federation's website promotes the commitment of its member clubs to the 17 SDGs.

In order to facilitate a clearer understanding and description of the various facets and dimensions of corporate social responsibility, Carroll developed a proposal for a three-dimensional model in 1979. The first dimension is about the definition of social responsibility. He lists four major groups to categorise the responsibilities businesses

have: Discretionary Responsibilities, Ethical Responsibilities, Legal Responsibilities and Economic Responsibilities. The second dimension deals with the issues and topical areas which have to be addressed. The model includes: consumerism, environment, discrimination, product safety, occupational safety and shareholders. Carroll underlines the change of these issues and the differences within the industries. The last dimension deals with the philosophy of response, referred to as 'social responsiveness'. This responsiveness has a wide range between doing nothing, being reactive, acting defensive, accommodation and being proactive (Carroll, 1979). Four years later Aupperle, Hatfield and Carroll developed an instrument to test the model. The results support Carroll's model in two ways. Firstly, the four mentioned components were easily distinguished by experts in this area. Secondly, the weightings Carroll assigned to each component are very close to the results of this study (Aupperle, Hatfield, & Carroll, 1983).

Based on this earlier research, Carroll (1991) developed his 'pyramid of corporate social responsibility'. In terms of terminology, the author acknowledges the emergence of new terms and broader descriptions such as corporate social performance. However, he has chosen to stick to the CSR terminology and points out that the pyramid can be adopted regardless of the terminology chosen.

The Pyramid of Corporate Social Responsibility

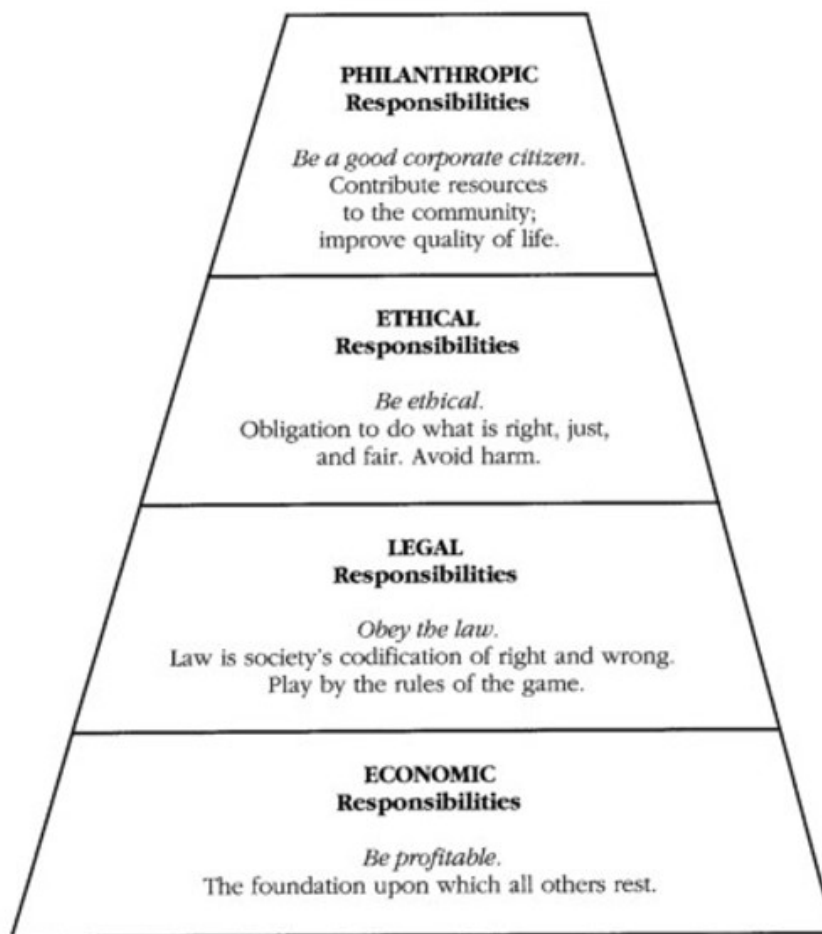


Figure 4: The Pyramid of Corporate Social Responsibility by Carroll (1991), p.42

The CSR pyramid is constituted of four discrete components: economic and legal, which serve as the foundation for all activities; and ethical and philanthropic, which represent aspirational responsibilities. In conjunction with the aforementioned model, the CSR pyramid has served as a foundation for further development in the context of CSR, and continues to do so. It continues to serve as a foundational reference point in both the business and sporting communities (Appio, Madruga, & Frizon, 2018; Baden, 2016; Kurtulan & Begeç, 2023; Lê, 2023; C. Müller, 2011; Walzel et al., 2018).

In an effort to modernise the pyramid model, Baden (2016) investigated the existing weighting of corporate responsibilities for individuals from diverse backgrounds. The findings demonstrate that developments within the global context, such as concerns about the potential for businesses to exert undue influence over governments, have

resulted in variations in the weighting of different dimensions. A significant area of contention is Carroll's 'profit before ethics' approach, which has shaped the discourse on corporate social responsibility in a particular manner. Consequently, Baden (2016) put forth a revised pyramid structure in which ethical, legal, economic, and philanthropic responsibilities are listed in the aforementioned order, diverging from the conventional placement of economic responsibilities at the base. A point of contention in the evolution of alternative pyramids with the same structure and dimensions as Carroll's (1991) pyramid is the assertion that Carroll emphasised the absence of a hierarchy between the dimensions of the pyramid. This has resulted in a lack of clarity (see also Carroll (2021)). Consequently, a reconstruction is likely to necessitate a different structure rather than changes in position within the pyramid.

The acceptance and impact of Carroll's earlier research prompted a re-examination of the model with a view to its improvement or the development of an alternative. As previously noted, Schwartz and Carroll (2003) highlight that the pyramidal structure of Carroll's 1991 model introduces ambiguity, as the top does not represent the most valuable area and no hierarchy exists between the levels of the pyramids. Carroll places particular emphasis on the primacy of the base, which encompasses economic and legal responsibilities, as the most fundamental aspect. Moreover, there is an overlap between the areas, which he sought to illustrate using dotted lines that do not fully capture the non-exclusive nature of the domains. It is recommended that future models of corporate social responsibility should demonstrate the interdependence of the different aspects of CSR. A third amendment to Carroll's earlier work is the removal of the term 'philanthropy' from the model, as the term is incongruous with the voluntary or discretionary nature of the responsibility in question. The distinction between 'philanthropic' and 'ethical' activities is not always straightforward, and these activities can also be based on economic interests. Schwartz and Carroll (2003) further develop this argument by proposing that philanthropic CSR activities represent just one example of ethically motivated CSR initiatives. As a result, it is difficult to determine the boundaries between actions that are merely desired or expected by society and those that are genuinely driven by ethical considerations. While the theoretical distinction between these two categories may be manageable, its empirical application in the field of CSR research appears to present significant challenges.

As a consequence of their re-examination Schwartz and Carroll (2003) proceed to develop a novel model:

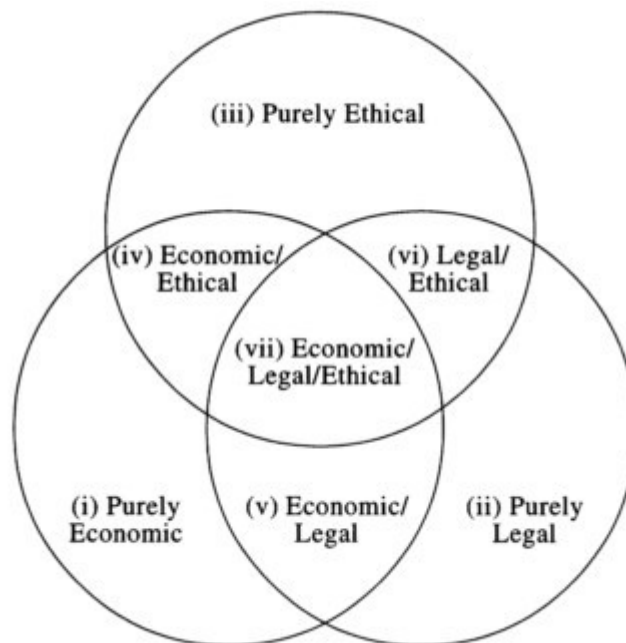


Figure 5: The Three-Domain Model of Corporate Social Responsibility, Schwartz and Carroll (2003), p. 509

The authors argue that most business activities are economic in nature. However, in cases where profit maximisation (loss minimisation) is not the aim, or where the economic consequences for the organisation are not really considered, they fall into a different domain. The legal domain consists of three main categories;

1. Compliance,
2. Avoidance of civil litigation,
3. Anticipation of the law.

Activities would fall outside this area if they were undertaken with knowledge of non-compliance with existing law, knowledge of actual or potential civil wrongdoing, or mere passive compliance with the law. The ethical domain consists of three sub-categories;

1. Conventional,
2. Consequentialist,
3. Deontological.

Activities would not meet the criteria of this domain if they were amoral in nature, if they were undertaken with the knowledge that the activities conflicted with moral principles, or if they were undertaken with the sole intention of net benefit to the company but not to its affected stakeholders. Of the three ethical perspectives — conventional, consequentialist and deontological — the consequentialist perspective is deemed most appropriate for the purposes of this particular study. This approach evaluates actions based on their outcomes, which aligns with the study's focus on the perceived impact and effectiveness of CSR initiatives within UEFA, the DFB, and a regional federation. Given the emphasis on stakeholder expectations, organisational benefits, and societal outcomes, a consequentialist lens provides a suitable ethical framework for interpreting the data gathered through qualitative interviews and analysing CSR as a strategic practice in football governance.

There are several overlaps in the model, the ideal one being the one in the centre where all three domains come together. The philanthropic activities would fall into the ethical and/or economic domain in this model. Manning, Baker, and Stokes (2020) provide recent research that corroborates this assertion through the use of illustrative examples where the demarcation between commercial activities and philanthropy is not distinctly evident. Despite the fact that Carroll's model and pyramid are widely used in academia, current research identifies a context-dependency and stresses the need for further research (Kusyk, 2021; Lê, 2023; Manning et al., 2020).

The question of whether there is a social responsibility beyond acting according to the law belongs to the past (Kurtulan & Begeç, 2023; C. Müller, 2011; Thielbörger, 2023), but how to fulfil this responsibility is still debated in theory and practice (Carroll, 2021; Hernández-Hernández, Londoño-Pineda, Cano, & Gómez-Montoya, 2023; Nicole et al., 2022; Walzel et al., 2018). Within this debate, the precise manifestation and focus of responsibility is at the discretion of each organisation (Matten & Moon, 2008).

2.2.2 CSR Dimensions

In order to theoretically frame this study further, it is essential to gain insight into how individuals within the organisations under analysis perceive their responsibility and the approaches they adopt in addressing the challenges and questions that arise in their daily business operations. This subsection presents an overview of the existing CSR dimensions, which serve as the theoretical foundation for this discussion.

As previously outlined in the preceding subsection, defining CSR represents a significant challenge. Dahlsrud (2008) identifies the primary challenge for companies as being the comprehension of how CSR is constituted within society and the adaptation of business strategies in accordance with this understanding. A three-step method (literature review, content analysis, frequency count) was employed to analyse 37 definitions of corporate social responsibility drawn from academic texts and web pages. The results indicated the presence of five dimensions, with at least one mentioned in all existing definitions;

1. Environmental Dimension,
2. Social Dimension,
3. Economic Dimension,
4. Stakeholder Dimension,
5. Voluntariness Dimension.

The frequency count resulted in the environmental dimension being the less frequent mentioned one in literature while all other dimensions were used similarly frequent (Dahlsrud, 2008). Similarly, Garriga and Melé (2004) state the proposition that the most pertinent CSR theories and associated methodologies are concentrated on one or more of the following dimensions of social reality: economics, politics, social integration, and ethics.

In alignment with the aforementioned studies, Breitbarth et al. (2015) delineate the primary categories of responsibility that ought to be taken into account during content analysis. These encompass economic responsibility, legal responsibility, ethical and social responsibility. At the time of writing, the environmental aspect was not included in the authors' list of considerations. The significance of environmental considerations was also assessed to be somewhat less important by other participants. For instance, the research conducted by Kempf et al. (2017) within the regional federations revealed that experts considered the environmental dimension to be of lesser importance than

the other dimensions. In a broader context, approximately a decade after Dahlsrud's research was conducted, the available data has been updated to include greater environmental content, reflecting recent developments in this field (Low, 2014; Miller, 2018; Weber, 2019). To provide an illustration, the projects that were completed in accordance with the social responsibility rule, which were undertaken by German sports companies, are significantly associated with the domains of sports education, environmental protection, and social exclusion (Grabowski, 2018). In addition, the integration of sustainability initiatives within the context of sports shows to engender numerous benefits that extend beyond the confines of the immediate sporting organisation. This finding emerges from an empirical investigation conducted with the fans of a football club (Cayolla et al., 2023). Sheth and Babiak (2010) employ Carroll's four responsibilities as a point of departure. The findings suggest that respondents place the greatest importance on the philanthropic and ethical categories. While the relative weighting of the dimensions may vary, the overarching discourse continues to encompass the five dimensions initially proposed by Dahlsrud.

Low (2014) examines the internal aspects of CSR, and found that the dimensions proposed by Dahlsrud remain relevant. The author also identifies no significant conceptual advances in this area. In addition, this work also addressed Carroll and Shabana's (2010) concern that Dahlsrud's findings were not further investigated.

A decade later, Činčalová and Prokop (2019) conducted a similar study to that of Dahlsrud. The researchers analyse a hundred definitions of corporate social responsibility and identify the most frequently used words (in percent), as well as the correlation between them.

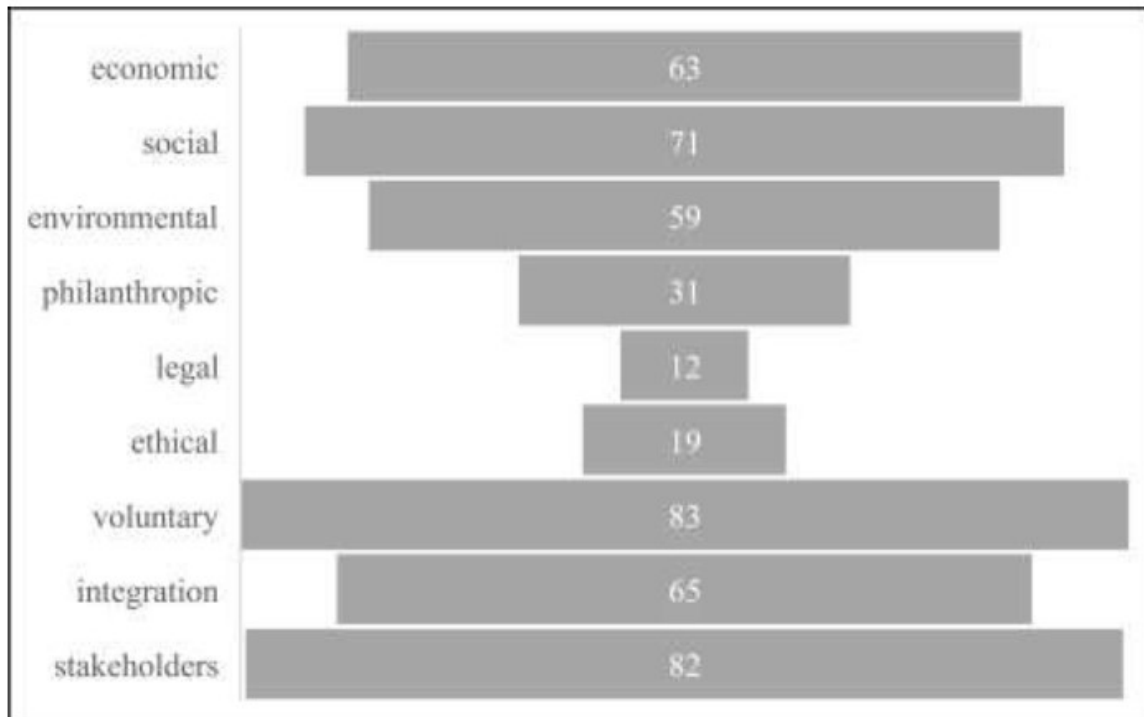


Figure 6: Frequency of used word in CSR in CSR definitions by Činčalová and Prokop (2019), p. 5

One of the key findings of the study is that in instances where the term 'philanthropic' is included in the definition, there is a notable absence of references to the words 'legal' or 'ethical' (Činčalová & Prokop, 2019). This correlation is in accordance with the amendments proposed by Schwartz and Carroll (2003), who thus decided to eliminate the term 'philanthropic'. Činčalová and Prokop (2019) conclude that CSR represents an optional concept of socially responsible conduct that extends beyond the legitimate commitments of the organisation. It integrates the social, environmental and economic aspects, thereby aligning with the objectives of all interested parties.

Walker and Parent (2010) developed a framework examining the concepts of corporate social responsibility, corporate social responsiveness and corporate citizenship within the sport industry. This three dimensions of CSR are based on the work of Frederick who named them CSR1 (responsibility), CSR2 (responsiveness) and CSR3 (rectitude) (Frederick, 1994). The CSR2 activities were classified by Carroll as mentioned before (Carroll, 1979). Walker and Parent adopted Frederick's terms and Carroll's classifications, but they labelled the last dimension corporate citizenship (CC) instead of rectitude. CSR1 focusses mainly on locally and community-based

work while CSR2 activities are macro-organisational oriented. CC activities seek a larger audience and concentrate on international or global impacts.

Welford (2005) distinguishes between internal aspects of CSR and external aspects of CSR. The internal aspects include human rights, association, vocational education, fair wages, equal opportunities and non-discrimination. The external aspects are Ethics, Indigenous people, Fair trade, Stakeholder, Local protection, Suppliers, Human rights, Child labour and Labour standards. As a result of increased research into the external aspects of CSR, a greater number of established CSR measures are now available, and are widely accepted. In contrast, no such established measure exists for internal CSR (Low, 2014).

As Low (2014) observed, the European companies surveyed devote the greatest attention to the non-financial disclosure reporting of corporate social responsibility themes pertaining to human resources. These themes included health and safety, the protection of workers' rights, equality of treatment, training, turnover and personnel satisfaction. This finding signifies a substantial shift in the conceptualisation of corporate social responsibility. The focus, which has previously been predominantly on the financial performance resulting from CSR activities within a corporation, has now expanded to encompass the effects of these activities on the human resource aspect.

2.2.3 Drivers behind CSR and Success Factors

As previously outlined, the question of how to conduct successful CSR activities remains a pertinent issue in the present day. The reward for organisations can be regarded as either narrower in terms of the economic benefits resulting from CSR work, or broader by considering the non-financial outcomes, which may include, for example, enhanced reputation, improved employee engagement, or increased customer loyalty.

Carroll and Shabana (2010) posit that a comprehensive perspective is instrumental in facilitating the acceptance of the business case for CSR. This is because it acknowledges the intricate and interdependent nature of the relationship between CSR and a company's financial performance. The acknowledgement of this complexity allows for a more sophisticated understanding of the impact of CSR initiatives on a company's financial performance, while accounting for the influence of mediating variables and situational contingencies. Consequently, the discrepancies observed in the findings of responsibility–performance studies can be explained. The advantages of CSR are not homogeneous; indeed, effective CSR initiatives need not be universally applicable.

In examining the impact of these developments on organisations, it is essential to consider the relevant EU regulations. One such regulation is the 2014 amendment to the European Union's accounting directive. The aforementioned directive stipulates that public interest entities (PIE) with a workforce exceeding 500 employees must incorporate a non-financial statement into their annual financial statements (Commission, 2014). This highlights the increasing importance of this topic. To analyse the impact of this directive in Europe and especially in Germany, S. Müller, Stawinoga, and Velte (2015) conducted an empirical study. A survey was conducted of companies listed on the DAX (German stock index), with 39 of the targeted companies participating in the study. The findings indicate that the anticipated consequences of integrating sustainability-related elements into managerial processes exhibit slight discrepancies between those engaged in the preparation of such reports and those who peruse them. The authors state that the popularity of sustainability has increased steadily since the global financial crisis of 2008/2009 (S. Müller et al., 2015). This assertion is corroborated by Lê (2023), who suggests that the significance of CSR is similarly expanding in terms of employer attractiveness. The results demonstrate that CSR exerts a favourable influence on an organisation's reputation in an environment where the competition for talent is intensifying.

Despite being a registered association, the DFB has released a financial statement on an annual basis since 2016, in accordance with the requirements of the relevant legislation. Furthermore, a sustainability report is produced triennially; the third such report was published in 2019. The objective of the report is to disseminate information

to all relevant stakeholders regarding the DFB, its comprehension of sustainability, and its endeavours in related domains (Fussball-Bund, 2019). The initial three reports were scheduled for release at three-year intervals. However, the fourth report has not yet been published, and no publishing date has been provided by the time this thesis was submitted. The research conducted by Kempf et al. (2017) indicates that the presence of a sustainability report is likely to be positively correlated with the success of activities in this area.

Casajús-Burutaran, Ambos, and Probst (2023) posit that the construction of a corporate philanthropy strategy is contingent upon three pivotal decisions: the selection of engagement topics, the identification of organisational units capable of providing support for these endeavours, and the optimisation of impact. In the initial phase, with respect to engagement, organisations may choose to either assume an active role in the design, implementation and evaluation of prospective projects (operational engagement) or to provide resources for another entity to assume a leading role (grant-giving). This decision should be informed by a comprehensive understanding of the relevant field, drawing on the expertise of those with the requisite knowledge and experience. The second decision concerns the location of the project: should it be housed in an external entity, such as a corporate foundation, or internally under a department? For a project to have a tangible impact, it is essential that it is embedded within the community, either through the company's existing networks in the country or through local partners. Their work focuses on companies, but the insights gained are nevertheless valuable in developing a successful CSR strategy for football associations, which is undeniably necessary.

In order to ascertain which CSR activities are perceived in a favourable light, the principal investigators construct hypotheses suggesting that consumers respond in a positive manner to proactive CSR initiatives, whereas they tend to react adversely to reactive CSR activities (Becker-Olsen, Cudmore, & Hill, 2006; Wagner, Lutz, & Weitz, 2009). Proactive CSR is the result of careful planning by the company, whereas reactive CSR is the consequence of unforeseen circumstances. To test the hypothesis that proactive CSR has a positive impact on the organisation's image, Groza, Pronschinske, and Walker (2011) conducted two experiments. The first experiment focuses on the nature of the CSR work, while the second analyses the effect of the

source of the CSR message. The results of their work confirmed the outcomes of Becker-Olsen et al. (2006) and Wagner et al. (2009)'s former research. The nature of the CSR work of the company was significantly influencing the attitude towards the firm as well as the purchase intentions were shaped. The participants consider proactive CSR work as being values-driven and strategic.

The second study of Groza et al. (2011) examines the impact of CSR initiatives on information sources and their spatial distribution. The participants held the view that attributions driven by stakeholders were more likely to be associated with the initiative when the information in question was released by the firm itself, as opposed to a neutral source such as a newspaper (Groza et al., 2011). In a similar vein, Breitbarth et al. (2015) highlight the limitations of relying on information published by organisations themselves, without testing its veracity.

Werheid and Mühlen (2018) state that the brand image must demonstrate transparency and credibility. The authors state that a business management approach is crucial for football clubs, otherwise activities will be non-strategic and ineffective. Reactive CSR is based on general trend issues that are not directly related to the organisation's identity. In order to implement successful proactive CSR, they developed a model consisting of three layers. The first is to identify the club's brand image. Based on these values, the second layer is a consistent CSR strategy. Finally, a CSR strategy needs to be defined and implemented. This CSR strategy should not be in the 'comfort zone' of what gets media attention and is popular, but must be in line with its own values and use its own potential for the best possible outcome. In the context of football associations, Draebye (2021) proposes a strategic approach to achieve long-term organisational goals and to motivate employees by demonstrating the purpose and significance of their work. He identifies three key elements of strategic management: monitoring and analysing the organisation's internal and external situation; formulating goals, objectives and action plans; allocating resources and responsibilities; and controlling performance.

Given the current challenges faced by the football industry and its organisations, including reputational damage and allegations of corruption, it is prudent to consider the findings of these studies when formulating CSR strategies. This is particularly

relevant given the prevalence of "greenwashing" and "whitewashing" in the context of CSR, as evidenced by previous research (Breitbarth et al., 2015; Levermore, 2010; Manoli, 2015). The terms will be explained and exemplified in the sports context later in subsection 2.2.6.2.

One particularly important aspect of contemporary literature on this topic is the examination of the underlying motives and incentives that drive CSR initiatives. In a meta-analysis of academic literature on the business drivers behind CSR, Breitbarth et al. (2011) identified the following factors as frequently quoted in the literature.

• Improve image, reputation, brand value • Risk management • Resource efficiency • Access to financial capital • Improve employee motivation, attractiveness as employer • Innovation, "new ways of thinking" • Access to new markets • Counter political, legislative, and regulatory pressure • Build trust and legitimization • Relationship building/maintenance with stakeholders and partners • Pass on organizational values and culture

Table 1: Business Drivers Behind CSR (Breitbarth et al., 2011)

The table above is in alignment with the most recent data on the subject of CSR. It can be surmised that the majority of extant CSR theories are predicated on four fundamental tenets. Firstly, there is the attainment of long-term profitability. Secondly, there is the exercise of corporate influence in a manner that is both ethical and responsible. Thirdly, there is the integration of social imperatives. Fourthly, there is the contribution to the betterment of society through the pursuit of ethical conduct (Garriga & Melé, 2004). The implementation of a CSR strategy is associated with a reduction in labour controversies and incidents, in comparison to organisations that adopt a discretionary or sporadic approach to social responsibility. The specific forms of social

responsibility adopted by an organisation serve to define and highlight its corporate identity, thereby fostering trust among its employees (Arco-Castro, López-Pérez, Pérez-López, & Rodríguez-Ariza, 2020). The primary objective is to ascertain how football associations, with their distinctive position, can derive benefit from the CSR-related advantages. It is evident that there are significant differences between the day-to-day operations of companies and those of football associations. However, as previously discussed, football associations encounter comparable challenges to those faced by organisations in other sectors, and there are potential avenues for successful strategy adaptation.

2.2.4 CSR in Sport

The literature expresses considerable scepticism regarding the adaption of CSR principles in sports. CSR had yet to be recognised and valued in sport management as it is in general management research (Da Rocha & Morais, 2022; Walzel, 2019).

Walzel et al. (2018) provide an integrative review on CSR in professional team sports organisations (PTSO). This study represents the inaugural attempt to collate and compare all published journal articles on this subject. The authors conducted an analysis of a total of 69 articles. The principal findings may be described as follows: the majority of articles were focused on Europe, with North America representing the next largest area of interest. The sport of soccer was the most researched single sport within the PTSOs, and the amount of quantitative work is increasing. In 2016, there were more quantitative studies than qualitative ones. The predominant data collection technique was the use of mixed methods, employed in 26 studies. It is noteworthy that the majority of the articles (39) did not adhere to any specific theoretical framework. Instead, they employed a variety of models, with Carroll's three-dimensional model being the most prevalent. This model has been previously discussed in this work. Notable examples include the restructuring of the model by Baden (2016) and doctoral dissertations that are relatively recent, such as the one by Lê (2023). Furthermore, the term 'CSR' was not clearly defined in approximately one-third of the papers analysed (Walzel et al., 2018). The lack of consensus on a definition remains a

significant challenge in the field of CSR research. The findings of the Lee, Bang, and Shonk (2021) study indicate that respondents have expressed high expectations of PTSOs with regard to their engagement in CSR activities. Walzel et al. (2018) observe, that the question for PTSOs in recent years has shifted from one of involvement in CSR work to one of strategic planning and implementation. The results indicate that 80% of the analysed papers adopted the instrumental citizenship approach. This indicates that CSR is regarded as a strategic instrument for enhancing the market position of the organisation. The criticism at this juncture pertains to the emphasis on the manner in which CSR is conducted, rather than on the ethical and moral justifications for its implementation. This thesis offers a comprehensive examination of the rationale behind CSR initiatives within the associations, with the aim of elucidating the underlying motivations that shape the development of these strategies.

2.2.4.1 Unique Features of CSR in Sport

The sport industry is distinguished by a number of unique characteristics that differentiate it from other sectors. As outlined by Breitbarth et al. (2015), the sport industry is characterised by the involvement of volunteers and non-profit organisations in the delivery of sporting services, a feature that sets it apart from other sectors. Furthermore, Babiak and Wolfe (2009); Toukabri and Toukabri (2023) mention passion, economic elements, transparency and stakeholder management as unique features. The economic elements include the monopolist position of football associations and the fact that football leagues and teams benefit from public funds. The majority of actions taken by the management of a football team, including the signing of player contracts, player salaries, alterations to the team's strategy, and the outcomes of matches (wins and losses), are actions that constitute open knowledge. The high level of media attention that football teams receive results in transparency being extended to the behaviours of employees. This kind of orderly scrutiny is less common in other sectors, where organisations are not subject to the same level of attention. It is asserted by the authors that relationships with key stakeholders, including the media, players, governmental authorities at various levels, sponsors, fans and local groups, can derive benefit from the deployment of CSR activities. A

sports team that evinces a high level of external and internal orientation in its CSR activities is deemed to be engaged in strategic CSR. The same professional management principles that are applied to other areas of business operations are also applied to corporate social responsibility, including philanthropy. These teams align their CSR efforts with their core competencies, utilising the organisation's distinctive capabilities to benefit society (Bruch & Walter, 2005). This enables the team to fully actualise the potential of CSR for both its beneficiaries and the team itself. Babiak and Wolfe (2009) posit that strategic CSR represents the optimal CSR approach, one that most effectively leverages the resources available within the organisation while addressing societal needs.

The distinctive nature of sport CSR presents a series of exceptional opportunities that can be leveraged to achieve successful CSR outcomes, as outlined by Smith and Westerbeek (2007). The unique attributes of sport CSR can be grouped into the following categories:

1. Mass media distribution and communication power,
2. Youth appeal,
3. Positive health impacts,
4. Social interaction,
5. Sustainability awareness,
6. Cultural understanding and integration,
7. Immediate gratification benefits.

The findings suggest that collaboration between business entities and the sporting industry has the potential to leverage the aforementioned attributes as a competitive advantage, thereby conferring tangible benefits to society.

It is observed that sports clubs tend to demonstrate superior effectiveness in their communication strategies compared to businesses operating in similar sectors. This observation is supported by the increased media presence, particularly in the press, and the engagement with prominent athletes that characterise sports clubs. Furthermore, sports clubs disseminate messages that resonate with various societal segments, especially the younger demographic, thereby raising awareness about key

societal issues such as healthy living, environmental sustainability, and social responsibility. Consequently, businesses seeking to leverage these attributes of sports organisations often prefer to collaborate with them, thereby amplifying the impact of their social responsibility practices and enhancing their reputation as responsible corporate citizens (Kurtulan & Begeç, 2023). These findings are consistent with those of researchers focusing on different sports, such as Smith and Westerbeek (2007), Babiak and Wolfe (2006), and Li, Deeprasert, Li, and Lu (2022).

Given that the fundamental purpose of sport organisations is to contribute to social life, it is advisable for such organisations to maintain their core competencies and refrain from engaging in projects that fall outside their area of expertise. The study by Sheth and Babiak (2010) reveals that sport teams tend to gravitate towards activities with which they are already familiar, such as community-oriented programmes targeting youth and school. Therefore, they are less engaged in CSR activities that are not aligned with their core competencies, such as environmental, artistic, and human rights initiatives. The authors posit that teams pursue a strategic focus on the community in their CSR work with the objective of developing a fan base and fostering awareness of the team, in order to generate profits through the sale of tickets and other commercial activities. The researchers conclude that teams are more inclined to allocate financial resources to CSR activities that align strategically with their core competencies as businesses. Similarly, in a televised interview, Emrich (2019) states that football clubs do not engage in the promotion of social or political agendas; rather, their primary objective is the pursuit of football. Moreover, he suggests that the degree of involvement in football at the core business level is a significant determinant of the strength of the binding effects on regional and socio-political outcomes. A review of the activities of football associations reveals that some of their operations, including those conducted by their charitable foundations, are not directly related to the context of football. Such assertions thus require critical examination.

2.2.4.2 CSR in Sport versus CSR Through Sport

A principal area of investigation within the domain of CSR in the sporting context pertains to the delineation of CSR in sport as distinct from CSR through sport. In one category are sport organisations and their CSR activities, while in the other are businesses that engage in CSR activities through sport. These business support organisations or athletes play a pivotal role in enabling businesses to attain their commercial and social objectives.

As posited by Breitbarth et al. (2015), despite the conventional view of sport sponsorship as a mere business investment, the concept of CSR through sport represents a genuine and commendable endeavour by businesses to extend benefits to the community. Moreover, it is crucial to emphasise that the sponsorship of sporting programmes and the donation of funds should not be regarded as genuine social responsibilities. It is of paramount importance for sport organisations to conduct an assessment of their social obligations prior to entering into a collaboration with corporations. This enables organisations to ascertain how CSR-related projects can be successfully implemented in conjunction with the business partner.

In an analysis of the potential and limitations of CSR for development through sport, Levermore (2010) identifies several considerations in reference to Smith and Westerbeek's (2007) article which was discussed in subsection 2.2.4.1. In this article, Smith and Westerbeek (2007) elucidate the importance of distinguishing between sport sponsorship and CSR through sport. Based on the work of the Sport for Development and Peace International Working Group and Levermore's own additions, he outlines the contributions of sport to development in the following categories:

- individual development for able-bodied and disabled people,
- health promotion, health awareness and disease prevention,
- promotion of gender equality,
- social integration,
- peace-building and conflict prevention or resolution,
- post-disaster trauma relief,
- economic development,
- political awareness campaigns

Levermore elucidates that the principal advantages of development through sport initiatives are the linkage to grassroots communities and the common ground for individuals and organisations to collaborate in a non-political environment characterised by shared values. Raw, Sherry, and Schulenkorf (2022) posit that a shift in attitude and perspective is imperative for those engaged in the field of sports for development. This transformation, they argue, may entail a paradigm shift from an operational sport management approach to a more innovative and strategic one in complex social and organisational contexts. In a review of over 3,000 sport for development and peace entities, Svensson and Woods (2017) identifies the use of 32 different sports. Nevertheless, it was determined that a considerable 30% of all entities employing sport for development are reliant on the influence of football (the next most prevalent sport is basketball, accounting for slightly over 3%). It should be noted that this figure excludes organisations that utilise multiple sports, which may include football. This further exemplifies the distinctive global reach of football, which is able to facilitate change on a scale and with an impact that is unparalleled by other sporting activities.

2.2.4.3 Stakeholder of CSR in sport

The commercialisation and globalisation of sport have resulted in the professionalization of the sector, which has led to an increase in wealth and influence of corporate entities involved in sport. This has created a concomitant increase in expectations on the part of stakeholders for these entities to contribute something back to society (Carlini, Pavlidis, Thomson, & Morrison, 2021). In the context of sports, stakeholders have both financial expectations and non-monetary factors at play in determining the success of organisations (Perechuda & Čater, 2022). In the study conducted by Kurtulan and Begeç (2023), the results of the analysis indicate that the effect of CSR on the brand image is found to be significant. The findings of their study suggest that the implementation of CSR measures has a favourable impact on both the image of the sports club and the business brand. A crucial element in the efficacy of a CSR strategy is the incorporation of all pertinent stakeholders. In their seminal work, Marsden and Andriof (1998) posit that for a company to have a beneficial impact

on the environment while also offering a competitive return to its financial stakeholders, it must initially align with the expectations of all relevant stakeholders. This proposition, articulated over two decades ago, remains a pivotal tenet in the domain of CSR.

In their widely cited paper, Smith and Westerbeek (2007) conduct an in-depth analysis of the role of sport as a vehicle for the deployment of CSR. By employing stakeholder theory as a conceptual framework, they illuminate the significance of differentiating between sport sponsorship and CSR through sport, as previously discussed. The stakeholder theory postulates that CSR should be informed by the interests of all stakeholders. This encompasses the interests of investors, suppliers, consumers, employees, the community and the environment (Schiebel & Pöchtrager, 2003; Smith & Westerbeek, 2007). In the context of the professional football league, the most significant stakeholders can be identified as follows: the players themselves, the club employees, the inhabitants of the region, the football federation, the sponsors, the fans, the media, the supporting members, the business partners and suppliers, the representatives of the political scene, and the non-governmental organisations (Grabowski, 2018). Stakeholder theory is the prominent framework within the discourse on CSR (Carlini et al., 2021). In addition to stakeholder theory, researchers in CSR have employed the institutional theory, stewardship theory and the resource-dependency theory to situate their studies (Anagnostopoulos, Byers, & Shilbury, 2014).

Another of the most frequently referenced articles in the field of CSR in professional sport is that by Sheth and Babiak (2010), which I introduced in subsection 2.2.2.. The objective of the study is to ascertain the perceptions of executives regarding CSR and to identify the types of CSR initiatives that are currently being undertaken. The study is focusses on teams within the North American context. The authors highlight that, like any other business, sport franchises are primarily driven by the objective of generating profits. Consequently, they exert a beneficial influence on the regional economy. This approach is consistent with the perspectives of Smith and Westerbeek (2007), Thielbörger (2023), and Yang and Sonmez (2005), who also begin from the premise that sport organisations must be treated as businesses. Sheth and Babiak (2010) posit that the value of sport organisations is contingent upon their revenue

generation. They further state that the question of whether CSR measures are driven by altruistic motives or serve as a strategic tool to enhance the corporate image remains unanswered. As previously stated in subsection 2.2.4.1, prominent researchers in the field have highlighted the importance of strategic allocation of financial resources by sports organisations towards CSR activities, aligning these investments with their core competencies as businesses. This approach enables organisations to serve both internal and external stakeholders effectively (employees, athletes, fans, customers, corporate sponsors, local communities) (Emrich, 2019; Sheth & Babiak, 2010). While the research context differs, the findings of their work are nevertheless pertinent to this thesis. It is also incumbent upon associations to serve their stakeholders, and thus they must ensure that their CSR activities align with their core competencies and desired image.

2.2.4.4 Internal CSR versus external CSR

In a manner analogous to that observed by other leading researchers in this field (Levermore & Moore, 2015; Malets & Bohling, 2018; Matten & Moon, 2008; Welford, 2005), Walzel et al. (2018) highlight the presence of two distinct schools of thought within the field of CSR research: an implicit, integrative approach and an explicit, strategic one. They argue that so far none of the 69 papers they analysed were on implicit CSR. Implicit CSR includes topics like the safety of players and staff, breaching fair-operating practices, economic viability, legal concerns around employment and freedom of movement. In terms of implicit CSR, or what Hazzaa, Oja, and Kim (2024) refer to as 'micro-level CSR', the focus shifts from external stakeholders to employees and the indirect impact of psychological capital on job satisfaction, work engagement and organisational citizenship behaviour. The findings show that employees' positive perceptions of CSR are crucial and that individual CSR initiatives within organisations need to be focused on.

The strategic or explicit CSR typically includes philanthropic and community activities (Walzel et al., 2018). A set of CSR activities is undertaken if the cost of doing the CSR work is outweighed by the benefits to the organisation. Papers focus on how

community activities can be used for the advantage of the organisation (Walzel et al., 2018). The authors recommend that future research should be done from the “opposite angle”; the perspective of PTSOs actors and their challenges while undertaking CSR work.

Morsing (2006) proposes that CSR communication, defined as communication crafted and disseminated by a company regarding its CSR endeavours, exerts a profound influence on the propensity of managers and employees to align with their organisational identity. Indeed, the author suggests that communicating a company's CSR efforts through external stakeholders represents one of the most potent communication strategies currently available for enhancing member identification or, conversely, causing the dissolution of that identification. The argument is that while CSR messages are designed to communicate externally to external stakeholders, they are also used internally for the purpose of reinforcing corporate identity and building identification among organisational members. This is a fact that is often overlooked by marketers. Despite the awareness of this fact among some companies and their careful consideration of members as an important audience for general corporate communication, the reality is that the majority of contemporary companies still reserve their CSR communication for the domain of the marketing or public relations departments. In order to achieve a holistic and authentic strategy that reaches out to both internal and external stakeholders, it is essential to move beyond the limitations of external foundations or PR departments and establish a common ground for every step taken within the organisation.

2.2.5 CSR in Football

Football is one of the few sports that enjoys a high level of popularity and acceptance across the globe (Greenfield & Osborn, 1995). The positive and negative occurrences and effects of football reflect a cross-section of society (Walzel, 2019). It is a universal currency, a lingua franca, and a cultural phenomenon that transcends geographical and linguistic boundaries (Miller, 2018). In Germany, the first and second divisions (36 teams) attract over 19 million spectators annually, providing an unparalleled

community experience (Türck, 2019). The extensive and significant influence of football can be seen in the context of major international events such as the World and European Championships. These competitions are not solely about sport but also encompass political, economic and media dimensions (Scherr, 2023).

The nature of football can be understood as a dichotomy between two distinct phases. The initial phase, which occurs on the playing field, can be conceptualised as a competition between teams. The subsequent phase, which occurs within the competitive business environment, can be understood as a process of either success or failure (Yang & Sonmez, 2005). Scherr (2023) posits that the question to be asked of organised football is therefore whether it is prepared to react to the inescapable fact of its social significance by assuming its own social responsibility, and if so, how this can be done without surrendering the sport's independence and sense of purpose through such economisation, politicisation or media staging that football becomes merely an instrument for other purposes.

Football can be seen as a gateway to education and integration. Research on existing youth football projects shows that children who play football regularly learn to follow rules and think more strategically. Football can also be used as a motivator to encourage children from socially disadvantaged families to participate in cultural activities and develop good learning habits (Plötz, 2019).

In order to enhance the understanding of CSR within the context of football associations, it is useful to consider the broad spectrum of activities that fall under this umbrella. CSR in this sector ranges from social inclusion initiatives and anti-discrimination campaigns to environmental sustainability and youth development programmes. For instance, the UEFA's Football for All Abilities programme promotes participation among people with disabilities, while the DFB has implemented initiatives focused on integration through football, particularly targeting refugees and migrant communities (e.g. the '1:0 für ein Willkommen' programme). At the regional level, federations have the capacity to organise workshops on child protection, support fair play campaigns, or partner with local organisations to deliver education and health-related projects. These examples illustrate how CSR in football extends beyond the

confines of the playing field, encompassing both specific, football-related responsibilities and more extensive societal commitments.

2.2.5.1 Concepts of CSR in Football

A major conceptual model for CSR in football was developed by Breitbarth and Harris (2008). This research can be seen as the beginning of CSR research in professional football organisations (Walzel, 2019). Their model aims to point out the agency role of football in creating political, cultural, humanitarian and reassurance value for all stakeholders, as well as they underline CSR work being crucial for fostering the competitiveness of football in general (see also Činčalová and Prokop (2019)). They state that sport managers in all organisations nowadays need to be aware of the CSR developments globally in the socio-political-economical environments.

The model was developed by a mainly realistic paradigmatic view with deductive thinking. Nevertheless, they also did comparative case study analysis. This model was based on their research of four countries: England, Germany (traditional football centres) and US, Japan (franchise-system based new football leagues). As can be seen in Figure 7 below, they identify four distinct areas for football: football creating human value, football as a business creating financial value also for other industries, football as a social agent reinforcing cultural value and finally football as a functional means to create reassurance value and to link business and politics with society.

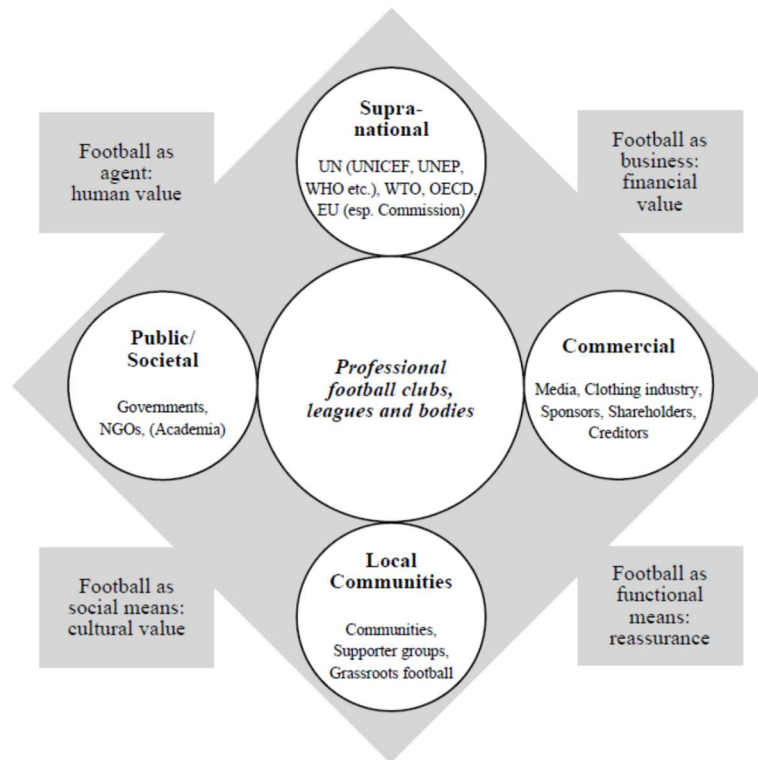


Figure 7: Value creation through CSR in professional football Breitbarth and Harris (2008), p. 186

Figure 7 combines the concept of CSR and its possible impacts to the football industry. The researchers stress the fact that the four listed areas should be important to persons in charge within football organisations as they show the strategic opportunities CSR already provides to other industries. The authors give an example of football being a beneficiary of donations, receiver of sponsorship money, governmental support, investment in social campaigns and volunteering.

Therefore, it can be posited that if organisations utilise their strategic role effectively, it will serve to reinforce the general role of football in comparison to other sports by capitalising on its high societal relevance.

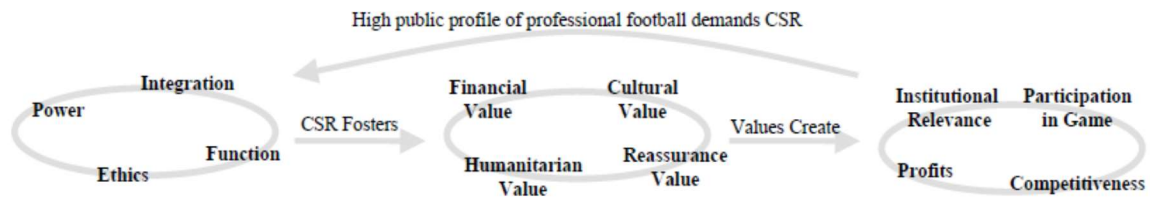


Figure 8: Model of the role of CSR in professional football Breitbarth and Harris (2008), p. 187

Their results for Germany indicate that there is a traditional system existing and football clubs are considered as communities of interest and therefore benefit from tax reductions. One peculiarity is the close linkage between high-profile public administrators and the DFB. The authors underline that in Germany there is no high public pressure on professional football to increase CSR activities and that “*CSR has so far been widely neglected as an organizational management objective*” (p.196). As the paper was published more than a decade ago there was a progress within professional football in Germany and the DFB in particular.

Another significant paper within the context of this thesis was written by Breitbarth et al. (2011). They conceptualized a CSR performance scorecard. This scorecard is based on literature in the fields of sport and management as well they conducted an empirical exploration. Doing so, they were able to figure out the particularities of the football industry. The scorecard was conceptualized on club level. They point out the importance of clearly defining CSR objectives as part of the overall management strategy and also for being able to measure the outcomes. The authors claim that taking CSR seriously results in a competitive advantage, as also stated by Činčalová and Prokop (2019).

2.2.5.2 Approaches to Successful Internal CSR in Football Organisations

Focusing on football clubs, Werheid and Mühlen (2018) identify three main dimensions of sustainable CSR: economic performance, social engagement and brand perception. They point out that nowadays, economic performance and CSR activities are no longer in opposition. In terms of social commitment, the activities and decisions

of sponsors are critically scrutinised by fans. If these contradict the values of the organisation, this can cause long-term damage.

The competitive advantage argument posits that the adoption of specific CSR activities by a firm may facilitate the establishment of robust relationships with its stakeholders, thereby securing their support in the form of reduced employee turnover, access to a more diverse talent pool, and enhanced customer loyalty (Carroll & Shabana, 2010). It would be of significant interest to ascertain whether employees and representatives at varying levels within the associations are cognizant of the pivotal role of strategic CSR initiatives.

For successful CSR communication, a strategic approach is needed (Da Rocha & Morais, 2022; Draebye, 2021; Lee et al., 2021; Miller, 2018; Walter, 2014), as well as a focus on internal stakeholders. Only when 'CSR starts at home' and the values, needs and wishes of internal stakeholders are taken into account can a promising approach be developed (Friedrichs & Omar, 2019). The research of Friedrichs and Omar (2019) focuses on internal staff issues in football clubs such as job stability, working environment, diversity, work-life balance and skills development. The results of the qualitative study show that internal stakeholders (employees, committee members, football players) believe that there is a need for development in terms of CSR management. They see a need for awareness raising and education on CSR. It is notable that those who knew less about the club's CSR activities were those who thought the existing activities were very good and didn't see any need for improvement. All stakeholders interviewed agreed that CSR work should be in line with the club's values and mission statement to ensure authenticity. They ask for a clear concept that can be implemented and 'lived' by all. Opinions were divided on the responsibility and decision-making power of this approach. While some interviewees saw this as a task for senior management, others felt that it should be the responsibility of the CSR department/staff member. Stakeholders also do not want their club to get involved in political issues and to avoid self-promotional activities without real results. Ideally, they would like different departments and levels of hierarchy to work together and have frequent communication.

In this thesis CSR is a cross-cutting task within the overall processes of football organisations as a key focus. The relationship between supply chain management (SCM) and corporate social responsibility is a topic of increasing interest in academic literature on a range of business sectors (Akbari & McClelland, 2020; Almatarneh, Ineizeh, Jarah, & Al-Zaqeba, 2022; Ibarria, Garay, & Guevara, 2020). Memari, Niazitabar, Dickson, and Pouyandekia (2024) contend that the symbiotic and remarkable role of attention to the interconnection between SCM, CSR and the football industry is pivotal to the creation of optimal societal benefits. The authors conclude that the implementation of a CSR strategy, in conjunction with a company's environmental and governance-based commitments, can facilitate the development of sustainable supply chains and enhance operational efficiency. Moreover, they posit that the incorporation of CSR into football supply chains fosters the advancement of the football industry and enhances public trust and social welfare. This serves to reinforce the argument presented in the preceding paragraph, namely that a strategic approach to CSR is of paramount importance. The strategy is not only pertinent to projects undertaken, but also crucial for internal matters and the entirety of organisational processes.

The studies discussed above demonstrate the value created by CSR incentives and the significance of strategically planning and measuring CSR work within the context of football. In contrast to existing practice, the literature emphasises the importance of not 'outsourcing' CSR to, for example, charitable foundations. Instead, it suggests that CSR should be treated as an overarching concept that must be considered at every stage of the organisational process.

2.2.6 Challenges and Critique in the Context of CSR in Sport

It is evident that football enjoys a considerable degree of popularity, which affords it the capacity to reach a significant proportion of the population. It is therefore incumbent upon those involved in the sport to recognise the associated responsibilities, which can be challenging to navigate without the appropriate mindset and an effective strategy. This subsection aims to demonstrate the major challenges, in particular those faced by decision-makers, in the context of CSR in football.

The sport of football has the potential to exert a beneficial influence on society. Nevertheless, there are constraints to this. Firstly, professional sport is associated with unethical practices such as cheating, corruption and exclusionary policies. Secondly, the portrayal of wealth and poverty in sports journalism perpetuates negative stereotypes. Levermore emphasises the global intensification of North-South unequal relations. As previously highlighted by Levermore (2010), there is a need for CSR to contribute to emancipation and empowerment, rather than becoming another tool for widening inequalities (Levermore & Moore, 2015). He critiques the top-down, northern, competitive, heterosexual and masculinist nature of most development through sport. It is notable that CSR projects globally tend to utilise northern sports, rather than other sports that are indigenous to the areas in which these programmes are run. A further notable limitation is the lack of attention paid to the inclusion of women and the LGBTIQ+ community (Levermore, 2010). Draebye (2018) underscores the necessity for long-term thinking in the context of CSR issues. In light of the aforementioned considerations, it is of paramount importance to ascertain whether the CSR activities of the analysed associations are fostering a convergence of values between the communities and the policy makers, and whether women and minorities, including those belonging to the LGBTIQ+ community, are deriving equal benefits from the CSR initiatives in question.

2.2.6.1 Evaluation and the Role of Culture in Football- Related CSR

A significant proportion of CSR initiatives are not evaluated and measured in an appropriate manner (Breitbarth et al., 2011; Walters & Tacon, 2011). The impact of non-profit activities extends beyond the immediate community; it also affects other stakeholders, such as employees (Arco-Castro et al., 2020). It would be beneficial to identify and quantify these effects. In consideration of the challenges associated with evaluation, it becomes pertinent to inquire as to how an organisation within the domain of football can effectively utilise the resources at its disposal to achieve a favourable conclusion. One of the most significant issues is the absence of a systematic approach to evaluating CSR initiatives. There is a paucity of attention devoted to the nexus between strategic CSR and the manner of reporting outcomes (Toukabri & Toukabri,

2023). Even if initiatives are somehow reported, there is a danger of over-emphasising the results in order to receive further funding and increase the positive image (Giulianotti, 2015; Levermore, 2010). Also in practice, representatives of regional federations described evaluation and reporting of CSR outcomes as a significant challenge (Kempf et al., 2017). The advantages of a successful evaluation are twofold. Firstly, it allows for a strategic outlook to be taken. Secondly, it provides the opportunity for results to be reconfirmed. In light of this, Breitbarth et al. (2011) propose that measurement criteria should be categorised according to the following perspectives: economic, political, integrative, ethical and emotional. Their research is focused on the club level, but it is also important to evaluate CSR-related work in associations, a topic that has received very little research attention.

The study by Breitbarth et al. (2015) highlights the existence of significant discrepancies between regions and cultural contexts. The authors criticise the current body of literature on CSR in the sports industry, arguing that regional and cultural differences are either overlooked or over-emphasised in order to make the findings appear more relevant. In light of these concerns, Breitbarth and Harris (2008) recommend in-depth studies in different sporting and national contexts as a future avenue of research in this field. Furthermore, the findings of Walzel et al. (2018) reinforce the importance of considering the impact of culture at the institutional, organisational, and individual levels.

2.2.6.2 Greenwashing, Whitewashing, Sportswashing

It is widely acknowledged by spectators and fans of sport, as well as critical academics, that sport is utilised to perpetuate and even maintain a variety of social, economic, and political inequalities. Nevertheless, despite the pervasive awareness of this knowledge, the capacity to disavow this aspect of sport persists (Black, Sinclair, & Kearns, 2024). Also, CSR is frequently employed by businesses in a manner that facilitates the perpetuation of unequal power relations within the decision-making process. Such practices include the failure to consult with grassroots communities, the granting of power to decision-makers in the formation of public policy, and the use of

"greenwashing" techniques, particularly in less developed countries (Levermore & Moore, 2015). In relation to the implementation of critical CSR in the context of sport, Levermore and Moore (2015) identify the potential risks associated with philanthropic initiatives and awareness-raising campaigns. The authors identify these two methods as the most probable avenues for "greenwashing" or public relations activities on the part of companies. It would be erroneous to view charitable donations as impartial and objective, as they are frequently designed to influence decision-makers and create an advantage for the donor company. Furthermore, awareness campaigns are often ephemeral in nature. Ultimately, the 'win-win-win' scenario between sport, business and society represents the optimal outcome, yet it cannot be assumed to be inevitable (Levermore & Moore, 2015). This also resonates with the critical sports academic, who acknowledges the necessity to acknowledge the underlying issues and inequalities that sustain sport's fetishisation in order to engage in any critical investigation of sport and its role in society. This notion of sport as a source of positive outcomes is perhaps best exemplified by the hope that it can function as a source for good (Black et al., 2024).

The term "greenwashing" has been in use since the mid-1980s and is used to describe the practice of organisations using self-serving advertising to disguise the negative effects of corporate exploitation and cost-cutting in environmental issues. Sporting organisations engage in greenwashing as a means of self-preservation, and are simultaneously beneficiaries of others utilising greenwashing as a means of self-preservation. This phenomenon can be observed in the sporting industry, whereby organisations seek to present themselves as environmentally conscious, and polluters seek to associate themselves with the green image of the sporting industry (Miller, 2018). The concept of "whitewashing" is employed metaphorically to denote a conscious endeavour to obfuscate or disguise disquieting information. It is derived from the practice of painting a surface white, which is utilised to disguise the true nature of a material or substance (Black et al., 2024). Nielsen (2023) provides a comprehensive definition of the term "whitewashing," delineating it as the presentation of an organisation in a manner that suggests an elevated level of social responsibility, despite the reality being otherwise. "Sportswashing" can be considered a specific instance of this phenomenon in the context of sports.

The phenomenon of "sportswashing" accusations has recently re-emerged as a significant issue in the domain of professional football. The term "sportswashing" is primarily used to describe authoritarian regimes that utilise sports as a means of "cleaning" their images in order to disassociate themselves from human rights violations (Dubinsky, 2024). However, Boykoff (2022) challenges this definition, arguing that the practice is not exclusive to autocratic regimes and can also manifest in democratic systems. In contrast to the practice of whitewashing, sportswashing is not perceived as an attempt to disguise unethical or unacceptable behaviour. In the current era of 24-hour news coverage, it is becoming increasingly challenging to hide information, as journalists and correspondents are less inclined to simply report on what is immediately apparent and are instead adopting a more investigatory approach to their role (Roslender, 2024). The article by Dubinsky (2024) employs a discursive analysis of the competing discourses surrounding the 2022 FIFA World Cup in Qatar. In addition to the athletic competition, the 2022 FIFA World Cup in Qatar represented a cultural clash between Eastern and Western (or Global North and Global South) perspectives. This was due to the fact that it was the inaugural occasion on which a significant international event of this magnitude was held in the Arab and Muslim world. While Western countries and media outlets portrayed the event as an attempt by Qatar to deflect attention from a number of issues, including the deaths of migrant workers, corruption, discriminatory policies against the LGBTQ community, and environmental degradation, the Qataris positioned the competition as part of a long-term nation-building strategy. In response, they employed a strategy of deflection, even levelling accusations of orientalism and Islamophobia (Dubinsky, 2024). The research conducted by Friedrichs and Omar (2019), which was discussed in section 2.2.5.2, yielded the majority opinion among stakeholders that football organisations should refrain from engaging in political discussions. Although the optimal context for football is one in which individuals can congregate in a non-political setting with shared values (Levermore, 2010), instances such as this illustrate that this is not always the case.

2.2.6.3 Choice of Sponsors and Partners in CSR-related Projects

From a pragmatic perspective, Herold et al. (2023) underscore the possibility that sponsors with inappropriate messaging and/or products may inflict harm upon the organisations in question. The case of Bayern Munich, which is sponsored by Qatar Airways, serves to illustrate this tension. In the wake of media scrutiny surrounding human rights violations in the construction of stadiums for the 2022 FIFA World Cup, fans have demanded that the club's management terminate its sponsorship with the airline. The discrepancy between the organisational identity of the fans and their club, and the image of the sponsor has resulted in a crisis. An additional case study is provided by Miller (2018), which examines the principal sponsors of the 2018 FIFA World Cup in Russia. He provides a list of notable sponsors that might have benefited from greenwashing, including Gazprom, a significant partner of the European Champions League and a company engaged in the exploration and production of petroleum; Hyundai, a prominent automobile manufacturer; Coca-Cola, a significant consumer of water resources; and Wanda, a substantial property developer that has been the subject of criticism for its perceived lack of transparency with regard to its corporate social responsibility. The aforementioned examples substantiate the assertion that accusations of greenwashing are prevalent at the level of associations and clubs, and are attracting increasing attention.

A significant area of contention is the assertion that a considerable number of CSR initiatives lack meaningful substance, are not relevant to societal issues, and fail to produce long-lasting impacts (Levermore & Moore, 2015) (see also Levermore (2010)). The findings of Levermore's study suggest that the majority of assessed CSR initiatives were characterised as corporate philanthropy or policy awareness campaigns. At this juncture, the author issues a cautionary note regarding the potential for "greenwashing," or the practice of attempting to enhance a brand's image through environmentally-oriented initiatives. Levermore illustrates this phenomenon with the example of numerous companies engaged in development through sport, many of which are involved in the production of food, soft drinks, and tobacco. Levermore underscores the inherent conflict between the core businesses of these companies and the nature of CSR work. Given the poor quality of the evaluation, it is challenging to ascertain the genuine contribution to development (Levermore, 2010).

Giulianotti (2015) highlights the fact that communities situated within the geographical scope of CSR activities are not always included in the planning process and that their specific requirements are not a primary focus. He employs the term "CSR-lite" to describe activities that are inexpensive and straightforward for companies, yet there is no genuine effort to develop a long-term strategy in this regard. One potential consequence for the organisations under examination is that CSR initiatives should not necessarily be expected to enhance brand reputation. Furthermore, associations may inadvertently undermine their own authority by attracting attention to their existing activities. As illustrated by Breitbarth and Harris (2008), the 2002 FIFA World Cup saw FIFA come under scrutiny for alleged labour rights violations in the production of footballs in Asia. In light of these considerations, Giulianotti (2015) proposes that organisations adopt a comprehensive and discerning approach, engaging in rigorous self-reflection throughout the process. Such reflection may facilitate the enhancement of organisational aims, values, and culture. In light of the aforementioned considerations, this thesis seeks to determine whether the organisational culture is aligned with the hypothetical values espoused by the associations.

2.2.6.4 Lack of Women and Diversity in Football Associations

While the section 2.2.6.3 addressed external CSR relations, there is an evident necessity to discuss the internal issue of the dearth of diversity in the football associations under analysis.

From the perspective of organisational management, the most valuable resource in both favourable and unfavourable circumstances is the workforce itself (Kreilgaard, Soren, & Sørensen, 2010; Yang & Sonmez, 2005). The presence of diversity within organisational structures has been demonstrated to exert a beneficial influence on the value proposition of such entities (Qureshi, Kirkerud, Theresa, & Ahsan, 2020). Furthermore, the integration of diversity in terms of gender, age and geographical origin has been shown to foster enhanced performance in the domain of CSR and corporate governance (Beji, Yousfi, Loukil, & Omri, 2021). With regard to the domain

of football, both literature and practice indicate a clear deficiency in the utilisation of the advantages of diversity among employees and, in particular, decision-makers.

The underrepresentation of women and individuals from diverse backgrounds in leadership positions within the football industry persists. The findings of Taylor (2001), based on research conducted in Australia, indicate that the scarcity of women in team sport organisations is acknowledged and that organisations are striving to enhance the representation of women in various capacities. However, it is notable that only a limited number of organisations have endeavoured to diversify their management teams. The findings presented by Hindman and Walker (2020) are based on a combination of interviews and journal entries from women managers working in a men's professional sports league. The researchers posit that the culture of sports organisations perpetuates sexism, including the diminishment and objectification of women. This occurs in women's everyday interactions with their superiors and colleagues, as well as with other individuals encountered in the course of their professional activities. Such experiences have been found to result in a range of professional and emotional consequences. Spaaij, Knoppers, and Jeanes (2020) offer valuable insights into the discursive practices employed by leaders (including decision makers, coaches, managers, and directors) in recreational sports clubs. These practices facilitate the perpetuation of the overrepresentation of these leaders in sport participation and leadership roles. They encompass language, social hierarchy, and organisational culture. Despite the high level of development observed in Nordic countries, a study conducted by Mikkonen (2023) in Norway and Finland revealed that women continue to encounter structural and cultural challenges. Bryan, Pope, and Rankin-Wright (2021) conducted an analysis of football clubs in England, encompassing all levels from the Premier League to League 2. This article puts forth the assertion that men's club football represents an "extremely gendered" organisational structure, which is then employed as a rationale for the underrepresentation of women in leadership roles within the industry. A 30-year analysis of women's leadership roles reveals that their participation has been largely restricted to specific occupational areas. Such roles are situated at a distance from the male players and from the actual act of playing football in terms of both influence and proximity. The findings indicate the presence of a gendered substructure within club football, whereby masculine dominance persists in core leadership roles and women

are relegated to peripheral positions of inclusion in these roles. By conducting a discourse analysis of gender pay gap reports, it becomes evident that male dominance at the organisational core is legitimised by the peripheral inclusion of women within men's football clubs (Bryan et al., 2021). Godhania (2024) highlights the striking underrepresentation of women in senior leadership and management roles, particularly in the absence of ethnically diverse females. The perpetuation of stereotypes and traditional gender norms within society is identified as a significant contributing factor to this phenomenon, reflecting the discrimination that ethnically diverse females encounter at the senior levels. Furthermore, the historically white male-dominated nature of the industry presents additional challenges to the advancement of ethnically diverse females. The results of Carlini et al. (2021)'s quantitative study on CSR in professional sports organisations indicate a dearth of gender equality in the extant literature on CSR in the field of sports. The paucity of comprehensive and detailed data concerning the nuances of women and other minority groups in the context of sport indicates that organisational approaches to CSR and the research designs used to examine them do not fully take into account the specific life experiences of approximately half of the population (Perez, 2019), which also constitutes half of the sporting consumer market. The FIFA, UEFA and DFB continue to designate their tournaments as male unless otherwise specified and add the term "women's" when referring to women's soccer.

The aforementioned examples exemplify the pervasive issue of the scarcity of women and individuals from diverse backgrounds in leadership roles within the domain of football. A detailed discussion of the situation in Germany will be given in section 4.4.

2.3 CSR Practice in DFB and Regional Federations

The objective of this subsection is to analyse the practical organisation of CSR work in the DFB and its regional federations, with a focus on RFX.

As demonstrated in Figure 9 below, the CSR activities within the organisations UEFA, DFB and RFX are structured in a similar manner. Primarily, there are employees

situated within the headquarters. Secondly, the Associations have commissions comprising experts in the field of CSR who may or may not be active within the federation of a lower tier. Finally, foundations were established.

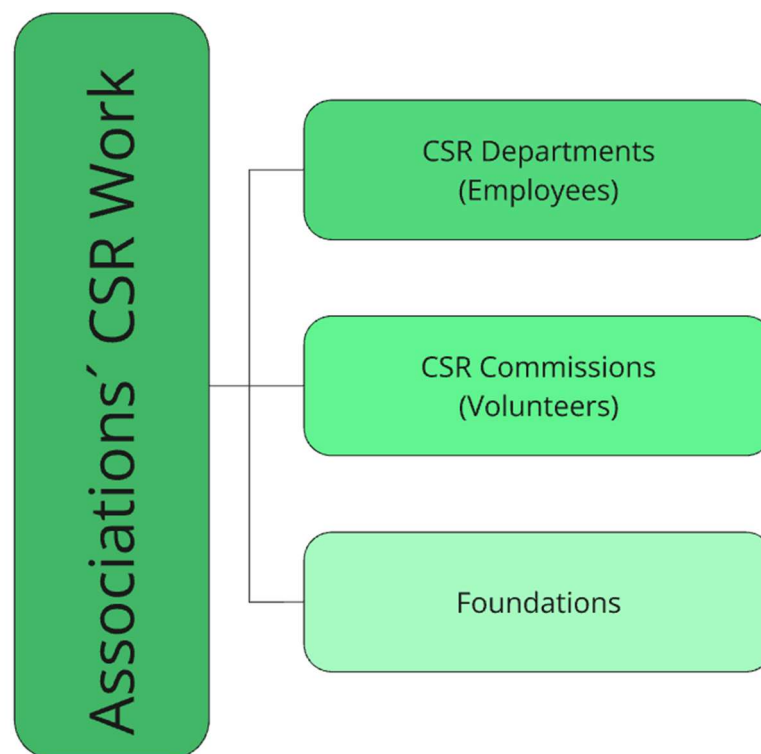


Figure 9: Structure of CSR work in analysed organisations

2.3.1 CSR in DFB

With more than 7,7 million members (Fussball-Bund, 2024d) the DFB is the largest single sports association in the world (Statista, 2024). By its very nature, the DFB makes a contribution to social life as it organises the football system in Germany. In this respect, it can be said that the very existence of the association is a contribution to social life in Germany. While the UEFA (2021) characterises national associations as private organisations of an associative nature, the DFB is a registered non-profit association in Germany.

The Corporate Social Responsibility and Fan Affairs unit is part of the Communication, Sustainability and Fans department. Its staff are based at headquarters in Frankfurt. The Social Responsibility Commission is made up of volunteer experts from around the country who meet regularly in Frankfurt.

Germany boasts a long tradition of philanthropic organisations dedicated to supporting sporting activities. According to the Bundesverband Deutscher Stiftungen (Federal Association of German Foundations), over 2,000 foundations are engaged in providing operational or supportive assistance to sporting initiatives in Germany (Stiftungen, 2024). The DFB has established three foundations of its own: The Sepp Herberger Foundation, the Egidius Braun Foundation and the Kulturstiftung (Cultural Foundation). In addition, the DFB provides support to a number of other foundations, including the Robert-Enke Foundation, the Fritz-Walter Foundation and the Daniel Nivel Foundation (Fussball-Bund, 2024a).

Charitable foundations represent a widely utilised mechanism for the implementation of CSR initiatives within the domain of sport. Anagnostopoulos, Winand, Papadimitriou, and Zeimers (2024) contend that the relationship between the foundation and the professional team sport organisation (PTSO) is distinctive due to the financial interdependence, shared network, the presence of representatives of the PTSO on its boards, and the necessity for trust between the employees of the two organisations. It is only when the personnel at the PTSO acknowledge the trustworthiness of the foundation and perceive it as an advantage to the brand that the collaboration yields a favourable outcome.

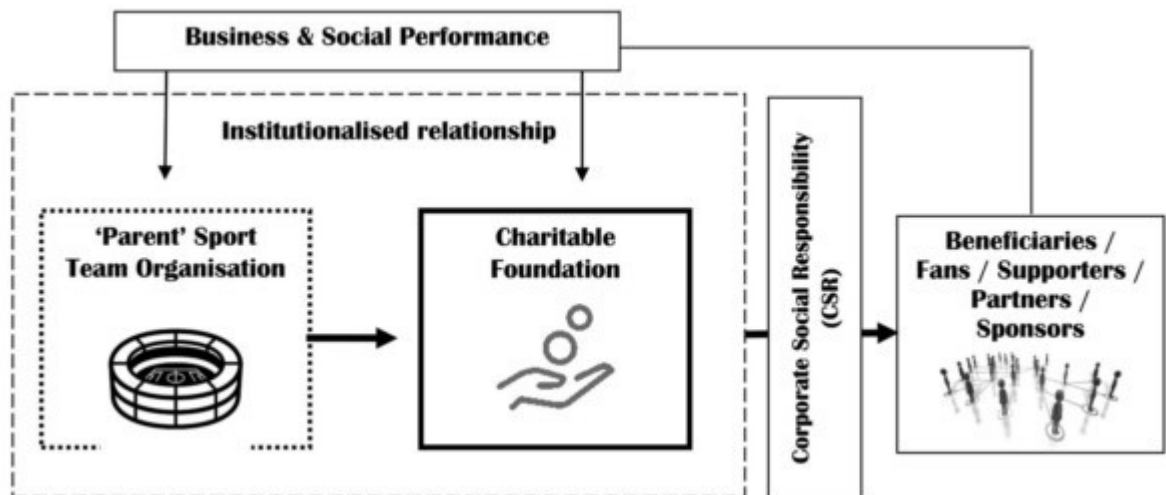


Figure 10: Anagnostopoulos et al. (2024), The institutionalized relationship of PTOSs with their charitable foundations, p. 775

The graphic above illustrates the structure of the PTOSs and their charitable foundations, as analysed by the authors. The analysis is based on the premise that CSR foundations have a solely charitable aim, whereas the PTOS is accepted to have a commercial goal. The work thus examines football clubs in England. Those engaged in the practice of football at the UEFA and DFB levels challenge the notion that CSR can be reduced to a simplistic notion of "doing good" with available resources. In their view, the objective should be to adopt a socially responsible approach at each stage of the supply chain and in daily business operations. The establishment of a charitable foundation to assume responsibility is a different approach to that proposed in this thesis. My findings at the organisational level indicate that internal CSR and organisational culture are crucial factors in the success of CSR. The failure of the DFB's diversity leadership programmes provides an illustrative example of this.

In its description of its CSR work, the DFB identifies a primary objective, namely to ensure the future of football (Fussball-Bund, 2024b). In order to achieve this objective, the DFB implemented a comprehensive strategy, or "Masterplan," comprising mandatory and voluntary measures across a range of categories. While some of the measures are concerned with the sporting aspect, others relate to the field of CSR. The Masterplan 2024 identifies seven principal objectives for grassroots football in Germany. The objective is to attract, retain and develop players, as well as volunteer

staff and referees. Furthermore, the provision of modern infrastructure and the optimised use of resources are accorded a high priority. In addition, the plan outlines the objective of attracting spectators and passive members (Fussball-Bund, 2024c). The initial two phases of the Masterplan (2013-2019) were primarily focused on the advancement of the regional federations in three key domains: communication, match operations and education. In contrast, the DFB states that the overarching objective of the Masterplan 2024 is to provide effective assistance for the development of clubs in three pivotal areas: organisational structure, personnel and the provision of competitive opportunities for club members (Fussball-Bund, 2024c). An evaluation of the Masterplan was conducted by Emrich, Frenger, and Braeunig (2019) to demonstrate the outcomes resulting from the measures implemented subsequent to 2012/13, when the Masterplan was initiated. The findings indicate that, across all categories, representatives of the DFB and the RFX have assessed the outcomes more favourably than their counterparts from the districts and the basis/clubs.

An analysis of the DFB's CSR work from a stakeholder perspective was carried out by C. Müller (2011). The aim of this work was to find out how the DFB's CSR activities could meet the expectations of its stakeholders and to make recommendations. To this end, the author interviewed experts from six companies that sponsored the DFB at the time (e.g. Daimler, Coca-Cola and Adidas). Although the research objective has a different focus, the findings are very valuable for this work. While she highlights some of the DFB's advantages, such as its ability to reach a large number of people and its high level of public interest, she also mentions some of its weaknesses. One of the weaknesses relates to the foundations. Their remit seemed unclear, they didn't have a public profile and they were in competition with the DFB's CSR department in terms of communication. Many people were also unaware of the DFB's CSR activities.

With regard to the DFB's sustainability work, Hildebrandt (2014) offers some valuable insights after serving on the DFB's now defunct Sustainability Commission between 2010 and 2013. The hierarchical structure of the association is described as conservative. Challenges arising from this change-resistant structure need to be addressed through values and goals that affect the whole system, not just small parts of it. Sustainability should be seen as part of the core business, not a sideline that's dealt with in committees and working groups. Strategies therefore need to be thought

through. Only then can they take account of diversity and be prepared for new requirements. The author criticises the abolition of the Commission. She emphasises that a sustainability report does not mean that there is a strategy behind it. In addition, the report should not precede activities, but rather report on them. Hildebrandt points out that the DFB will have to adapt its hierarchical organisational structures in the future if it wants to be successful in this area. The former Commissioner's findings therefore offer valuable insights into the ways in which the current situation bears resemblance to the results obtained a decade ago.

2.3.2 CSR in RFX

The regional federation in question displays a structural configuration that is analogous to that of the DFB. The structure comprises three distinct entities: a department responsible for corporate social responsibility, a commission, and a foundation. The head of the regional federation's CSR commission characterises it as a structure that is analogous to the DFB, albeit at a level of governance that is one step below. The hierarchical structure of the DFB and the regional federations gives rise to inherent complexity in communication between the two entities. It should be noted that not all of the 21 regional federations conduct their CSR activities through foundations. The extent to which CSR activities are conducted varies depending on the size and resources of the federations. However, all federations are required to undertake mandatory activities in accordance with the requirements set out in the Masterplan, as outlined in subsection 2.3.1.

Existing CSR literature in football concentrates on professional football clubs and is less concerned with football associations and the grassroots level. The paper of Kempf et al. (2017) is unique in its focus on the CSR activities of the DFB's regional federations. The authors underline that one of the regional federations' responsibilities is to create good conditions for their member clubs' social engagement. Together with their districts and clubs, the regional federations are independent on creating their CSR activities.

In their analysis of the sustainability report, Kempf et al. (2017) highlight that the DFB's social work is divided into four key dimensions: (1) its competitions, (2) its values, (3) its responsibility, and (4) its solidarity. They assert that only the first dimension represents the core business of football. Upon analysis of the report, the authors conclude that a precisely defined conceptual scheme is absent. Furthermore, the authors highlight the absence of regional-level research in this field.

In the only extant material published on CSR in Germany's regional federations, Kempf et al. (2017) argue that regional football federations are acting socially responsibly by nature insofar as they secure the future of grassroots football. In light of the aforementioned premises, a CSR model for regional federations was developed. The model is structured in three layers: internal CSR, core business, and CSR fields of action. A survey was developed and distributed to all regional federations based on these layers. For each regional federation, the DFB selected two individuals to respond to the survey. A limitation of this study is that the DFB itself selected the respondents. A total of 26 individuals responded, representing a response rate of 62%. Additionally, four experts within the regional federations were interviewed, three of them being employees, one volunteer. The results of the qualitative and quantitative research demonstrate that experts frequently referenced the following topics: fair play, communicating values, violence prevention, child protection, and handicapped football. As previously stated, the environmental aspect was deemed less pertinent. The authors attribute this to their collaboration with other sports organisations that are active in this domain. In this context, they argue that it is prudent for regional federations to prioritise their core competencies and delegate matters outside of their remit to the umbrella organisations or other partners. Another noteworthy discovery is that the majority of respondents indicated that there was no established written framework for their CSR activities at that time. Furthermore, the majority of respondents reported that their CSR activities were primarily conducted in a reactive manner, rather than through the implementation of proactive CSR measures. The concepts and strategies in question are not overarching principles but rather relate to specific CSR projects. Consequently, Kempf et al. (2017) posit that the existence of a written sustainability report is beneficial, given that the CSR measures in question must be planned in advance and documented in a written form. The researchers conclude that the existence of a written report has a positive effect on the structured

implementation of CSR activities. With regard to the communication between the federations and the club basis, one notable outcome is that experts have underscored the mounting burden of email communication on individuals within the clubs. In general, respondents have identified public relations activities as a priority and have endeavoured to fulfil this role through the utilisation of their own communication channels and engagement with local press outlets.

In their evaluation of CSR measures, Kempf et al. (2017) identify a need for improvement, noting that only a few representatives of regional federations indicated in interviews that they conduct regular evaluations. Some of these representatives stated that they do not perform any kind of evaluation at all. The interviewees indicated that monitoring CSR activities is a significant challenge, and that it is not always feasible to quantify and report on results. At this juncture, the authors caution against the potential risk of unduly emphasising projects with favourable evaluations, while the needs of the grassroots may diverge from this focus.

The representatives of the participating regional federations enumerated the principal challenges pertaining to CSR work, which they identified as personnel resources, financial resources, the diversity of CSR topics, the conviction of the organisation's management, the complexity of the tasks, and the expectations placed upon the federation. On average, approximately half of the respondents indicated that the support provided by the DFB and their level of CSR expertise were inadequate. The respondents indicated that they had less experience of identifying partners for CSR activities. One important outcome is the perception that the top management level is not convinced about the importance of CSR work. It is important to acknowledge that the quantitative survey included a list of topics. In the five expert interviews, personnel and financial resources were mentioned most frequently. The respondents also highlighted the importance of limiting the variety of topics, given that the clubs' representatives feel overloaded.

In terms of the potential for CSR activities, the authors emphasise the importance of ensuring that the advantages of CSR are clearly understood by decision-makers in order to secure greater resources. The survey identified several advantages of CSR activities, including image enhancement, fostering sport-political relationships, increasing public attendance, acquiring sponsors, motivating employees, recruiting

more volunteers and gaining more members. During the expert interviews, the emphasis was placed on gaining sponsors, which would allow the organisation to demonstrate the importance of CSR work to the top management in quantitative terms, thereby strengthening their case. This thesis adds to the existing body of knowledge by providing an in-depth view into RFX and their approach to CSR, showing how regional federations implement CSR with limited resources. This thesis offers insight into practical challenges at the regional level and highlights the need for a more strategic and proactive CSR framework.

2.4 Conclusion and Conceptual Framework

This section presents a synthesis of the most salient findings from the literature review, delineating areas where further research is needed to enhance our understanding of CSR in football.

One significant topic of debate identified in the literature review pertains to the conceptualisation of CSR. The challenge inherent in the analysis of CSR in any context is to provide a clear definition of CSR (Činčalová & Prokop, 2019; Dahlsrud, 2008; Low, 2014; C. Müller, 2011; Walzel, 2019; Walzel et al., 2018). In addition to being evolving and dynamic, CSR is also seen as controversial and conflictual (Kinderman, 2018). It is therefore crucial to find out how the people within the organisations being studied perceive CSR and how they set the boundaries for what they consider to be meaningful CSR work. Existing research on football clubs shows the demands of stakeholders in many terms, as described by Friedrichs and Omar (2019). This study proposes a specific guideline for CSR work in football organisations, rather than in clubs, and thus offers the potential to expand the existing CSR discourse in football by introducing a novel perspective. Nevertheless, there are certain conceptual cornerstones and high-profile contributors that facilitate the structuring of the debate. As a model for conducting research in the field of CSR, Carroll's pyramid is still employed and adopted in various ways by numerous researchers. While the terminology may vary, the CSR dimensions listed by Dahlsrud can be taken as a foundation for further development of the field.

In contemporary literature, the question is no longer whether or not to conduct CSR activities, but rather how to shape these (Carroll, 2021; Hernández-Hernández et al., 2023; Nicole et al., 2022; Thielbörger, 2023; Walzel et al., 2018). Accordingly, this study presents a guideline for effective CSR in the specified context, rather than engaging in further debate surrounding existing CSR categories.

A further key area of discussion is the extent to which decision-makers in football organisations are engaged with and committed to the principles and concepts of CSR. Football organisations are subject to a wide range of societal expectations, extending from economic, political to cultural demands. The literature is in agreement that those in positions of responsibility within organisations must accept this and guide their CSR activities in a desired direction, rather than remaining passive (Scherr, 2023). A number of studies have demonstrated that the role of CSR in football is becoming increasingly important for the industry. In addition to financial value, successful CSR within the football context also creates cultural, humanitarian and assurance values (Breitbarth & Harris, 2008).

Notwithstanding these findings, the extant literature indicates that the majority of football associations in Europe have not yet implemented CSR policies. Moreover, it is notable that only a relatively limited number of clubs have adopted such policies, representing a minority position within the wider context of European football (Miller, 2018).

In terms of the aim of this study, the majority of the existing literature concentrates on the more commercially oriented entities within the context of football. A review of the literature reveals that research on CSR in football is dominated by studies focusing on football clubs, rather than associations (Carlini et al., 2021; Friedrichs & Omar, 2019; Herold et al., 2023; Jäger & Fifka, 2020; Perechuda & Čater, 2022; Werheid & Mühlen, 2018). It is evident that further comprehension is essential to analyse the organisational structures and interactions within the professional sporting arena, in order to gain a more profound understanding of the potential roles and responsibilities that leagues and governing bodies may assume within a more expansive networked environment of CSR (Carlini et al., 2021). Consequently, by concentrating on football associations and the interrelationship between the various hierarchical levels,

including regional federations, this study offers a novel perspective on CSR management in football.

The research on associations is less common than that in other areas of interest, yet it does exist and has provided valuable insights. C. Müller (2011) conducted an analysis of the DFB's CSR activities from the perspective of the association's principal stakeholders. This analysis included a critical examination of the DFB's foundations. A decade later, this study will provide an up-to-date analysis of the evolution of awareness within the association, as well as an examination of the current situation of the DFB foundations and how they are perceived by DFB employees. With regard to PTSOs, Anagnostopoulos et al. (2024) emphasise the importance of employees perceiving the CSR activities of their charitable foundations as beneficial to the PTSO in terms of reputation, goal achievement and positive impact on the community. Concerning the regional federation, the research conducted by Kempf et al. (2017) is distinctive and offers valuable insights with the objective of developing a comprehensive understanding of the structure and functioning of as many federations as possible, given that there are 21 in total. The limited response rate and the quantitative nature of the research, accompanied by a small number of expert interviews, preclude the results from being generalisable. This study addresses the gap in research on regional federations in depth, providing a picture at three hierarchical levels of organisations (UEFA, DFB, RFX). From these contributions on both associations and clubs, I gained insights into the challenges for the implementation of a CSR culture.

In a recent study, Nicole et al. (2022) demonstrate the crucial role of a strategic approach to CSR. In this context, a proactive approach to CSR is more effective than a reactive one in fostering a positive perception of the organisation. The limited research available at the regional level indicates that CSR-related work is conducted in a reactive manner (Kempf et al., 2017). In order to implement a proactive approach to CSR in football clubs, Werheid and Mühlen (2018) developed a model consisting of three layers. The initial step in the development of a successful CSR strategy is to ascertain the club's brand image. In accordance with the aforementioned values, the second phase is to establish a consistent CSR strategy. Subsequently, a CSR strategy must be defined and implemented. It is of the utmost importance that the CSR strategy

incorporates a robust evaluation framework, given the inherent challenges associated with measuring CSR outcomes. There is a risk of unduly emphasising outcomes in pursuit of greater resource allocation. However, rigorous evaluation can facilitate persuasion of top management and other key stakeholders by demonstrating the financial and non-financial benefits of CSR initiatives (Kempf et al., 2017; Levermore, 2010). It is not sufficient to create a positive brand image; it must also be maintained over time (Lee et al., 2021).

The literature review also indicates the existence of apparent research gaps. An awareness of these gaps will assist in the development of a more comprehensive understanding of the relationship between football and CSR, addressing the current limitations in knowledge that obscure the full picture. Despite a substantial body of research on CSR spanning several decades across a range of fields, only a handful of academic studies have examined the link between CSR and employees within organisational settings (Low, 2014). This study investigates internal CSR themes at different hierarchical levels, thereby providing valuable insights into employee perceptions. The organisational culture is frequently overlooked in research (Walzel et al., 2018). This study emphasises the importance of internal CSR, including organisational culture, as a basis for CSR thinking and action in the context of football organisations.

The application of CSR in the sport industry is still in its nascent stages, and there is a need for further research in order to develop effective and equitable models for decision-making at the organisational level and for the creation of new initiatives (Carlini et al., 2021). Also Breitbarth et al. (2015) emphasise the necessity for a shift in research focus from content-based work to a greater emphasis on process-oriented, in-depth studies. They propose that future research should prioritise investigating the influence of organisational structure, management systems and decision processes on an organisation's strategic position. This thesis addresses this identified gap by focusing not only on content and the success of CSR performance, but also by providing a resource-based in-depth view of the organisations and the decision-making processes.

In their study, Levermore and Moore (2015) examine the necessity of integrating novel theoretical frameworks into the domain of sport CSR. The authors concentrate on the necessity of utilising critical theory and political CSR in the field of CSR research. The authors highlight that, to a greater extent than athletes, administrators and other individuals involved in the sporting industry are perceived as corrupt and detached from societal norms. This discredited image is undoubtedly also present in Germany. This thesis will address the question of the position of CSR in this dilemma between altruism and systematic image building. The authors posit that future research should prioritise an examination of decision-making processes and a more profound comprehension of CSR work, rather than an emphasis on stakeholders and brand image, which remains the predominant focus in extant literature (Levermore & Moore, 2015). This thesis, through its comprehensive analysis of associations and the utilisation of existing resources, fills this identified gap.

The formulation and implementation of CSR-related programmes, as well as the potential tensions between meeting social versus business objectives within the organisation, are particularly worthy of further investigation. To address this gap in the literature, Walzel et al. (2018) advocate for more comprehensive research. They highlight the challenge of obtaining access to the organisations. The gap will be addressed by this research, which focuses on one specific region, employs a qualitative approach, and provides an in-depth examination of three PTSOs. In doing so, the cultural context will be taken into account. The authors explicitly caution against generalising, noting that such an approach could be either historical or contextual, but that the influence of culture at the institutional, organisational, and individual levels cannot be ignored (see also (Carroll & Shabana, 2010). In addition to offering insights into the object of research, this literature review also provides valuable insights into the challenges inherent to the research process itself, namely, methodological learnings.

One significant outcome of this literature review is the necessity for a process-oriented, in-depth analysis of organisations, taking into account the cultural context, as highlighted by prominent authors (Breitbarth et al., 2015; Levermore & Moore, 2015; Walzel et al., 2018). The focus of research to date has been on external stakeholders. However, there is a consensus among researchers that this should shift towards in-

depth studies of organisations with a view to contributing to practice (Levermore & Moore, 2015).

Conversely, the challenge of defining CSR and the lack of transparency in CSR practices place significant constraints on researchers in this field (Aupperle et al., 1983; Dahlsrud, 2008; Levermore, 2010; Levermore & Moore, 2015). The terms 'greenwashing' and 'whitewashing' are used to describe instances where organisations engage in CSR work in a way which is perceived as being misleading or untruthful (Breitbarth et al., 2015; Levermore, 2010).

3 Research Methodology

The objective of this chapter is to provide an understanding of the research paradigm, comprising ontology, epistemology, axiology and the methodology derived from these. This will facilitate the collection and analysis of data and justify the chosen approach. Guba and Lincoln (1994) posit that both quantitative and qualitative research can be employed with any research paradigm, but it is of the utmost importance to have a clear understanding of the benefits and limitations of the chosen paradigm in the context of the study. As Hammond and Wellington (2013) emphasise, it is vital to address ontology and epistemology when conducting research, as researchers frequently encounter difficulties in achieving coherence if they fail to consider the underlying philosophy. Therefore, the initial section of this chapter is dedicated to exploring the philosophical tenets that form the foundation of this thesis. This is followed by a thorough examination of the methodology employed, its inherent limitations, and the ethical considerations that underpin it.

3.1 Introduction

It is of the utmost importance that a research philosophy and a research design that are in alignment with the researcher's beliefs and approach to understanding the phenomenon under study be selected at the outset of the research process. The ontology, epistemology, axiology and method selected must then inform the design of the entire thesis. The theoretical assumptions of the research project are of great consequence to the overall structure of the study. It is therefore essential for the researcher to have a clear understanding of these assumptions and their implications for the methods of data collection and analysis. It is only by doing so that the researcher can design the method in a way that takes full advantage of its strengths while compensating for its weaknesses (Cleland, 2017). In order to devise a research design that is congruent with my personal convictions, it was imperative that I identified and utilised my own strengths, whilst being mindful of any potential biases that may have influenced my approach.

This study is concerned with RFX, a regional football federation in Germany, the DFB as the national association, and, in order to understand the topic more fully, the UEFA has also been included in the study as the umbrella organisation in Europe. The literature review presented in Chapter Two provides an overview of the existing literature on the subject of CSR in football, as well as an analysis of the organisations under consideration. The objective of this chapter is to delineate the methodology that has been selected for this study.

Ontology	Relativist
Epistemology	Interpretivist / Social Constructionist
Methodology	Qualitative; Phenomenology semi-structured interviews (pilot and main study), Thematic Analysis

Table 2: Methodological Approach

The table above provides a visual representation of the methodological approach that will be explained in detail in this chapter.

3.2 Research Philosophy / Paradigm

This subsection elucidates the research philosophy that forms the foundation of this thesis, encompassing the ontological, epistemological and methodological approaches that have been employed.

3.2.1 Ontology

Ontology can be defined as the study of being. It provides an answer to the question of what. It can be defined as the assumptions that the researcher makes about the nature of reality. In contrast, epistemology is the study of the nature of knowledge

(Cleland, 2017). In this instance, the question is: how? As Hammond and Wellington (2013) posit, epistemology concerns the beliefs that inform our understanding of the world in which we live.

The subjectivist position is based on the assumption that social phenomena are created by the actions and perceptions of the social actors involved. Such phenomena are subject to continual revision (Saunders, Lewis, & Thornhill, 2009). In contrast to the relativistic philosophy, Easterby-Smith, Thorpe, Jackson, and Jaspersen (2018) posit that the classical objectivist idea of the realist approach is that the world is concrete and external. Consequently, the only means by which science can progress is through the making of observations that are directly related to the phenomena under study. The opposing perspectives of realism and relativism can be understood as a spectrum, with one end representing the concept of an objective reality and the other indicating the existence of multiple realities (Andrews, 2012).

The concept of relativism has a long history in philosophy and has been a topic of considerable debate in recent years. As is the case with many other philosophical issues, researchers appear to lack a clear understanding of the precise nature of the subject under discussion (Baghrmian, 2015). Some of the relativistic views are ancient, while others are based on Kantian philosophy. Additionally, there are novel perspectives that are not yet fully developed. Baghrmian (2015) identifies five distinct forms of relativism: cultural relativism, conceptual relativism, social constructivism, postmodernism and new relativism. It is of the utmost importance to recognise that within a relativistic worldview, cultural contexts shape the norms, values and beliefs of individuals (Baghrmian, 2015). The establishment of mutual understanding between individuals can only be achieved through the acceptance of the existence of differing perceptions of what is deemed 'right' or 'wrong' within the context in question. Rather than becoming mired in the myriad definitions and positions within relativism and attempting to defend the concept of 'all relativisms', Baghrmian (2015) proposes that researchers should examine their own projects individually. The context of this study encompasses the need to understand the cognitive processes, emotional responses and decision-making processes of individuals within the organisations UEFA, DFB and RFX. Achieving such an in-depth understanding requires a thorough examination of their cultural milieu, the prevailing social environment and the organisational culture. The most effective conceptual framework for this endeavour is relativism, a philosophy

that eschews dichotomies in favour of a nuanced understanding of the myriad shades of grey that characterise human perception and cognition.

3.2.2 Epistemology

Epistemology is the theory of knowledge. While creating knowledge researchers take a position between a positivist and an interpretivist approach, with critical realism situated between these two. The tenets of positivism dictate that scientists should adhere to the established procedures of the natural sciences in order to gain knowledge about the world. Interpretivism suggests that social research should be concerned with the meaning associated with social activities (Hammond & Wellington, 2013). In the field of sports business, academics argue that it is particularly challenging to implement a positivist research design, given the necessity to understand continually changing social phenomena. This can be achieved through the use of appropriate techniques, including interviews, case discussions, and observations (Söderman & Dolles, 2013).

The objective of an interpretivist is not primarily to develop new theories but to comprehend the extant single context. Nevertheless, the findings may assist in understanding related contexts, and although they do not purport to yield findings that can be generalised, they will be beneficial in researching analogous cases. My perspective on the social world is informed by an interpretivist approach. The assumption is that there are multiple truths that depend on the perspective of the researcher and the particular circumstances under consideration. The in-depth analysis I have undertaken for this thesis does not claim to be generalisable, but the findings will provide the theoretical and practical basis for application in other contexts. As Cleland (2017) asserts in her paper, reality cannot be directly measured and exists solely in the perception of the individual and the observer. She highlights that all perspectives are valid, despite their inherent value biases. Novices may perceive phenomena in ways that differ from those of experienced researchers, and men and women may have distinct perspectives. Even two researchers employing disparate research designs to investigate the same topic may yield disparate interpretations (Cleland, 2017).

Constructivism represents a methodological approach to the concept of truth, which is understood as a socially constructed phenomenon. The objective of researchers with this worldview is to ascertain the underlying meaning rather than a singular, objective truth. The constructivist approach is based on the premise that each researcher brings their own experiences, unique background, and distinctive way of thinking to the research process. As postulated by Saunders, Lewis and Thornhill (2009), the fundamental tenet of this approach is the assumption that reality is socially constructed. This is derived from the philosophical premise that it is essential to examine the subjective meanings that drive the actions of social actors in order to comprehend these actions fully.

Social constructionism does not make any ontological claims but rather offers an epistemological perspective. It is concerned with the construction and understanding of knowledge, while simultaneously acknowledging the existence of multiple truths (Andrews, 2012). In order to address the objectives of this thesis and the research questions it seeks to answer, it is imperative to comprehend the manner in which individuals' realities are constructed and the factors that influence their decision-making processes. Consequently, the constructionist approach is deemed to be the most appropriate methodological framework within the context of this study.

The two terms constructivism and (social) constructionism are often subsumed under the term 'constructivism' (Young & Collin, 2004). Some researchers posit that constructivism is more about the construction of reality by a single mind, whereas in constructionism, the interaction with society through language creates a reality (Teater, 2019).

Hammond and Wellington (2013) observe that a considerable number of contemporary researchers would characterise themselves as being influenced by the tenets of social constructionism. This perspective posits that any given phenomenon can never be fully and objectively captured, and that there is a need to develop shared understandings of social activity. The authors caution that many researchers assume the constructs in their research to be unproblematic. They proceed to elucidate this point, stating: "Social constructivists need to adopt critical and reflexive practices based on the recognition that the methodology they follow is itself a social construct" (p.33). It is imperative to consider this aspect when adopting this approach. O'Gorman,

Lochrie and Watson (2014) additionally posit that researchers must be able to justify their conclusions by being aware of their own biases and emotions. Nevertheless, it is possible to eliminate biases and preconceptions by developing high levels of self-awareness (Söderman & Dolles, 2013). In order to achieve a high level of awareness of my own existing biases, I conducted a series of interviews with individuals from diverse organisational backgrounds and hierarchical levels. Additionally, I engaged in regular dialogue with my supervisors to address these issues. Furthermore, my participation in a sport management conference provided a forum for engaging in discourse on my research personality with seasoned experts in this field.

3.2.3 Methodological Pragmatism

Saunders et al. (2009) highlight that the philosophical underpinnings of research questions can vary depending on the specific inquiry at hand. Methodological pragmatism is a viable approach when the research question calls for a methodology that aligns with more than one ontological, epistemological, and axiological position. Denzin and Lincoln (2018) put forth the argument that the inherently open-ended nature of qualitative research precludes the imposition of a singular, overarching paradigm upon the entirety of a given research project. In the context of CSR, the motivating factors behind actions are primarily human-centric, process-driven, and frequently emotional. These motivations range from attempts to enhance corporate image, which may appear self-serving, to a genuine sense of altruistic responsibility towards stakeholders and the environment. Identifying these drivers is a highly meaningful and, at times, emotionally charged endeavour. In order to ascertain the answer to the research objectives, it is necessary to adopt a differentiated approach that is sensitive to the nuances of human behaviour and the underlying beliefs, thoughts and feelings that inform it. It is therefore epistemologically advantageous to employ a pragmatic combination of interpretivism and social constructionism in this research.

3.2.4 Axiology

Axiology is the study of the values held by the researcher and their impact on the research process. In the context described by O'Gorman and MacIntosh (2014), the term 'value' is used collectively to refer to ethics and aesthetics. Grünberg (2021) succinctly encapsulates the importance of this concept by stating that values are not merely possessions, but rather, they are an integral aspect of an individual's identity. It is evident that values inform our beliefs and our concept of what is 'good'. Consequently, researchers must be conscious of their values and of how they influence their interactions with others and their evaluation of their behaviour. In studies of this nature, where interviews are conducted and interpreted, it is of particular importance to be aware of my personal values. The research design must incorporate quality measures to mitigate the risk of biased results. The ensuing sections will address these measures and the ethical considerations underpinning them.

3.2.5 Inductive Approach

The inductive approach is a method of thinking and researching that is based on the a posteriori paradigm. This signifies that knowledge is derived from empirical investigation. The objective is to develop theories based on specific examples, as opposed to testing existing theories on cases (O'Gorman, Lochrie, & Watson, 2014). Södermann and Dolles (2013) posit that in an effort to maintain consistency in research methodology, the framework-based approach aligns with inductive reasoning, whereas the model-based version is typically employed in deductive reasoning. It should be noted, however, that the selected approach may vary from one research project to another. Guest, Bunce, and Johnson (2006) emphasise that purposive sampling necessitates an inductive methodology. It is evident that the inductive approach is deemed appropriate for this thesis, given that achieving the research objectives necessitates an in-depth analysis of the UEFA, DFB and a regional federation. It is only through the application of an inductive approach that

these organisations can be studied and recommendations made for improvement and development within the associations.

3.3 Research Design

The decision-making process regarding the selection of the analytical approach and the acquisition of knowledge was outlined in detail in section 3.2. This section of the thesis will address the question of how the topic in question can be subjected to scientific investigation.

As Tomaszewski, Zarestky, and Gonzalez (2020) emphasise, undertaking the initial qualitative research can be a significant hurdle for those new to the scientific research process. It is especially challenging to ensure that the problem, research questions, data collection and analysis are perfectly aligned in order to guarantee the rigour and credibility of the work. It is therefore imperative to select an appropriate research design.

The implementation of CSR varies across UEFA, the DFB, and regional federations due to differences in resources, authority, and organisational capacity. These distinctions present challenges for research design, which must account for such contextual factors to ensure accurate representation and a comprehensive analysis of CSR practices at each level.

In contemporary business research, it is incumbent upon authors to be receptive to rethinking, redesigning and reconceptualising methodology. The future of the field is promising, with modern technologies offering researchers a growing array of opportunities (Delios, Welch, Nielsen, Aguinis, & Brewster, 2023). Accordingly, it is necessary to adapt the design of the research in order to align it with the prevailing era and contemporary conditions. The methodology of this contemporary and practical study will now be presented.

3.3.1 Qualitative Research

Qualitative and quantitative approaches represent the two extremes of the research continuum (Yilmaz, 2013). The quantitative research approach is based on the premise that phenomena can be explained by means of numeric data. The data are then subjected to mathematical analysis using tools such as statistics. It is a method of empirical research that tests theories comprising variables that are quantified and analysed with statistical tools (Yilmaz, 2013). As asserted by Jamieson, Govaart, and Pownall (2023), despite its ostensible objectivity, the quantitative approach is no more "objective, robust, reliable, or scientific" than any other approach. Moreover, topics are frequently "thematically all but objective," particularly within the domain of the social sciences (p. 3). It is imperative that researchers are conscious of their biases and the influence of their political, ideological and personal agendas. The authors thus posit that reflexivity in data collection constitutes a fundamental tenet of all research approaches. In this thesis, reflexivity is ensured by detailed discussions with supervisors as well as experts within the organisations.

Qualitative research enables researchers to address why and how questions and provides a more profound comprehension of experiences, phenomena and context. By employing qualitative techniques, researchers can disseminate the insights and perceptions of others as they investigate how these individuals structure and imbue meaning to their daily lives (Lune & Berg, 2012). By delving into the everyday realities of the phenomenon under study, it facilitates the expansion of knowledge and also the comprehension of the phenomenon itself (Cleland, 2017).

The aim of this study is to analyse the relationships and rationales pertaining to the domains of CSR and CSR-related governance within the organisational structures of football associations at various levels of management. The qualitative approach is particularly well-suited to this context due to its exploratory nature. The objective is to identify and describe the relevant factors associated with the phenomenon. The subject has not yet reached a point of maturity. A quantitative approach would necessitate the inclusion of a representative and comparable number of cases. CSR lacks a clear definition in both academic literature (Činčalová & Prokop, 2019; Walzel et al., 2018) and the understanding of the interviewees. The scope of CSR activities and the processes by which decisions are made within organisations are always subject to political interest and governance issues. The combination of the aforementioned circumstances and my research philosophy indicates that a qualitative

research design would be the most appropriate. It is evident that quantitative research could be effectively employed to address this issue. However, when these considerations are applied to the research purpose of this thesis, it becomes evident that quantitative approaches are unlikely to provide insights that are particularly helpful at this stage and are not suitable for answering the upcoming 'how' and 'why' questions.

3.3.2 Phenomenology Approach

Qualitative research is typically conducted using one of four common approaches: case study, ethnography, narrative and phenomenology. There are numerous additional approaches, including grounded theory, discourse analysis, feminist and historical qualitative research. However, as indicated by Tomaszewski et al. (2020), these are seldom employed by novice qualitative researchers. In light of the aforementioned circumstances and the selected research objectives, I have opted to employ a phenomenological approach, incorporating elements of narrative. As defined by Van Manen (2023), phenomenology is a method of rigorous reflection on the lived experience of human existence, enabling insight into the essence of phenomena. Van Manen (2023) underscores the importance of thoughtful reflection on the experience, striving to maintain a bias- and assumption-free approach. The rationale for the selected approach is to conduct an in-depth analysis of the processes of decision-making and work related to CSR within organisational contexts. The investigation is not limited to the planning and decision-making processes associated with CSR work; it also encompasses the communication between the UEFA, the DFB and the RFX on matters pertaining to CSR. Phenomenology has been selected as the research approach to achieve the objective of understanding the phenomenon of CSR in this context. The study encompasses the scope of CSR, decision-making processes within the context of CSR, and communication between organisations at various levels. Narrative elements are incorporated, particularly in instances where the initial stages of CSR activities within organisations are recounted by pioneers in this field. Their accounts are inextricably linked to the evolution of CSR within their respective

organisations. It is only through an understanding of these narratives that the underlying motivations driving CSR in each organisation can be fully grasped.

In qualitative research, the methods most commonly employed by researchers include interviews, focus groups, ethnography and observation (Bryman & Bell, 2015). Given the in-depth nature of my study and the circumstances under which it was conducted, the interview technique was deemed an appropriate methodology. A detailed description and explanation of this approach can be found in section 3.3.2.

3.3.3 Data Collection

The purpose of this subsection is to provide a detailed discussion of the data collection process and to present the approach that is adopted in this thesis.

3.3.3.1 Purposive Sampling

Farrugia (2019) posits data may be gathered through the utilisation of disparate sampling techniques. The category of conceptual sampling techniques encompasses two subcategories: purposive sampling and theoretical sampling. In contrast, non-conceptual sampling techniques include convenience sampling, opportunistic sampling, and others. The nature of this in-depth study is incompatible with non-conceptual sampling techniques and necessitates the use of purposive sampling. Despite the ongoing debate surrounding purposive sampling and its various forms, they all have one thing in common: the selection of interviewees is based on pre-established criteria that are pertinent to the subject of the research (Guest et al., 2006). The interviewees for this thesis were purposively selected on the basis of their knowledge of the CSR work of one of the organisations under analysis. Their profound experience in CSR-related work represents the primary rationale for the underlying selection process. The number of potential respondents was limited by the number of individuals employed in the field.

Bakkalbasioglu (2020) proposes the utilisation of initial (elite) interviewees as 'fixers', who are responsible for contacting potential interviewees. This technique facilitates the overcoming of the access challenges inherent to purposive sampling. In the case of this study, the aforementioned technique proved invaluable in facilitating access to interviewees within UEFA, due to one DFB director's ability to leverage his personal contacts. He contacted one of the interviewees to arrange a time and place (in this case, an online tool). Subsequently, the interviewee assumed the role of an additional 'fixer' and facilitated the scheduling of the subsequent interview within his organisation. In this instance, the time and tool were conveyed directly to one high level employee, but it was only with the assistance of the other interviewee that she responded expeditiously and consented to an interview at short notice. As Bakkalbasioglu (2020) reports from her own experience, this method, which is often used by journalists, helps to circumvent gatekeepers and provides rapid access to potential respondents. It is important to note that the objective is not merely to gain access, but also to ascertain the willingness of the respondent to be interviewed and, finally, to ensure the quality of the interview. Given that every researcher aims to obtain the maximum amount of data of the best possible quality, it is beneficial to request the assistance of elites in contacting other elites. My personal connections and the assistance of staff within the organisations resulted in a sufficient number of respondents for this study. When utilising this 'fixer' method, it is essential to consider that once the interview has been arranged, it is crucial to maintain a professional distance from the 'fixer' and establish an independent relationship with the respondent to ensure data saturation. Bakkalbasioglu (2020) emphasises the importance of ensuring the researcher's impartiality towards the respondent.

Prior to conducting interviews with the 'elite' members of the associations UEFA and DFB, it was beneficial to consult the research of Harvey (2011) in order to avoid potential errors when interviewing elites using qualitative methods. Despite the fact that Harvey (2011) acknowledges the absence of a definitive definition of the term 'elite' within the research context, it can be reasonably proposed that directors and employees occupying significant positions of authority can be considered as elites

within the field of study in question, given their capacity to exert influence through decision-making.

3.3.3.3 Sample Size

The sample size in qualitative research is typically smaller than that employed in quantitative research. It is possible to reach a point in qualitative research where the addition of further data is unlikely to result in the generation of more relevant information. The objective is to comprehend the underlying process of the issue; the frequency of occurrences is seldom a significant factor. While there are numerous conceptualisations of sample size, the primary consideration should be the concept of saturation (Mason, 2010). This concept was developed by Glaser and Strauss (1967) and was part of their grounded theory approach (M. Hennink & Kaiser, 2022). As most qualitative research doesn't have a grounded theory approach nowadays the terms 'data saturation' or 'thematic saturation' are also used. In their study M. M. Hennink, Kaiser, and Marconi (2017) differentiate between "code saturation" and "meaning saturation." Code saturation signifies the collection of all pertinent data, whereas meaning saturation is achieved when the information is fully comprehended, necessitating a greater quantity of data. As the research progresses, the number of participants can be augmented or diminished in accordance with the advancement. As generalisability is not a predefined objective of qualitative studies, sample sizes are smaller and there is a greater focus on achieving an in-depth understanding (Gill, 2020). In this thesis, the objective of achieving data saturation was successfully met by reaching a point of meaning saturation.

In practice, the analysis of qualitative data is time-consuming and requires that it be kept to a manageable size (Mason, 2010). As argued by Guest et al. (2006) and others (e.g. Mason (2010), Silverman (2020)), there is no valid explanation for the numbers quoted in the literature. Furthermore, it is very difficult to estimate the sample size for purposively sampled interviews. It is emphasised that the level of theoretical saturation must be reached and that sampling is rarely predetermined in terms of its numerical size (Silverman, 2020). Qualitative analysis is more concerned with the richness of the data collected than with the number of participants (M. M. Hennink et al., 2017). In the

example selected by Guest et al. (2006), saturation was reached at a sample size of twelve. As was the case in the preceding example, data saturation for my thesis was achieved with the same number of respondents (n=12) in fourteen interviews. It was imperative to conduct detailed and in-depth interviews. The primary objective was to ensure the richness and depth of the interview data, rather than the number of people interviewed. The richness and depth of data was ensured as meaning saturation was achieved after the fourteen interviews.

3.3.3.4 Sampling within the Organisations UEFA, DFB and RFX

In conducting this research, I employed a variety of sampling selecting criteria across the different organisations. In the regional federation, all individuals engaged in CSR activities were interviewed, which naturally constrained the sample size to the number of people involved in CSR within the federation. In the case of the DFB, the individuals interviewed were drawn from the department with direct responsibility for CSR. Although the department has a larger number of employees, it is unlikely that any of them will provide new insights into the topic under analysis. The two interviewees at the UEFA level represented an additional attempt to gain a more comprehensive understanding of the evolution of CSR. Both individuals were at a decision-making level. As Silverman (2020) observes, the sampling process in qualitative research is an ongoing, reflexive one, whereby strategies and goals are subject to change in light of ongoing reflection. The decision to conduct interviews with staff at the European level was made subsequent to the pilot interview and reflective conversations with the supervisors. In the two organisations that were subjected to analysis, saturation was achieved with regard to the number of participants in positions that were relevant to this study. With regard to UEFA, the objective was not to achieve data saturation; rather, it was to gain insight at a higher level and to understand the impact on the national association because of the hierarchical structure in football. In accordance with the recommendations set forth by Silverman (2020), I maintained a research diary from the outset to the conclusion of the research project. This was done to ensure awareness of the methodology employed in reaching conclusions and of the manner in which these conclusions evolved over time, including issues pertaining to sampling.

In the interest of maintaining anonymity, pseudonyms have been employed in the subsequent description of the interviewees, with the job descriptions being kept intentionally ambiguous. Concurrently, the pseudonyms accurately reflect the interviewees' actual gender, as this information is pertinent to the reader in order to perceive not only hierarchical but also potentially gender-related disparities in their responses. Discussions pertaining to gender are a recurring theme in both the existing literature (see subsection 2.2.6) and my findings (see subsections 4.7 and 5.1.4.3).

1. Eike is a key decision-maker at the DFB, occupying a position of authority within the organisation. He played a pivotal role in the implementation of CSR within the association many years ago.
2. David occupies the role of director at UEFA, which affords him a position of authority with regard to decision-making. He is a highly experienced individual and was instrumental in pioneering the implementation of CSR within this organisation.
3. Tom is a member of the regional federation's committee on corporate social responsibility. He devotes a significant amount of time to voluntary work at the association and also at a modest football club in his district.
4. Diana is an employee of the DFB, working in the department of Corporate Social Responsibility. She has recently assumed the role in question.
5. Werner is a member of the DFB's Commission for CSR. Additionally, he occupies a decision-making position within his own regional federation, thereby demonstrating active involvement in both organisations.
6. Paul is one of the vice-presidents of the DFB and has considerable experience at the regional level.
7. Lena is an employee of UEFA, and thus has a direct involvement in the field of corporate social responsibility.
8. Simone has been employed by the DFB for a number of years and is currently engaged in the field of corporate social responsibility.
9. Tamara's role within the regional federation encompasses both a position in the CSR department and the role of CEO of the regional federation's foundation.
10. Stefan is an employee of the regional federation, occupying a position within the CSR department.

11. Anna is employed by the DFB in a middle management position, with responsibilities pertaining to the field of CSR.

12. Theresa holds the position of vice-president of the DFB and has amassed considerable experience within both her own regional federation and the DFB.

A total of 14 interviews were conducted for this study.

Face-to-face: four interviews

Telephone: three interviews

Video calls: seven interviews

The majority was conducted online due to the restrictions imposed by the government in response to the global pandemic caused by the SARS-CoV-2 virus. The measures implemented to control the spread of infection, such as lockdown and social distancing, have the effect of removing some of the fundamental preconditions of human existence with respect to contact between individuals and the capacity for intersubjectivity (Ryall & Edgar, 2022). As asserted by Pedersen, Ruihley, and Li (2020), the global pandemic caused by SARS-CoV-2 has had a significant impact on the practice and conduct of professionals, while also engendering profound and far-reaching transformations within the realm of academia, including the notable shift from in-person to remote video-based communication. As Howlett (2022) observes, those engaged in qualitative research faced considerable challenges when conducting in-person studies. During this period, technology proved to be an invaluable resource in enabling the continuation of the research. Although online research is not a novel phenomenon in the social sciences, the key distinction was the necessity to utilise it, even when it was not originally incorporated into the chosen methodology. Presado, Baixinho, and Oliveira (2021) identify the primary challenge in observation and ethnography as the selection of appropriate qualitative approaches. Lo Iacono, Symonds, and Brown (2016) conclude that Voice over Internet Protocol (VoIP)-based interviews can be regarded as a reliable data collection method and advocate its utilisation with confidence. In the context of this study, the impact of online interviewing can be negligible, as the participants were all educated professionals operating within a known working environment and all of them consented to partake in the study.

3.3.3.5 Pilot Interview

Pilot studies are frequently conducted in conjunction with quantitative research, with the objective of evaluating the efficacy of a specific research instrument. However, there is a growing trend of utilising pilot interviews as a precursor to the main study in qualitative research (Majid, Othman, Mohamad, Lim, & Yusof, 2017). Following the creation of an interview guide in consultation with the supervisors, I conducted a pilot interview with a director of the DFB in 2019. This is due to his extensive experience within the association and his role as the individual tasked with overseeing amateur football. In this capacity, he has been engaged in communication with representatives of regional federations for a considerable period of time. The pilot interview allowed for the identification of necessary adjustments to the interview process and the opportunity to discuss the questionnaire in detail. Furthermore, it offered the chance to gain experience in the role of an interviewer in a professional yet familiar setting. The findings of the pilot study were discussed with the supervisors, and their insights led to further refinements. Additionally, I conducted a follow-up interview with Eike in January 2024. This was done to obtain current information and to engage in more in-depth discussions on specific topics.

3.3.3.6 Semi-Structured Interview Approach

The interviews were conducted in a multi-stage and semi-structured format. Aberbach and Rockman (2002), posit that semi-structured interviews are an optimal method for eliciting the beliefs of elites and highly educated individuals, who often prefer to articulate their perspectives rather than be constrained by the limitations of closed-ended questions. All interviewees can be considered to possess a high level of education and eloquence. Consequently, semi-structured interviews offer a valuable opportunity to gain an in-depth perspective. As Islam and Aldaihani (2022) posit, semi-structured interviews afford researchers greater opportunities to gain insights than their structured counterparts, while mitigating the risk of becoming "lost" in an unstructured interview. Semi-structured interviews are recommended for the purpose of rich data exploration (Islam & Aldaihani, 2022). The collection of rich data was a

primary objective of this thesis. During the interviews, the list of key themes proved invaluable in eliciting information on the core issues and maintaining focus on the subject matter, rather than digressing into subjects of individual preference. Given the eloquence and interviewing expertise of the interviewees, it was occasionally challenging to obtain clear replies to certain questions. These challenges were addressed with the research supervisors at each stage of the project.

The table below illustrates the themes that were discussed in all the interviews. The questions were derived from the literature review and the resulting research objectives, as well as the feedback I received from experts on the structure of the questionnaire. These experts included the supervisors and the interviewed DFB director, both of whom provided valuable input following the pilot interview and in further discussions. Additional follow-up questions were posed depending on the circumstances.

To remind, the research objectives underlying the interview guide are:

1. To critically analyse the principles of CSR in the context of football
2. To analyse the perception of CSR and the awareness of existing CSR policies within the analysed organisations UEFA, DFB and one Regional Federation (RFX)
3. To evaluate regional implementation of national CSR policies by the Regional Federation X
4. To make recommendations on enhancement and development of the CSR work within UEFA, DFB and RFX and to its potential application to other national and regional football associations

Reasoning	Themes
Gaining basic background information.	
Gaining basic numeric data.	
Understand interviewee's position/relation to CSR work of the organisation.	<i>Research objectives 1 and 2.</i> Literature shows difficulties in defining CSR (e.g. Aupperle et al., 1983, Walzel et al., 2018). How do practioners define their organsiation's responsibility (if existing)?

Figure out how the communication between the national and regional federation is perceived.	<i>Research objectives 2 and 3.</i> Are existing CSR policies of the DFB known and how successful is the DFB in communicating? How successful think DFB employees they are in communicating with the regional federation's employees
Only for RFX/non DFB interviewees. Understand how the DFB and its CSR work is seen by others	<i>Research objective 3.</i> Levermore & Moore (2015) state that administrators are considered corrupt and out of touch with the society. Does the DFB (regarding the CSR work) suffer under a "bad image"?
Only for DFB interviewees; understand decision-making process and find out whether regional federations are involved.	<i>Research objectives 3 and 4.</i> How is the regional implementation seen by the DFB? How could this be improved? Literature rarely includes contribution to practice
Collect additional/missing information.	<i>Research objective 4.</i> Do interviewees have further recommendations based on their experiences?

Table 3: Interview Structure

With the consent of interview partners the interviews were recorded using a digital voice recorder (Philips) and stored as audio files in a password-protected system. The audio files were transcribed and saved as Microsoft Word text documents, which were password-protected at all times. It is of the utmost importance to respect current data protection regulations as part of research ethics (Flick, 2014).

I conducted and analysed the pilot interview at an early stage in preparation for selecting an appropriate coding method (Becker, 2021). The subsequent interview with Eike was conducted in a restaurant and was not recorded due to the environment being too loud. In this instance, the interview was documented by the author through the taking of notes, which were subsequently converted into a Word document. This document was then forwarded to the interviewee. Eike confirmed the accuracy of these notes by email.

3.3.4 Thematic Data Analysis

It is beneficial to commence the data analysis process at the earliest opportunity, focusing on a limited subset of the data during the initial phase of analysis (Silverman, 2020). The commencement of my data analysis process occurred during the transcription of the interviews, prior to the completion of the remaining interviews and their subsequent transcription. As Silverman (2020) notes, the principal advantage of early analysis is the avoidance of establishing preliminary hypotheses, thereby allowing the data to dictate the direction of the analysis.

Thematic analysis is a process of data management and interpretation that is based on the identification of themes, or patterns, within a dataset. These themes are identified through the analysis of the correlations and differences present in the data (Özden, 2024). I employed the thematic analysis method to identify and consolidate emergent themes in the transcripts. The quotes pertaining to each identified theme were then collated in an Excel spreadsheet (see Appendix 4).

In order to ensure that no data meaning is lost as a result of the translation process, the analysis and coding were conducted based on the German original transcripts (Haggenmüller, 2019). The translation of transcribed data is becoming increasingly important as research is increasingly conducted in international settings and the results are mainly presented in English (Nikander, 2008). Translations were only employed where direct quotations were provided to the reader. However, for the sake of transparency and as my thesis is presented in English, all interviews were translated from German into English. The accuracy was confirmed by another German and English fluent speaker.

3.4 Research Trustworthiness

It is essential to provide the reader with assurance regarding the rigour of the study and the trustworthiness of the researcher. This can only be achieved through the utilisation of a transparent structure and an intelligible methodology at each stage of the research process.

A number of checklists and frameworks have been developed with the aim of ensuring the quality of qualitative research. However, these tools have been found to be

ineffective in distinguishing between the various methodological approaches that are used in qualitative research (Williams, Boylan, & Nunan, 2019). Qualitative research is a dynamic and evolving field of study (Yadav, 2022). Williams et al. (2019) propose the term 'partialities' to distinguish between the prejudices inherent to qualitative research and those present in quantitative studies. While quantitative quality criteria are commonly defined as reliability, validity and reproducibility, the criteria for rigour in qualitative research are transferability, credibility, reflexivity and dependability (Williams et al., 2019). In order to meet these criteria, I applied a number of strategies. The transferability of the developed CSR guideline is discussed in Chapter 5, where a broader application of the developed CSR guideline is presented. The credibility is provided by translating all primary data into English. The transcripts of the interviews were sent to each interviewee, and no concerns were expressed by them. Reflexivity is guaranteed by acknowledging my role within the whole process, openly discussing it in this chapter and in supervisory meetings and regularly reviewing my research diary. The principle of dependability is upheld by the presentation of all pertinent quotations in Chapter 4, thereby ensuring that readers can follow the thought process and relate to existing data.

Shenton (2004) delineates the methods that qualitative researchers can employ to ensure that the four criteria are met, with the criterion of transferability being achieved by providing as much context as is feasible, thus enabling another researcher to apply the findings to a similar setting. Credibility is ensured by demonstrating that the reader is given a true picture of the phenomenon being studied. Whilst the assurance of dependability in qualitative research is challenging, researchers should endeavour to facilitate the replication of studies in future. The principle of confirmability is realised through the demonstration that results are derived from the data and not from preconceived notions. The present thesis addresses these concerns through the implementation of a transparent methodology, as outlined above, thus ensuring research trustworthiness.

The nomenclature employed to delineate the four criteria for guaranteeing rigour in qualitative research may diverge, but they collectively address analogous concerns. When employed effectively, these criteria assist researchers in incorporating measures to guarantee the quality of their work and to be cognizant of the potential risks inherent in their own study. The aforementioned criteria and how I addressed

them is explained in this chapter. As Silverman (2020) suggests, in my role as a researcher I demonstrated a commitment to challenging and potentially falsifying their initial assumptions about the data. The methodology employed is outlined in a transparent manner, including the challenges encountered and the decisions made at each stage. The DBA Handbook (Gloucestershire, 2019) underscores the significance of cultivating a 'reflective practitioner perspective' (p. 9) as a pivotal objective to be accomplished during the pursuit of the doctoral degree. The aforementioned criteria assisted me in achieving this objective, by demonstrating the methods by which quality can be ensured in research.

3.5 Limitations

As previously discussed in section 3.2, and as is the case with all research projects, the researcher's perspective may be influenced by personal experiences and cultural background in certain instances. This limitation can be mitigated to some extent by maintaining awareness of these biases and perceptions. As previously discussed, the reliability of the research can be guaranteed by the clear structure and detailed description of the chosen methodology.

Furthermore, respondents consented to participate in this study due to their personal relationships with me. While this may present difficulties in attempting to replicate this study, it adds value to this unique insight into the organisations under analysis. Obtaining access to the appropriate individuals represents a significant challenge when the number of potential interviewees is constrained by the established criteria. The necessity of consulting with the umbrella organisation has the potential to render the planned research more complex or even to impede its progress (Kempf et al., 2017). While there is a substantial body of literature on how to conduct interviews, as Goldstein (2002) states, "none of these skills matter if you don't get the interview" (p. 669). Overcoming this obstacle is a strength of this practical study.

The respondents who participated in this study were all professionals working within the domain of corporate social responsibility (CSR) in one of three organisations: UEFA, DFB and RFX. While this approach ensures that the in-depth research

objectives are addressed appropriately, it should be noted that this may be perceived as a limitation due to the respondents' perception of the importance of CSR.

The inclusion of the UEFA, the DFB and one regional federation represents a narrow scope, which restricts the ability to provide comprehensive information on the CSR activities of these organisations under analysis. Consequently, the scope is limited to this region, and the data is not representative of the country as a whole. It should be noted that the objective of this study is to present a comprehensive analysis of the DFB and RFX rather than to draw generalised conclusions about all regional federations in Germany. Nevertheless, the findings contribute to our understanding of the CSR work of the regional federations and reveal patterns that can inform future research. Furthermore, the findings on UEFA and DFB are of value to future researchers, given that there is only one European and one national association.

The region under examination is characterised by a high degree of cultural diversity, with a significant urban population concentrated in a number of large cities. It would be remiss to ignore the influence of culture (Walzel et al., 2018) in future research. Subsequent studies might employ a comparable methodology to ascertain whether analogous, disparate, or divergent outcomes are yielded in rural and more homogeneous regions.

3.6 Ethics and Compliance

The measures taken to guarantee the rigour and trustworthiness of the study are outlined in section 3.4. The following section addresses the ethical considerations pertaining to the conduct of this research. Furthermore, it will examine data protection issues.

3.6.1 Ethical Considerations

The interviews yield invaluable insights into the thought processes and reasoning of the interviewees, elucidating the underlying factors that shape their beliefs and

perspectives. Cultural, contextual, situational and historical factors influence the manner in which respondents construct their surrounding reality. It is possible that this process may occur in a manner that differs in other national contexts. While it is the natural aim of research to advance researchers' practices and generate new knowledge, there must be a focus on protecting respondents' interests while doing so (Husband, 2020). Ethical considerations are present from the outset of a field study and remain a concern until its conclusion (Flick, 2014). Qualitative studies, in particular, give rise to significant ethical concerns due to the depth and complexity of the research process (Arifin, 2018).

It is therefore imperative that the ethical framework is clearly defined prior to the commencement of any research or interviews. The University of Gloucestershire's Research Ethics Framework has guided the principles and procedures established for this thesis. The aim of the handbook is to promote a respectful and careful approach to research by outlining appropriate ethical methodologies. It is essential to ensure respect between the researcher and all relevant parties, including respondents, stakeholders, audiences (both academic and public), and other researchers. This was ensured by the creation of a professional setting in which a respectful tone was used while talking and the respondents were given the chance to freely express their views. Researchers must ensure the well-being of participants and interviewers at all times and to conduct themselves responsibly throughout the research period. Informed consent, whereby respondents were apprised of their right to withdraw from the interview at any stage, was a key component of the procedure. Furthermore, the confidentiality of the data obtained and the anonymity of the respondents are crucial aspects to be considered (Gloucestershire, 2020). The subject of these data protection-related issues will be addressed in subsection 3.6.2.

In order to comply with the aforementioned requirements, respondents were provided with a consent form prior to the commencement of the interviews (see Appendix 1). The participants were informed that their involvement was entirely voluntary and that they could withdraw from the study at any time. Furthermore, the respondents were informed that the transcripts of the interviews would be sent to them. The process was only continued once the respondents had no objections to the transcripts. As Flick (2014) asserts, consent can only be validly given by those who are competent to do so. The participants in this study were adult professionals who were not vulnerable

and who had received a high level of education. It is evident that the involvement of vulnerable populations requires a heightened emphasis on the safeguarding of research participants. Nevertheless, the researcher's responsibility towards the participants remains (Arifin, 2018). A further challenge pertains to the anonymisation of data collected. Anonymity was guaranteed, even in cases where the interviewee had granted permission for their identity to be disclosed. It is noteworthy that the participants did not request heightened anonymity, as the discussions pertained to routine organisational activities rather than sensitive or personal matters. It was evident that the interviewees addressed their quotidian business operations in a manner consistent with professional standards, thereby engendering minimal concerns with regard to identification. This professional context facilitated open and candid dialogue, thereby enriching the quality and relevance of the data collected. Nevertheless, as suggested by Flick (2014), researchers should try to avoid mentioning concrete information. The name of the regional federation and the names of the respondents were not disclosed.

3.6.2 Data Protection

In the contemporary era, the right to privacy and the appropriate treatment of personal data represents a fundamental right and a significant concern. In the European Union, this right is acknowledged by law and enshrined in Art. 8 of Charter of Fundamental Rights of the European Union. It thus follows that the protection of personal data represents an additional ethical necessity in research (Wilms, 2002). In all cases where research involves the processing of personal data, the researcher assumes responsibility for the information collected.

From an ethical standpoint, data protection is solely concerned with the rights and freedoms of the data subjects, that is to say, those whose personal data is processed. In Article 5(1) of the General Data Protection Regulation, the European Union legally defines a set of principles for the treatment of personal data (Regulation (EU) 2016). Of these principles, availability can be disregarded in this study, as a lack of availability would not cause any disadvantages for the data subject.

The measures taken in this study to guarantee the precision and impartiality of data processing are detailed in the section on research trustworthiness (3.4). The principles of data limitation and purpose limitation are upheld in this study through the exclusive processing of personal data for the purposes of this research project and the processing of only the personal data that is necessary for this research project and was voluntarily shared by the data subjects.

Ultimately, a number of measures have been implemented with the objective of maintaining confidentiality, thereby ensuring the fulfilment of the remaining protection goal. These safeguards can be classified into two principal categories: technical and organisational measures. At the organisational level, the most significant measure is the pseudonymisation of the participants in this thesis, which renders the interviewees anonymous to the wider audience. Furthermore, the research project refrains from disclosing the identities of the data subjects to any third parties. In terms of technical safeguards, all data collected during the course of the research project is stored on password-protected electronic equipment located at my private residence. This equipment is stored in locked shelves that are not accessible to any other individuals.

3.7 Conclusion

This chapter outlines the rationale for the selection of methods and presents the research design and process. The objective of achieving an in-depth analysis of the organisations UEFA, DFB and RFX is accomplished through the utilisation of appropriate approaches, while ethical considerations and data protection are guaranteed.

4 Findings and Discussion

This section presents the findings in relation to the main themes identified following an analysis of the literature, semi-structured interviews conducted and related documents. The findings from the interviews are organised and linked to the existing literature review and the theoretical framework presented earlier in this study.

Figure 11 below illustrates the structure of the findings and discussion chapter. As discussed in section 2.3, the structure of UEFA, DFB and RFX is comparable as all three have a CSR department, a CSR commission and one or more charitable foundations. The purpose of this illustration is to give an overview of the themes that have been identified and will be discussed in this section.

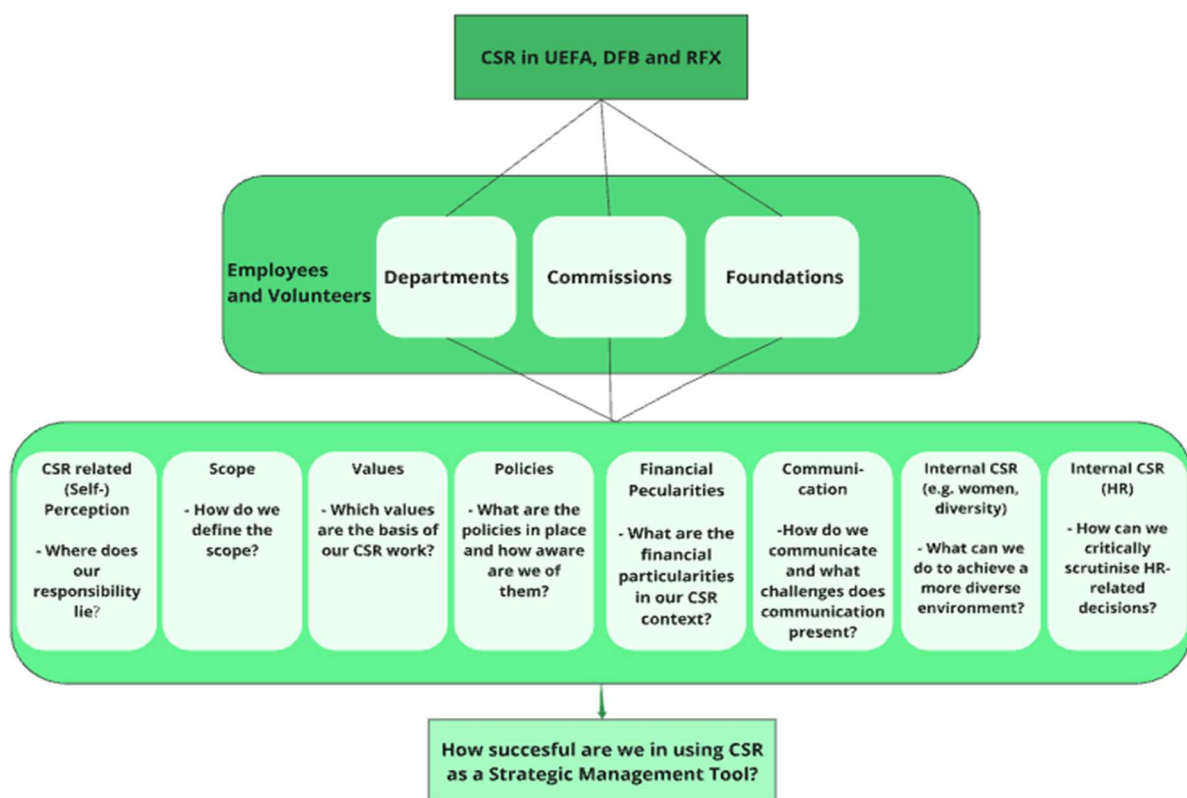


Figure 11: Structure of Findings

The results and findings of the research project and the relevance of these findings to the research objectives are presented in this section of the thesis. The section includes

a discussion of the key findings in relation to the existing literature in order to integrate the theoretical contribution and practical relevance of this thesis.

In terms of the hierarchical position of the interviewees, the quotations have been formatted as follows:

- Vice-president, Director, Head of Department: **bold**
- Employee: *italics*
- Member of commission (Volunteer): ***bold italics***

Furthermore, the names of the interviewees are followed by the acronyms of the organisations with which they are affiliated, as indicated in parentheses.

This section presents the findings as themes and provides an analysis of the evidence supporting each theme. In order to provide a rich and in-depth understanding of the interviewees' positions, direct quotes are provided rather than interpretations. For the sake of readability, quotes are presented in English and translated by me from German.

4.1 CSR related (Self-) Perception within UEFA, DFB and RFX

As discussed in Section 2.2.1, agreeing a definition of CSR is challenging in the literature (Činčalová & Prokop, 2019; Dahlsrud, 2008; Low, 2014; C. Müller, 2011; Walzel, 2019; Walzel et al., 2018). It is therefore important to first ascertain how the respondents within the associations themselves perceive it. Sport managers in all organisations should be aware of global CSR developments in the socio-political-economic environment (Breitbarth & Harris, 2008). This subsection 4.1 describes the rationale behind CSR-related work (4.1.1) and the respondents' understanding of the associations' social responsibility (4.1.2). The subsequent section 4.2 will then discuss the scope of this responsibility.

4.1.1 Rationale for CSR in UEFA, DFB and RFX - Organisations that are Inherently Public Benefit Institutions

It is challenging to provide an objective definition of CSR as individuals in diverse contexts hold varying expectations. Furthermore, even if an attempt were made to do so, there is no method for verifying the impartiality of the definition (Dahlsrud, 2008).

This issue is also evident in the interviews. For instance, consider Theresa's (DFB) statement.

Well, sport is actually a reflection of society. If people are discriminated against in society for whatever reason, then it is entirely possible that these things, which are considered common or relatively normal, will also be reflected in other associations (...). And social responsibility is a term that is actually difficult to grasp.

A challenge arises within sports organisations, as evidenced by the subsequent quotations of employees at different hierarchical positions. The definition of CSR is not the sole issue; the rationale behind it is also pertinent.

Eike (DFB): We are of public utility because we already support the community (...). According to a UEFA study, the social and economic value created by amateur football amounts to 13.9 billion euros per year. Voluntary involvement in football therefore represents a tremendous benefit for society.

Eike, an individual with extensive experience in senior decision-making roles, asserts that, irrespective of additional CSR initiatives, football organisations are inherently beneficial to society.

This concerns the core business of football. These other topics, which are voluntarily taken on top, then follow for the sector. In the end, as for example in the promotion of integration; the DFB can do something, but the claim that 'football will save the world' is bullshit.

This viewpoint is mirrored by Anna, who also occupies a position of responsibility within the organisational structure.

Anna (DFB): **The fact that we have thousands of volunteers working week after week, taking care of the development of children and young people, is an important contribution, our contribution to social development, is our contribution to the social responsibility that we take on.**

The participants in the study emphasised that amateur football in Germany is grounded in the commitment of volunteers, a phenomenon also documented in the literature (Breitbarth et al., 2015). One example is Werner who talks about volunteers and the values they impart.

Werner (DFB): ***I think it is important that football is not reduced to just the game or the competition, but that we recognise the role that football plays in society, which it fulfils in many ways without anyone saying a word about it. Just to mention the work of the volunteer coaches in the youth sector, in the children's sector, who also teach values and rules, so to speak, perhaps another training centre for society alongside school.***

In conclusion, it can be posited that football associations are of public benefit in any case. The presence of volunteering in sports is a distinctive feature that adds value. The question of whether additional features are necessary at all must be posed.

4.1.2 Respondents' Understanding of the Social Responsibility of Football Associations in UEFA, DFB and RFX

A range of nuanced perspectives on the perceived social responsibility of football associations is revealed in the interviews.

Theresa (DFB) posits that the responsibility in question must be situated within the core business operations.

In fact, anyone can play football, whether they are thin, tall, short, black-haired, green-haired, lilac-coloured or whatever colour skin they have – it doesn't matter. It is our social responsibility to make our sport accessible to everyone.

Also at the regional level, in a manner analogous to that of Theresa, Stefan (RFX) identifies the core business as the primary area of responsibility: *“For me, the guiding principle is actually to make football possible for everyone.”*

This stance is in line with that of Kempf et al. (2017), who argue that regional federations contribute to society by facilitating the continued existence of grassroots football in Germany. However, the question of whether the associations' responsibility is already fulfilled by the nature of their existence or if there's a responsibility beyond this is seen differently by the interlocutors. David responds to this question by establishing a connection with Friedman (1970) and the concept that companies bear the primary responsibility for generating profits.

David (UEFA): **It's about the 'how'. If you take Friedman's position you do business and make more profit without looking left or right (...). That can't be right.**

However, this section of the statement is at odds with the position set forth by Friedman (1970), who asserts that the principal responsibility of any business is to generate profit and that these organisations do not have social responsibility. David proceeds to elaborate on this point, asserting that his organisation bears a responsibility in this regard.

David (UEFA): **The position I take is that (...) the processes within the organisation have to be performed in a socially responsible way themselves. After that, you can still make a charitable gesture.**

The focus on central business operations, with the option of making a charitable contribution as an additional gesture, is partly in line with Friedman's perspective. David puts forth the proposition that associations are beholden to conduct themselves in a socially responsible manner, rather than focusing exclusively on profit generation. David places significant emphasis on the necessity of designing internal processes in a responsible manner prior to engaging in external philanthropic actions. This perspective is shared by employees within the DFB, who advocate for a critical examination of processes within the association, rather than an emphasis on external activities. They perceive their role to be in alignment with the core functions of their

association, and thus believe that all activities, whether internal or external, should be driven by the core objectives of the association.

Eike (DFB): Our CSR claim has to be that we are constantly improving, especially in becoming more efficient. (...) The organisation and maintenance of football in Germany is our core business, and we must continue to do this well.

Moreover, at the level of the individual employee, Simone (DFB) expounds on the football-focused primary objective of the core business, emphasising the significance of shared values in achieving success.

And I think you have to be very careful that you are somehow aware of your own values and also of the clear objective that we should not forget that first and foremost we have to organise football itself in a sustainable way and that it has to work (...)

The literature supports the importance of acting in a socially responsible manner throughout the value chain and not just in a punctual and timely way (Werheid & Mühlen, 2018). The experienced practitioners have defined the main objective as making the processes within the associations socially responsible, rather than focusing on 'external charity'. This approach is supported by experts in this field, who have also emphasised the importance of CSR remaining within the core business and being process-oriented (Emrich, 2019; Sheth & Babiak, 2010).

4.1.3 Conclusion

This section offers insights into the perception of CSR within UEFA, DFB and RFX. The difficulty of defining CSR in the literature (Činčalová & Prokop, 2019; Dahlsrud, 2008; Low, 2014; C. Müller, 2011; Walzel, 2019; Walzel et al., 2018) is also to be found in practice. Respondents see their core business as contributing to society. A distinctive feature of sports associations is that the challenge does not primarily reside in defining CSR. Instead, the challenge resides in defining the rationale behind the implementation of internal and external CSR measures in light of the perceived public

utility of the associations in question. It is imperative for associations to be cognizant of their own position and to comprehend the rationale behind their CSR endeavours.

4.2 Scope of CSR-related Activities in UEFA, DFB and RFX

The determination of both the theoretical definition and the operational scope of CSR presents a considerable challenge. This section presents a discussion of how interviewees delineated the scope for CSR-related work, situated within the context of the self-perception of responsible individuals within the organisations under analysis. As previously discussed in subsection 2.2.4.1 and 4.1, the literature on this topic recommends a focus on the core business (Emrich, 2019; Sheth & Babiak, 2010) and a proactive approach (Becker-Olsen et al., 2006; Wagner et al., 2009). Firstly, an analysis of internal processes is conducted (4.2.1). Subsequently, the absence of a guideline is examined (4.2.2), and finally, the challenge of balancing the core business and social responsibility at the regional level is addressed (4.2.3).

4.2.1 Internal Processes

In light of the proposal that all internal processes be considered rather than external CSR activities, the discussion continues with respect to whether the CSR-related activities should pertain to football or whether a broader scope would be more appropriate, according to the perspectives of the interviewees.

Eike (DFB): As part of society, you can look at your own processes. Every social player has the task of looking at how you can use the earth's treasures more sparingly.

The necessity for an in-depth examination of the internal processes is repeatedly emphasised by Eike and David throughout the course of the interview.

David (UEFA): So it's not primarily UEFA's job to alleviate the famine in Africa, from that point of view, but it's about us doing what we do in a socially acceptable and responsible way. (...) It's all about internal

matters and we don't take a few million in our hands and support a charitable organisation that then does something somewhere in the world.

As previously outlined in subsection 4.1.1, David displays a comprehensive grasp of the internal affairs of the focus. The UEFA Foundation for Children acts globally and outside the core business. At this juncture, David maintains this distinct focus and directs his attention towards the CSR activities of the association itself.

Also some of the interviewed employees share the perception that the connection to football represents the defining aspect of the scope.

Diana (DFB): Yes, the work we do here always has a connection to football. We are part of the DFB, our area of work is football, and everything else that perhaps goes beyond football is the responsibility of the foundations, for example.

Although Diana identifies the core business relationship as a fundamental aspect of the organisation, it is important to recognise that, as with David, her perspective on this may differ when it comes to foundations. From her perspective, the remit of the CSR department of the association is confined to the football sector. In contrast, the foundations financed by the football association are not constrained by the limitations of their core business relationship and are free to operate in any field. A comprehensive analysis of the foundations financed by football associations is presented in subsection 4.5.1.

Eike asserts that, in an ideal scenario, the DFB should provide assistance to football clubs in their primary activities, whilst also offering guidance on conducting their daily operations in a socially responsible manner.

We say that it is about the development of the club, and the development of employees in the club and the development of the sports programmes in the club. And here we, as an overall system, are responsible for helping them to do that. That we ideally support clubs but also try to influence how they can perhaps make their things more relevant to society.

The difficulty in defining the scope of CSR-related activities is expressed by interviewees at all levels of the organisations.

Stefan (RFX): From my point of view, it is a very fine line between saying 'we care about that' or 'we don't care about that'. I think it's very difficult because social responsibility has an incredibly broad spectrum.

Werner talks about his own regional federation and the different perceptions of what the scope of CSR work should be.

Of course, there are also many in such an association who say, 'hey, we already have our work cut out organising the matches. Leave us alone with the social stuff, because we can't save the world'. We have that too, but I think I would say that the vast majority of us, (...) follow my line.

The interviews demonstrate that it is challenging to achieve a comprehensive understanding of the boundaries of football associations' social responsibility.

4.2.2 Lack of a Guideline

In accordance with the findings outlined in subsection 2.2.3, a strategic approach to CSR-related activities is imperative for the long-term success of an organisation (Draebye, 2021; Werheid & Mühlen, 2018). However, a paucity of definitive guidelines currently exists. This is a matter which respondents address in several situations. The absence of clear guidelines within the associations gives rise to a multitude of personal perspectives across all three organisations, and it is noteworthy that interviewees offered disparate opinions at varying points in the interviews. Initially, Simone underscored the importance of maintaining a football-specific focus (see quotation in subsection 4.1.2). However, she subsequently adopted a more expansive viewpoint.

Simone (DFB): You have to remember that football is very important in Germany. You can't compare football with fencing or volleyball or badminton. The DFB has over seven million members, which of course means that the DFB has a position in society as a whole, and that also entails a responsibility. So on the one hand for our members, these seven million, but of course also for

the rest of society, (...). So I think that there is definitely a responsibility that goes far beyond organising football.

Another illustrative case is that of Paul (DFB), who perceives an expanded obligation for the association as the interview progresses. He postulates that the DFB must leverage the **"radiant power"** of football to enhance awareness and effect improvements, not merely on the pitch. At the outset of the interview, he asserts that a continued connection with football is imperative.

Well, I mean, (...) the topic of football is naturally at the forefront for us because, first of all, society's expectations of football are very high. And that's why I think we should, of course, dedicate ourselves first and foremost to the socio-political issues relevant to football.

Subsequently, the scope delineated by Paul is more expansive in its reach.

Because we must not stop - at least in my opinion - the DFB and the regional federations from devoting themselves not only to social issues relevant to football, but of course also to many other areas that are important for society.

As demonstrated by the quotations, the absence of clear guidelines and a defined scope gives rise to contentious statements regarding the extent of football associations' social responsibility.

4.2.3 Balancing Core Business and Social Responsibility at the Regional Level

At the regional level, there are particularities in the balancing of CSR measures with the core business of football.

Tamara (RFX) identifies a correlation between the expansion of activities beyond the domain of football and the realisation of the core business objective.

Tamara (RFX): So if I just mentioned the example of violence against referees, then you realise that you can't stay football-related at all, because violence against referees also leads to an enormous decline in

the number of referees (...) apart from that, it is actually my opinion that an association of this size, (...) also has a social responsibility per se (...)

From this standpoint, football associations are in a position to engage with all social issues that emerge in society. Tamara's statement demonstrates that it is not always straightforward to maintain focus on core business operations in the face of competing demands. The broader responsibility of associations to act outside of football lacks a solid basis in the academic literature and can only be explained by treating associations like any other business. This approach is broadly endorsed by authors such as Smith and Westerbeek (2007), Thielbörger (2023) and Yang and Sonmez (2005). However, Walzel et al. (2018), a decade later, highlight the specificities of sport organisations in this context. Emrich (2019) defines the responsibility of the football association as '(...) act in a reputable way and to make society realise how important and meaningful football is'. In contrast, other researchers view core business activities, such as UEFA's HatTrick programme, as a means of returning revenue to sport, rather than as CSR initiatives (Hillebrandt, 2011).

Stefan, who is responsible for CSR issues at the regional federation, emphasises that they endeavour to address a range of significant socio-political issues and highlight key areas of concern in order to raise awareness and stimulate debate. It has been demonstrated that participation in sports facilitates the physical and mental growth of young people (Dagkas & Armour, 2012). As previously stated, Stefan asserts that the primary objective of the regional federation is business-related and focused on maintaining operational continuity, rather than pursuing a general notion of benevolence. As a full-time employee of the regional federation with practical experience at the nexus of the national association and the grassroots, his conviction in the significance and scope of CSR is of great importance at the regional level.

A distinctive feature of this work is the focus on regional federations working directly with amateur clubs. Many interviewees emphasise the importance of acting in a way that is most useful to the grassroots, which in this context refers to the clubs. Not only Stefan at the regional level, but also Eike (DFB) is aware of this.

This means that you see the whole thing as an overall system and say; wait a minute, the federal level, the state level and the district level

together are actually a service network for the actual productive units, namely the local clubs.

The positions of Eike and Stefan demonstrate that their experience has instilled in them a commitment to prioritising the needs and concerns of the grassroots level, rather than engaging in CSR activities that are perceived to fall outside the scope of their expertise.

4.2.4 Conclusion

The extant literature suggests that organisations are more successful in their CSR work when they adhere to their core competencies (Sheth & Babiak, 2010). This assertion is corroborated by German authorities such as the German Federal Ministry of Labour and Foreign Affairs (2024). However, the findings of this study indicate that the absence of guidelines delineating the scope of CSR-related activities for individuals within organisations at all levels of the organisational hierarchy poses significant challenges. It is therefore essential for associations to possess a comprehensive understanding of the boundaries of their CSR activities, in order to provide clear guidelines to all employees and volunteers within their structures.

4.3 Values underpinning the CSR Approach within UEFA, DFB and RFX

The sport of football provides a foundation for individuals from diverse backgrounds to unite in a setting where shared values facilitate the opportunity to engage in collaborative play (Levermore, 2010). Besides defining the scope, it is imperative that the values espoused by football organisations are explicitly delineated and that their CSR initiatives are in alignment with these values. Otherwise, despite the intention to act in a beneficial manner, the organisation may still experience adverse consequences (Werheid & Mühlen, 2018). The following section provides a detailed analysis of the interviewees' perceptions regarding their organisation's values (4.3.1), the process of consensus-building regarding shared values (4.3.2), the challenges associated with selecting sponsors who align with organisational values (4.3.3), and

the difficulties involved in harmonising organisational values with the political sphere (4.3.4).

4.3.1 DFB Respondents' Perception of their Organisations' Values

In addition to the financial value, the literature on CSR emphasises the creation of humanitarian and assurance values as key outcomes of successful CSR initiatives (Breitbarth & Harris, 2008). In order to achieve this, it is recommended that a self-reflective approach be employed throughout the process, which will then facilitate the advancement of organisational objectives, core values, and organisational culture (Giulianotti, 2015).

Diana (DFB) recognises the significance of shared values.

I say that there is a responsibility. You have to represent values and first of all you have to be committed to these values. (...) As an umbrella organisation, we must ensure that everyone supports, is aware of and understands what these values mean.

In literature, leading authors list up the business drivers behind CSR and mention passing on organisational values and culture, as mentioned by Diana, as one of these drivers (Breitbarth et al., 2011).

Anna (DFB): I think it goes further than that, because it's not just the question of playing football itself, but also the question of how we play football, what values we put behind it, (...) beyond the core organisation. It is also much more about the question of sustainability and the question of 'how exactly, according to which values do we want to live' and what is important to us in our core business.

Anna recognises the importance of understanding the core values of an organisation. In order to establish the desired organisational culture, which is based on the defined values, it is essential to ensure transparency and credibility. Consequently, a CSR strategy must be defined and implemented. It is of the utmost importance that the CSR strategy does not merely replicate the actions that have previously garnered media

attention and popular approval. Instead, it must align with the organisation's intrinsic values and utilise its inherent potential to achieve the optimal outcome (Werheid & Mühlen, 2018).

4.3.2 Process of Agreeing on Shared Values at the Regional and Grassroots Level

One element of an overarching strategy would be the definition of the scope and the values, as well as the establishment of a commitment to those parameters. In their interviews, employees have expressed discontent with the perceived lack of support from high-level management.

Simone (DFB), who collaborates closely with the regional federations, offers insights drawn from her experience.

And of course there are regional federations where these issues are simply not given such a high priority by the management and the board, and those who work on these issues are therefore also a bit of a lone fighter. So they need a bit more support in one place or another.

Tamara (RFX), representing a regional federation, articulates the challenge of ensuring that CSR-related matters are perceived as crucial at the grassroots level.

I think we had already mentioned that the topic may not have been well received in some areas overall, and I think that in order to ultimately reach the clubs, to really get to the grassroots with the topic, we need a lot of multipliers who permeate all levels of the association, right down to the district football officers, every district football officer would have to live the topic, every sports judge, every referee, every trainer, and it's just that we are such a mass, this topic often needs a very personal approach and sensitisation.

Tom (RFX) posits that the transfer of values can only occur once individuals at the grassroots level have undergone sensitisation.

You first have to sensitise people to it. So you first have to sensitise the basis to the fact that something like this even exists. Because if you do something from above, it is difficult to accept that values have to be implemented there.

The necessity to prioritise multipliers at the grassroots level is evident, as is the consensus among both employees and volunteers in the regional federation. The importance of establishing common values that the grassroots can recognise themselves is emphasised by experts working with the basis.

4.3.3 Challenges of Selecting Sponsors in Accordance with Organisational Values at UEFA

In addition to defining one's values and aiming for multipliers, the selection of sponsors (see subsection 2.2.6.3) is identified as a crucial aspect by the participants in this study. The image of the sponsors is not only present in the minds of the researchers (Herold et al., 2023; Levermore, 2010; Plewa, Carrillat, Mazodier, & Quester, 2016; Smith & Westerbeek, 2007) but also in the minds of the interviewees.

David (UEFA): Then another very important area is the whole thing with the sponsors. So if we now go and say in the area of health we are promoting an active lifestyle; that includes healthy eating, that includes moderate drinking of alcohol, but that also includes exercise and one of the best ways to keep the cardiovascular system going is football. (...) People don't have to be in the CSR department, so if my colleagues in marketing set themselves the goal of 'we actually want to acquire sponsors who practise social responsibility', then perhaps the contracts with the oil industry will no longer be signed.

This example demonstrates the necessity for CSR and defined values to be cross-sectional tasks within the organisation. Otherwise, there is an inevitably high probability of discrepancy between the desired organisational culture and the reality of the day-to-day operations. As noted earlier in this chapter, the link between CSR

work and the core business is a key consideration. It is of paramount importance that any potential conflict between the core business and the nature of the CSR-related work within the organisation is avoided (Levermore, 2010). The impact of cultural factors at the institutional, organisational and individual levels is clearly demonstrated in both literary works (Walzel et al., 2018) and practical applications.

4.3.4 Challenge of Own Values and Political Sphere at DFB Level

Football does not inherently correlate with any specific political convictions or cultural principles as a collective and competitive sport. This has resulted in football being played in a broad range of settings, encompassing both democratic and authoritarian regimes (Scherr, 2023). However, football association representatives frequently encounter political scenarios and are compelled to make choices regarding the extent to which they wish to engage with politics.

Werner (DFB): *(...) the discussion that we also have in football and in sport in general, namely how deeply and how committedly we want to get involved in the 'political sphere'.*

Werner's statement encompasses a wide scope of considerations.

(...) but we also advocate the values that exist in football, which help us in a positive way in one situation or another. So in that respect, I'm not a dreamer, I don't assume that we can save the world – but if we make it a little bit better, that of course helps a lot of people. (...) as with the FIFA World Cup in Russia, that alongside this great event, if you disregard the sporting aspect, there is a responsibility. We also did a lot to make it clear that we don't just look at the pitch and the result, but also at the situation in the respective country. And we will discuss this question again in the context of the next World Cup in Qatar, for example.

As discussed in subsection 2.2.6.2, researchers have cautioned against the potential for political agendas and conflicting motives to emerge in the context of CSR-related work (Giulianotti, 2015; Levermore & Moore, 2015). Furthermore, it can be used for sportswashing by governments (Dubinsky, 2024). However, researchers have identified the primary benefit of football as its capacity to serve as a neutral forum for individuals and organisations to engage in collaborative endeavours within a non-political setting, characterised by a common set of values (Levermore, 2010). Werner's statement demonstrates the necessity for football associations that receive significant attention to have well-defined guidelines, a clearly delineated scope, and a strategic approach that incorporates a systematic business methodology to address these matters.

4.3.5 Conclusion

This section explores the significance of shared values and the necessity of a dedicated commitment to these values for the success of both internal and external CSR initiatives. It is evident that a range of individuals and groups are required to drive these initiatives forward, from high-level management to volunteers at the district level. In order to navigate upcoming political topics effectively, associations must define their scope and values in order to act strategically and align their actions with their organisational culture.

4.4 Awareness of existing CSR-Policies within UEFA, DFB and RFX

A commitment to CSR can confer a competitive advantage on organisations (Breitbarth et al., 2011; Činčalová & Prokop, 2019). However, organisations seeking to raise awareness of CSR-related issues may encounter a number of challenges. Following the discussion of scope and values in the preceding subsections, this subsection presents an analysis of the evolution of CSR awareness within the organisations in UEFA, DFB and RFX (4.4.1) and their current position in this regard (4.4.2).

4.4.1 Development of CSR Awareness in UEFA and DFB

The advent of CSR within UEFA and DFB was an organic process, shaped by developments in the regions where they operated.

In the case of UEFA, the genesis of its CSR activities is described by David as follows;

When I first joined UEFA, there was a programme called the 'Eastern Europe Support Programme', which was implemented after the collapse of the Soviet Union and the end of the Balkan wars. At that time the UEFA started a kind of a 'Marshall Program' to bring the associations, there were independent now, to a European level, especially in terms of infrastructure.

In his remarks on the DFB, Eike underscores the parallel development of CSR in other organisations, including those in close proximity to the DFB. He highlights that at the outset of this process, the prevailing understanding of CSR was to allocate two percent of profits for societal benefit.

Eike (DFB): Why does it even exist? And there was already a developed repertoire of demands from the people who had further developed the topic of CSR. Then there was also the famous two percent. With the question of sales or profits, most people interpreted it more in terms of profits. Two per cent should be given back to society, so to speak, as 'compensation' for the entrepreneurial exploitation of society, to put it very simply. And society was not meant in the sense of 'society helped me so that I could be successful as an entrepreneur', you pay taxes for that. Rather, you have exploited the earth, the environmental treasures, and made a profit from them, so you have to give something back. That was more the logic of being a part of CSR.

As discussed in subsection 4.1.1, those in senior decision-making roles assert that their responsibility is to optimise their own processes. The development of CSR awareness in football associations is linked to the general developments in this area.

4.4.2 Current Awareness of CSR Policies in UEFA, DFB and RFX

In the contemporary context, the level of awareness regarding CSR varies among different associations and across various hierarchical levels.

David (UEFA): **We are trying to set a good example and then also try to promote training seminars, for example, we work together with the University of St. Gallen and we offer a CSR course where we then invite the 55 associations and train people accordingly in order to make appropriate progress.**

Tom (RFX) has expressed concerns regarding the apparent lack of awareness concerning the merits of CSR within the association.

But people work with it very little. On the other hand, it is the case that this area is also completely understaffed at the DFB (...) And I know that someone once said from the marketing department: 'You can't win any flower pots with inclusion/integration'.

In order to enhance awareness and commitment to CSR-related issues, the UEFA has established the HatTrick Program, which is designed to facilitate engagement with CSR activities among member countries. In addition to the course for professionals within the member associations, the HatTrick Program offers an annual allocation of €100,000 from the UEFA to member countries that engage in CSR activities. Further details regarding this initiative will be provided in subsection 4.5.5. Similarly, as outlined in subsection 2.3.1, the DFB implemented the Masterplan, comprising both voluntary and mandatory measures across a range of areas, including those pertaining to CSR.

Simone (DFB) explains, that the regional federations get support as part of the Masterplan.

In principle, the regional federations then commit to a certain standard, a minimum standard, to certain measures that they will implement - this year, for the first time, there are mandatory and optional measures - and are also

provided with resources that are linked to this. For example, each regional federation has a permanent position of masterplan coordinator. Exactly. And that is supported accordingly.

As Simone elucidates, the DFB provides financial assistance to the regional federations for the implementation and maintenance of a coordinating position on matters pertaining to the Masterplan.

Tamara (RFX): I think the mandatory measures and the voluntary measures actually take account of the fact that some may be very well staffed and others not so well and so I think it's just a good thing that the DFB has such a controlling instrument and thus also ensures and encourages that the regional federations simply do something (...), it's only a very small part in each area that is subject to this controlling, so to speak.

In her statement, Tamara acknowledges the challenges faced by regional federations with limited resources and concurs with the view that monitoring CSR work represents a significant hurdle. As discussed in subsection 2.2.6.1, the available evidence from research on regional federations indicates that the assessment and documentation of CSR outcomes represent a significant challenge (Kempf et al., 2017). Nevertheless, Tamara views the existence of the Masterplan as a constructive initiative that can foster greater awareness of this subject matter within the regional federations.

As a very experienced professional within one other regional federation and the DFB Werner (DFB) expresses the challenges when trying to raise the awareness and implement CSR measures within the clubs.

Werner (DFB): *And then, of course, the point is that this also has limits, which are manifold, starting with the fact that the local club, and that's what it's all about in the end, the local club has to solve eight challenges on the day, so to speak, and then I come around the corner with the ninth package and say you still have that too.*

As highlighted by numerous experts in section 4.2.3, all activities must initially serve local clubs. Consequently, CSR work must be tailored to their requirements. Werner

(DFB) identifies the financial and personnel challenges associated with the imposition of additional expectations upon them. He concludes;

(...) which doesn't mean that people don't want to do it, but rather that when people ask themselves the question: what do I actually do now, they first have the upkeep of training and match operations in mind.

A primary emphasis is placed on the operational aspects of the local units. Based on the experience gained from his role within the regional federation, he asserts that challenges encountered at the local level require attention.

In conclusion, the results of the interviews indicate that the Masterplan offers assistance to regional federations in their efforts related to CSR. However, the level of awareness and willingness to engage in social responsibility activities varies among representatives of associations, as well as those at the grassroots level.

4.4.3 Conclusion

The genesis of the concept of 'CSR-related work' is the subject of discussion among experts in the field. They identify the earliest manifestations of this as occurring in a non-strategic organic manner. Various programmes have been implemented to enhance awareness of existing policies at both national and local levels. Interviews revealed that, especially at a grassroots level, CSR can be perceived as an additional burden; therefore, greater emphasis must be placed on the advantages of positive CSR measures.

4.5 Financial Particularities of CSR in Football Associations

Following an in-depth examination of the scope, values and the awareness of CSR in UEFA, DFB and RFX, a key issue that arises is the funding of CSR activities. The financial importance of football continues to grow. UEFA and the European football sector have a leading position in global football (Cortsen, 2018). According to the newest Deloitte (2024) report, the 2022/23 season marked a year of record revenues,

the European football market achieving 16% growth to a new height of now €35.3 billion. Bundesliga clubs generated growth in total revenue to €3.8 billion, a 22% increase compared to the previous season and the largest growth of the so called 'big five' leagues (England, Germany, Spain, Italy, France).

According to UEFA's financial report its total revenue stands at €4.3 billion (and is 7% up on the previous season (UEFA, 2024a). The DFB had a negative result of around minus €4.2 million in 2022 due to additional tax payments following the cancellation of the non-profit status for the years 2006, 2014 and 2015. In addition, the construction costs for the new DFB campus and the early withdrawal from the 2022 FIFA World Cup in Qatar are reflected in the finances (Fussball-Bund, 2023). The regional federation analysed has had a balanced financial situation in recent years, with income and expenditure resulting in a small surplus.

Discussing CSR work inevitably leads to the limits of financial possibilities and the discussion of resources. The aim of this section is to demonstrate the particularities of football associations rather than to provide figures and detailed information on budgeting.

In this subsection, the financial advantages of successful CSR work will firstly be discussed (4.5.1). Subsequently, an analysis will be conducted of the CSR departments (4.5.2) and the charitable foundations of the football associations UEFA, DFB and RFX (4.5.3). In order to provide a more comprehensive examination of the topic, the critique offered by interview partners on the foundations will be presented (4.5.4). Finally, the challenges in evaluating and controlling CSR-related work will be discussed (4.5.5).

4.5.1 Financial Advantages of Successful CSR in Football

Modern CSR research combines successful CSR with the economic performance of the organisation (Werheid & Mühlen, 2018). While there is a need for concrete evidence (Walzel, 2019), the general consensus is that the two successes are not contradictory. The extant literature indicates that a mutually beneficial arrangement between communities, sports organisations and sponsors can be achieved through

the implementation of effective CSR management strategies (Herold et al., 2023; Kurtulan & Begeç, 2023; C. Müller, 2011; Plewa et al., 2016). This was corroborated by the findings of the interviews, which highlight the positive impact of well-executed CSR initiatives. As Paul (DFB) observes, the visibility of CSR activities can serve as a valuable asset in attracting potential sponsors.

If you want to have sponsors today, then it's essentially about them asking questions like these: How are you doing in the area of sustainability? How are you doing in the environmental sector? And if you then have to say as an association, "we're doing little or nothing", then you've lost. Then the issue is over and many sponsors wave goodbye.

In the aforementioned statement, reference is made by Paul to the experiences that he has accumulated within both the DFB as well as a regional federation.

The conclusion drawn from both extant literature (Kempf et al., 2017; Kurtulan & Begeç, 2023) and the expert's statement demonstrates that effective CSR can attract sponsors and, consequently, can generate financial value for football organisations.

4.5.2 CSR Departments of Football Associations UEFA, DFB and RFX

When discussing the CSR-related financial structure of football associations, it's important to distinguish between the CSR departments themselves and the foundations funded by the associations. The remit of CSR departments covers a variety of internal organisational issues. As outlined by Welford (2005), the internal aspects of CSR encompass a range of issues, including human rights, association, vocational education, fair wages, equal opportunities and non-discrimination. Additionally, the employees of the CSR department are tasked with the management of the company's external stakeholder relationships, which include upper and lower associations and clubs (Levermore & Moore, 2015; Walzel et al., 2018).

With regard to internal departmental matters, there is a clear and consistent expression of the necessity for additional personnel at all levels. At the time of the interviews conducted for this thesis, the UEFA CSR department was staffed by four

full-time employees. Both interlocutors articulated concerns regarding this situation and articulated an urgent need for additional personnel within the department.

Lena (UEFA): **So the whole thing as a CSR programme, I manage that alone for 55 associations, so it would be nice if I had a bit more support, of course.**

Similarly, DFB interviewees at all levels within the department express a desire for an increase in the number of colleagues and a higher budget. This is due to the fact that following the restructuring in 2018, CSR has been combined with all matters related to fan issues within the communications department. Eike (DFB) offers a critique of this situation.

You place topics with people but forget that the topic is extensive. Doesn't that also require personnel? Are we prepared to invest? No. Then you get the result that has come out now.

A similar situation pertains within the regional federation. At the time of the interview, the CSR department was staffed by a single full-time employee. Moreover, the department head was fulfilling the dual role of CSR lead and CEO of the foundation. The foundation itself had two full-time employees, including the CEO.

Diana (DFB): *(...) and then you have to weigh up how many resources we can put into it, how sensible it is and then it is weighed up and then of course we look at the budget, so of course we also have a limited budget.*

As is the case in any organisation, the scarcity of resources gives rise to the necessity for strategic budget planning. Paul (DFB) explains his understanding of strategic CSR budgeting.

Because some people said, 'you have to invest a lot more money and so on'. I say: 'We have to go the other way. We have to say what we believe is right. What should we do. And then I go to our treasurer and say: "I need money for that."' But to say the opposite, 'we have a pot here and let's see how we work it off', that can't be right. (...) However, the question of "what can we manage" is also a question of what resources are available, what staff are available and what money is available.

He is convinced that a more structured approach to CSR would result in greater financial resources being allocated to the department and considers effective CSR to be an attractive proposition for potential sponsors (“**then that's something you can score with**”) as described in subsection 4.5.1.

The necessity to differentiate between staff and volunteers as a distinctive aspect of sports management (Breitbarth et al., 2015) in the context of CSR planning is articulated in the interview by Diana (DFB).

So I think that you could really internalise the two areas of responsibility, i.e. for the main office and for the voluntary work. So you really need to create more capacity there. (...) there are just different things that you can do in the full-time staff than if you try to influence voluntary structures in football. So it's just two big complexes, so perhaps it would make sense to have two different positions, but it's also a question of resources.

To reiterate, Simone (DFB) asserts that it is imperative to utilise resources in an optimal manner within the core business, given the inherent limitations of such resources.

So of course that's also a question in the end, I don't know, of resources and possibilities. And here, too, it's limited at a certain point. And that's why I would always, I would always do it from a football perspective.

In conclusion, representatives of UEFA, DFB and RFX emphasise the limited capacity within their departments in terms of personnel and resources. This limitation necessitates a re-evaluation of the allocation of resources towards CSR-related initiatives, with a focus on measures that are more directly linked to the organisation's core activities and that demonstrate tangible effectiveness.

4.5.3 Charitable Foundations

All three football associations -UEFA, DFB, and RFX- conduct part of their CSR-related work via foundations, as outlined in subsection 2.3.

The UEFA children's foundation exists since 2015 and is financed by the UEFA and supported by some partners of the UEFA. According to the charter the aim is to support children in areas like health, education and personal development (UEFA, 2022). David (UEFA) describes the Foundation as an independent institution which operates globally.

The regional federation has a foundation that operates in a number of different areas, as outlined by Stefan (RFX).

(...) and the foundation itself is more responsible for prevention and tries to offer services to clubs and their members to create appropriate preventive measures.

The foundation's capital is derived from the proceeds of the 2006 FIFA World Cup, which the German Football Association distributed among its 21 regional federations. Additional funds are generated from fines imposed by the RFX's judicial bodies. The foundation's activities encompass football-related projects as well as other social issues, including violence prevention and integration.

The DFB's foundations are financed by the DFB itself. The DFB-Stiftung Sepp Herberger, was founded in 1977 and got a million Mark as capital from the DFB at that time. While there are some football-related projects like blind football the main project for long years is for the resocialisation of prisoners (Fussball-Bund, 2022c). Today, the DFB funds the activities of the foundation to the tune of around €1 million annually (Wrzesinski, 2019). The other major foundation, the DFB-Stiftung Egidius Braun, was established in 2001 as the successor to the former 'Sportförderverein' (sport promotion association) and supports numerous projects in Mexico, Eastern Europe and Germany. From the outset, the Foundation has not only supported football related projects. Every two years, the foundation organises a charity match between the German national team and other national teams to raise funds for the foundation's work (Fussball-Bund, 2022b). The third DFB named foundation is the DFB Kulturstiftung (cultural foundation). It was based on the success of cultural activities during the FIFA World Cup 2006 in Germany and founded in June 2007. The foundation is operative and supportive active in many areas of culture and the arts. Since 2007, more than 300 projects have been supported with a total amount of around 4 million euros (Fussball-Bund, 2022a). In addition to these three foundations

with "DFB" in their names, the association supports a number of other foundations. The main beneficiary is the DFL Foundation of the German Football League (DFL). Since 2008, the DFL Foundation (formerly known as the Bundesliga Foundation) has focused on supporting children and young people at grassroots level. Almost 600 projects have been funded to date, with 84 projects currently reaching 110,000 people each year. A total amount of 26 million Euros has been distributed to the beneficiaries before 2019 (Fussball-Bund, 2022e).

Table 4 gives an example of the financial dimension of donations. In December 2022 the DFB decided to donate 1.925 million Euros to its own foundations as well as the named other football related working foundations. As shown in Table 4 the DFB's own foundations as well as others were supported. The Robert-Enke foundation exists since 2010 and was named after the former German national player Robert Enke, who committed suicide after suffering depression. The foundation works on the topic "widespread disease depression" (Robert-Enke-Stiftung, 2022). 25,000 Euros of the money goes to the Fritz-Walter-Stiftung, that works on the integration of young people since 1999 (Fritz-Walter-Stiftung, 2022). The Uwe-Seeler-Stiftung that mainly helps disabled people (Uwe-Seeler-Stiftung, 2022) and the Stiftung Die Mannschaft (Fussball-Bund, 2022d), which is a part of the DFB-Stiftung Egidius-Braun and formed by the national players in 2020 during the COVID pandemic (Mannschaft, 2022) receive 10.000 Euros each.

Donations DFB 2022			
Amount in €	Recipient	Cause, Purpose	Football-Related Cause
875.000	DFL Stiftung	Sports, Education, Culture	Partly
400.000	DFB Kulturstiftung	Arts and Culture	Partly
305.000	DFB-Stiftung Sepp Herberger	Disability Football, Resocialisation of Prisoners	Partly
200.000	DFB Stiftung Egidius Braun	Foreign Countries - Support and Exchange, Youth, Volunteering	Partly
100.000	Robert-Enke-Stiftung	Fighting Depression	No
25.000	Fritz-Walter-Stiftung	Integration of Youth	No
10.000	Uwe-Seeler-Stiftung	Support Disabled People	No
10.000	Stiftung Die Mannschaft (part of DFB-Stiftung Egidius Braun)	Youth, Sports, Education, Environmental protection	Partly
1.925.000 Total			

Table 4: DFB Donations 2022

As demonstrated in the above example, the projects supported by these foundations are highly diverse, with no single focus on football. The expansive scope of these foundations does not appear to be subjected to rigorous scrutiny by donors, although

this was a topic of discussion and criticism in the interviews. For example, DFB's Eike concedes that the amount allocated to the foundations is relatively modest in comparison to the association's overall budget. Nevertheless, he emphasises that the foundations are entirely financed by the DFB and cannot claim to exist independently. The findings of the interviews suggest that officials should reconsider their approach to the manner in which charitable foundations supported by the football associations UEFA, DFB and RFX are engaging with non-football-related initiatives, given that these foundations are operating at a notably high rate in such endeavours.

4.5.4 Critique in Charitable Foundations at UEFA, DFB and RFX

The work of charitable foundations is addressed in subsection 4.5.3. The purpose of this subsection is to provide a comprehensive exposition of the critique of these foundations offered by the interview partners.

While some projects of the foundations (such as football for the blind) are related to the association's core business, others have no connection to football. Eike (DFB) states: **“Then things happen that have nothing to do with the DFB, you can despair about that.”**

The charitable foundations of the regional federations are also the subject of persistent criticism. Eike (DFB) views them as an **“opportunity for self-realisation”** for the presidents. Although Eike acknowledges that numerous programmes for marginalised groups would not exist without these foundations, he maintains that the core business itself is charitable in nature and that additional activities outside this remit are not a logical extension of the organisation's charitable purpose.

This social foundation then deals with issues that have little or nothing to do with the actual purpose of the association (...) it should be critically examined whether this makes sense for an area that is already charitable.

At the employee level, Diana (DFB) makes the same point: *“There are three foundations that sometimes do things that have little to do with football.”*

At the level of the UEFA, Lena espouses this perspective: **“So for me, CSR clearly has to be linked to the core business, so what the foundation does is also great (...). But we see it differently.”**

She emphasises that modern CSR has moved from charitable philanthropy to the overall strategy of the organisation. The shift from unsolicited donations to sponsorship and planned CSR activities is also reflected in the literature (Činčalová & Prokop, 2019; Habisch & Wegner, 2004). Research shows there is evidence of a relationship between voluntary expenditure on CSR activities and strategic alignment with the core business (Sheth & Babiak, 2010).

As previously discussed in subsections 4.1 and 4.2, the issue at hand is not the legitimacy of the 'good cause' itself, but rather the fact that a charitable organisation is operating in an unfamiliar field. In contrast, the CEO of the DFB foundations, Tobias Wrzesinski (2019), posits that foundations are a means of institutionalising efforts and underscoring the gravity of the issue. Within the DFB, Paul shares this view.

I believe we have already achieved a lot, including through our foundations, and we have also been able to achieve a lot of positive things. We have also been able to bring recognition where good things have been done. (...) And if we can do things beyond that - and we do that in many areas with the foundations - where initiatives/programmes are developed that also support, let's say, social issues beyond what we do in football, that can help round things off.

The issues discussed and outlined in subsection 4.2 continue to emerge in different contexts. There is still considerable ambiguity surrounding the scope of the CSR activities, even among individuals occupying comparable positions within the DFB.

Eike (DFB): However, they are 100 per cent financed by the DFB and the foundation boards are automatically staffed by DFB people so that we have the majority. They are therefore instruments of the DFB and not independent instruments.

Despite the common perception that the creation of CSR departments within organisations represents an essential element of their strategic approach, the level of support for initiatives unrelated to football is frequently subjected to scrutiny by

individuals at all levels during the interview process. It is not always the case that the foundations engage in activities related to football. Rather, their objective is to achieve positive outcomes in a range of areas with the support of the associations. In interviews, there is an ongoing discussion about the budgeting process and the financing of the foundations. In particular, those at the policy-making level criticise this, stating that it does not align with the federation's purposes to spend money on non-football related projects.

The interviews highlight the necessity to re-examine the link between the foundations and the overall strategy of the associations, particularly in light of the fact that they are fully or largely funded by the former. This is due to the fact that, if the foundations are considered part of the CSR component of the associations, they must be viewed as an integral part of the overall strategy.

4.5.5 Evaluation and Controlling of CSR-related Features in UEFA, DFB and RFX

A significant concern, beyond the question of the scope of the projects, is the control of the financial assistance distributed (Breitbarth et al., 2011; Giulianotti, 2015; Werheid & Mühlen, 2018).

The issue of the same people controlling each other in different commissions, which arises in this context, will be discussed in subsection 4.9. UEFA allocates a uniform sum of €100,000 per annum to each national association for the implementation of CSR initiatives. The UEFA HatTrick Programme is designed to provide support to national associations in their project-oriented CSR activities. While UEFA's David asserts that the objective is to **"help and control,"** DFB's Eike highlights that FIFA, for instance, will only disburse funds if child protection is assured. However, he asserts that it is **"impossible to control"** and that there are numerous **"alibi projects"** within the associations. He posits that as UEFA employs the same methodology, the outcomes will be analogous. Both parties concur that the uniformity of the financial allotment of €100,000 per country represents a shortcoming of the policy.

A similar issue arises with regard to the relationship between the DFB and its regional federations. At all levels of the organisation, employees emphasise the differences in

size and resources between the 21 regional federations, while the DFB's level of support remains consistent despite these differences.

Diana (DFB): What we sometimes get back is that when we say you still have to do this, you have to set up a position for x y or something, the answer is; I have no capacity for that, how am I supposed to manage that?

At the regional level, Tamara (RFX) makes the point that this support is not regarded as adequate in some regional federations, and that it would be inconsistent for the DFB to continue requesting further corporate social responsibility CSR-related activities without offering commensurate support in return.

You can't do that very well, because some people don't have the opportunity, (...) if the DFB were to say it would like to do more or would like the regional federations to do more, then it would also have to provide appropriate support for the regional federations e.g. in terms of staff resources, otherwise some, the regional federations will also demand this because they don't have the possibilities.

The challenge of evaluating and controlling CSR-related work is recognised by researchers and experienced practitioners at different levels. When discussing evaluation and control at the regional level, it is important for the DFB to recognise the significant variations in size and resources between the 21 regions. Similarly, the 55 national associations are not comparable in their situations; therefore, a variety of tools would be required to support, evaluate and control them.

4.5.6 Conclusion

A CSR programme that has been successfully implemented and communicated can assist clubs and associations in reaping financial benefits (Kempf et al., 2017). The scarcity of resources represents a significant challenge for CSR departments, with notable differences observed across countries and regions. The question of whether foundations should be permitted to engage in activities beyond the domain of football is a recurring topic of debate. The evaluation of CSR remains challenging from both a

theoretical (Breitbarth et al., 2011; Giulianotti, 2015; Werheid & Mühlen, 2018) and practical perspective, as evidenced by the interviews conducted for this thesis. It is imperative for associations to possess a comprehensive understanding of their expectations regarding the activities of the foundations they finance, in addition to the mechanisms by which they assess the efficacy of CSR initiatives within their organisational structures.

4.6 CSR-related Communication within and between the Football Associations UEFA, DFB and RFX

Despite a general consensus that CSR is not merely a passing business trend, the communication of these activities has been identified as a significant gap in the existing literature (Clark, 2000; Manoli, 2015). It is essential to adapt strategic communication tools in the context of CSR (Da Rocha & Morais, 2022; Walter, 2014). This section focuses on the communication line within (4.6.1) and between (4.6.2) the analysed organisations UEFA, DFB and RFX, as well as the importance of positive (media) attention and self-promotion as part of a proactive CSR strategy (4.6.3).

4.6.1 Communication within DFB

In the context of organisational social responsibility, effective communication is a crucial element (Altmeppen & Bracker, 2018; Manoli, 2015). The existing research indicates that CSR communication in football organisations is not strategic (Kolyperas & Sparks, 2011). Further research is required to identify the influencing factors and barriers to effective communication (Walzel, 2019). In formulating effective public relations strategies, researchers in the field of CSR frequently overlook the pivotal role of communication (Clark, 2000).

Paul (DFB): So I also believe that we have room for improvement here in terms of communication. However, I would say that communication is one thing and implementation is another. (...) And that's where the

communication issue comes in, of course, the question: How well/how badly do we communicate? How motivating are we communicating? I think that's important. And above all, when it comes to communication: are we succeeding? (...) But then it's also a question of the regional federations (...) your own regions, your own clubs, so that the media can report on the ground. And then you also have a chance, I say, to really bring the power, the charisma that football has to the plate in these issues. And I believe that will be necessary. And I think we still have a lot of catching up to do.

As the vice-president of the DFB, Paul is cognizant of the necessity for the implementation of a strategic approach to communication issues at the DFB.

4.6.2 Communication between UEFA, DFB and RFX

A variety of communication channels are in place within the associations, as well as between them. In particular, the employees and volunteers at the regional level have identified a challenge in the communication process at certain points.

Tom (RFX): ***At the moment, the communication is DFB electronic mailbox to the federation, federation electronic mailbox to the districts, districts electronic mailbox to the clubs. And these bottlenecks are getting narrower and narrower, and hardly anything reaches the bottom unless the DFB sends it to everyone. But then it's one of those DFB things that usually contain so much text that they are no longer read.***

Volunteer Tom (RF) also complains about it being “(...) ***a long way from the district to the DFB***” and offers a critique of the communication style employed by an individual in the DFB's social responsibility department: “***It may be her way of working, but it doesn't reach everyone else.***”. The style of communication is perceived as excessively directive and, on occasion, even aggressive.

Regarding the communication between her regional federation and the DFB Tamara (RFX) says: **“So in principle, there must be coordination processes or perhaps support where the federations are not getting anywhere (...)”**.

She emphasises that the DFB's assistance does not exclusively entail financial support; regional federations also seek assistance in the form of networking and other non-monetary contributions.

In general, Stefan (RFX) reports that the communication between himself and the DFB is satisfactory.

I'm not sure whether the dialogue with other federations is as good as it is with us, but I don't think we can complain about that, but of course there's always room for improvement (...).

However, he identifies potential for enhancement.

Stefan (RFX): Yes, I believe that sometimes it's simply a question of speed or the more consistent approval of projects. That's the problem from my point of view, we simply take too long with a lot of things, someone has good ideas and then it goes through umpteen committees and then it goes up another level and they have to approve it and then it goes back another step because someone doesn't like something, so sometimes we just get tired of discussing in football and take away a bit from many people who have good ideas and take them out of the process a bit.

In the course of the interview, Stefan reiterates the necessity for enhanced communication and more expeditious decision-making on multiple occasions.

The communication channels were identified as a key topic during the interviews, particularly in the context of the pandemic. This topic emerged as a significant area of interest for the interviewees.

Tom (RFX): You also always have to know how the other person communicates. If I know that - and I'm going to put this on a basic level - if I know that an A-Youth is communicating with Facebook, then I won't achieve much with email. If I know that they have WhatsApp groups with each other, then I have to harmonise this so that my communication

perhaps also runs via them (...). And that's where I'm missing something, especially with the DFB, just because of this electronic border. I don't think some people can get over that.

The respondents at the DFB and UEFA levels perceive communication between their organisations and the lower levels to be both extensive and effective.

Lena (UEFA): Yes, I'm in pretty close contact with the associations, even if there are 55 of them, but that's just my main task, to be in constant contact with them

In her view, the utilisation of online tools has facilitated communication, particularly in the context of the pandemic.

That has also really broken down barriers, so I have a lot more messages now that say 'hey can we meet briefly on Teams, I have a question for you' and that means I can also accompany them more closely.

However, Theresa (DFB) posits that online communication engenders an increased prevalence of misunderstandings.

What is missing and what has become clear to all of us is simply the eye contact, the picking up of body language and so perhaps topics that are controversially discussed, so the mood that is in the room. Is there unrest? Where are two people suddenly talking to each other? Where can you go back to something? (...) That's all gone.

At the regional level, Tom proposes that there should be an increased emphasis on the provision of feedback and the showcasing of best practice examples: ***“(...) we need to communicate these tasks more, but with individual projects, with flagship projects: What went well?”***

Werner, a member of the DFB's CSR commission, characterises the exchange with the representatives of the regional federations as occurring with some regularity, though not with great frequency.

Yes, we have an exchange with those responsible in the regional federations once a year in all departments, if you like, but in some subject areas.

The frequency in question is not deemed sufficient for the purposes of the regional federations.

Tom (RFX): ***You don't always have to wait until the annual conference and then organise workshops and then whip them through in one go, based on these five minutes where you have held a workshop: These are the ideas from the regional federations. There is also a process. I can't say: "I was in a bad mood for those five minutes or I was in a bad mood, I didn't have a good day, so I'll have to wait until two years from now before I can say something again.***

Diana (DFB) identifies the necessity for more frequent feedback as a key requirement.

Well, when we have training courses, we actually always have workshops where we exchange ideas about these things, so sometimes things come up. Sometimes more, sometimes less. It would be more useful if we got more feedback.

Paul (DFB) posits that there is an absolute necessity for more honest feedback.

When I go to a member organisation's dialogue, I listen. (...) And for that I need feedback. And if I don't get the feedback, and I mean honest feedback, then we can't move forward. And my sobering realisation is that we can look at a lot, but we haven't really come as far as we wanted to.

Conversely, Theresa (DFB) asserts that the discourse with the regional federations is typified by a considerable degree of intensity and that feedback is provided on a regular basis.

The regional conferences occur at regular intervals, approximately every 14 to 21 days. (...) allowing us to consistently engage the presidents of the regional federations in our activities. Additionally, the federations provide feedback on their social responsibility initiatives.

In this statement, Theresa raises a point that is subject to critique from volunteers in the regional federation at the operational level.

Tom (RFX): ***The question was asked again, but it was asked of those who were named by their presidents and not of the people who are in charge of social responsibility. (...) Therefore, the bait has to taste good to the fish, not the angler.***

In his capacity as a high-level decision-maker within the DFB, Paul perceives that there is an adequate level of communication with the regional federations, yet the outcomes are deemed unsatisfactory.

And the question – is there an exchange? Yes, there is an exchange, and a very intensive one at that. Nevertheless, the sobering fact remains: when we look at what we have achieved, we still have no reason to be satisfied.

It is imperative that strategic communication engages all pertinent stakeholders, including those within the organisation, and demonstrates a uniform approach at each stage of the process (Walter, 2014). Volunteers within the CSR commission aspire for greater inclusion, rather than that of presidents of federations, who have minimal involvement in CSR operations within their respective organisations.

Regarding the annual conference for social responsibility Simone (DFB) says: “(...) so *the regional federations simply decide for themselves who to send.*”.

The question of who should be involved in these meetings was raised on several occasions, particularly at the regional level. One example of the differing perceptions of communication quality is the development process of the Masterplan. Decision-makers and employees of the DFB have a positive impression of the involvement of representatives of the regional federations.

Theresa (DFB): **Periodically, workshops are held to discuss the associations' responsibilities, the priorities that should be developed, and the content of the Masterplan, among other topics.**

As one of the most senior members of the DFB, Theresa maintains that regional federations have been afforded sufficient opportunity to offer commentary on the DFB's strategic priorities and the matters pertaining to the Masterplan.

Anna (DFB): And then there are really very well-structured dialogues with representatives from all levels of football, where we negotiate together; what do you think are the issues that are necessary to facilitate the work at grassroots level? (...) And there are corresponding coordination levels. Rounds, various voting rounds where discussions take place and in the end it is decided what will be included in this plan.

Anna occupies a middle management position and is directly involved in the DFB's CSR work. She believes that representatives of the regional federations are adequately involved in the process. This perception is shared by employee Simone, who occupies a lower hierarchical level.

Simone (DFB): The Masterplan has been developed nationwide. And the plan that has just been published has been developed in a very participatory manner with representatives from all levels, the key points. Then there is a steering group, which also includes presidents and managing directors from regional federations, as well as individuals from our main office who then work on things from their individual topics.

In contrast with the views expressed by DFB representatives, Tom (RFX) has conveyed a negative perception of the involvement of regional federations in the development of the Masterplan. As a member of the commission, he has expressed a lack of feeling valued or taken seriously.

I, for example, miss the fact that I, as the person responsible for social responsibility in my regional federation, have not been included in the Masterplan 20/21. So what about the Masterplan? Something is coming, I know that. It will be derived from the ideas, from the keywords that were on the metaplan cards last year. Then the person who analysed it interpreted something into it that I supposedly meant, but didn't ask me. And then it became the Masterplan, which is valid for two or four years.

During the course of the discussion, Tom (RFX) articulated his exasperation on numerous occasions with regard to this matter. He proceeded to elaborate on the prospective evolution of the Masterplan.

They simply evaluated the results that came out of it and produced a new result. But perhaps the clubs' requirements have changed again. So the DFB actually made a big mistake by not asking again.

In his view, the DFB would be required to inquire on a regular basis, given the potential for evolving needs and demands on the part of the regional federations and clubs.

A further topic of discussion is the naming of positions and commissions. Those interviewed at the lower levels of the organisation believe that some terms have to change. In particular, the term 'integration' in the names of commissions and programmes is a point of criticism for those interviewed.

Tom (RFX): ***We were always at loggerheads because I said it should actually be called "participation". We want as many people as possible to participate.***

He posits that the sorting of individuals according to background inevitably leads to their marginalisation.

Diana (DFB): *Personally, I find the term Vice President for Integration a bit misleading. I would rather have diversity and anti-discrimination, for example, but I will address this at some point, perhaps it can be changed, because it always sounds a bit old school. You don't have to integrate people who were born here.*

Also, the DFB interviewees are aware of this issue and intend to address it at some future point in time. The respondents have indicated that they would prefer the use of a new, inclusive language. As previously stated, this "modern" language must then be employed in effective, succinct communications that do not overwhelm volunteers at the club level. The number of emails and the length of their content must be manageable. New forms of communication must be continually introduced. The objective is to establish a positive communication strategy in order to gain multipliers.

Tamara (RFX): (...) it's not enough to send an email or something like that, you have to be really be convinced yourself first and that's, let's say, through this mass of people who are somehow involved here, it's still a bit of a challenge to win everyone over as multipliers.

As Tamara notes, in order to gain multipliers and raise awareness of CSR-related issues, it is necessary to foster an overall mindset that supports this objective. This can be achieved through more than just emails on this topic.

The interviews reveal a discrepancy in the perception of communication efficacy between lower and upper levels of the organisations. While the former express dissatisfaction with the upper levels' communication style, the latter assert that it is effective. A recurring theme in the interviews is the call for more frequent and candid feedback, emphasising the need for a more open and transparent communication environment.

4.6.3 The Importance of Positive (Media-) attention and Self-promotion as part of a Proactive CSR Strategy

In general, when individuals become aware of a sports organisation's commitment to CSR, their attitudes towards the organisation shift in a favourable manner, irrespective of the communication channel employed (Lee et al., 2021). Nevertheless, the presentation of an organisation's work in a 'neutral' source (independent press) rather than its own media channels has an impact on perception and credibility and is therefore a desirable strategy (Breitbarth et al., 2015; Groza et al., 2011).

In terms of media relations, DFB representatives indicate that they are experiencing certain difficulties.

Diana (DFB): And otherwise communication, well, I think bad news is always picked up better in the media and the DFB is often quickly criticised. Sometimes that's just a reflex from some journalists, I have the feeling. It would be nice if the positive things were talked about a bit more often, but that's not something

that's really in our hands, apart from continuing to do a good job, but I think negative headlines generally sell better.

At the level of the DFB's employees, Diana holds the view that the negative press the DFB receives is beyond their control, and that negative news sells better. This perspective is shared by Theresa at the higher level of the organisational hierarchy.

Theresa: The media are organisations, they are companies, they are businesses that work, that create products, that have to earn money like others. And these people who work in the media for different areas also have subjective experiences, have their socialisation, have their view of events. (....) So we do quite a lot. But the media representatives are also of different colours - I've also experienced a few who interpret freedom of expression in such a way that they are allowed to live freedom of expression, (...) regardless of whether they harm the person they are writing about or not. (...) It's not about showing what great things we do week after week. It's really just about finding out whether we make mistakes somewhere.

In order to achieve effective CSR communication, it is essential to adopt a strategic approach (Da Rocha & Morais, 2022; Draebye, 2021; Miller, 2018; Walter, 2014). Furthermore, only when the fundamental premise of 'CSR starts at home' is embraced and the values, needs and aspirations of internal stakeholders are duly considered can a promising approach be developed (Friedrichs & Omar, 2019). In the context of football associations, it is imperative to consider the experiences of employees and volunteers at various hierarchical levels and to formulate a communication strategy that addresses their needs.

4.6.4 Conclusion

In regard to communication within and between associations, respondents consistently emphasize the significance of involvement in decision-making processes and the need for enhanced communication. The primary area of concern is the exclusion of volunteers and the perception that the same individuals are consistently

invited to participate in discussions, while those engaged at the grassroots level are seldom afforded an opportunity to provide feedback or contribute their ideas. In order to communicate CSR effectively, it is crucial to cultivate positive media relations and ensure visibility. While representatives of the associations express concern about negative headlines receiving greater attention, empirical evidence suggests that proactive and visible CSR is essential (Becker-Olsen et al., 2006; Groza et al., 2011).

4.7 Internal CSR in UEFA, DFB and RFX – Diversity and Women

The objective of this section is to examine the internal CSR-related issues within the associations. An analysis of the status quo within the associations' boards and commissions reveals a notable absence of diversity and women. This is not limited to employees but extends to volunteers at all levels. Having established a foundation of discussion concerning the perception of CSR and the values behind CSR activities, this section focuses in particular on internal issues that lead to a lack of women and people from a migrant background within the organisations.

Diversity in organisations has been demonstrated to exert a positive influence on value (Qureshi et al., 2020). Furthermore, diversity in gender, age and origin has been linked to enhanced CSR performance and corporate governance (Beji et al., 2021). With regard to human resources and organisational culture, the interviews yielded a single overarching theme: the dearth of diversity across all organisational levels. Not only are the boards and committees of associations predominantly male, with a paucity of female representation, but they also seldom include individuals from migrant backgrounds.

The purpose of this section is to shed light on the obstacles relating to diversity and gender (4.7.1), the examination of Leadership Programmes (4.7.2), and the challenges that arise (4.7.3) in the pursuit of achieving the ideal of enhanced representation of minorities and women within football associations.

4.7.1 Lack of People with a Migrant Background and Women within UEFA, DFB and RFX

The regional federation RFX's commission for social responsibility is constituted by employees and volunteers. The individual occupying the role of head of the commission is not employed by the federation and is in direct contact with the districts. The commission is comprised of ten members, three of whom are female and none of whom have a discernible migration background (2023). The DFB commission is constituted of eighteen members, seven of whom are women and eleven of whom are men. Two former German national football players (one male and one female) are the only individuals with an evident diverse background (2023). The president is fulfilling the duties of this position on a voluntary basis and is also engaged in the decision-making processes of a regional federation.

The current situation is characterised by an undeniable lack of diversity, which is perceived as a limitation by Lena (UEFA).

I mean, especially in football, when you look at football teams that are incredibly diverse, but that is not reflected outside the field, and I think that's a shame.

She highlights the diversity of football teams in terms of individuals with a migration background, noting a discrepancy between this diversity at the team level and its absence at the association level. This observation is also shared by David (UEFA).

We've already done studies on the teams and the players, who are very multicultural, and when you get to the management level, you don't feel any of that anymore. There really is a huge amount of catching up to do.

The DFB is not only the largest single sport association in the world, but also has a higher proportion of individuals with migration backgrounds than the average within its membership of over seven million people (Kempf et al., 2017).

Paul (DFB): When we discuss the issue, we talk a lot about certain things - and that doesn't just apply to this topic, but also in particular - and we don't talk to each other. And you certainly can't say that this diversity is

expressed in any way at the DFB or in other areas - in committees, commissions - then I can say, yes, I've noticed that too.

In his reply, Paul demonstrates an awareness of the dearth of diversity within the commissions that I previously highlighted.

At middle management level there is awareness on the one hand.

Anna (DFB): **But of course it is also important that we bring the topic of diversity into our own organisation and also lead by example as the DFB and continue to provide impetus in this area (...)**

On the other hand, Anna (DFB) exhibits no significant concern regarding the gradual advancement in this domain.

Anna (DFB): **It's always a question of whether your glass is half empty or half full, and of course there are still issues that need to be worked on. Of course, there are also cases where we want to be more active now, but of course you always have to look at what has been achieved.**

The notion that change is a gradual process is one that is shared by Stefan (RFX) at the regional level.

I am of the opinion that there could be more, I believe that, I am also of the opinion that there can be more people with a migration background, for example, but that will not be worked out or changed overnight, it has to be done step by step.

Stefan's position is that the change will occur as a natural result of developments within the society and that it should not be forced:

Well, I think that is a natural development that will happen over time. I think it has already changed in recent years. You certainly have to keep pointing it out, you also have to initiate projects that promote it, but I don't think we can completely get away with quotas etc. It's an issue of self-image, it's an issue of integrating women that you have to keep addressing... There is still a lack of women in the association's committees, but I think that sooner or later it will catch on at the top too.

As Stefan repeatedly asserts, the presence of a well-established self-image, in conjunction with a corresponding culture within associative frameworks, is a prerequisite for the autonomous occurrence of transformation.

One of the most straightforward responses is provided by Theresa (DFB).

And the former Norwegian president was there and he said: "Tell me, I don't understand this at all. When I look around here, this is an amateur football congress. You don't have any people of Asian origin. (...) You don't have any black people here. Don't you have any Asians, no black people in your clubs? (...)" I said: "I agree with you there." I think our history is getting in the way a bit. I don't think I know. I wouldn't accuse anyone of anything either.

For an extended period in the history of German football, the DFB prohibited women from participating in the sport on the grounds of aesthetic considerations and fundamental objections. The inaugural president of the DFB (subsequent to the Nazi era) and the celebrated coach Sepp Herberger (after whom the DFB named a foundation) asserted that women should not engage in football. Even when women organised matches independently, the DFB attempted to prohibit them (Hoffmann & Nendza, 2007). Subsequently, the DFB has been perceived as a conservative organisation. Those with critical viewpoints have asserted that the DFB continues to lack discernible internal opposition (Heinrich, 2000). Theresa (DFB) provides a discourse on the origins of the participation of women in football, delving into the historical developments and social implications that culminated in this contemporary sporting landscape.

And so it was actually a small revolution when this ban of '45 was lifted in the seventies, at the beginning of the seventies. Because even in the seventies, the board or the (DFB) Bundestag, where the decision was made in Travemünde, were predominantly old men who had also experienced their socialisation during the Nazi era. (...) Because that was revolutionary in those social contexts (...) that the DFB removed this hurdle – certainly not with great enthusiasm.

In my literature review, I have demonstrated that the issue of underrepresentation of women in senior roles within sporting organisations is a significant and persistent one. Even when women do occupy such roles, they frequently encounter considerable obstacles (Bryan et al., 2021; Hindman & Walker, 2020; Mikkonen, 2023). The responses provided by the interviewees indicate that, in football association practice, the findings align with this conclusion.

To begin at the most superior level with the UEFA.

David: The UEFA Board of Directors, there's only one woman on it (...) Here, you can also take a look at yourself. If I take a look at our own committees, including the Executive Committee/Board, we have just one woman out of 13 people on the Executive Committee. That is modest. And when I say that we have several leadership programmes, then we still have what we are currently complaining about in terms of diversity.

At the DFB level, Theresa has demonstrated an awareness of this identified weakness.

Yes, and Germany also ranks very low internationally compared to other nations, where I think: 'India is ahead of Germany. Then there are so many other countries in the east of the world - including African countries - where the proportion of women in management positions in business is so far ahead of us.' And that's simply this bottleneck that we can't overcome. Somewhere in the newspaper it once said that it will take another 237 years before equality is really achieved.

Werner, who occupies a senior position within a regional federation and is a member of the DFB's commission for social responsibility:

No, I think it's at least not an easy field, because I myself head a (regional) federation that has not a single woman on its board, which I personally find quite a flaw and a debacle.

At the regional level, those in positions of authority are aware of the dearth of female representation within their own structures.

Tamara: If you think back 50 or 60 years, the subject of football is simply male-dominated. So it's totally male-dominated, even more male-dominated than other areas perhaps, and yes, that just runs through it and if you look at our association board now, it consists of the district football managers, 32 district football managers for 32 districts. They are all male and the vast majority of them are over sixty, I would say, or over 50 at least, and these are structures and systems that have grown up on a voluntary basis and are quite rigid, so I think it's a relatively long process to get there.

At the decision-making level, the interviewees demonstrate awareness of the situation. However, none of them perceived this to be a misstep on the part of top management. They are more inclined to believe that changes occur organically over time and that they exert minimal influence at lower levels.

David (UEFA): It's always this climbing ladder, this ping-pong game: If one goes higher, the other goes higher. In society, when this reaches society - and we have to work on this at grassroots level - it will also reach the association at some point. Once the association is involved, further measures can be taken. These are small steps that need to be taken (...) When we put the seats on the UEFA committees out to tender, we explicitly mentioned that we would be very happy to receive proposals for female candidates or candidates with an ethnical background. It is then the responsibility of the associations to propose the people they would like to see. We cannot force this, but we can try to point it out (...).

David places emphasis on the structural aspect of football, namely that those representing lower levels of the sport are responsible for selecting the individuals who ascend to the commissions and committees of higher-level associations. This topic is also addressed by Tamara at the regional level.

But as I said, it's not really up to us to take this down to the district football administrators and look into it, because we don't have much influence over that. These are democratic processes at the local level in the football districts, and if the committees are made up in such a way, let's say that there are five men over 60 in the football district, then they will also elect

one of their own over 60 again, and as a federation we can't just say we'll put so-and-so in there, but it's simply a democratic process and the structure has grown in this way.

From an organisational standpoint, Eike (DFB) is of the opinion that women and migrants should not be immediately placed into management roles. Instead, they should undergo the requisite internal processes before assuming such positions.

It's the same problem as with all other processes, for example, that people say: yes, we would like to have more migrants, we would like to have more women who get involved and then inevitably end up in management positions. But then there are the lunatics who say that we should put them in management positions straight away. That's fine, but they can't do it. I wouldn't put anyone in a management position if I didn't think they could do the job. That would also be stupid, I don't make someone head of department if I know they can't lead.

Theresa's (DFB) approach differs from that of Eike, as she believes that the optimal solution lies in allowing individuals who are not prepared or willing to undergo the arduous process from the initial stage to assume a role in DFB. Instead, she advocates the selection of external experts from diverse backgrounds and immediate appointment to a designated position.

And it's not dependent on this, let's call it, this ox tour, coming to the DFB via the club, the district, the regional federations, the national association. Commissions can also be put together with people from the business world, from politics, from other contexts. They don't necessarily have to be people who have played football themselves (...) it's important that people have an understanding of this task.

Lena (UEFA) agrees with this approach.

I think it would be important to have someone who doesn't come from football every now and then, especially women, not just women who have fought their way up through football administration, but women from other industries as well. I would find that really interesting, just to get new input.

As demonstrated in the relevant literature in section 2.2.6.4, the presence of diversity in terms of gender and background has been shown to contribute to the enhancement of organisational value. The interviews conducted for this thesis indicate that individuals at various hierarchical levels within organisations UEFA, DFB and RFX are cognisant of the underrepresentation of women and individuals with a migration background within these organisations and their respective commissions. However, a proportion of the interviewees perceive this as a positive development, as changes, albeit gradual, are occurring. They subscribe to the belief that such changes will transpire organically over time.

4.7.2 'Leadership Programmes' for Women and Individuals with a Migration Background in UEFA and DFB

In the field of literature, the input of a diverse range of staff members is regarded as a valuable asset for organisational development (Beji et al., 2021; Qureshi et al., 2020). In order to achieve this, football associations initiated the implementation of so-called "leadership programmes" for women and individuals with a migration background. However, the interviewees assert that these programmes have not yielded the desired outcomes.

Lena (UEFA): And there is of course, I mean you can have as many leadership programmes for women as you want, if the men don't make room for us, then we have no chance and that's really the, I still see that as a problem and even we, it's no secret, we have all the commissions, we have them, the proportion of women is somewhere around 12%. So it's far too low and we are endeavouring to at least double that.

Lena addresses the situation at UEFA, emphasising that the existing male-dominated structure presents significant challenges for women and individuals from diverse backgrounds in their efforts to gain entry to the association.

Paul (DFB): And what we talked about last time - we have these leadership programmes (...). I always make sure that I have this final discussion, that I present the certificates, that I do it together, because I'm simply

interested in getting feedback like this. But I realise one thing: (A) a high level of enthusiasm, (B) when I look at what we wanted to achieve with it, what we then see in the results, where do the participants, the women in our circles, in the clubs, rise to the top, then I have to say it's very, very narrow.

Similarly to what Lena states regarding the UEFA, Paul asserts that despite the considerable motivation among participants, there is a dearth of individuals who ultimately attain positions within the football association or regional federations. The Masterplan 2024 lists the programmes for more women and people with a migration background as optional activities (Fussball-Bund, 2024c).

4.7.3 Challenges Women and People with a Migration Background face within Football Associations UEFA, DFB and RFX

The interviewees emphasise that even when women or individuals with a migration background are afforded the opportunity to become involved in football clubs or associations, they encounter obstacles.

Werner (DFB): ***In terms of content, it certainly makes sense, I don't want to deny that, but it's so classic you are, you have black hair, now you're doing integration, so to put it very simply. And then you're a woman and you have to work on the women's and girls' committee.***

As Werner observes, the tasks and positions allocated to these individuals are not selected on the basis of their skills, but rather on the characteristics that are ascribed to them from the outside. Diana (DFB) provides an additional illustration of this phenomenon.

Another example is disabilities. If you say, well, why aren't there any people with disabilities, the answer is that we do offer blind football, and then I think to myself, why does someone have to have anything to do with disabled football, it's nonsense. Can't someone in a wheelchair sit in the tax department or something?

As Tom elucidates, this phenomenon also manifests at the regional level:

Tom (RFX): ***You take an external characteristic and that's what you have and that's what you base things on. And that's actually discrimination. Because you take a characteristic and put someone into a group. That's discrimination. (...) Yes, that is then clearly always pushed into this drawer. You always see that when there's a woman involved, then it's 'yes, then you'll be the women's representative'.***

In Lena's (UEFA) statement, it is evident that even within the umbrella organisation, there is a need for improvement:

So in football, when you talk about women in football, even if you say very clearly that this is about leadership positions for women, then the conversation always comes back to women's football, "but we have done so much cleaning up in the last twenty years, look at what we've done". And just last week, I had another very specific example, and sometimes it's unbelievable to me here, "guys, it's not the same topic, it's about something completely different.

The interviews conducted for this thesis demonstrate that there are a number of challenges that impede women and individuals from diverse backgrounds from advancing within staff and volunteer positions in football. While diversity is a successful approach at the operational level, it is less evident at the administrative tier of the associations. Despite awareness and positive statements at various levels, there is a lack of diversity within the associations UEFA, DFB and RFX that is evident. It is imperative that football associations allocate positions based on individuals' competencies rather than on external factors such as gender or background, thereby leveraging the full potential of diversity across all domains. In pursuit of this objective, it is also crucial that these associations consider the contributions of external women and individuals with a migration background, as their unique perspectives and experiences can significantly enhance the organisations' value and effectiveness.

4.7.4 Conclusion

The existing literature and experts in the field (Beji et al., 2021; Qureshi et al., 2020) concur that diversity has a beneficial impact on organisations. However, the interviewees indicated that football organisations remain male-dominated and conservatively managed, and leadership programmes are insufficient to effect change in the organisations under study. It is therefore essential for associations to critically analyse their organisational culture and communicate the benefits of a more diverse environment within all of their structures.

4.8 Internal CSR in UEFA, DFB and RFX – Human Resources

As part of the overarching strategy, it is imperative that internal CSR and the glaring absence of diversity be addressed by the upper echelons of management across all organisations. With respect to non-financial matters, human resources-related concerns receive the greatest degree of prioritisation within the European context (Low, 2014). This section presents the evidence for football associations and their handling of the HR challenge of a lack of women and people with diverse backgrounds in different hierarchical positions. Firstly, the organisational cultures of the football associations will be discussed (4.8.1). Secondly, the issue of raising awareness for the need for greater diversity will be explored (4.8.2). Subsequently, the risk of unconscious bias (4.8.3) and the respondent's perspectives on internal applications within the football associations (4.8.4) will be examined.

4.8.1 Organisational Culture and Diversity within UEFA, DFB and RFX

As previously discussed in subsection 4.7.1, the implementation of standalone measures, such as leadership programmes, is an inadequate approach to addressing the issue of diversity within organisations. It is imperative to consider the organisational culture as a fundamental aspect of this endeavour, and to view it as a cross-cutting issue that pertains to all departments.

Diana (DFB): *In the long term, however, I see the issue of diversity more as a cross-cutting theme, that it is not my job to place diversity everywhere, but rather that everyone in their departments should look at what they can do in the area of diversity, how they can ensure that we work in a way that makes everyone feel comfortable, that we also recruit diversity consciously, that we organise events in a diversity-conscious way, that I do my work in a diversity-conscious way (...).*

As evidenced in the literature (Giulianotti, 2015; Werheid & Mühlen, 2018), interviewees perceive a necessity for the establishment of an environment wherein CSR-related concerns are regarded as significant and transformation is sought. At the level of the employee, respondents indicate that they expect a greater degree of commitment from those at the pinnacle of the decision-making hierarchy.

Simone (DFB): *And, as I said, it starts with raising awareness. And the management must also be involved in this. (...) So it has to come from everyone and everyone has to take this content on board. And that should also happen in the regional federations.*

Anna (DFB), who occupies a senior position within the CSR department, harbours a congruent perspective and underlines her expectation from the top management: **“(...) you always need a position, a commitment at the top. But often the movements still come from below.”**

The respondents from all organisations indicated that they are unable to request additional efforts from those at lower levels unless they themselves demonstrate exemplary conduct.

Lena (UEFA): **Unfortunately, we're sitting in a glass house, so of course we can, we're also trying to do that through various campaigns (...). But I think you have to be careful, you can't dictate to others what you don't exemplify yourself.**

Similarly, Diana's perspective at the DFB level aligns with this view.

I think we have to set a positive example ourselves before we exert pressure, and if we haven't tidied up our own house, I think it's important that we show

commitment from the top, that we want to promote diversity, that we want to work towards a meaningful representation of people who are currently underrepresented in our committees, and then, once that has been done, we can work more intensively with the regional federations and say, 'look, we've done that, it's done us good, now it's your turn'.

At the regional level, as previously discussed by Simone, interviewees perceive the programmes to be relatively unsuccessful. However, they emphasise the necessity of increasing awareness of the subject matter.

Tamara (RFX): (...) **but at the same time that we continue to raise awareness or use this project to see if anyone sees an opportunity for a woman who is trained to work there.**

In conclusion, it is imperative that diversity in football associations is recognised as a cross-cutting theme as part of a modern and inclusive organisational culture. The necessity for raising awareness of this internal topic is expressed by interviewees.

4.8.2 Raising Awareness for the Lack of Diversity and Anti-Discrimination within DFB

The necessity of sensitising individuals to the lack of diversity and the raising of awareness to this problem is a recurring theme in the interviews.

Simone (DFB): *What I have in mind - and this is where I come back to the DFB first - is that we simply have to raise awareness of diversity and anti-discrimination in general, starting with the head office, with our own head office. And everyone needs to get into the mindset that this is a core task and that it needs to be implemented. So we need to take the appropriate steps. And that is also the case in many regional federations (...).*

As evidenced by Simone's quote, the advantages of diversity within the DFB and its regional federations are not fully realised.

One major challenge is expressed by Diana (DFB).

Everyone here does their job, but not everyone sits there and thinks: I want to do more for diversity in my company. That's nonsense, because the people who already work in the company, why should they, what motivation should they have to change anything, apart from people who perhaps feel disadvantaged, but if there are none, they can't complain. So it's just that it has to come from the top and you have to show what the added value and advantages of diversity are, how we can win there, make sustainable decisions, etc.

One of the most significant challenges for personnel tasked with addressing diversity concerns is the necessity of executive-level support. As Diana notes, anticipating the input of individuals who are not currently in a position to provide it is an ineffective approach to this critical issue.

Diana: So it's not that anyone is being actively discriminated against, not at all, but you can ask yourself why there are so few people with a migration background who apply here or fewer women ... why? If you look at the football pitch, there are plenty of people who play there, but why don't they want to work here? Do they not feel addressed? (...) You're here in Frankfurt, they're all football fans. How can that be and nobody can tell me that they are not well trained.

The question that arises is whether individuals from disparate backgrounds do indeed apply but are not selected, or whether they simply do not submit applications at all.

Diana (DFB): Yes, you can look at what kind of applications come in, then you can see if the percentage of people with a migration background is the same as in Frankfurt, for example, then you can ask yourself why fewer people apply. If the percentage is the same, then of course you can ask yourself why they are not taken. Are they less qualified or do we not select them for what reason? You have to ask the right questions, you can find out, but you also need a commitment from the top. Going to the HR department and saying, can you please tell me how many applications and so on. That's just not possible.

In conclusion, employees have expressed a lack of support from senior management. They believe that the requisite mindset is not yet pervasive throughout the organisation. A significant human resources issue is the question of whether

individuals from diverse backgrounds are not applying to football associations, or are not being selected for open positions. In both cases, the question of why this is the case must be posed.

4.8.3 Risk of Unconscious Bias in Recruiting Processes in UEFA and DFB

The necessity of perceiving this issue as a pervasive challenge is discussed in subsection 4.8.2. Absent a willingness on the part of the highest level of management to identify the source of the problem, it is not possible for employees of the CSR department to implement a solution. At the UEFA level, the interviewees warn of the risk of unconscious bias in HR departments and the recruiting processes. David (UEFA) states: **“The mechanisms are there, and you first have to be aware of them. Eliminating unconscious bias is a learning process.”**

The advantages of hiring a diverse range of individuals can confer a competitive advantage for the organisation. Furthermore, research has demonstrated that the integration of diversity in terms of gender, age and geographical origin can foster enhanced performance in the domain of CSR and corporate governance (Beji et al., 2021; Qureshi et al., 2020).

Lena (UEFA): (...) **when you hire someone in the team, you don't always choose people who work like we do, because of course you feel comfortable with people when you know you can understand them, but then there's simply no innovation and no creativity because if everyone thinks the same way, then things just continue in the same rut and that can't be in the interests of a company.**

Simone (DFB) emphasises that those in positions of decision-making authority may find it challenging to demonstrate a commitment to the welcoming of diversity.

But of course that requires a commitment from everyone. And to do that, we also know that those who create the structures must, in principle, take their own jobs from themselves or potential successors who have more of their biographical characteristics.

The potential for unconscious bias to influence the recruitment process is a genuine concern that ought to be given due consideration by human resources personnel and senior management within football associations.

4.8.4 Respondents' Perspectives on the Reluctance of Women and Migrants to Apply for Positions within DFB

As discussed in subsection 4.8.2, the question under consideration is whether individuals with a diverse background and do not apply for positions within football associations, or whether they do apply but are seldom successful in their applications. Paul posits that individuals with disparate backgrounds do not apply for positions at the DFB and its regional federations.

Paul (DFB): But the comment from those with whom we discussed was that if we advertise openly for everyone, then hardly anyone with a migration background will apply because they simply believe that "we don't stand a chance anyway". And if I take a look here in our regional federations and when we have job advertisements, then of course, when applications come in, there are virtually no applications from people with a migration background.

Paul observed that individuals from diverse backgrounds seldom apply for positions within football associations at all levels. This observation gives rise to the question of what factors contribute to the lack of appeal of these associations for such individuals.

Tom (RFX) offers an alternative perspective.

The lack of diversity is also due to the fact that the DFB tends to hire people they already know, e.g. referees or former players. It can of course happen that the best qualified person is not selected.

This assertion is consistent with the prevailing view in the literature that the recruitment process should be subjected to rigorous scrutiny and critical analysis (Giulianotti, 2015).

Simone (DFB) provides an illustrative example of a contrast between her own approach to networking and that of an individual with a migration background:

So if you were to approach people for us now, you would be approaching completely different people. But because it's not you approaching people, but me, for example, I have a completely different approach to reaching the groups that we are addressing. So it's a cycle.

Paul (DFB) articulates this viewpoint and underscores the necessity for individuals to propose novel and unconventional concepts.

I am simply interested in where you see starting points and say: 'Look, look here and there. Can't we do that?' I would like to take that on, because I think we lack new ideas, new points, new impulses, because we often – and this is not necessarily meant badly or negatively – of course keep swimming in the same sauce.

The findings of the interviews suggest that it is challenging to predict an increase in organisational diversity as a direct consequence of corresponding changes in society. However, it is evident that those in decision-making positions will be required to proactively drive and direct such developments, along with the associated culture, within the organisations. The necessity for critical reflection on the strategies and processes currently in use in the field of human resources is highlighted by the findings of the interviews. The interviews revealed a lack of confidence among interview partners at the regional levels in the objectivity of the DFB's HR processes, and the issue of why football associations are not perceived as attractive employers for individuals from diverse backgrounds is identified as a pertinent question that needs to be addressed.

4.8.5 Conclusion

It is imperative that fundamental principles underpinning HR recruitment processes be reconsidered, as there is a clear risk of unconscious bias in the recruiting processes. Interview partners at the regional level express their distrust in the DFB's recruiting

processes, and structural deficiencies hindering progress and resulting in the failure of leadership programmes were identified by respondents at various levels of the organisational hierarchy. Consequently, strategic CSR must be regarded as a cross-sectional undertaking. The subsequent sections and recommendations chapter outline further avenues for improvement in this area.

4.9 CSR-related Decision-Making Processes in UEFA, DFB and RFX

CSR has been largely overlooked as a strategic management objective (Breitbarth & Harris, 2008; Casajús-Burutaran et al., 2023). In interviews, respondents indicate that the development and decision-making processes associated with CSR were largely organic in their early stages. This section aims to discuss how CSR-related decisions are made today within the organisations UEFA, DFB and RFX. The necessity for a strategic approach is explained in the first instance (4.9.1), followed by a discussion of top-down versus bottom-up strategies (4.9.2). The subsequent discussion addresses stakeholder conflicts and the need for guidelines (4.9.3), and the final subsections address the influence of leadership and dual roles (4.9.4), as well as the role of presidents in CSR-related decision-making processes (4.9.5).

4.9.1 The Need for a Strategic Approach to CSR in UEFA and DFB

Casajús-Burutaran et al. (2023) identify three key decisions that underpin the development of a corporate philanthropy strategy: the selection of engagement issues, the identification of units capable of supporting these efforts, and the optimisation of impact. At the outset, companies may choose to either spearhead projects or provide financial support to other entities engaged in such endeavours. This decision should be informed by a comprehensive understanding of the field and the expertise of those with the requisite knowledge and experience. The subsequent decision pertains to the geographical location of the project. Should it be situated within an external entity, such as a corporate foundation, or within an internal department?

Practitioners in the field emphasise that association management needs to move away from 'doing some altruistic image-building' to understanding that CSR is part of strategic management and needs to be treated as such.

Lena (UEFA): **So we have looked at where we are causing problems for society, so that we can respond to this by managing our risks and preserving our reputation, and today CSR is really very strategically organised.**

In the course of her interactions with the personnel of the 55 national associations affiliated with UEFA, Lena has discerned that there is a notable deficiency in the commitment of the upper echelons of management within these associations to the implementation of a comprehensive CSR strategy.

(...) and that's where I hear about the problems they have, so one of the problems is that CSR is simply not properly understood, even in top management, so people still think it's enough to give I don't know what 50.000 to a children's home and that's it, but it's not. At this level, I simply notice in middle management that it is also part of the association's middle management's job to create this understanding so that the right projects are implemented with the money that we invest.

Lena's objective is to encourage the middle management to persuade the senior management to allocate funds for meaningful CSR projects.

Eike (DFB): **Like other associations, the DFB is in the process of integrating management procedures that have been developed over the last 30-40 years into the organisation of associations. It has all taken a while. (...) The closed-loop thinking that you decide to do things, then do them, carry them out, revise the decision to do something, realign it and do it again... You also need a roof for this kind of closed-loop thinking. Namely a self-image (...). Because I have to categorise this action somewhere, otherwise it makes no sense.**

In his examination of the DFB, Eike identifies the necessity for a distinct and clearly delineated self-perception. The issue of a lack of a coherent self-image and explicit guidelines is addressed on multiple occasions in the interviews (see, for example,

subsections 4.2.1 and 4.3.1). Furthermore, interviewees address the need for top management to support CSR-related features and the financial part of CSR work (see also subsection 4.5). The significance of a CSR strategy is underscored by the collective analysis of these factors.

4.9.2 The Debate Between Top-Down and Bottom-Up Approaches in CSR Decision-Making between UEFA, DFB and RFX

In the course of the interviews, respondents repeatedly allude to decision-making approaches being top-down. With regard to conventional decision-making procedures, Tom (RFX) censures the DFB for its inadequate emphasis on the requirements of the fundamental level, ultimately concluding with the following remarks: ***“At the moment, social responsibility is practised at the DFB in a top-down manner. But it should actually be bottom-up.”***

Stefan (RFX) confirms: *“These are issues that are obviously passed on from the top down (...)”*.

The research into the characteristics of development through sport demonstrates that it is top-down, northern, competitive, heterosexual and masculinist (Levermore, 2010). The finding that mainly top-down strategies are implemented is corroborated by the responses of the respondents to this thesis. Paul (DFB): ***“So my experience is that these top-down strategies rarely work.”***

In the literature, experts caution against decision-making processes that perpetuate existing unequal power relations, particularly the dearth of consultation with lower-level and grassroots representatives (Levermore & Moore, 2015). This perspective is also shared by Paul, who is also experienced in working within a regional federation.

In the opinion of Lena (UEFA), it is necessary to adopt different approaches in different situations.

Well, as is often the case when you initiate such programmes, it has to come from both sides, top-down and bottom-up, you have to meet in the middle.

Eike (DFB), in a position of authority, is cognizant of the issues that arise from top-down strategies.

The problem is, as always, there are top-down things. Then you have all the problems that you have with top-down processes. If you can't do it convincingly, then you can't do it at all. But then there are always bottom-up developments, as I have just described. Changes in mindset, for example. (...).

Eike hypothesises that transformative change will originate from the grassroots level and work its way upwards through the organisational hierarchy, driven by the values and work practices of the younger generation. In conclusion, interview partners at the regional level express a desire for a less top-down approach from the upper levels.

4.9.3 Stakeholder Conflicts and the Need for Clear CSR Guidelines in DFB

The DFB has appointed a commission of experts in the area of social responsibility, as outlined in subsection 2.3. With regard to this commission, Anna (DFB) elucidates that the commission exerts a profound influence on the DFB's CSR work, and that the commission's influence is considerable.

As the DFB, we can of course decide for ourselves what our own priorities are. We do this in very close coordination with our voluntary commission 'Social Responsibility'. There is a chairman there who is himself the chairman of a regional federation, so that networking with the regional federations has always been ensured in these committees.

From the perspective of the individual employee, Simone (DFB) emphasises that it is the responsibility of the commission to establish and modify priorities.

So it would also be up to the Commission to set new priorities (...) - we also have different stakeholders who make demands on us, which then have to be weighed up.

The sometimes conflicting demands of stakeholders, as identified by Simone, are also identified in the literature as a challenge for football organisations. These organisations are confronted with public expectations regarding their contribution to the common good in the form of CSR-related issues (Breitbarth & Rieth, 2012). One such conflict, as discussed in subsection 4.2.1, pertains to the scope of the associations' responsibility. To reiterate, Werner posits that the DFB should adopt a macro-level perspective, whereas the majority of employees espouse a more parochial view that encompasses core business concerns but excludes political themes. In order to prevent conflicting statements within the organisation, it is imperative to establish clear guidelines and a definitive position on the scope.

4.9.4 The Influence of Leadership and Dual Roles on CSR Strategy at UEFA and DFB

Critical researchers warn about the lack of accountability in CSR and the over-emphasis of outcomes (Harder, 2020; Levermore, 2010). One of the peculiarities of football federation management, resulting from the regulatory system, is the undeniable risk of people controlling each other in different bodies. It was clear from all the interviews that within and between the associations CSR measures are developed and controlled by the same people in a circle. The head of the CSR department and the CEO of the foundations is part of the CSR commission of the DFB. At regional level, the head of the foundation is also part of the commission. The same individuals are responsible for reporting to and approving the work of one another at all levels of the organisation, including between different hierarchical units. Simone provides an account of the composition of committees and commissions within the DFB.

Simone (DFB): *Only then do you somehow say you want to convene a committee officially as the DFB. And then you have to go through the regional federations. And the regional federations then appoint the people they know and have access to. These are the same people again. Or, as the DFB, you have to say: 'Okay, I have to approach umbrella organisation XY, because I'm also the umbrella organisation at federal level.'* And then again, you have the

same people again and again. And I think that's a difficulty, which we really need to think about differently and, yes, tap into other networks.

Her statement elucidates that from the outset, the various bodies tend to comprise individuals who are acquainted with one another. She emphasises the necessity of establishing new networks.

A comparable state of affairs exists not only within the German context but also between the DFB and the UEFA.

David (UEFA): **No, so if we take the DFB now, that is an association that is very well positioned in terms of football and social responsibility under the leadership of Anna. (...) I'm also involved almost every week now when we're working on developing the CSR EURO 2024 strategy, the sustainability strategy and social responsibility as part of Euro 2024, which will then take place in Germany. And Anna sits on the UEFA Fair Play and Social Responsibility Committee for the DFB, the committee that reviews our work, makes decisions and discusses them.**

This information is corroborated by Lena, also a representative of UEFA: **"We have a political body that we report to, it's a committee, and Anna is also a member of it. They then actually confirm our recommendations (...)"**.

The phenomenon of a group of individuals within football associations who are effective in CSR decision-making at their own level and who exercise a form of mutual control in different roles at other levels is a very clear example of the dynamics of social networks in football associations.

4.9.5 The Role of Presidents in Shaping CSR Priorities within UEFA, DFB and RFX

The issue of dual roles has been addressed in subsection 4.9.4. A further significant structural challenge in the context of CSR decision-making processes is the observation that presidents and high-level representatives in football associations occupy a disproportionately influential position.

David (UEFA): **Then it also depends on who the Secretary General is, the textbooks say the Board of Directors with its Chairman, who makes the strategy with his Board of Directors and the CEO, the Managing Director, who then implements the strategy that is set, is operationally active. Part of the strategy should be that 'social responsibility is important to us', a few lines like that, and then it should move on to the operational side.**

David's statement elucidates the necessity for a clear distinction to be drawn between the strategic and operational decision-making processes.

These presidents, and you could also see that at FIFA during Blatter's time, they took a secretary general and he became president and then remained operationally active in a dual role. You can't do that in the private sector. Then people suddenly have two points of contact, which is a bit of a problem because there is no longer a clear separation between operational execution and the people who should actually only come together to review, correct and define the strategy. (...) Personally, that just scares me in terms of my understanding of what leadership means.

David is referencing the corruption and bribery allegations that resulted in the apprehension of 14 FIFA officials and the prohibition of Sepp Blatter from assuming the role of president in 2015 (Bason et al., 2018). As a highly experienced expert, he offers clear guidance on the potential pitfalls and areas of concern within football associations. He addresses significant matters, including the practice of individuals serving in multiple roles and the limitations imposed by this approach.

Tom (RFX): ***So if you are an open person and share your successes so that many people can participate in them, then I believe that you will be able to win over an incredible number of people. It's not the success of one person. No, many people have had a hand in it. And centralising activities or roles to one person is the worst thing that can happen.***

Similarly, at the regional level, as David did at the UEFA level, Stefan cautions against the centralisation of roles to a single individual.

In discussing the UEFA Foundation for Children, David provides an illustration of the president's authority to establish the foundation and determine its objective.

So I think that has a lot to do with the president who introduced this foundation at the time and ensured that it was set up in the first place, and then the foundation's purpose was defined and introduced primarily for children.

In the context of the profound impact of presidents and their dual roles, Tamara, who herself occupies a dual role within the regional federation, exudes a sense of confidence regarding the prevailing circumstances.

(...) and what I would call great luck is our president (...), who is also the chairman of the social foundation. That our most senior boss, so to speak, has fully embraced and lives the issue and that the issue is important to him. Of course, he is the most important multiplier and he is the one in whom the district football officials have, let me say, great trust and great respect and whose word also counts.

Regarding the DFB, Eike tells about the beginnings of his CSR efforts.

I went to the vice-president responsible and said, 'We need to structure this, it's all random and driven by the personal interests of individual people, it can't be right'.

As elucidated in subsection 4.5.1, the DFB Foundation Egidius Braun has its origins in the period when Egidius Braun undertook a visit to Mexico and resolved to offer assistance with the objective of providing aid to Mexico.

Upon inquiry regarding the role of the president within the context of UEFA today, Lena proffered a comparable account of a president who exercised considerable influence in determining the CSR measures to be implemented.

Lena (UEFA): (...) but of course it is the case, I think it is the case everywhere, that the President also has a say and, for example, child protection, which was very important to him when all the scandals came to light, he said 'hey guys, we really have to do something about this', as I said, that was close to his heart and we then took it on board. And then we developed a really wide-ranging child protection programme, which we are currently implementing.

This example illustrates that, in practice, CSR work is conducted in a reactive manner rather than a proactive one. The extant literature suggests that a proactive approach is more beneficial (Becker-Olsen et al., 2006; Groza et al., 2011; Wagner et al., 2009; Werheid & Mühlen, 2018). The outcome of the president's reactive strategy and the prioritisation of child protection in this instance have been subjected to criticism at the national level.

Eike (DFB): At the moment, the core aspect of child protection is difficult to communicate. Because first of all, people say: the laws have been in place for a long time, we're not lawbreakers. The point is that you are sensitive to the fact that no one can operate in your system unnoticed by you and pose a risk to the children for whom you have assumed responsibility. Incidentally, the parents also expect you to manage this. The process is slow because the need is not seen in a club that says I have no problem with it, everything runs smoothly here, we always have the four-eyes principle anyway, so I should now hire an extra employee to take care of it, I don't see that. That's the discussion that's going on right now.

Eike underscores the fact that child protection is a legal obligation and that it is challenging to request additional measures from clubs at the grassroots level.

UEFA (...) meeting people like me who are thinking the system through to the end and saying; that's all wonderful, but we need to find cleverer solutions. Because you can't expect a small club that has maybe 100 man-hours a month available as capacity to spend a tenth of that on something that it doesn't recognise as a problem and that objectively isn't one. If you look at the number of cases, it's manageably small. (...) So now, in the area of child protection, sexualised violence networks are increasingly being uncovered and perpetrators found. Now show me a case where this has happened in a football club, fortunately no one has been involved so far.

This example illustrates the evolution of a focus and how it is perceived by practitioners. As noted above, the effectiveness of CSR measures depends on the extent to which they are supported by individuals at grassroots level. To conclude,

respondents emphasise the need to separate the strategic and operational levels within football associations. Presidents, who often have a dual role, have a strong influence on the prioritisation of CSR work.

4.9.6 Conclusion

The findings of the interviews suggest that current CSR decisions are not yet fully aligned with a strategic approach. It is recommended that operational and strategic decisions be made by different individuals, and that those in multiple roles should not 'control' each other's work. Furthermore, the influence of the President on CSR-related matters should be within a justifiable framework.

4.10 CSR - a Tool of Strategic Management in Football Associations UEFA, DFB and RFX

The significance of integrating CSR into strategic management is a crucial element in the long-term success and positive perception of organisations (Casajús-Burutaran et al., 2023; Draebye, 2021; Nicole et al., 2022). The capacity of organisations to exemplify an efficacious approach to CSR can be regarded as a reliable indicator of managerial proficiency (Kommission, 2001). If organisations are able to utilise their strategic role effectively, they can enhance the overall status of football in comparison to other sports by leveraging its high relevance within society (Breitbarth & Harris, 2008). To this end, football associations must adopt a clear positioning and corresponding organisational culture (Giulianotti, 2015; Werheid & Mühlen, 2018).

The purpose of this section, which synthesises the findings from this chapter, is dual. Firstly, it seeks to ascertain the extent to which CSR has been strategically integrated within the select football organisations. Secondly, it aims to gain insight into the interviewees' perceptions of the strategic role of CSR-related measures. Firstly, the importance of long-term impact will be discussed (4.10.1). Secondly, the need for a guiding principle will be emphasised (4.10.2). Subsequently, reactive and proactive

approaches will be discussed (4.10.3). Finally, the alignment of the CSR strategy with the core business and grassroots needs will be addressed (4.10.4).

4.10.1 The Risk of 'CSR-lite' and the Importance of Long-Term Impact in UEFA and DFB

There is an inherent risk of engaging in what has been termed 'CSR-lite'. This encompasses the implementation of straightforward and cost-effective measures that lack long-term impact but appear to be socially responsible (Giulianotti, 2015). In practice, Lena observed that projects lacking a clearly defined strategy did not yield meaningful outcomes.

Lena (UEFA): At the moment, we are prescribing a strategy(...). In the first HatTrick cycle, when we first introduced it, we simply accepted projects. We then saw that the associations often said, "yes, one year makes sense", one year you do disability football is nothing, next year a bit of it and that simply doesn't have a real impact and now we have prescribed 'okay guys, now you need a strategy, you have to approach it in a more structured way, also so that the resources you have are really well used'.

From this perspective, the HatTrick programme of UEFA and the Masterplan at DFB level represent a step towards strategic CSR management, as they set out minimum requirements. Paul (DFB) issues a cautionary note regarding concepts that lack tangible, real-world implications.

In other words, you normally have the concepts. And I am someone who says that we need concepts, because without concepts you can't implement anything. But if you're just concepts, a conceptual organisation, then that doesn't help us either. Because we have to implement.

At the decision-making level, Paul (DFB) is dissatisfied with the outcomes of the various CSR measures, particularly given the considerable resources invested in their implementation:

And that's always my question: we do so much, we do leadership, we do I know what programmes, dialogue events, all sorts of things. And when the question comes afterwards, when you realise, "Gosh, we're not that successful", you can ask the question: What did we do wrong? Or what didn't we do right? Or what should we have done instead? And the question must of course be asked.

An analysis of the interviews reveals that the initial CSR-related projects were characterised by a paucity of long-term strategy. In the present day, the HatTrick programme and the Masterplan call for a more strategic approach to CSR. However, respondents continue to express dissatisfaction with the outcomes of CSR initiatives in relation to financial expenditure. This underscores the necessity for an overarching strategy that integrates academic knowledge with practical experience.

4.10.2 The Need for a Guiding Principle in CSR-Initiatives of DFB and RFX

As previously mentioned, the necessity for a guiding principle has been emphasised on multiple occasions throughout this thesis (see, for example, subsection 4.9.3) and it is identified once again here as it is a crucial element of strategic CSR. At the level of decision-making within the DFB, there are practitioners who recognise the importance of establishing a guideline, a viewpoint that is supported by Eike, who states:

Yes, but the intellectual superstructure is missing, that's basically the story with the mission statement, the self-image and the guiding principles that we set ourselves (...). That's the law, so to speak. You have to establish the 'Mindset', as it's called nowadays.

The respondents at the employee level frequently cite the absence of a guiding principle as a significant obstacle to change. Diana (DFB) asserts that the establishment of a universally accepted guiding principle is a prerequisite for meaningful transformation: *"(...) and as long as it is not accepted, it will not happen. It needs a bit of time and then, when it is there, I can knock on doors and say: what's your situation?"*.

As previously discussed in subsections 4.2.2, 4.3.1 and 4.9.3, the implementation of strategic CSR is contingent upon the delineation of its scope and the establishment of defined guidelines. These guidelines must be founded upon a set of shared values and aligned with the organisational culture and the overarching strategic objectives (Giulianotti, 2015)

In the context of the Regional Federation, Tom's perspective is as follows;

But actually, a mission statement should come from the bottom up. (...) And I think this mission statement - it's a common mistake - a mission statement has to live. It has to be constantly reviewed. And these measures, these values, if I want to live them, I have to communicate them again and again, like a mantra. Again and again and again. (...) And I think that's really important, because the values are also what we want to pass on in terms of social responsibility and what is part of the whole thing.

It is important to note that Tom makes an additional point here, which is to emphasise the importance of not only defining values and guidelines, but also of communicating them constantly. In conclusion, the need for guidelines is a topic that is raised on several occasions and must be considered a crucial element in defining an overarching CSR strategy.

4.10.3 Reactive and Proactive Approaches to CSR in DFB and RFX

The literature indicates that a successful brand image must be transparent and credible. A business management approach is essential for effective strategy implementation within the context of football organisations. Reactive CSR initiatives are typically based on addressing general trend issues that are not directly related to the organisation's identity (Werheid & Mühlen, 2018). The success of CSR measures is contingent upon the implementation of a proactive approach. Carroll's (1979) observation that the response philosophy must be the choice of decision-makers as part of the management strategy has been a guiding principle for half a century. The literature indicates that the overall response to this is considerably more favourable than that to reactive measures (Becker-Olsen et al., 2006; Groza et al., 2011; Wagner

et al., 2009; Werheid & Mühlen, 2018). The interviews revealed that, in practice, the majority of measures are reactive.

Tamara (RFX): **We are now responding to this again with a special project and precisely (...) but we always respond to various requirements with special projects.**

As Tamara's statement illustrates, a clear reactive approach characterises the situation. This is evident not only at the regional level, but also at the national level, in that CSR-related topic selection is also affected from external sources.

Diana (DFB): *I mean, the topics have grown a bit generically, so we don't sit down and say we're going to do things on XY from now on. (...) So it's more of a fluid process. I wouldn't say that someone is designing something from scratch. (...) We also want to work on this a bit, because it's not always easy to prioritise and external influences often have an impact on what we have to do, so there is definitely movement from the outside.*

From the perspective of Diana, who is employed within the social responsibility department, it is necessary to reduce external influence and increase strategic planning. In conclusion, literature suggests a proactive approach in relation to CSR-related topics. However, the findings of the interviews conducted for my thesis demonstrate that this is not the case within the football associations DFB and RFX.

4.10.4 Aligning CSR Strategy with Football's Core Business and Grassroots Needs in DFB and RFX

As previously discussed in subsections 2.3.1, 2.3.2 and 4.1.1, it is of the utmost importance to ensure that the CSR-strategy is aligned with the core business of football.

Simone (DFB): *But I also see, so I would also (...) always be in favour of seeing a clear football reference in things. Because at the end of the day, we're still the German Football Association. And there are various foundations and NGOs and so on that are involved in other areas. And I see our mission in and through*

football. And here, too, you can extend that extremely far. For example, we also have an international commitment to sport for development and in other areas, so people have already recognised that this is a vehicle that can be used. And at the same time, I would always see a football connection (...).

Simone is in favour of utilising football as a vehicle for development projects in international contexts. However, in order to do so, she would require a football connection within these projects.

At the regional level, the primary objective is to ensure that all activities are conducted on merit for the benefit of local clubs at the grassroots level.

Stefan (RFX): In my opinion, it is important that the clubs see a benefit in the [CSR] activities for their own work. The connection to their own game and their own problems should always be visible. The problem is that there are far too few volunteers. You have to focus on what is important for the local people.

Stefan highlights that the administrators and assistants of local clubs perform their duties on a voluntary basis, which is a distinctive aspect of the sporting industry (Breitbarth et al., 2015). A successful CSR strategy, documented in a written report, is an effective means of attracting volunteers (Kempf et al., 2017; Manoli, 2015). The credibility and success of an organisational culture is contingent upon the acceptance of its values by both employees and volunteers (Giulianotti, 2015).

One method of engaging with the grassroots on matters pertaining to CSR is illustrated by Tom (RFX).

Walk the talk. In other words, if you demand it, you have to live it. If you want to live fair play, you also have to show respect for the whole thing. (...) If the DFB really wanted to take action here, if it wanted to take full action towards the regional federations, if it wanted to influence the training statutes as part of its social responsibility, it would have to include this, because they all orientate themselves towards the training, because the licence is standardised. (...) So the DFB could intervene and could also introduce values into the training programme.

Tom proposes that the DFB incorporates CSR-related content into its qualification measures, as these are a mandatory requirement and their content demonstrates the fundamental values that are deemed to be of paramount importance.

In her concluding remarks, Theresa (DFB) asserts the necessity for unceasing effort in the ongoing advancement of this subject matter.

(...) because we have to keep asking ourselves whether what we are doing is up to date – not in the sense of a ‘modern fancy’ sport or getting caught up in some kind of hype, but what do we have to do to develop the sport further. And that is an exciting challenge.

In order to meet this challenge, it is essential that CSR work is subject to constant review and redefinition. In order to achieve the goal of developing and implementing a successful CSR strategy, organisations must move away from focusing on 'trendy' issues that may attract media attention and be important to society, but which are not within their sphere of influence and will not lead to maximum effectiveness (Werheid & Mühlen, 2018).

4.10.5 Conclusion

This section provides a comprehensive account of the intrinsic difficulties associated with the implementation of CSR initiatives within UEFA, DFB and RFX. The results demonstrate that CSR must be perceived and articulated as a strategic management instrument (Casajús-Burutaran et al., 2023; Draebye, 2021; Giulianotti, 2015; Nicole et al., 2022). At the club level within districts, effective communication of CSR-related topics necessitates their selection to be pertinent to football, with proactive addressing of these issues. This demand from the grassroots is in some ways at odds with the perception of what constitutes CSR within the departments and commissions. The establishment of a transparent self-image and the formulation of clear guidelines represent a fundamental prerequisite for any organisation. The findings of this study demonstrate that a clear mandate from the organisation's top management is also of paramount importance for CSR initiatives to be successful. CSR work must be authentic and aligned with the organisational culture and this culture must be reflected

in all processes and decisions. CSR is a cross-cutting issue that necessitates consideration at all levels of an organisation and requires a commitment to its implementation.

4.11 Conclusion

The concept of CSR is perceived in a variety of ways. It is regarded as either an altruistic endeavour, whereby organisations allocate funds to charitable causes, or as a means of conducting business in a socially responsible manner. The principal challenge for any given organisation is to identify the optimal strategy for maintaining core business activities while pursuing CSR initiatives. This is particularly pertinent in the context of football associations, where the challenge is to define the scope of their CSR responsibilities and to align their actions with the expectations of both the sporting community and the general public. The results demonstrate that there is a paucity of consensus regarding the precise definition and scope of CSR within the football associations UEFA, DFB and RFX. This is evidenced in the academic literature (Aupperle et al., 1983; Činčalová & Prokop, 2019; Dahlsrud, 2008; Low, 2014; C. Müller, 2011; Walzel, 2019; Walzel et al., 2018) and in practice. Nevertheless, results of this thesis demonstrates that it is of greater consequence to possess a self-image and a set of internal guidelines. It is only through an awareness of one's own organisational culture and values that a successful strategy can be developed (Werheid & Mühlen, 2018). A lack of clarity regarding the organisation's identity and a lack of acceptance of its core values were identified as significant issues by a considerable number of interviewees. It can be argued that the integration of organisational values is contingent upon the alignment of these values with the beliefs of all staff and volunteers. This alignment is a prerequisite for the formation of an organisational culture and the subsequent advancement of the organisation (Giulianotti, 2015). Successful CSR initiatives yield financial, cultural, and humanitarian benefits (Breitbarth & Harris, 2008).

The shortcomings of diversity programmes can only be addressed through a strategic approach that incorporates CSR as a cross-cutting priority. The evaluation of CSR-related work may present certain challenges (Breitbarth et al., 2011; Giulianotti, 2015;

Werheid & Mühlen, 2018), However, it is reasonable to expect that the processes involved in the control of such work will be objective, rather than relying on multiple roles of representatives to approve each other.

The concept of CSR within the governance structures of UEFA, the DFB, and RFX is characterised by both internal organisational imperatives and external societal expectations. Internally, the focus of CSR efforts is on governance, ethical standards, and the fostering of a culture that is aligned with institutional values. Externally, these organisations engage in initiatives that address broader concerns, including social inclusion, diversity, and environmental sustainability. However, a persistent tension exists between narrower, instrumental CSR approaches, which are centred on football-specific outcomes, and broader, normative conceptions that encompass wider societal responsibilities. In order to achieve a state of reconciliation between these dimensions, it is necessary to strategically integrate internal governance with community-oriented actions. This will ensure that CSR efforts are both operationally viable and socially responsive. This tension is especially evident across the football governance hierarchy, where the balancing act of the sport's core mission with increasing demands for accountability remains a key challenge. It is important to note that while football associations present themselves as modern and inclusive, their internal cultures often remain hierarchical, resistant to change, and lacking genuine inclusivity. This evidently demonstrates a discrepancy between the image and the practice of CSR.

The findings of my research and a review of the literature indicate that sponsors anticipate that clubs and associations will demonstrate active engagement in matters pertaining to CSR (Herold et al., 2023; Plewa et al., 2016). It is therefore essential to communicate this message in a positive manner if such initiatives are to succeed. It is of the utmost importance that the needs of grassroots and local football clubs are given precedence at all stages of strategic CSR planning and implementation.

5 Conclusion

The significance of my research lies in its contribution to the augmentation of knowledge concerning the CSR work in sports through an exploration of the organisations UEFA, DFB and RFX, and in the provision of recommendations for successful CSR practice in football associations. Whilst the extant literature has concentrated on the level of the club, this study is distinctive in that its focus is directed towards football associations at regional, national and international levels. To date, research into the regional level has been limited, with this thesis addressing that gap. This chapter reflects on the findings by relating them to the research objectives (5.1), provides recommendations, and discusses my thesis' contributions to both practice (5.2) and theoretical knowledge (5.3). Finally, suggestions for future research are made (5.4) and the personal research journey is shared in the form of a reflective commentary (5.5).

5.1 Reflection on Research Objectives – Presentation of a Guide for Strategic CSR in Football Associations

To recapitulate, the research objectives were:

1. To critically analyse the principles of CSR in the context of football
2. To analyse the perception of CSR and the awareness of existing CSR policies within the analysed organisations UEFA, DFB and one Regional Federation (RFX)
3. To evaluate regional implementation of national CSR policies by the Regional Federation X
4. To make recommendations on enhancement and development of the CSR work within UEFA, DFB and RFX and to its potential application to other national and regional football associations

In order to achieve these objectives, I conducted a detailed literature review, encompassing general CSR (definitions and its development), as well as the particularities within sport, with a focus on football. The research design for this thesis is based on a relativist ontological and interpretivist/social constructivist epistemological approach. The research method is qualitative, incorporating 14 semi-structured expert interviews from the football associations UEFA, DFB and Regional Federation X. A phenomenological approach was adopted, alongside a thematic analysis of the interview transcripts.



Figure 12: Reflection on Research Objectives

Figure 12 above visualises the process through which the research objectives were achieved. As demonstrated, the synthesis of the literature review and the expert

interviews results in a guide for effective CSR within the specified context. The details of this guide are set out in this section, presented through a thorough consideration of each research objective.

5.1.1 Research Objective 1

1. To critically analyse the principles of CSR in the context of football

5.1.1.1 Particularities of CSR in Football

The issue of CSR within football associations is becoming increasingly important and presents both challenges and opportunities for the governance and management of the sport. There is a broad consensus in the literature that football, as one of the most universally popular and widely followed sports, exerts a profound influence on society. Major international tournaments such as the World Cup and European Championships are not only sporting events, but also hold political, economic, and media relevance, reflecting football's broader societal impact. Football is both a competitive sport on the field and a complex business entity off it. This creates a unique set of challenges and opportunities for football associations such as UEFA, DFB and RFX, which must balance the integrity of the sport with the commercial and political interests that drive the industry. A key question for football associations is how they can responsibly manage the social impact of football without compromising the sport's independence or being co-opted for other external purposes, such as political or media agendas.

The football industry is distinguished by several unique characteristics that set it apart from other sectors. One key feature is the involvement of volunteers and non-profit organisations in delivering sporting services, a phenomenon that is not typically seen in other industries. This aspect of the sport sector adds a layer of community engagement and social responsibility that is integral to its functioning. Football associations have a distinctive opportunity to use the sport as a tool for social integration, education, and community development. Numerous studies have shown

that football fosters valuable skills such as teamwork, discipline, and strategic thinking, particularly among young people. For children from disadvantaged backgrounds, football can provide an important gateway to cultural participation and academic success, helping to instil good learning habits and provide a sense of belonging.

An extant CSR model in the literature identifies four key value areas for football associations: human, financial, cultural, and assurance value. By focusing on these areas, football associations such as UEFA, DFB and RFX can strengthen relationships with stakeholders, maintain competitiveness, and fulfil social responsibilities, enhancing their image and fostering long-term community benefits. In countries like Germany, where football is deeply ingrained in the national culture, football associations are community organisations that benefit from various forms of public support, such as tax breaks. However, CSR within these associations has historically been less developed, with minimal public pressure to adopt comprehensive CSR strategies. Although there has been progress, particularly within the DFB, there remains a need for football associations to better integrate CSR into their management frameworks. Moreover, CSR is increasingly being recognised as a tool for creating a competitive advantage. By engaging in CSR, football associations can cultivate stronger, more supportive relationships with key stakeholders, including fans, employees, sponsors, and local communities. Such engagement can lead to greater loyalty, reduced staff turnover, and a more positive brand image. For football associations, internal CSR initiatives that focus on employee well-being, diversity, and skill development are crucial for creating a healthy organisational culture that aligns with the association's values.

A key aspect of successful CSR in football associations is ensuring that CSR efforts are strategic and integrated into the association's overall management process. CSR should not be viewed as an external initiative or something outsourced to charitable foundations; rather, it should be embedded into every aspect of the organisation, from operational decisions to strategic planning. This approach ensures that CSR is not merely a tool for self-promotion but a genuine commitment to creating positive societal impact. CSR within football associations is a crucial aspect of the modern football landscape. It requires a thoughtful, integrated approach that balances social responsibility with the demands of running a competitive and financially viable

organisation. By strategically embedding CSR into their operations, football associations such as UEFA, DFB and RFX can enhance their societal impact, strengthen their relationships with stakeholders, and maintain the long-term sustainability of the sport.

5.1.1.2 Challenges in CSR Practice in Football

Football enjoys a high level of popularity, which gives it significant potential to influence society. However, this comes with challenges, especially for decision-makers in the context of CSR. While football can have a positive impact, issues such as unethical practices, exclusionary policies, and the portrayal of wealth and poverty persist. These challenges are further compounded by the top-down nature of CSR projects, which often lack a focus on empowering women and minorities, including the LGBTIQ+ community. Additionally, there is a paucity of long-term strategies in place. The evaluation of CSR initiatives in football is also a significant challenge, as many projects are not appropriately assessed, making it difficult to measure their true impact. There is a risk of overstating results to secure more funding. Cultural and regional variations have been identified as significant factors in the effectiveness of these initiatives, yet existing research often neglects or oversimplifies such variables.

Concerns have been raised regarding the use of CSR as a vehicle for greenwashing, whitewashing and sportswashing, where organisations employ CSR to mask negative aspects of their actions, such as environmental damage or human rights violations. Additionally, there are instances where companies in the sporting industry utilise CSR initiatives primarily for self-promotion rather than for genuine societal enhancement.

Moreover, the CSR initiatives in football frequently lack substance, with some organisations employing them as a means to enhance their image without making enduring contributions to societal issues. A salient issue remains the dearth of diversity within football associations, with women and individuals from diverse backgrounds being underrepresented, particularly in leadership roles. Despite some efforts to enhance gender equality, the organisational culture within football often perpetuates sexism and traditional gender roles, impeding progress.

In conclusion, CSR in football faces numerous challenges, from ineffective evaluation and lack of genuine impact to issues of diversity and inclusion. These challenges highlight the need for more thoughtful, inclusive, and long-term strategies within the sport.

5.1.2 Research Objective 2

2. *To analyse the perception of CSR and the awareness of existing CSR policies within the analysed organisations UEFA, DFB and one Regional Federation (RFX)*

5.1.2.1 Perception, Rationale and Scope

The primary focus of this discussion is the rationale behind CSR in football associations such as UEFA, DFB and RFX, with a particular emphasis on the inherent benefits these organisations provide to society through their core activities, such as volunteer involvement and the promotion of amateur football. The central question that emerges is whether additional CSR initiatives are necessary beyond these core functions. A majority of interviewees concur that football constitutes a vital part of society, contributing significantly to both social and economic spheres. However, divergent opinions emerge regarding the extent to which football organisations should assume additional social responsibilities beyond their core business operations.

The concept of social responsibility is also explored, with a consensus that the core business of football—making the sport accessible to all—is the primary social responsibility. However, some argue that the responsibility extends beyond this and involves ensuring internal processes are socially responsible. While some interviewees advocate for CSR initiatives aligned with football, others believe associations should go beyond this scope to address broader societal issues, especially given their societal position and influence.

The scope of CSR-related activities is another point of discussion. The absence of a definitive guideline on the definition of CSR has given rise to divergent views within UEFA, DFB and RFX, with some proponents advocating for a restriction of CSR activities to the football sector, while others contend that football associations bear a more extensive social responsibility. This absence of clarity on the scope of CSR activities engenders a state of perplexity, impeding the establishment of a uniform approach across all organisational levels.

Furthermore, the balancing of core business operations with CSR initiatives at the regional level is identified as a particular challenge. Some respondents argue that addressing broader social issues, such as violence against referees, is crucial for the survival of football and requires engagement beyond the traditional football framework. Others stress the importance of focusing on the grassroots level and prioritising the needs of local clubs, suggesting that CSR should align closely with the associations' primary mission.

Whilst the continuation of CSR activities in accordance with the core focus of football associations is to be encouraged, the absence of explicit guidelines pertaining to the scope of CSR gives rise to inconsistencies in its implementation. I therefore recommend that associations develop a more precise understanding of their CSR responsibilities, thereby ensuring effective and coherent practices.

5.1.2.2 Values and the Selection of Sponsors

The values that underpin CSR initiatives within football organisations such as UEFA, DFB and RFX are critical to their success, and it is important to align CSR strategies with core organisational values to avoid negative outcomes, even when the intention is positive. The process of building consensus around shared values is essential, but challenges arise, particularly when support from senior management is lacking at different levels. Ensuring that all employees and volunteers, including those at grassroots level, are sensitised to CSR is key to effective implementation.

Selecting sponsors that are aligned with the organisation's values is another key challenge that organisations face. It is important for organisations to avoid conflicts

between their CSR initiatives and their core business. In addition, football organisations have to navigate the political sphere, especially during events such as the World Cup, which are often held in politically sensitive countries. In such circumstances, it is crucial for organisations to establish clear guidelines and a strategic approach to balancing football's neutral role with political concerns.

To successfully implement CSR initiatives, it is essential for organisations such as UEFA, DFB and RFX to have clearly defined values that guide their actions. These values should be embraced at all levels, from senior management to grassroots volunteers, to ensure consistency and alignment across the organisation.

5.1.3 Research Objective 3

3. *To evaluate regional implementation of national CSR policies by the Regional Federation*

5.1.3.1 DFB's Masterplan – a Step Towards Strategic CSR in Regional Federations

The DFB's CSR efforts are centred on the securing of the future of football, with a comprehensive strategy, the "Masterplan", which includes CSR measures for its 21 regional federations. This plan encompasses a range of mandatory and voluntary measures with the aim of improving the sport, partly addressing CSR aspects. The Masterplan 2024 highlights seven main objectives for grassroots football, such as attracting and retaining players, volunteers, and referees, while also prioritising modern infrastructure and resource use. The initial two phases (2013-2019) focused on enhancing regional federations in communication, match operations, and education, while the 2024 version aims to support clubs in strengthening their organisational structures, personnel, and competitive opportunities for members. An evaluation of the Masterplan revealed that officials from the DFB and the employees of the regional federations exhibited a greater degree of positivity regarding the outcomes compared to those at the grassroots level from local districts and clubs.

The Masterplan signifies a progression towards strategic CSR; nevertheless, if the organisational culture does not undergo a fundamental shift, leadership programmes alone will be inadequate to address the underlying issues. The findings demonstrate that, whilst leadership programmes represent one component, they must be part of a more integrated approach. Diversity must be embedded into the organisational culture across all departments, with leadership playing a critical role from the highest levels. Senior management must lead by example, demonstrating their commitment to fostering diversity before expecting others to follow suit, and without this commitment, initiatives at lower levels will be ineffective. My research underscores the need for leadership to exemplify diversity-conscious behaviour, ensuring that it is seen not just as a formal objective, but as a core organisational value. Despite challenges and perceived failures in regional-level programmes, the need for raising awareness and embedding diversity into the organisational culture remains essential for driving meaningful and lasting change.

5.1.3.2 Needs, Expectations and Challenges of Regional Federation X

Regional federations such as RFX encounter numerous challenges stemming from the prevalence of top-down decision-making methodologies within these organisations. This approach frequently disregards the requirements of the grassroots level, resulting in a discrepancy between higher-level decisions and local needs. Many respondents emphasise the deficiencies of the DFB's top-down strategies, which can perpetuate existing power imbalances and fail to engage lower-level representatives in the decision-making process. The necessity for an inclusive approach, integrating both top-down and bottom-up strategies to foster collaboration and enhance effectiveness, is emphasised by respondents.

The imposition of decisions at the international and national levels without sufficient consultation, opportunity for feedback, and compelling leadership is identified as a further challenge faced by regional federations, which can hinder the success of initiatives. Additionally, there is the perception that transformative change is likely to emerge from the grassroots, driven by the values and work practices of the younger generation. Representatives of regional federations are advocating for a transition

from a top-down approach to one that is more empowering and inclusive at the grassroots level.

5.1.4 Research Objective 4

4. *To make recommendations on enhancement and development of the CSR work within UEFA, DFB and RFX and to its potential application to other national and regional football associations*

5.1.4.1 Benefits of Successful CSR

CSR has been demonstrated to offer numerous benefits for football associations such as UEFA, DFB and RFX, and clubs, though my findings show that it is often underappreciated within these organisations. At the grassroots level, many clubs and smaller organisations do not fully understand that CSR can help them attract sponsors, as their focus tends to be on immediate needs like player development and competition. Also within associations UEFA, DFB and RFX, the traditional emphasis on performance, financial growth, and media exposure often overshadows the potential value of CSR. However, when CSR is fully embraced, it has the potential to enhance an association's image, sustainability, and attractiveness.

One of the most compelling benefits of CSR for football associations such as UEFA, DFB and RFX is its ability to attract sponsors. In today's business world, companies are increasingly seeking partners who align with their values, particularly those focused on ethical practices and community engagement. By implementing CSR initiatives, football associations can demonstrate their commitment to social responsibility, making them more appealing to socially conscious sponsors. These initiatives also provide sponsors with valuable exposure through joint campaigns, events, and media coverage, offering mutual benefits and strengthening the partnership.

CSR plays a crucial role in attracting and retaining volunteers, a vital resource for many football associations, particularly at the grassroots level. Volunteers are often drawn to organisations that share their values and demonstrate a commitment to making a positive impact. By adopting a CSR strategy, football associations can foster an environment that resonates with the values of their volunteers, thereby encouraging long-term involvement. Volunteers who feel a sense of pride in supporting an organisation's CSR initiatives are more likely to maintain their engagement, leading to enhanced retention and the establishment of a more robust, dedicated support network.

Furthermore, a strong CSR culture within an association has been shown to provide a significant HR advantage, making football associations more attractive employers. As more job seekers prioritise working for organisations that have a positive social impact, CSR helps attract top talent who are motivated by purpose-driven work. A strong CSR culture can boost employee satisfaction, loyalty, and retention. It can also foster a positive and inclusive working environment, which improves overall organisational morale and makes the association a more desirable place to work.

My findings demonstrate that CSR is not merely a means of enhancing community relations; it is also a strategic asset for football associations. By integrating CSR into their core strategies, associations can attract sponsors, recruit top-tier talent, retain volunteers, and position themselves for long-term success both on and off the field. Embracing CSR enables football associations to thrive while making a positive, lasting impact on society.

5.1.4.2 Communication and the Need for a Proactive Approach

The extant literature highlights that a successful brand image requires transparency and credibility, and that a proactive approach to CSR is more effective than reactive measures. While CSR initiatives should align with the organisation's identity and be part of a strategic management approach, many football organisations, including the DFB and RFX, primarily implement reactive CSR strategies. Interviews with employees revealed that CSR topics often arise from external influences rather than

being driven by a clear, proactive internal strategy. A key theme that emerged was the desire to reduce external pressures and develop more strategic planning in CSR activities. While the literature advocates a proactive approach to CSR, my findings show that, in practice, football organisations predominantly adopt a reactive stance on CSR.

The communication of CSR within and between football associations, namely UEFA, DFB, and RFX, is frequently characterised by an absence of strategic direction and is confronted by numerous challenges. It is imperative that DFB representatives acknowledge the necessity to enhance its communication practices, in regard to aspects such as clarity, motivation and engagement. This is of particular importance when communicating with representatives at regional levels. The communication process is perceived as intricate and, at times, ineffective, with key stakeholders especially at the regional level, underscoring the necessity for more targeted and strategic approaches to ensure that messages reach all relevant parties. With regard to communication between UEFA, DFB, and RFX, there is a discernible disconnection at times, with employees at lower levels expressing dissatisfaction over protracted decision-making processes, voluminous communications, and an absence of consistency. The efficacy of feedback mechanisms is also called into question, with particularly volunteers of RFX feeling excluded from critical decisions, which impacts the effectiveness of CSR initiatives. The need for more frequent, transparent feedback and a more inclusive approach to communication is emphasised.

In terms of media relations, my research highlights the importance of positive media attention in shaping public perception of CSR efforts, suggesting that CSR initiatives are more credible when covered by independent media outlets rather than internal channels. My findings emphasise the necessity for football organisations to strategically manage their media relations and communication to ensure that their CSR efforts receive the necessary acknowledgement and value.

In conclusion, I advocate for a more strategic, inclusive, and transparent approach to CSR communication, with the identification of improvements to feedback loops, enhanced communication channels, and effective leveraging of media attention as critical steps towards fostering a successful and impactful CSR strategy within football organisations such as UEFA, DFB and RFX.

5.1.4.3 Internal CSR – Diversity / Women and HR Processes

My results highlight a significant lack of diversity and underrepresentation of women and individuals with migrant backgrounds within the internal structures of UEFA, DFB, and RFX. Despite the increasing diversity seen in football teams, this is not reflected at the leadership and decision-making levels of the associations. The boards and committees remain predominantly male, with minimal female representation and very few individuals from migrant backgrounds.

While both UEFA and DFB have initiated leadership programmes with the stated aim of promoting women and individuals from migrant backgrounds, the outcomes of these programmes have fallen short of the expected targets. Women in these programmes encounter significant barriers when attempting to progress to leadership roles, largely due to the deeply entrenched male-dominated structures. Furthermore, even when women and individuals from diverse backgrounds do manage to secure positions, they frequently face additional challenges. These include the assignment of roles based on external characteristics such as gender or ethnicity rather than on an individual's skills and expertise, creating a sense of discrimination.

A critical issue identified is the persistence of unconscious bias in recruitment processes. At both UEFA and DFB, participants highlighted the risks of hiring based on similarity rather than diversity, with unconscious bias playing a role in maintaining a homogeneous leadership. This bias, if unaddressed, has the potential to stifle innovation and creative progress, as diverse perspectives are often overlooked in favour of those who share similar backgrounds or experiences.

Furthermore, findings indicate a reluctance among individuals from diverse backgrounds to apply for positions within these organisations, attributable in part to the perception that success in such roles is unlikely due to the predominance of individuals with similar characteristics within especially leadership roles. Consequently, organisations must critically examine their recruitment practices and the culture surrounding them. In this regard, while there is some awareness of the diversity gap within UEFA, DFB, and RFX, meaningful progress has been slow. To

effect meaningful change, it is essential that these organisations address their organisational cultures and make diversity a fundamental, cross-cutting value. Senior management must lead by example and commit to actively promoting diversity at all levels. A shift towards prioritising competence over ascribed social characteristics in leadership roles, alongside a more inclusive approach to recruitment, will be key to ensuring diverse perspectives are incorporated.

In this regard, it is imperative for UEFA, DFB, and RFX to engage in critical reflection on their prevailing strategies and processes with a view to enhancing their overall effectiveness and ensuring a genuinely inclusive environment.

5.1.4.4 Decision-Making Processes

The manner in which CSR decision-making processes are conducted within UEFA, DFB, and RFX has evolved from an organic, ad-hoc approach to a more structured focus. Initially, CSR activities were not viewed as a strategic priority; however, there is now a growing recognition of its importance as part of overall management. UEFA has shifted its focus towards identifying areas where the organisation can have a positive societal impact, while DFB is working towards a more systematic and comprehensive CSR strategy.

However, the decision-making process for CSR activities remains predominantly top-down, with limited input from lower levels. While some respondents advocate for a bottom-up approach, which could foster greater grassroots involvement, I suggest that a hybrid model incorporating both top-down and bottom-up elements may be the most effective approach for CSR initiatives. This study also highlights the challenges of stakeholder conflicts within CSR processes. The presence of competing priorities among different groups within organisations necessitates the establishment of clear guidelines to prevent contradictory statements and ensure that CSR efforts are aligned with the organisation's overarching goals. Another key finding pertains to the impact of dual roles on CSR decision-making. The presence of individuals occupying multiple roles within organisations can lead to a lack of accountability and the blurring of the lines between strategic and operational responsibilities. The separation of strategic

decision-making from operational execution could enhance the effectiveness of CSR activities.

The role of the president in UEFA DFB and RFX is of significant importance in the shaping of CSR priorities. Findings suggests that the presidents' actions are driven, in large part, by their personal interests or a reaction to emergent issues. However, this reactive approach has been the subject of criticism on account of its apparent lack of proactive planning. My findings indicate that while the involvement of the president is deemed essential, their influence should be structured within clear boundaries in order to avoid the centralisation of power and to ensure that CSR efforts are guided by broader strategic goals.

In reaching these conclusions, it is important to note that CSR decisions within the organisations under scrutiny are not yet fully integrated into a strategic management framework. My findings indicate a need for a clearer separation of strategic and operational roles and a cautionary approach to the concentration of power in individuals holding multiple roles, emphasising the need for particular attention at the presidential level.

5.1.4.5 Strategic CSR Management

The integration of CSR into strategic management is imperative for the long-term success and positive perception of football associations. CSR initiatives must be aligned with clear, long-term goals to prevent superficial, short-term efforts. Effective CSR necessitates a strategic approach that is meticulously planned and impactful, rather than being primarily reactive to external pressures.

A key finding is the necessity for a clearly articulated guiding principle or mission statement to ensure that CSR activities are consistently communicated and accepted across all levels. Although the majority of CSR initiatives are reactive, there is a strong need for proactive planning to address key issues aligned with the organisation's identity and values. CSR strategies should be closely aligned with the core business of football and address the needs of grassroots clubs. It is vital for local clubs to be

aware of the benefits that CSR initiatives can bring to them if they are to become involved and achieve success.

The three associations UEFA, DFB and RFX conduct part of their CSR work through foundations, each with varying objectives. Despite the diversity of these foundations' projects, there is criticism regarding their alignment with the associations' core purpose of football. Some projects are deemed outside the associations' direct football remit, leading to debates about whether such activities are appropriate or effective. Critics argue that the focus of CSR should be more closely aligned with football-related issues, while some supporters view the foundations as valuable for addressing broader social issues. The ongoing discussion centres on whether these foundations, funded by the associations, should pursue non-football-related objectives and if they are strategically aligned with the associations' overall goals. This question must be addressed within football associations such as UEFA, DFB and RFX.

In essence, my findings demonstrate that CSR should be treated as a strategic management tool, requiring a defined set of guidelines, effective communication, and alignment with organisational culture and values. Successful CSR initiatives can yield both humanitarian and financial benefits, and their continued success depends on regular review, adaptation, alignment with the organisation's culture and being accepted as a cross-sectional task.

5.2 Contribution to Practice

Despite the fact that managerial problem-solving and research in business studies are similar in that they ideally lead to better decision-making, managers are failing to utilise research and do not make sufficient use of the results and findings of scientific work (Ghauri, Grønhaug, & Strange, 2020). There is a consensus among scholars that there is a social responsibility that extends beyond mere compliance with the law (Kurtulan & Begeç, 2023; C. Müller, 2011; Thielbörger, 2023). However, the question of how to fulfil this responsibility remains a topic of debate in both theoretical and practical circles (Carroll, 2021; Hernández-Hernández et al., 2023; Nicole et al., 2022; Walzel et al., 2018). It is crucial to maintain consistent monitoring of football organisations' internal

growth and external environment to facilitate the incorporation of necessary modifications when formulating or revising social responsibility strategies (Toukabri & Toukabri, 2023).

Firstly, it is imperative to regard the CSR work as an integral part of the overall strategy within the core business, ensuring that it aligns with and reflects the organisational culture. The distinguishing characteristic of football associations UEFA, DFB and RFX is their inherent contribution to social life. The rationale behind CSR measures must therefore be discussed first. My results show that establishing the scope of CSR-related activities for individuals within organisations at all levels of the organisational hierarchy poses significant challenges. In order to provide clear guidelines to all employees and volunteers within their structures, associations' representatives must possess a comprehensive understanding of the boundaries of their CSR activities. The dissemination of information regarding the advantages of a prudent CSR strategy is vital, and this must be conducted across all levels of the organisations. The implementation of the aforementioned measures should be conducted in collaboration with the grassroots, with alignment to their needs and avoidance of any excess of their capacities. Furthermore, effective evaluation, control and reporting are crucial for the establishment of credibility and trust, and it is vital to avoid the double role of decision-makers and evaluators. It is of paramount importance to subject all HR decisions and the prevailing organisational culture to rigorous scrutiny at all times. The responsibility for CSR should not be delegated to charitable foundations; rather, it should be integrated into the organisational structure.

My thesis was inspired and driven by first-hand observations during my practical work with and for football associations. Accordingly, contributing to improvements in the actual daily work of football associations UEFA, DFB and RFX is a goal for this project. The findings elaborated in my thesis remain comprehensible for stakeholders the realm of praxis. At the same time, the suggested approaches are, mostly, easily adaptable by associations. This is to say that with the help of the insights presented in my thesis, the target organisations can adapt certain aspects or approaches without requiring a basic overhaul of the entire organisation and without having to implement an entirely new organisational culture. After all, this thesis presents approaches for specific improvements. Applying the outcomes and the guideline affords organisations

the opportunity to thoroughly reconsider their entire CSR endeavours and evaluate its efficacy as an integral component of their overarching organisational strategy.

Furthermore, I claim that the culminating guideline could be utilised not solely by regional federations and the national football association DFB in Germany, but also in other regions and national and international sporting contexts. My thesis uncovered expectations and needs on the lower levels of the analysed organisations UEFA, DFB and RFX, that have not been adequately considered in the discussion to date. These expectations and needs are not a manifestation or outcome of a specific German football culture or organisational structure but are mostly based on organisational needs and lower-level perspectives that, most likely, exist in a similar fashion in other sports and other countries. Based on the research paradigm adopted for this thesis, I do not claim that these insights are generalisable. Yet, I see a considerable potential for transferability in cases where stakeholders of in other sports and/or other countries recognise similarities. The research project has indeed already yielded several conversations with for example the department for training and qualification of one of the organisations in the sample. During these exchanges, my preliminary findings were presented and discussed. This proves the applicability of the pursued approach. Further meetings with other organisations are intended. The ensuing dialogue of will inform follow-up research and thus, hopefully, become even more fine-grained, more applicable and more valuable for sports organisations.

5.3 Contribution to Theoretical Knowledge

In order to achieve strategic alignment, it is essential that the organisation's objectives and goals are adapted to align with the demands of both internal and external stakeholders. This necessitates the incorporation of their interests into the business strategy (Ali & Jung, 2017; Arco-Castro et al., 2020). The objective is to achieve a win-win-win scenario, wherein the association, business (sponsorship), and society as a goal are all aligned (Levermore & Moore, 2015; C. Müller, 2011; Plewa et al., 2016). Through a process of continuous reflection, organisations such as UEFA, DFB and RFX can enhance their objectives, values, and organisational culture. My findings are consistent with those of Friedrichs and Omar (2019) at the club level. This suggests

that needs of stakeholders are also present at the association level. Consequently, a coherent strategy aligned with the values and culture of the association is essential to address these needs.

There is an accumulating body of evidence that an organisation's CSR activities represent a valid, persuasive and increasingly crucial method of attracting and retaining competent personnel (Low, 2014). Arco-Castro et al. (2020) have demonstrated that the implementation of a CSR strategy is associated with a reduction in the occurrence of labour controversies and incidents when compared to organisations that adopt a discretionary or sporadic approach to social responsibility. The specific forms of social responsibility adopted by an organisation serve to define and highlight its corporate identity, thereby fostering trust among its employees. Jalil, Tariq, Zaheer, and Ahmed (2023) argue that organisations must assume social responsibility proactively in the context of a crisis such as the global pandemic caused by the SARS-CoV-2 virus. CSR not only facilitates the creation of a favourable public image for businesses, but it also enables employees to maintain a positive psychological state, even during global crises.

The foundations of the associations have the potential to contribute to the success of the organisation (Anagnostopoulos et al., 2024). A strategic approach on the part of independent foundations has the potential to result in a mutually beneficial situation for organisations and assist in the creation of a 'philanthropic identity'. Therefore, it is proposed that the cognitive, structural and contextual fit be taken into consideration during the decision-making process regarding which projects to undertake (Casajús-Burutaran et al., 2023).

My thesis contributes to the extant literature in several ways. Firstly, it provides a comprehensive review of the literature regarding CSR, particularly in the context of football, and identifies significant research gaps. A substantial number of studies advocate conducting exhaustive analyses of football organisations, yet the prevailing focus of extant literature is on football clubs rather than associations. By giving an in-depth view into football associations at three different levels my study addresses this gap. Moreover, literature pertaining to the regional level is exceedingly scarce. In addition to a thorough review of existing literature, this thesis provides findings from

expert interviews that illuminate the needs and challenges experienced at the regional level.

My findings indicate that a fundamental rethinking of the role of CSR in football associations is both possible and necessary. A prerequisite for developing a robust CSR guideline, as set out in this thesis, is a comprehensive understanding of the underlying rationale, alongside the establishment of an organisational culture that is firmly rooted in the values of the association in question. The evaluation process, moreover, is of critical importance, as it provides the foundation for the identification of both successes and areas for improvement. The developed guideline is a contribution to the existing body of theoretical knowledge and can be adopted and further developed in different contexts by both practitioners and researchers.

5.4 Future Research

As the only work in its specific context and hierarchical scope, my study has significant implications for future studies in the field of CSR. Section 3.5, entitled 'Limitations', may be utilised as a point of departure for future research endeavours, as any identified limitation presents an opportunity for further investigation within and beyond the confines of this thesis.

The methodological approach adopted in this study precludes any claim to generalisability. The principal objective is to offer an exhaustive insight rather than a comprehensive theory. Subsequent research based on my findings could posit hypotheses and test them with quantitative methods. Further studies could focus on different regions within Germany, or even on all 21 regional federations. Furthermore, comparative studies with other countries could facilitate a more profound understanding of CSR in football. In particular, a multinational study could focus on the perception of CSR within the UEFA member countries.

My findings reveal significant discrepancies in the interpretation and scope of CSR among respondents, despite their selection from the same country and comparable backgrounds. A subsequent study could examine the situation in different organisations and compare it with the aforementioned results. This would permit the

maintenance, adaptation, or modification of the research objectives. The objective of this research was to adopt a more practical perspective than would a highly theoretical focus.

As the perception of and work on CSR is constantly changing, a replication of a similar study can demonstrate the development within this continuously evolving area.

5.5 My DBA Research Journey

“It is not only for what we do that we are held responsible, but also for what we do not do.”

— Molière

The last part of this chapter is included for reflective purposes – it’s about my journey as a researcher and a person. While the thesis contributes to knowledge and practice there is also a contribution to my personal development.

Reflection is widely accepted as a fundamental aspect of the learning process; however, the impact of this on daily practice remains unclear. A study conducted on students who were required to write brief reflections on a daily basis demonstrated a favourable learning outcome resulting from the act of daily reflective practice (Larsen, London, & Emke, 2016). The reflective process enables individuals to recognise the value of the knowledge they have acquired (Chang, 2019). Critical reflection alters our perception of the world by introducing a new perspective to our thinking, resulting in more informed and reasoned solutions (Mechlinski, 2022).

From the outset of my studies, I engaged in the practice of reflective journaling, maintaining a record of my research activities from the inception of each module until the completion of my writing project. This practice proved invaluable in enabling me to recall the evolution of my research journey over time. My journal entries encompass not only the specifics of my research but also the emotions and experiences that shaped my perspective at different stages of the process.

The journey commenced in 2015 with approximately 15 candidates, some of whom I would now classify as friends. During the initial 18-month period, the programme was delivered in Cologne. The programme comprised reflective professional development, a systematic literature review, an examination of methodological foundations and research methods and analysis. For each module, students were required to submit both summative and formative papers. The sequence of modules proved invaluable in enabling students to gain an understanding of how to structure their final thesis. This level of preparation may be regarded as one of the principal benefits of undertaking the DBA at the University of Gloucestershire in comparison to a German university.

The opening module on reflective learning proved an excellent foundation for me as a part-time student. The module did not present a substantial amount of factual information, but rather focused on the initial stages of the learning process and strategies for effective management of the learning journey. The recommendation to maintain a journal was a beneficial one. Subsequently, the next module comprised a significant corpus of theoretical knowledge. The composition of a well-written literature review remains a significant challenge for students. The subsequent two modules prompted considerable introspection regarding one's own perceptions and those of one's surrounding environment. It is not possible to determine an appropriate methodology without first reflecting on one's own position. It was only through achieving a harmonious equilibrium between my subjective feelings and the actions I undertook in the course of my research that I was able to persevere. While the modules appear to be primarily theoretical and knowledge-based, they also entail a significant component of reflective learning. Ultimately, the question was not whether a particular approach was correct or incorrect, but rather which approach was most suitable for the individual researcher and the specific project in question. Completing all the modules on time was not only a source of personal satisfaction but also marked the commencement of the extended writing process. Although the majority of the texts produced will not be included in the final thesis, it was beneficial to commence writing as soon as possible, and to heed the advice of my supervisor, who advised, "Don't get it right, get it written." Under the guidance of university experts, the process was no more straightforward, but it was more expedient to determine the optimal scope for this research. Their expertise and guidance saved considerable time and energy.

We were afforded the chance to visit the university and participate in a module there. Additionally, we were provided an overview of the library system and offered valuable guidance on effective searching strategies. It would have been beneficial for this to have occurred at an earlier juncture, as many of us had been out of university for a considerable period of time and could have benefited from her experience and expertise. The second occasion on which we convened in Cheltenham as a group (we designated this 'booster week') was primarily concerned with the completion of tasks and the exchange of ideas pertaining to each project. By this time, half of the class had left, and the remaining students had formed a cohesive group, providing mutual support and encouragement. As the sole female among these accomplished men, I occasionally faced challenging discussions, yet they were always conducted with sincerity and constructive intent. Despite the isolation often associated with part-time doctoral studies, I found the group meetings and discussions immensely beneficial. I believe I would have struggled to persevere without their guidance and camaraderie. Following the completion of the modules, we were introduced to our respective supervisors. I was fortunate to be assigned to Keith and Malcolm. I will forever be grateful for their patience and support.

From my own experience, I have gained considerable insight by studying in a foreign language and within the framework of another country's educational system. Such an endeavour would be characterised as a departure from one's comfort zone. The Reflective Professional Development module, situated at the outset of the programme, proved an effective introduction to the realisation that the DBA journey would result in a significant transformation of our identity. A long-term project of this nature has a profound impact that extends beyond the academic realm, affecting the individual in a multitude of ways. Groen (2020) identifies four principal factors that characterise the doctoral students' learning experience. These are: "the significance of intentional, individualised guidance, becoming an independent scholar, the importance of social interactions and community, and the transformative nature of learning" (p. 256). This study provides a clear illustration of the transformative process and challenge experienced by doctoral candidates, which affects not only their academic work but also their personal and professional development. The guidance provided by two experienced supervisors and the social interaction within the 'Cologne 5' cohort,

despite the participants' geographical distance and part-time status, enabled them to successfully navigate this transformation.

Although I had previously been able to cope with the challenges that arise in any research project, the advent of the global pandemic had a significant impact on me, both personally and professionally. The pandemic presented significant challenges in terms of planning the interviews. Although it might appear to be a more convenient option from a temporal standpoint, conducting the interviews remotely proved to be a more challenging undertaking in practice. A significant proportion of the interviewees were based in home offices with children, a situation that is likely to have had a considerable impact on parents, as the effects of the lockdown were far-reaching. It is probable that both myself and the interviewees were not operating at their optimal psychological state at the time. I am immensely grateful to them for still taking the time to engage in discourse and provide support for my research. In retrospect, the only regret is the inability to engage in person with these remarkable individuals, some of whom were meeting them for the first time, and others with whom there had been a previous encounter. It would have been a valuable opportunity to engage in direct, face-to-face dialogue with them, followed by a brief social interaction over coffee. It is my sincere hope that we will have the opportunity to make amends at another time.

I have finally completed this thesis. The combination of feelings evoked by this achievement is difficult to articulate, encompassing a complex array of emotions including happiness, pride, gratitude, relief and melancholy. I don't regret a single step of this incredible journey.

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Appendices

Appendix 1: Consent Form



A School of Business & Technology
Oxstalls Campus
Oxstalls Lane
Gloucester
GL2 9HW
T +44 (0) 242 71 44 44
W kdonne@glos.ac.uk

Dear ...,

I am a researcher (doctoral student) at the University of Gloucestershire (UK). I would like to invite you to take part in an interview for my DBA thesis on "Corporate Social Responsibility in German Football Federations". The interview is voluntary and it will only take part if you provide your permission.

The interview will take approximately 45 minutes to 1 hour and will be conducted face-to-face at your workplace or online. The interview will be recorded. You will get a copy of the transcript which you can review for accuracy. You can withdraw from this study within 4 weeks after the provision of this transcript; there is no need to provide a reason.

All data will be kept confidential and stored on a password protected system. Only the researcher, supervisors and examiners will have access to the full data. The raw data will be deleted after the end of this project. Within the thesis no participant will be identifiable by name, your anonymity is assured unless you give your permission otherwise.

The first supervisor of this dissertation, Dr Keith Donne (Head of Postgraduate Research Degrees for the Business School), can be contacted at any time (contact information listed above).

A follow-up interview might be necessary in order to clarify subsequent questions. I would appreciate if you agree to also take part in this, if needed.

If you agree to take part in this study, please sign this form.

I do understand that I take part in this study voluntarily. I can refuse to take part without consequences. I will be provided with a transcript of this interview for confirmation purposes. Data will be kept confidential.

Date, Signature Participant

Signature Researcher

Mehtap Cengiz

Appendix 2: Interview Guide



A School of Business & Technology
Oxstalls Campus
Oxstalls Lane
Gloucester
GL2 9HW
T +44 (0) 242 71 44 44
W kdonne@glos.ac.uk

Interview Overview (Interview Partner from UEFA)

- 1) Background information
(professional background, demographic and numeric data)
- 2) Perception of Corporate Social Responsibility (CSR)
- 3) CSR in UEFA
(decision-making processes, different interpretations)
- 4) CSR in UEFA and its national federations (DFB)
(implementation, difficulties, feedback tools, areas for improvement)
- 5) Summary and Conclusion

Appendix 3: Exemplary Excerpt of Interview Transcript

<u>German (Original)</u>	<u>English (Translation)</u>
	Due to the necessity for confidentiality, specific passages of text have been expunged, and individual words (e.g. names) have been substituted with (X)s. The interviewer is italicised, and the interviewee is in standard format.
<i>Okay. Dann zuerst vielleicht was zu Ihrer Person, also wie lange Sie schon im Verband sind, was Sie machen.</i>	<i>Okay. Then maybe first a bit about yourself, i.e. how long you've been in the association, what you do.</i>
Das ist ja schon eine Geschichte, die 50 Jahre umfasst. Ich habe selber Fußball gespielt und hab (X) angefangen, Fußball zu spielen, weil ich das ganz spannend fand. Die Überlegung, Frauenfußball zu verbieten, das ist mir erst deutlich geworden, als dieses Verbot aufgehoben wurde. Das fand ich schon mal sehr spannend, und da ist mir erst bewusstgeworden, wie ungerecht das Ganze ist, dass die Jungs und die Männer eigentlich alles machen dürfen, was sie wollen, aber dann sogar das Recht haben, uns Frauen – zumindest mal die Männer – uns Frauen zu sagen, was wir dürfen und was wir nicht dürfen. Also nicht nur die Männer, sondern eben das war in der Gesellschaft so, dass Frauen bestimmte Rollen zugewiesen	It's a story that spans 50 years. I played football myself and started playing football in (X) because I found it really exciting. The idea of banning women's football only became clear to me when the ban was lifted. I found that very exciting, and it was only then that I realised how unfair the whole thing was, that the boys and the men were actually allowed to do whatever they wanted, but then even had the right to tell us women - at least the men - what we were allowed to do and what we weren't allowed to do. So it wasn't just the men, but it was the case in society that women were assigned certain roles. And this clearly defined what they had to do and what they had to leave undone. And breaking out of this role was not the primary

worden sind. Und damit war eindeutig festgelegt, was sie zu tun und was sie zu lassen haben. Und aus dieser Rolle raus zu brechen, war nicht das Vordergründige. Aber es war einfach diese Ungerechtigkeit, ob die Männer Fußball spielen dürfen und Frauen nicht. Und ich probiere gern neue Dinge aus. Das war eigentlich schon immer so. Und ich habe dann festgestellt, dass das Spaß macht. War jetzt nicht die begnadete Fußballspielerin, weil ich erst mit 19 Jahren angefangen hab, Fußball zu spielen, und eigentlich das beste Lernalter war schon vergangen. Ich war auch vorher nie in einem Sportverein, hab eigentlich nur Schulsport gemacht. Also von daher war ich jetzt auch nicht besonders vielleicht auch nicht besonders bewegungsbegabt, Spielerin zu werden. Aber wenn das mit dem Sport jetzt eigentlich auf der Ebene war, dass ich Sport mache. Es gab ja keine Bundesliga, es gab keine Nationalmannschaft, es gab keine Talentförderung. Es gab nur Vereine, die vielleicht murrend oder nach dem Motto "na ja, dann lass sie doch mal spielen" uns aufgenommen haben. (...)	concern. But it was simply the injustice of men being allowed to play football and women not. And I like trying out new things. That's actually always been the case. And then I realised that it was fun. I wasn't the most gifted footballer because I only started playing football when I was 19, and I was actually past the best learning age. I'd never been in a sports club before; I'd only ever done sports at school. So perhaps I wasn't particularly gifted in terms of exercise when it came to becoming a player. But when it came to sport, it was actually at the level of doing sport. There was no national league, there was no national team, there was no talent development. There were only clubs that perhaps grumbled or took us on with the motto 'well, let them play'. (...)
<i>Für uns ist das so ganz weit weg, dass man Frauen irgendwas verbieten kann als Sport. Damit sind wir, also mit dem Gedanken sind wir ja gar nicht</i>	<i>For us, the idea that women can be banned from anything in sport is so far removed. We didn't grow up with that</i>

aufgewachsen. Das ist wirklich spannend. Ja, okay.	idea at all. That's really exciting. Yes, okay.
Also ich hab' dann auch sehr früh, ich meine (X) hab ich den Schiedsrichterschein gemacht und (X) den Trainerschein. Weil ich ja keine Ahnung von Fußball hatte und ich schon merkte, dass auch auf (X) Ebene so ein bisschen diese Häme war: "Ha ha, die Frauen Fußball, die haben überhaupt keine Ahnung." Als Schiedsrichterin hab' ich das auch bei den Kindern erlebt, bei den Eltern, die dann sahen, wenn ich aus der Kabine kam oder woher auch immer – Kabinen gab es nicht so viel, dass da Frauen getrennt von den Mannschaften sich umziehen konnten – "Ein Weib, weiß die überhaupt dass der Ball rund ist" und solche Dinge. Und das war schon auch eine wichtige Erfahrung, um so ein bisschen einzuschätzen, wie die Stimmung war. Es war immerhin die Siebzigerjahre. Und in den Siebzigerjahren ist man noch sehr hässlich mit Frauen umgegangen.	So I got my refereeing licence very early on, I mean in (X) and my coaching licence in (X). Because I had no idea about football and I realised that there was a bit of malice at (X) level: 'Ha ha, women's football, they have no idea at all.' As a female referee, I also experienced this with the children, with the parents, who saw when I came out of the dressing room or wherever - there weren't many dressing rooms where women could change separately from the teams - 'A woman, does she even know that the ball is round' and things like that. And that was also an important experience to gauge the atmosphere a bit. After all, it was the seventies. And in the seventies, women were still treated very ugly.
<i>Ja, es ist unvorstellbar. Aber es ist noch gar nicht so weit weg, ja. Schön. Ja, dann würde ich direkt mal fragen nach Ihrem Verständnis von gesellschaftlicher Verantwortung, also für den DFB. Aber auch was, denken Sie persönlich, kann oder muss man über den Fußball</i>	<i>Yes, it's unimaginable. But it's not that far away, yes. Nice. Yes, then I would ask you directly about your understanding of social responsibility, i.e. for the DFB. But also what do you personally think can or</i>

<i>machen? Ein bisschen auch wo sind die Grenzen?</i>	<i>should be done about football? And where are the boundaries?</i>
Was haben wir, haben wir für eine Verantwortung? Man kann natürlich auch sagen, letztendlich ist das, was sich im Sport, in den Schulen, in Familien tut, das ist ja auch ein Teil des Standards im Zusammenleben. Also Sport ist ja eigentlich auch ein Spiegelbild der Gesellschaft. Wenn in der Gesellschaft Menschen diskriminiert werden aus irgendeinem Grund, dann kann das durchaus sein, dass diese als üblich oder als gängig und relativ normal angesehenen Dinge, dass die sich dann auch in anderen Zusammenschlüssen – in Vereinen, im Sport, in Firmen und so weiter – niederschlagen. Und die gesellschaftliche Verantwortung ist ja ein Begriff, der eigentlich schwer zu fassen ist. Es ist ja das, was Menschen dann tun, gesellschaftliche Verantwortung. Wenn wir sagen, Mediziner, Krankenkassen klagen immer, dass Kinder sich zu wenig bewegen, dann ist die Frage: Welche gesellschaftliche Verantwortung hat Schule? Reicht das aus, drei Stunden Sport in der Woche, der dann auch gern mal ausfällt? Oder ist es wirklich die Aufgabe von frei gewählten Vereinen? Das ist ja keine	What responsibility do we have? Of course, you can also say that what happens in sport, in schools and in families is ultimately also part of the standard of living together. Sport is actually also a reflection of society. If people are discriminated against in society for whatever reason, then it may well be that these things that are seen as usual or common and relatively normal are then also reflected in other organisations - in clubs, in sport, in companies and so on. And social responsibility is a concept that is actually difficult to grasp. After all, social responsibility is what people do. When we say that doctors and health insurance companies are always complaining that children don't get enough exercise, then the question is: what is the social responsibility of schools? Is it enough, three hours of sport a week, which can sometimes be cancelled? Or is it really the task of freely chosen clubs? It's not a state organisation. Clubs are voluntary organisations where people come together and form an association within the framework of the legal requirements

staatliche Organisation. Vereine sind ja Organisationen der Freiwilligkeit, dass Menschen sich zusammenschließen, einen Verein gründen im Rahmen der gesetzlichen Vorgaben des Vereinsrechts. Aber es keine staatliche Institution. (...)	of association law. But it is not a state institution. (...)
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Appendix 4: Excel Sheet Coding

[illegible]

- Importance of CSR in general,
- Added value of CSR,
- Awareness-raising,
- Multipliers
- Perception of the scope/extent of CSR
- CSR decisions / control
- Internal CSR (women, diversity)
- Communication (within and between the associations)
- Masterplan
- Foundations
- Volunteering
- Finances
- Criticism / suggestions, other