CSR in Swedish football

A multiple case study of four clubs in Allsvenskan

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ABSTRACT
The question of companies’ social responsibility taking, called Corporate Social Responsibility (CSR), has been widely debated in research since the 1900s. However, the research connecting CSR to sport was not started until the beginning of the 2000s, meaning that there are still many gaps in sport research that has to be filled. One such gap is research on CSR in a Swedish football context. Accordingly, the purpose of the study was firstly to examine how and why Swedish football clubs – organised as non-profit associations or sports corporations – work with CSR, and secondly whether or not there was a difference in the CSR work of the two organisational forms. A multiple case study of four clubs in Allsvenskan was carried out, examining the CSR work – meaning the CSR concept and activities, the motives for engaging in CSR and the role of the stakeholders – in detail. In addition, the CSR actions of all clubs of Allsvenskan were briefly investigated. The findings of the study showed that the four clubs of the multiple case study had focused their CSR concepts in different directions and performed different activities. As a consequence, they had developed different competences and competitive advantages. Furthermore, the findings suggested that the motives for engaging in CSR were a social agenda, pressure from stakeholders and financial motives. For the two clubs organised as sports corporations, the financial motives were of greater importance than for the non-profit associations, who instead highlighted the social motives. Accordingly, the study has helped filling the gaps in the research field, by expanding the knowledge about CSR in a Swedish football context. Sport managers might use this study for gaining more knowledge about football related CSR and also for receiving inspiration for future CSR actions.

Keywords: Corporate Social Responsibility (CSR), CSR in sport, Allsvenskan, organisational form
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1. INTRODUCTION

This chapter is introducing the concept of Corporate Social Responsibility (CSR) both in general terms and in a sports context. Furthermore, the chapter provides a background to the Swedish sports movement, in order to provide a better understanding of the context affecting today’s sports organisations. The chapter further includes the problem discussion, the purpose and the research questions followed by the delimitations and finally the disposition of the thesis.

The concept of Corporate Social Responsibility (CSR) has its start in the 1950s, when researchers started paying attention to the phenomenon of corporations taking on social responsibility. In the following decades, the research field has grown considerably and research from different streams has been conducted (Lee 2008). A frequently used definition of CSR, providing some initial understanding about the concept, is the definition used by the Commission of the European Communities (2001, p. 7) describing CSR as “a concept whereby companies integrate social and environmental concerns in their business operations and in their interaction with their stakeholders on a voluntary basis”.

In the Western society today, sport has great importance and power, making it an influential force. As an effect, sports clubs are expected to utilise the power in a way that is both economically and socially beneficial and sustainable (Smith & Westerbeek 2007). Taken to the research context however, the field of CSR in a sports setting is a relatively new research field that started in the 2000s (Breitbarth et al. 2015). Even though relatively little research has been conducted, there is in practice a long tradition of implementing CSR in sports organisations (Cobourn & Frawley 2017; Sheth & Babiak 2010). One such example is the football club Barcelona, which received a lot of attention after deciding to promote UNICEF on the shirts in 2006. Until that point in time, Barcelona had refused to have a shirt sponsor as a political statement. UNICEF did not just get the marketing spot on the shirts without having to pay, the organisation also received donations from the club in order to be able to fight certain social problems (Hamil, Walters & Watson 2010). Furthermore, in North America, actions on environmental issues have been made both in NFL and NHL, which are the highest divisions of American football respectively ice hockey (Babiak & Wolfe 2009). A Swedish example of CSR is the case of the ice hockey club Kiruna IF, which was the first sports club
to get a certain hbtq certification. To demonstrate the work for greater diversity and acceptance, the club also played in rainbow coloured shirts (Myhrén 2014).

Taken to the football context, one explanation of the implementation of CSR in clubs might be that the last decades of professionalisation and commercialisation have created an own football industry. As an effect, football clubs need to take on similar social responsibilities as corporations, meaning that clubs have to be aware of the socio-economical environment and engage in actions leading to different kinds of development (Breitbarth & Harris 2008). In addition, football clubs are seen as business entities in the eye of the European law after the so-called Bosman ruling in 1995 by the European Court of Justice (Breitbarth & Harris 2008), which decided that players out of contracts are free to move to other clubs without transfer fees and hence making club changes easier (Binder & Findlay 2012). Yang and Sonmez (2005) further conclude that football clubs consist of a combination of tangible, intangible and financial assets that have to be treated professionally, making it indifferent from other corporations. These factors support Breitbarth and Harris’s (2008) argument that football clubs need to take on similar social actions as corporations do.

It is however important to state that the speciality of sport in general and football in particular makes it important to perform research in sport and football specific areas and not just generalise the results of research on normal corporations to the sports context. Kolyperas, Morrow and Sparks (2015, p. 178) explain the importance of knowledge of CSR in football clubs in the following way.

> CSR development in sporting contexts and football clubs in particular is of importance for general managers and sport managers alike in that sport organizations differ in terms of their core operations, organizational structures, cultures and strategies amongst each other and compared to other businesses.

To summarise, the resemblance between clubs and normal corporations that has evolved during the last decades indicates that clubs need to take on similar social responsibilities as corporations do. At the same time, there are certain aspects of football that make clubs unique, why more knowledge about CSR connected to sport and football has to be added to the already existing knowledge about CSR and normal corporations.
1.1 Problem background

1.1.1 CSR in a Swedish context

CSR is relatively new as a concept in the Swedish sports industry, resulting in a great lack of research connecting CSR and sport in a Swedish context. Persson and Normark (2009) published a short article about CSR in *The Swedish Research Council for Sport Science*, stating the need for further research. Grankvist (2009) states that companies have traditionally sponsored local sports clubs in order to encourage the health promoting activities that the clubs facilitate, accordingly exemplifying the notion of CSR in an embryonic form. Despite the fact that almost a decade has passed since Persson and Normark (2009) called out for more research, the field is still highly uninvestigated.

Moreover, the attitude towards the role of sport is different in Sweden compared to many other countries. The core values of the Swedish sports movement are that the sport itself is supposed to provide a sound health, motion, solidarity and team spirit. The Swedish government has traditionally implicitly demanded that the sports organisations can leverage these values to its members. Importantly to mention, there has been a change in the welfare state in the last decades, which has increased the demand for social actions from the civil society where the sports movement has an important role as the biggest actor. Hence, even though sport-related CSR is relatively new as a concept and research field, the connection between Swedish sport and the idea of CSR is natural since it is traditionally seen as the primary inherent role of the sports movement to answer to the demand of the core values leading to societal well-being (Persson & Normark 2009).

The development of CSR actions in football clubs in the United Kingdom exemplifies a great difference to the role of sport in Sweden. As a contrast to the Swedish sports context, the development of CSR actions in British football clubs started from an economic downturn in the 1980s, leading to social problems such as increased crime rates, hooliganism among football supporters and urban decay. Since these social problems affected the clubs too, many clubs started engaging in CSR to improve the situation (Breitbarth & Harris 2008). Consequently, the stimulus for CSR in the UK was escalating social problems, whereas in Sweden it was the notion of the inherent force of sport itself.
1.1.2 The Swedish sports movement

An important reason to that CSR in Swedish sport shows country specific features is the fact that the development of the Swedish sports movement has been different to many other countries. In the 1900s, the development of the Swedish sports movement was greatly affected by the amateur directions stated by the Swedish Sports Confederation (called RF), i.e. the uniting organisation for the sports movement. The directions, which were eliminated in 1967, made it forbidden to earn money on one’s sport, since commercialism was seen as a threat. The ideology behind the regulation was the so-called amateur ideal, which emanated from the notion that there should not be any economic profit within sport and that certain values, such as sportsmanship, should be met. As an effect of these regulations, the highly successful Swedish runner Gunder Hägg, who for instance beat the world record ten times in one season, was disqualified on lifetime in 1946 after having received money for participation in races (Wikberg 2005).

After the deregulation in 1967, the hindrance of the commercialisation – defined as making something subjected to profitable business activity (Peterson 2002) – of the Swedish sports movement was considerably lowered leading to development of the movement. From then on, sport could be organised with the sole purpose of generating profit. Furthermore, players could be bought with help of agents, coaches could be salaried and the clubs could hire salaried personnel instead of using voluntary manpower. As an effect of the commercialisation and professionalisation, market forces started to direct the development. On the other hand, the Swedish state still had a big influence on the sports movement, since a big part of the incomes came from subsidies. Thus, the character moulding values of the sports movement did not lose its importance even though the amateur ideal did (Peterson 2005).

It took until the 1990s before the commercialisation truly changed the conditions for the Swedish sports movement. The professional sport became part of the experience industry, making the importance of the sporting event central. During this time, the salaries of the players became higher, there was a boom in merchandise being sold by the clubs and the interest from media increased. Another important event during this time was the decision of RF in 1999 to allow clubs to start joint-stock companies, called sports corporations, for the elite activities. Before that, the only possible organisational form was the non-profit association form (Peterson 2005).
After the groundbreaking decision of allowing the corporate form, a club can start a sports corporation after a formal decision during the annual meeting. According to the rules set by RF, the club must possess the majority of the shares in the corporation, meaning that a minimum of 51 percent of the shares must belong to the club (Backman 2008; Malmsten & Pallin 2005). This is commonly referred to as the 51-percent rule and it constitutes a difference to many other countries, such as the UK, where external investors may own the majority of the shares (Söderman 2013). The reason for the Swedish limitation of external ownership is for the club to manage the development of the corporation, in order to avoid too drastic changes (Malmsten & Pallin 2005). The main reasons for establishing a sports corporation are to limit the personal liability, to facilitate procurement of capital, to get clearer tax regulations and the possibility to make certain deductions for value-added tax (Backman 2008). Conversely, the corporate form leads to disadvantages since public subsidiaries are omitted and corporate tax has to be paid (Backman 2009).

During the fifty years since the deregulation, the importance of the market and economic values has increased as an effect of the commercialisation. The commercial demand has resulted in a pressure for more entertaining events and arenas with high comfort. Non-profit associations, which used to have primary social aims, have now to a great extent transformed into more business-like organisations, leading to other primary aims. The fact that the revenues from audience, from broadcasting rights and that sponsors have an increased importance, at the same time as the public subsidiaries are reduced, is clear evidence of the ongoing commercialisation (Larsson von Garaguly 2016). It is above all the elite sport that has been affected by the commercial development; the recreational sport has instead continued to answer for the social mission that has been the traditional role of the sports movement (Persson 2007; Peterson 2004). Consequently, the public subsidiaries have been directed to the recreational sport and hence been reduced for elite sport where the commercialisation instead is generating revenues (Peterson 2004). In that way, the sports movement has been divided into two parts: recreational sport, where concentration is on the societal mission, and elite sport, where focus is on the competition and the commercialisation is directing the development (Larsson von Garaguly 2016). Accordingly, sports corporations mark the ultimate evidence of the commercialisation of the elite sport, since the non-profit form is abandoned and replaced by focus on profit making for the shareholders (Larsson von Garaguly 2016; Peterson 2005). For the clubs starting corporations, the public subsidiaries
completely disappear, making the commercial revenues even more important (Backman 2009).

It is however important to state that the elite clubs – sports corporations as well as non-profit associations – cannot fully abandon the original core based on idealism and amateurism, in order to maintain the legitimacy and attraction. If elite clubs were to become too business-like, companies would most likely not be all that interested in sponsoring engagement and the audience might not be as inclined to buy tickets. Consequently, there is a present conflict between the traditional amateur ideals and the new commercial interests that the Swedish elite clubs have to face. The clubs are expected to deliver entertainment and actual results, but also to answer to the demand for recreational activities that are moulding to the character of the individual (Larsson von Garaguly 2016).

1.2 Problem discussion

CSR has had an important role in the development of both the business and sports sector during the last decades. The course of events have furthermore been different in Sweden compared to many other countries, since there have been two contradictory development streams for the Swedish sports movement. One highly commercial and professional following the deregulation of the amateur directions where the possibility of starting sports corporations mark an evident proof of the commercialisation, and a second where the development of the intrinsic, salient values and the purpose of sport are centered (Larsson von Garaguly 2016; Peterson 2004; Peterson 2005). On the one hand, elite football clubs can be seen as business entities with social obligations just as normal corporations (Breitbarth & Harris 2008), whereas on the other hand, the demand on football clubs can be argued to be even greater than for other corporations in consequence of the public welfare that the sports movement can create (Larsson von Garaguly 2016; Persson & Normark 2009).

The sixteen clubs of Allsvenskan have different organisational forms: six clubs are sports corporations and the rest are non-profit associations (Fotbollskanalen 2016). Since the decision of RF to allow the corporate form in Swedish sport in 1999, the public debate in the matter has been lively. The Swedish Football Association (SvFF) proposed, together with the Swedish Ice Hockey Association, in 2009 that it should be the choice of each national association to decide the barrier for external ownership in sports corporations in order to make it possible for certain sports to allow external ownership to a greater extent. The proposition
led to an investigation of the matter by RF, concluding that the 51-percent rule most likely has a restraining effect but that a barrier in RF’s regulation is necessary in order to protect the core values of the sports movement (RF 2010). The question arose again in 2013, when the decision-making body of RF – where all national sports associations are represented – was about to make a formal decision whether or not national sports associations would be allowed to decide own barriers for external ownership in sports corporations, instead of the alternative of a formal barrier stated by RF. The reason for this was a new investigation of RF, this time stating the need for a change of the regulation (RF 2013). Before the decision, thirty-five national sports associations signed a debate article arguing that the 51-percent rule needed to be intact in order to defend the democracy in, and the core values of, Swedish sport (DN Debatt 2013). RF finally decided to keep the rule without any corrections (Dagens Nyheter 2013).

In the football field, the question of the 51-percent rule has received a lot of attention. At the time for RF’s decision in 2013, several big clubs from Allsvenskan protested against a change of the regulation (Wagner 2013). Moreover, the Union for Swedish Football Supporters distinctly declared its resistance towards changing the rule (Ernst 2013). After 2013, the question of football clubs’ organisational form has continued to be debated. Supporters have generally proclaimed the importance of the members’ rights and hence supported the 51-percent rule (Bank 2013). A case that has received a lot of attention is the rise of the club AFC Eskilstuna, which has been argued to be possible only due to restrictions of the democracy in the club made by the president. As an effect, other clubs’ supporters have openly criticised AFC Eskilstuna and boycotted matches against the club (Wahlberg 2017). The president of the club has even received death threats, which clearly shows the magnitude of the interest of the question (Richnau 2017). Having said that, other actors have argued that the barrier is limiting the potential and competitiveness of Swedish football since investors are less likely to engage in clubs when the majority of the shares must belong to the actual club (Fhager 2015; Lund 2014; Niva 2018; Persson 2017).

To summarise, the question of organisational form in Swedish football has been widely debated. Some actors argue that the commercial forces are damaging football, whereas others state that the forces should be unrestrained. However, there is a need for placing the question in a CSR context and ascertain whether or not the organisational form is affecting the club’s CSR efforts. By doing this, new knowledge can be added in the discussion on the being or not
being of the 51-percent rule and sports corporations. Persson and Normark (2009) have made a first attempt – in one of few publications on CSR and Swedish sport – to put CSR in the context of commercialisation. They conclude that, after going through the websites of the football clubs in Allsvenskan for both males and females, that the clubs more professionalised and commercialised are also more proficient and active in the field of CSR. There has most likely been great development in the area since their brief investigation was made, meaning that a study of Allsvenskan anno 2018 might show a different result.

The sports corporations of today can be argued to be more business-like than the non-profit associations, but the non-profit associations receive public subsidiaries leading to a greater demand on social responsibility from the governments in return. Accordingly, the football clubs are facing different external pressure. The sports corporations are more affected by the first business-like stream, whereas the non-profit associations are to a greater extent affected by the second stream beside the effects of the first stream affecting also these clubs. It could well be that clubs that are more commercialised have a different approach to CSR than the less commercialised clubs – but it could also be that the stronger intrinsic pressure is compensating for the lower degree of commercialisation and therefore affecting the outcome of the CSR actions. Accordingly, the CSR work of clubs with different organisational forms could either be very different or similar. There is a big gap in the research field here, making these kinds of questions hypothetical and the answers indeed uncertain. As mentioned, Persson and Normark (2009) have touched the question before, but there is a need for further studies. There is also a great need for putting the two competing organisational forms under greater scrutiny, as well in Swedish sport research in general as in CSR research in particular.

The growing importance of CSR in society today, in addition to the highly debated question regarding clubs’ organisational forms in the public sport forum state the importance of these two subjects. There is however a great knowledge gap in the research field regarding CSR in a Swedish football context and also in relation to clubs’ organisational forms, stating the necessity of giving it attention in research.

1.3 Purpose

The purpose of the study is to examine how and why Swedish football clubs – organised as either sports corporations or non-profit associations – work with CSR. The purpose is also to elucidate whether or not there is a difference in the CSR work of clubs with the different organisational forms.
1.4 Research questions
1. How and why do the Swedish football clubs work with CSR?
2. How have the Swedish football clubs’ CSR work developed in recent years?
3. What are the differences in the CSR work of the two different organisational forms?

1.5 Delimitations
The scope of the study is limited to only investigating clubs in Allsvenskan, the highest division of male football in Sweden. There are also cases of sports corporations in the second male division and top female division, but the study does not cover these leagues.

1.6 Disposition
The study includes six chapters when the reference list and the appendices are excluded. The disposition of the chapters is described below.

Chapter 1: The introductory chapter provides a background to the topic, a problem discussion and furthermore the purpose and research questions of the study.

Chapter 2: The second chapter first specifies the definition of CSR and thereafter the literature review, followed by the theoretical framework and the theoretical synthesis.

Chapter 3: In the method chapter, the method used for the study is described. The chapter describes the research method, the selection of clubs and the data analysis. Furthermore, a critical approach on the study is presented.

Chapter 4: In the fourth chapter, the empirical findings of the study are presented.

Chapter 5: The fifth chapter contains the analysis, where the empirical findings are put in the light of the theoretical framework.

Chapter 6: The final chapter presents the conclusions of the study, a discussion regarding the contribution to the research field and suggestions for further studies.
2. THEORETICAL FRAMEWORK

Firstly, the chapter provides a definition of CSR followed by a literature review, presenting research that has already been performed in the CSR field. Thereafter, the theories relevant to the study are presented, followed by the theoretical synthesis explaining how the previous research and the theories will interplay in the study.

2.1 Definition of CSR

There is not one common definition of CSR, instead there is a wide array of definitions being used within the field (Bice 2017; Carroll & Shabana 2010; Malik 2015). Carroll (1999, p. 280) describes the ambiguity of the concept in the following way.

The term [social responsibility] is a brilliant one; it means something, but not always the same thing, to everybody. To some, it conveys the idea of legal responsibility or liability; to others, it means socially responsible behavior in an ethical sense; to still others, the meaning transmitted is that of “responsible for,” in a causal mode; many simply equate it with a charitable contribution…

As a result of the incongruence, it has become a gap in the field leading to impediments in form of a slower process of development, inconsistent results and misinterpretations of results (Dahlsrud 2008; Malik 2015; Peloza & Shang 2011; Taneja, Taneja & Gupta 2011). However, Aguinis and Glavas (2012, p. 933) use a definition, which has been adopted by others. According to them, CSR principally refers to “…the triple bottom line of economic, social, and environmental performance”. Furthermore, Carroll’s definition, which has been adopted by other researchers until today (Carroll & Shabana 2010; Lee 2008), specifies the concept of CSR further. Carroll (1979, p. 500) states that ”The social responsibility of business encompasses the economic, legal, ethical, and discretionary expectations that society has of organizations at a given point in time”. Carroll and Shabana (2010) elucidate that the term discretionary expectations refers to expectations on philanthropic actions. They further name the ethical and philanthropic responsibilities as the new responsibilities of CSR and hence the essence of the concept, while the economic and legal responsibilities are referred to as the classical responsibilities. Both CSR defenders and contestants – such as Friedman (1970) stating the only responsibility of corporations to be to maximise profit to shareholders
have stressed the argument of corporations’ economic responsibility. Hence, economic responsibility is not specific to CSR, but to business in general. Consequently, this study will focus on the ethical and philanthropic responsibilities as the two essential concepts of CSR and leave the two classical responsibilities aside, since those are not related to the core concept to the same extent. Accordingly, actions of pure financial character being made in order to answer to the demand for taking economic responsibility will not be regarded as CSR actions in the scope of this study. The same argument can be fitted on the definition of Aguinis and Glavas (2012), meaning that the study will focus only on the social and environmental aspects of CSR. This does however not mean that social or environmental actions made in order to answer to the demand for ethical and philanthropic responsibilities cannot have financial motives (Hamil & Morrow 2011; Kolyperas et al. 2015). To sum up, the present study uses the definitions by both Aguinis and Glavas (2012) and by Carroll (1979) for defining CSR, meaning that CSR refers to the social and environmental performance and furthermore to an organisation’s ethical and philanthropic responsibilities. Accordingly, both of the definitions are modified in order to be more suitable for the context of the study.

2.2 Literature review

2.2.1 CSR in a historical perspective

The research on CSR started in the 1930s, when Dodd (1932) argued that managers and corporations have certain responsibilities to society (Malik 2015). It took until the 1950s before the concept of CSR was conceptualised, which was made by Bowen’s (1953) seminal study on corporate responsibilities and institutional changes promoting action (Lee 2008). In the years following after Bowen’s study, research on CSR became more popular. The attitude to CSR was that there were the responsibilities of the corporations to add social value to society – not necessarily that the corporation itself would benefit from the actions. The main focus of the research was on the meaning and importance of the concept to society and business – there was initially no coupling to the financial performance of the corporations. In addition, the actions made by corporations during this time were mostly rhetoric and were not implemented throughout the organisational levels. Moreover, there was a controversy between the defenders and contestants of CSR. Two influential critical studies on CSR were Levitt (1958), stating that the social issues were the government’s concern, and Friedman (1970), stating the importance of profit maximisation (Carroll & Shabana 2010; Lee 2008).
Research on CSR became more popular in the 1960s, largely driven by the growing social movement of the time that influenced academics to conduct research. CSR was now no longer purely viewed as actions for the good sake, but instead as a way for corporations to achieve certain outcomes. The research on this so-called corporate social performance (CSP) dominated the field during this time and research about the coupling between CSR and corporate financial performance (CFP) exploded (Carroll & Shabana 2010; Lee 2008).

Influential studies on CSP during this time were the work of Carroll (1979), Wartick and Cochran (1985) and Wood (1991) (Ghobadian, Money & Hillenbrand 2015). Carroll (1979) presents a three-dimensional model of CSP, which can be seen as a precursor of his later studies on the four responsibilities of CSR that were more developed. The three-dimensional model consists of a definition of social responsibility (the economic, legal, ethical and discretionary responsibilities), what social issues that are tied to CSR and finally the philosophy of responsiveness, meaning the strategy directing companies to react to both the social responsibility and the social issues.

Wartick and Cochran (1985) start from the CSP model by Carroll and further describe challenges to CSR, namely the economic responsibility, public responsibility and social responsiveness. These challenges are seen as alternatives to social responsibility and hence try to redefine the meaning of the concept. The challenge of economic responsibility refers to the idea of profit maximisation and its potential discrepancy with social acts. The challenge of public responsibility, on the other hand, refers to the belief that companies have primary responsibilities to the market and secondary responsibilities to the public policy process, meaning that companies should leave a great deal of the social actions to the government in order for them, i.e. the companies, to focus more on the economic aspects. Finally, the challenge of social responsiveness refers to the notion of implementation of the social acts.

Wood (1991) both defines CSP and presents a reformulated CSP model. Moreover, the study discusses three principles of CSR on different analysis levels: principles of legitimacy (institutional level), public responsibility (organisational level) and managerial discretion (individual level). These three seminal studies have however been criticised for being difficult to validate through empirical testing and the tests that have been carried out have shown incongruent results (Ghobadian, Money & Hillenbrand 2015).
The field of CSR research changed direction from the 1990s and was instead concentrated on applying the stakeholder theory in the CSR context. Wood and Jones (1995) discussed this matter in their influential study, stating that earlier work on CSP had ignored the interests of stakeholders. They therefore conclude that studies, in order to connect social and financial performance, have to integrate the stakeholders. Jones (1995) further argues for the belief that the stakeholder approach has potential of becoming central to the CSR field. This marks the beginning of a research direction that has had – and still has – a great impact in the field of CSR.

The studies within the field of stakeholder theory have stated the importance of survival for corporations, making the difference between economic and social goals irrelevant. Both share- and stakeholders play a central role for the survival of corporations, which put them in a central role in the research of this time. As an effect of the stakeholder approach on CSR, new categories of CSR have been evolved to suit the different kinds of stakeholders. Two examples are the recent decades’ focus on environmental sustainability and diversity. In this way, corporations could use CSR to gain competitive advantages, putting the importance of the concept in a new light for corporations. With a strategic approach to CSR, no difference was being made between economic and social performance since CSR was applied to all the activities of the company and therefore of great importance for the financial performance (Lee 2008).

Research in the area of the coupling between CSR and CFP is still ongoing. Examples of these kinds of studies being published within the last year are Bhardwaj et al. (2018), studying under which circumstances CSR activities are positively or negatively impacting the profitability of a company, and Wang and Sarkis (2017), studying mediators of CSR and its effect on the CSR outcome. Hence, the notion of CSR has evolved from a rhetoric concept without deeper implementation in companies in the beginning, to be an important resource to the financial performance today. The new role of CSR has made it more attractive to managers and hence helped the diffusion of the concept in the business world. CSR is no longer seen as actions only for the sake of the good, while risking profitability, but instead as a tool for improving the financial performance. Research has shown that even companies with poor financial performance have increased the investment in CSR activities, in order to offset negative results. This is an evidence of the tight coupling between CSR and CFP (Lee 2008).
Furthermore, CSR can be argued to be institutionalised in corporations and the vast majority of corporations are now implementing CSR in order to be successful (Bice 2017).

2.2.2 CSR in a sports context

In contrast to the general field of CSR research, sport-related CSR is a relatively new field that has arisen during the 2000s (Breitbarth et al. 2015). Influential studies have called the field uninvestigated and stated the great importance of more research within the field (Breitbarth & Harris 2008; Sheth & Babiak 2010), but in the recent years the body of literature has been rapidly expanded. The studies have however mainly targeted certain areas and left other areas altogether out, leading to important gaps that have to be filled, in order to broaden the understanding of CSR in sport (Anagnostopoulos, Byers & Shilbury 2014; Breitbarth et al. 2015; Trendafilova, Ziakas & Sparvero 2017). For instance, Joo, Larkin and Walker (2017) state that the studies have lacked geographical diversity since the majority have focused on North America, whereas Cobourn and Frawley (2017) mean that there is a lack of empirical studies within the field.

Just as the general field of CSR research, the work of Carroll (1979) and the four responsibilities has been influential on the research on CSR in a sports context. Sheth and Babiak (2010) use Carroll’s framework in their study on how CSR is practiced in major North American sport leagues. The study emphasises that the hierarchy of responsibilities is different in the sport industry compared to other industries, since the economic and legal responsibilities are of secondary importance. A reason why the ethical and philanthropic responsibilities are of paramount importance in sports organisations is argued to be the fact that the organisations are closely tied to the local communities where they are located. If the organisation acts ethically and philanthropically responsible in the community, there might be a greater possibility that the community inhabitants support the organisation financially by buying tickets or similar. In this way, CSR efforts can help sports organisations to get wider and more dedicated supporting bases, which in turn will benefit the financial results.

To address the ethical responsibilities, Carroll (2016) states that organisations comprise actions, norms and standards that are expected by society but not stated by law. In a sports context, these ethical responsibilities refer to actions on ethical issues like cheating, the use of doping or spying. In order to address these issues, clubs constitute specific codes of conducts that directs how actors of the club are expected to behave (Sheth & Babiak 2010).
Furthermore, in order to take on the philanthropic responsibilities, organisations act in ways that are desired by the society, but not expected in an ethic or legal sense. Hence, these activities are voluntary or discretionary (Carroll 2016). Sheth and Babiak (2010) state that philanthropic responsibilities involve monetary donations to non-profit organisations or certain causes, in-kind donations like giving away free tickets, employee volunteerism and community engagement. The result of their study further shows that the investigated clubs focus on CSR activities that are familiar and close to the core competences of the organisations. Consequently, programs focused on youth in sport and school were more common than actions on human rights or disaster aid. The result further shows that such activities can also help addressing ethical issues, since the reputation of the club is improved. In this way, the motives for CSR actions can be both altruistic and strategic. However, the respondents of Sheth and Babiak’s (2010) study did not put profit making as the most important aspect of the CSR work.

2.2.2.1 CSR programmes

Kolyperas, Anagnostopoulos, Chadwick and Sparks (2016) have conducted a study on sixty-six football clubs from the two highest divisions in England and Scotland, in order to investigate how CSR is implemented in the clubs and how value is created. The empirical findings of the study show that four categories of CSR programmes were carried out in order to create value: educational programmes, sport/health programmes, social/cultural programmes and charity programmes. By this broad array of programmes, clubs can respond to pressures from different types of stakeholders. More concrete, educational programmes refer to actions in order to encourage learning in primary and secondary school and also to activities helping both teenagers and adults to prepare for employment. Clubs can offer equipment and resources to the community in certain sport and health programmes, in order to encourage an active lifestyle. In addition, social challenges such as integration, anti-social behaviour, racism or hooliganism can be addressed with social and cultural programmes. Here, clubs often focus on social issues prevalent in the community where the club and the primary fan base are situated. Finally, many clubs engage in different kinds of charitable activities, such as fundraising to certain issues or social institutions. The result further shows that the charitable activities chosen often have a connection to the identity and heritage of the club.
2.2.2.2 Implementation of CSR

In a study of Scottish football clubs and their CSR work, Kolyperas, Morrow and Sparks (2015) present six phases explaining the implementation and development of CSR. The phases – which are called volunteered, regulation, socialisation, corporatisation, separation and finally integration – are presented below.

- Volunteerism
In the first phase, the CSR activities are driven and managed on a volunteer basis. Hence, this phase constitutes the very beginning of the club’s CSR efforts, where monetary and in-kind donations are being made without a clear strategy or long term perspective.

- Regulation
In the regulation phase, the practice of CSR becomes formalised through internal or external initiatives from governmental or football bodies. Hence, this phase can be argued to represent the economic and legal responsibilities in Carroll’s (1979) model.

- Socialisation
When the socialisation has started, the process moves on towards addressing the ethical and discretionary responsibilities. As the club grows during the first three phases, collaborations with other organisations are being made and more effort is put into the CSR work. As an effect, fans and media get more involved and evaluate – with either a positive or negative response – the efforts.

- Corporatisation
The development of the first four phases is evolutionary; however, the phase of corporatisation is revolutionary. As the initial incremental development of the CSR work leads to certain benefits, clubs strive to enhance the benefits further by defining new strategies and more cost-efficient ways of organising CSR activities. In this phase of corporatisation, CSR departments with independent goals are started within the organisations. The business agenda is more present in these CSR departments compared to the earlier state.
Separation
A trend that Kolyperas et al. (2015) noticed was that, as the CSR work grew bigger and more complicated, the CSR departments of clubs were transformed into external entities separated from the clubs. Accordingly, this phase is called separation as the responsibility for CSR is transferred to separate foundations. Moreover, the work with CSR is getting more proactive during this phase, since clearer goals, directions and visions are crystallised. Dependent on the level of separation, this phase is revolutionary or evolutionary. If an external CSR unit is created, the development has been revolutionary.

Integration
In the last phase, integration, CSR is completely incorporated in the operations and behaviour of the club. Hence, the CSR work has to be present at all levels of the club – not only in the CSR department or the separate foundation. This mark the ultimate phase, since the CSR objectives are integrated with the business goals of the club. Furthermore, this last phase demonstrates a revolutionary development from the earlier phase.

2.2.2.3 Motives
There have been different studies dealing with sports organisations’ motives for engaging in CSR, hence trying to explain why CSR initiatives are being made. The motives can explain why an organisation is involved in CSR at a general level, but also why specific CSR projects are being made. Babiak and Wolfe (2009) conclude that external and internal pressures are affecting CSR initiatives. External pressure can be categorised in five categories: context, content, constituents, control and cause. The organisation’s context and the actors active in it, such as other teams, sponsors and sport governing bodies, can play an important role for affecting initiatives to be taken. Moreover, the content related pressure means that initiatives are being made in order to reach good organisational outcomes, such as better financial performance as an effect of attracting new sponsors. Important constituents are the sponsors, the municipality, local organisations and fans, which all have the ability to affect the sports organisation. Pressure in order to achieve control comes, in the sports context, either from the league or other sport governing bodies. These actors can impose certain actions to be made, which accordingly will result in widespread actions throughout the league. The final external pressure, cause, relates to expectations for CSR activities. Due to the special resources sports organisations have, such as both financial and physical resources, actions can be expected in order to change certain aspects of the society. Here, an important pressure is the feeling of
responsibility from society – a feeling that stems from the very nature of sport, meaning that normal companies might not experience that pressure.

As mentioned previously, the motives for addressing CSR in sports organisations can also be related to internal pressures, which consist of a set of internal resources that are valuable, rare and inimitable. Valuable resources result in competitive advantage that can be useful to the organisation. Sport organisations possess valuable resources, such as tickets, facilities and venues (where sport is being practiced), players, events and sponsors, which can be used in order to enhance CSR initiatives. For instance, players can create an impact that other actors would not have been able to create. Hence, these resources are rare, since other actors would have had difficulties utilising them. Moreover, the resources connected to sports organisations result in feelings of identity, admiration and passion, which all are resources hard to imitate by organisations outside the sports industry. With help from these internal resources CSR efforts can be carried out, which in turn will provide the sports organisation a competitive advantage. However, the result of the study indicates that the external pressure is more prominent than the internal (Babiak & Wolfe 2009).

Also other scholars have addressed the question of motives for CSR efforts. As mentioned previously, Sheth and Babiak (2010) conclude that the ethical and philanthropic motives are the most common motives for sports organisations’ CSR activities, way ahead of economic and legal motives. However, Kolyperas et al. (2015) state that CSR is seen as important for improving the financial result by some of the Scottish football clubs that were researched. Another driver among the clubs was trying to realign with the surrounding community of the club. Furthermore, research has shown that stakeholders can provide pressure for CSR initiatives. Influential stakeholders are sponsors, fans and the municipality, which all can demand actions that will go along with their own agendas. For instance, fans’ interest in certain social issues related to the club can be crucial to address in order to avoid scepticism and criticism (Kolyperas et al. 2015). Hamil and Morrow (2011) furthermore find evidence for the fact that both stakeholder demands and improved financial results can act as motivators for CSR efforts. The study shows that clubs might have purely financial objectives about generating profit through CSR and that the social benefits that follow are seen merely as positive side effects. Additionally, they stress that social agendas and the clubs’ ethos can be motivations for CSR, meaning that clubs engage in CSR in order to fulfil expectations of and obligations to the surrounding communities. In other words, clubs can engage in CSR to
be role models to society. The motivation can furthermore be either one of these three drivers, or a combination of them.

The motives of the CSR actions can determine how stakeholders perceive the CSR work. A study by Hovemann, Breitbarth and Walzel (2011) shows that there might arise a conflict between social and financial motives for sports clubs performing CSR actions. More concrete, if the motives are perceived to be solely strategic and the actions a way to generate profit, the perceptions are more likely to be negative than if the motives appear to be genuinely altruistic (Breitbarth et al. 2015; Walker & Parent 2010). The CSR actions of a club might furthermore be perceived as a disguise for only generating profit. This phenomena can also be called whitewashing, meaning that there is a gap between what is communicated and what is actually carried out (Garriga & Melé 2004; Breitbarth et al. 2015). Accordingly, CSR is used as a marketing tool to put the organisation in a better light instead of a vehicle for creating social benefit. Whitewashing is a major critique on CSR (Roszkowska-Menkes 2017).

2.3 Theory

2.3.1 Triple Bottom Line

The Triple Bottom Line theory (TBL) sheds further light on the belief that companies should be involved in more than solely economic actions. The theory refers to the addition of social and environmental actions beside the actions generating pure economic results (Glavas & Mish 2015). Elkington (1998), who originally published the theory, states that the view represents an emerging paradigm in the business field in the 2000s. Originally, TBL was focused on accounting, where the need for adding lines for the social and environmental results in the financial report created the concept of a triple bottom line instead of a single financial line. However, TBL does not only refer to the accounting field, but also to other fields since the addition of social and environmental responsibilities affect the way a company is organised. Furthermore, the theory has been described as the best model for grasping the notion of CSR (Benn & Bolton 2011). Therefore, the TBL theory is highly relevant for a managerial approach on CSR.

More specifically, social responsibility refers to both internal and external communities. The most important internal community consists of the employees, whereas the external community refers to the surrounding community. Hence, social sustainability means the provision of equal opportunities, diversity in the workforce, connections to the surrounding
community, ensuring of life quality and democratic processes. Environmental sustainability, on the other hand, refers to the footprint that companies leave on the environment as an effect of the business and production processes. More concrete, this refers to energy and resource efficiency, waste and pollution reduction and decreased use of toxic materials (Gimenez, Sierra & Rodon 2012).

Babiak and Trendafilova (2011) study major sport leagues in North America and conclude that many sport organisations take on environmental actions in order to be viewed as responsible and also to follow the current social norm of taking environmental responsibility. Since the sporting activities admittedly negatively affect the environment, proactive environmental actions can enhance stakeholder relations and accordingly enhance the reputation, address potential negative media coverage and follow certain demands from stakeholders. One example of environmental actions being implemented by sport organisations is adopting green facility operations, such as turning off lights, adjusting the temperature and changing to more environmental friendly energy. This will lead to cost savings as an effect of more efficient resource utilisation. The study further reveals that expectations from the league are an important factor affecting the adoption of environmental actions. In the context of Swedish football these expectations could come from the Swedish Football Association (SvFF) or the interest organisation Swedish Elite Football (SEF). The members of SEF are the clubs playing in the first and second league and the aim of the organisation is to lead the development of Swedish club football financially, commercially and administratively (Svensk Elitfotboll n.d.). In 2017, SEF initiated a CSR council where the member clubs can exchange experiences from their CSR work (Svensk Elitfotboll 2017). Lastly, an important finding from Babiak and Trendafilova’s study (2011) is that many sports organisations refrain from taking on environmental actions as an effect of insufficient financial and human resources.

2.3.2 Stakeholder theory

A review of previous studies on CSR in a sports context shows that the stakeholder theory is commonly adopted in order to better grasp the notion of CSR. The studies of Babiak and Trendafilova (2011), Breitbarth et al. (2015), Kolyperas et al. (2016), Sheth and Babiak (2010) and Trendafilova, Babiak and Heinze (2013) – which all have previously been covered in this present study – all include the stakeholder perspective to some extents. Furthermore, the definition of CSR by Aguinis and Glavas (2012) includes the role of stakeholders. This is
an evidence of the fact that more than just the sole organisation has to be incorporated in order to be able to provide a rich description of clubs’ CSR work.

The key stakeholders of a football club are customers, fans, employees (i.e. players, coaches, staff connected to the sport and administration), sponsors, the league itself, sport bodies, governmental departments, the local community, non-profit and non-governmental organisations and finally media (Babiak & Trendafilova 2011; Sheth & Babiak 2010; Smith & Westerbeek 2007; Trendafilova, Babiak & Heinze 2013). These stakeholders are incorporated in the CSR work in different ways and to varying extents and can also increase the actions being made by exerting pressures and demands on the organisation. In addition, clubs can improve the relationship with these actors by addressing CSR activities (Sheth & Babiak 2010).

The stakeholders of an organisation represent different actors in society, meaning that they have different interests. Hence, a certain CSR action carried out to enhance the relationship with one stakeholder might negatively affect the relationship with another. For instance, actions to support same-sex partnerships might improve the relationship to some stakeholders, whereas more conservative stakeholders might oppose the action (Barnett 2007). Campbell (2007, p. 950) describes it in the following way: “socially responsible corporate behavior may mean different things in different places to different people and at different times, so we must be careful in how we use the concept”. Moreover, positive stakeholder reactions on CSR activities are essential for a positive financial result, which means that the heterogeneity of stakeholders’ interest might be problematic to organisations (Barnett 2007; Bhattacharya, Korschun & Sen 2009). In order to handle this potentially problematic situation, organisations can avoid certain issues that might lead to negative stakeholder reactions (Barnett 2007).

Studies on social partnerships between companies and other organisations are closely connected to stakeholder theory. Mutch and Aitken (2009) have studied partnerships between companies and non-profit organisations as a mean to enhance the reputation of the company. The study notes that these kinds of partnerships are a well-established strategy in companies’ CSR programmes. By partnering with non-governmental organisations (NGOs), corporations can create a direct impact, which can be argued to be a reason for the increased attractiveness of these partnerships. Furthermore, such partnerships can provide the other part with resources that were earlier lacking. In that way, the different organisations can fill the gaps
present in the other organisation (Eid & Sabella 2014). Nijhof and de Bruijn (2008) further state that social partnerships with NGOs can improve organisations’ CSR activities, but also that many organisations do not use such partnerships and still have considerable results.

Walters and Panton (2014) accentuate the importance of social partnerships in order to address CSR in football clubs. By forming social partnerships with one or more organisations from other sectors, the club and its partners can collaborate in addressing certain social issues. By collaborating, more financial resources can be allocated at the same time as the competences have a greater diversification, which leads to possibilities of enhancing the results of the actions. Moreover, such partnerships can lead to a better reputation, greater legitimacy and competitive advantage. In that way, the social goals of the clubs can be accomplished more effectively (Babiak & Trendafilova 2011). Additionally, Walters and Panton (2014) apply a governance perspective concluding that so-called Community Sports Trusts (CSTs), i.e. collaboration between a club, business organisations, authorities and other organisations, are currently emerging in English football. The CST is an organisation on its own, dealing with different kinds of CSR projects. Another trend in the UK is that football clubs start foundations where the CSR activities are placed, meaning that it is not handled within the club’s internal organisation (Kolyperas et al. 2016). The same trend has been widely incorporated in North America and in some of the European countries (Babiak & Wolfe 2009; Kolyperas et al. 2016), whereas Australian sports organisations are not putting the CSR actions in external foundations. Hence, there is a geographical difference in the way the CSR work is being organised (Coburn & Frawley 2017).

In sport, fans are important stakeholders, meaning that studies on fans’ perceptions of CSR are fundamental to the research field. Decrop and Derbaix (2010) state the importance of pride for fan behaviour. When fans feel proud of their team, they also show a stronger commitment and loyalty to the club and spread positive information about the club. CSR actions are furthermore leading to feelings of pride, according to Chang et al. (2016), meaning that CSR can enhance fans’ level of commitment and loyalty. Furthermore, the feelings of pride amongst fans have been shown to strengthen the allegiance to, and identification with, the team. Consequently, CSR activities that lead to feelings of pride also lead to greater team identification among fans. This suggests that it is not only the sporting results that are affecting fans’ perceptions about and allegiance to a club (Chang et al. 2016). As mentioned
before, also the motives for the CSR actions affect how fans evaluate the club, as according to Breitbarth et al. (2015).

2.4 Theoretical synthesis

The core of the theoretical framework consists of the Triple Bottom Line theory and the two pillars environmental and social actions. Furthermore, results of studies presented in the literature review and also the stakeholder theory are integrated in the theoretical synthesis. The theories combined create a foundation for the investigation of the CSR work of the selected clubs. Figure 2 presents the synthesised framework, which will be the groundwork of the study.

A foundational part of a club’s CSR work is actions in order to address the present ethical responsibilities. This can be done by designing a club specific code of conduct, meaning that the club highlights what values that are important to the club and its actors. Hence, the core values of the club are positioned above the foundational pillars of the TBL theory. Additionally, the first pillar of the TBL theory is environmental actions. The study will ascertain whether any form of environmental actions – such as the examples presented in the framework – are being made in the clubs. The second pillar – the social actions – is divided

![Figure 1. Framework for the study.](image-url)
into two main parts: the internal and external community. The internal community refers to the employees, which in a football club include the players, coaches and other roles connected to the sports practice and also the administration of the club. The external community refers to actions directed towards the actors outside the club. Here, the findings of Kolyperas et al. (2016) are incorporated in the synthesis in order to direct what kind of actions that count as social CSR actions directed to the external community. Moreover, there are four tools for implementing CSR activities. These are monetary donations, in-kind donations, community engagement and employee volunteerism. The study aims at investigating which of these social actions that are being made. Furthermore, the study will investigate why these actions are being made, meaning that the motives for CSR will be investigated.

In the surrounding society, external stakeholders that are affecting the CSR work of the football club are positioned. These stakeholders are also affected by the results of the club’s CSR work, meaning that there is a two-way dependence relationship. Partnerships between the club and certain stakeholders can be either social, as in collaborations between the club and non-profit or non-governmental organisations, or non-social, such as business partnerships with sponsors (Walters & Panton 2014). Additionally, supporting sport bodies refer to football bodies helping the CSR work of the clubs. The two main bodies are SvFF and the CSR council of SEF. The study will investigate the clubs’ relationships with these stakeholders and how they affect the CSR work.

In summary, the investigation of the clubs’ CSR work consists of the three parts: the CSR concept and carried out activities (meaning the concrete work with core values, social actions and environmental actions), the motives for engaging in CSR and the role of the stakeholders. Accordingly, these factors will provide the answer to the first research question. The study will furthermore investigate what phases the different clubs have reached in the implementation of CSR, in accordance with Kolyperas et al. (2015). By doing this, a more historical approach will be possible to assess in order to get a better understanding of the CSR work. In this way, the historical development in each club can be investigated, but it can also be investigated whether or not any general patterns can be identified. Thus, this refers to the answering of the second research question. With help of this synthesis, the CSR work of each investigated club can furthermore be illustrated, which will make comparisons between the different organisational forms possible to make and accordingly also give answer to the third research question.
3. METHOD

The chapter presents the method of the study, providing an understanding of how the study practically has been conducted. Firstly, the qualitative research method and the research approach are being discussed, followed by the sample selection process and a presentation of the data gathering techniques. Finally, the trustworthiness, ethical considerations and limitations of the study are reviewed.

3.1 Research method

A qualitative research method focuses on the meaning, characteristics and descriptions of a topic, in contrast to a quantitative research method that is focused on counting and measuring. In order to describe the qualitative features of a phenomenon, words, descriptions and images are being used (Lune & Berg 2017). Hammersley (2013) further states that qualitative research emphasises the generation of explanations, that the data gathered is relatively unstructured, that it is subjective since the characteristics of the researcher shape the interpretation of the data, that a small number of samples are being studied and finally that the analysis of the data is verbal instead of statistical. Furthermore, when qualitative data has been collected it needs to be transformed to empirical material, such as when data from an interview is transcribed (Svensson & Ahrne 2015). In the later analysis, the linguistic material is being analysed in order to create meaning about the phenomenon being studied. Hence, the aim of the analysis is to describe this particular phenomenon (Flick 2014).

This study aims at examining the CSR work of Swedish elite football clubs, which means that focus will be on the meaning, characteristics and descriptions of the phenomenon. Hence, a qualitative research method is suitable. This choice of research method is in line with other research on CSR and sport. Examples of such studies are Breitbarth et al. (2015), Cobourn and Frawley (2017), Kolyperas et al. (2016), Trendafilova, Babiak and Heinze (2013) and Walters and Panton (2014). Some studies, however, use a mixed method of qualitative and quantitative research – such as Babiak and Trendafilova (2011) and Sheth and Babiak (2010) – but fewer use a sole quantitative research method.
3.2 Research approach

Research can be argued to consist of two foundational pillars, namely theory and observations. While theory is about developing abstract ideas regarding a certain phenomenon, observations, on the other hand, start from the reality in order to test theories. Furthermore, there are two different research approaches based on these pillars: deductive and inductive research. Deductive research starts from a certain theory that is later tested with data from observations. The aim is then to refine, extend or improve the theory – not just to test it. With an inductive research approach, the technique is instead the opposite, meaning that data from observations are used to suggest new theory. Accordingly, deductive research tests theory, whereas inductive research builds theory (Bhattacherjee 2012).

For this particular study, a mix of the two approaches is used. Research on CSR in general and on CSR in a sports context in particular form the theoretical framework of the study, constituting its particular basement. With help of the framework, the data collection process is designed to gather data that can test the theory. More specifically, the framework is used to investigate the CSR work of the clubs, providing information that will be used to test the existing theory in this particular context. However, research about CSR in a Swedish sports context is an uninvestigated field, meaning that an inductive approach will be used in order to form new knowledge. Additionally, there is a lack of previous studies combining CSR and organisational forms, meaning that the existing theory is insufficient. Hence, an inductive research approach is required, meaning that data will first be gathered that will later provide theoretical insights regarding CSR in relation to the organisational forms of sports clubs. Accordingly, data about the CSR work of the clubs will be gathered, which will subsequently be analysed in order to provide new understanding.

3.3 Research design

The research design of a study represents the logical sequences connecting empirical data to the research questions and furthermore the conclusions of the study. More specifically, the research design constitutes the logical plan for how to reach answers to the initially stated research questions. The plan must further include how data is about to be collected and analysed (Yin 2018). There are different kinds of possible research designs, where the case study design is one alternative (Bryman & Bell 2005).
When conducting a case study, the research is focused on a single case, or few cases, in a specific time period. The single cases are being examined in order to delineate features of the population. When several cases are examined, the research design instead is defined as a multiple case study. Hence, the research design of this present study is a multiple case study. There are furthermore different features characterising a case study: the method is usually qualitative, the examination is comprehensive, it employs source triangulation and investigates a single phenomenon (Gerring 2006). All these named features will be present in this study. Additionally, the question of triangulation will be further discussed in later sections of this chapter. Moreover, the use of theory is a central question for the research design and in the case of a multiple case study, the theory provides the plan for how the study will be conducted. More concrete, the theory base directs what data to collect, and furthermore how that data will be collected. In this present study, the theoretical framework directs what data that will be processed from the clubs having been investigated. Finally, it is important to state that the generalisation of the results should not be based on the individual cases being examined in the study, but instead on the concept now studied. Hence, these analytical generalisations are being made from the entire case study and not from each individual case. Furthermore, analytical generalisations can be made either by modifying consisting theory (deduction) or by generating new concepts (induction) (Yin 2018). As described in the previous section, the present study aims at conducting both kinds of generalisations.

3.4 Sample selection process

An important objective while conducting research is, as mentioned in the previous section, to generate generalisations (Yin 2018). In qualitative research however, the aim is not to conclude by doing statistical generalisations, meaning that a probability sampling does not have to be performed. The most common non-probability sampling strategy is the purposeful sampling, meaning that cases that are able to provide most relevant information about the actual topics being studied are chosen (Merriam 2009). Accordingly, cases that provide relevant information about CSR in Allsvenskan will be chosen. The selection technique for choosing the specific cases of this study is furthermore a most-similar case selection, meaning that the cases chosen are as similar as possible except for the variable that indeed is examined (Gerring 2006). In this way, the cases chosen will help providing the most relevant insights about CSR work in relation to the organisational form.
This study focuses on the Swedish sports context, since the Swedish sports movement has unique features, and with that possessing all possibility to yield interesting findings concerning CSR in sports. Moreover, the study is focused on football, which arguably is the greatest sport in Sweden according to statistics from the Swedish Sports Confederation (RF 2016). The statistics show that SvFF is the association possessing the highest number of clubs and the highest amount of members active in their sport. Furthermore, SvFF has the highest revenues, degree of self-financing and equity of all the Swedish sports associations. Additionally, Allsvenskan is the Swedish sports league with the highest average number of attendances per match (Bränholm 2016). Hence, the size, economic position and popularity of Swedish football provide good conditions for conducting CSR. Furthermore, Trendafilova, Babiak and Heinze (2013) argue that the size of the four major sport leagues in North America (NBA, NFL, MLB and NHL) make them most suitable for their study on CSR in an North American context, since these particularly impressive sizes draw attention from both spectators and media. Moreover, the fact that these leagues have the highest revenues is argued to make them interesting for further scrutiny. The fact that Allsvenskan is the biggest sports league in the Swedish context makes it, for the reasons described, a suitable research object for this present study.

The selected football division for the study is Allsvenskan – the highest division for male football. The higher revenues of the clubs in Allsvenskan enhance the possibilities for CSR actions, which makes Allsvenskan the most suitable league to study. In the season of 2018, the following sixteen clubs are present in Allsvenskan: AIK, BK Häcken, Dalkurd FF, Djurgårdens IF, GIF Sundsvall, Hammarby IF, IF Brommapojkarna, IF Elfsborg, IFK Göteborg, IFK Norrköping, IK Sirius, Kalmar FF, Malmö FF, Trelleborgs FF, Örebro SK and Östersunds FK (Allsvenskan 2017). Of these clubs, AIK, Dalkurd FF, Djurgårdens IF, Hammarby IF, Örebro SK and Östersunds FK have all started sports corporations (Fotbollskanalen 2016). Consequently, the rest of the clubs are organised as non-profit associations. In table 1 below, the organisational form and revenues of the last two years of each club playing in Allsvenskan in 2018 is presented.
<table>
<thead>
<tr>
<th>Club</th>
<th>Organisational form</th>
<th>Revenues (mSEK) 2017 (2016)</th>
</tr>
</thead>
<tbody>
<tr>
<td>AIK</td>
<td>Sports corporation (since 1999)</td>
<td>212 (140)</td>
</tr>
<tr>
<td>BK Häcken</td>
<td>Non-profit association</td>
<td>165 (154)</td>
</tr>
<tr>
<td>Dalkurd FF</td>
<td>Sports corporation (since 2015)</td>
<td>13 (9)</td>
</tr>
<tr>
<td>Djurgårdens IF</td>
<td>Sports corporation (since 2005)</td>
<td>118 (146)</td>
</tr>
<tr>
<td>GIF Sundsvall</td>
<td>Non-profit association</td>
<td>38 (44)</td>
</tr>
<tr>
<td>Hammarby Fotboll</td>
<td>Sports corporation (since 2001)</td>
<td>124 (110)</td>
</tr>
<tr>
<td>IF Brommapojkarna</td>
<td>Non-profit association</td>
<td>42 (34)</td>
</tr>
<tr>
<td>IF Elfsborg</td>
<td>Non-profit association</td>
<td>84 (85)</td>
</tr>
<tr>
<td>IFK Göteborg</td>
<td>Non-profit association</td>
<td>82 (154)</td>
</tr>
<tr>
<td>IFK Norrköping</td>
<td>Non-profit association</td>
<td>96 (102)</td>
</tr>
<tr>
<td>IK Sirius</td>
<td>Non-profit association</td>
<td>48 (33)</td>
</tr>
<tr>
<td>Kalmar FF</td>
<td>Non-profit association</td>
<td>65 (70)</td>
</tr>
<tr>
<td>Malmö FF</td>
<td>Non-profit association</td>
<td>231 (248)</td>
</tr>
<tr>
<td>Trelleborgs FF</td>
<td>Non-profit association</td>
<td>20 (14)</td>
</tr>
<tr>
<td>Örebro SK</td>
<td>Sports corporation (since 2006)</td>
<td>50 (67)</td>
</tr>
<tr>
<td>Östersunds FK</td>
<td>Sports corporation (since 2016)</td>
<td>123 (54)</td>
</tr>
</tbody>
</table>


3.4.1 Selection of clubs

For this present study, four clubs are chosen in a purposive sample and examined in order to elucidate the CSR work of clubs in Allsvenskan. Two clubs are sports corporations whereas two are non-profit associations, meaning that the selection represents the two different organisational forms present in the league. In this way, the notion of CSR can be investigated in depth in smaller scale in order to provide insights that will help gaining understanding of CSR in Allsvenskan. If all clubs of the league had been investigated in the same way, it would have been difficult to handle all data and to draw conclusions. By instead doing a multiple case study, the findings can help explain the nature of CSR and hopefully provide inspiration for later studies to investigate it in a larger scale.
The sports corporations selected are AIK and Djurgårdens IF (DIF), whereas the non-profit associations selected are IFK Göteborg and Malmö FF (MFF). The aim of the multiple case study is accordingly to investigate these clubs in order to suggest examples of how, and why, the two types of clubs in the population work with CSR. The study will however also synoptically map the CSR actions being conducted in all clubs of Allsvenskan. Consequently, a broader description of the CSR work in the league will be established. This will help answering parts of the first and third research question, however this part is of minor importance compared to the multiple case study. This combination of investigating four clubs closer and the other clubs of the league more briefly is different from many of the other studies previously mentioned, which instead has either been in form of multiple case studies or descriptive studies of many clubs. Accordingly, this present combination of methods shows a different way of approaching CSR than previous studies do.

In table 1 above, the organisational form and revenues of each club in Allsvenskan are presented. The table shows that AIK is the oldest and DIF the third oldest sports corporation of the league. If any of the clubs had changed organisational form recently, that might have affected the structures of the organisation and hence also the CSR work. Consequently, it would have been difficult to elucidate whether or not the organisational form was affecting the CSR work. It would be possible to assume that the old structures from the time structured as a non-profit association would still be prevalent in the club, making the results difficult to interpret. This is however not the case with AIK and DIF. Moreover, the four clubs chosen are the clubs with the highest revenues over the two last seasons. In a marathon table showing the results of the clubs playing in the highest division since the season of 1924, Malmö FF, IFK Göteborg and AIK are the top three, while DIF is positioned in the seventh place. Furthermore, in a compilation of number of Swedish championships won, the four clubs are positioned within the six best clubs (Allsvenskan n.d.a; Allsvenskan n.d.b). This means that these clubs can be argued to be four of the most successful clubs in Swedish football history. The fact that the clubs in these ways are similar makes it possible to investigate the impact of the organisational forms on the CSR work, since that is the major difference between the clubs. Accordingly, this can be argued to be a purposive sample and a most-similar case selection that is made in order to gain as much understanding as possible about CSR work in relation to organisational form.
3.5 Data collection

Two methods are used for collecting data, namely semi-structured interviews and documentary studies, meaning that a triangulation of primary and secondary sources is used. By using a triangulation of sources for the data gathering, a richer and more covering description of the phenomenon being studied can be conducted (Lune & Berg 2017). The theoretical synthesis provides the guideline for the data collection, hence outlining what aspects of CSR that will be investigated through interviews and studies of documents.

3.5.1 Interview guideline

Arguably, interviews are one of the most important methods for collecting qualitative data, making it a suitable technique for case studies. There are furthermore different kinds of interview forms with different procedures based on the level of structure that can be conducted. For this present study, the semi-structured interview form – which is the most common procedure (Qu & Dumay 2011) – is used. The majority of the studies on CSR that have previously been presented use semi-structured interviews for collecting data – a clear evidence of the supremacy of this interview form.

When performing a semi-structured interview, the interviewer has compiled a question list beforehand, in order to direct the interview towards the topics relevant for the study (Qu & Dumay 2011). The general interview guideline (that was used in the majority of the interviews) – which can be seen in Appendix 1 – consisted of 23 questions that were outlined in accordance with the theoretical framework. The guideline was divided into four main parts in order to thematise the interview and to provide a logic succession of the questions. In the first part, questions regarding the actual CSR actions and concepts were asked, with the purpose of gaining an initial understanding about the CSR work of each club. This part also included questions regarding the design of the CSR departments in each club and also the development of CSR in recent years. Hence, this first part constituted a good introduction to the topic and also a necessary base for the rest of the interview.

In the second part of the interview guideline, questions regarding the goals of the CSR work, the club’s role in society and the motives for engaging in CSR were asked. In the third part, questions regarding financing and stakeholder relations were asked. The stakeholders chosen were sponsors, non-profit organisations, fans and sport governing bodies – i.e. SvFF and SEF. With help of these questions, the roles of the clubs’ stakeholders can be elucidated, which will
be highly important for the CSR analysis. The final part consisted of questions regarding the plans for the future CSR work. This part is essential for gaining understanding about prospective future scenarios. A second completing interview was conducted with another representative from Malmö FF. The interview guideline for this interview was designed in accordance with the general guideline, but focus was on filling the gaps present from the first interview. Hence, this guideline looked slightly different (see Appendix 2).

Two additional interviews were performed, one with a representative from SvFF and one with a representative from SEF. For these interviews, individual guidelines were designed in order to gain better understanding about the two stakeholders’ work and relations to the clubs. Since these interviews were shorter than the interviews with the club representatives, they were not divided into different parts in the same way. Instead, the guidelines were in form of lists of relevant questions (see Appendix 3 and 4). Furthermore, the majority of the interviewees received the interview guideline beforehand in order for them to prepare for the interview. However in some cases, when the interview was planned with shorter notice, this was not possible to do. Instead, important information was communicated before the start of the interviews.

### 3.5.2 Interviews

Four interviews were initially conducted – one with the CSR manager of each club. The reason for this was to gain more knowledge and understanding about the CSR work of the clubs. The CSR managers were assumed to have the best knowledge about the CSR related questions of the clubs and were therefore seen to be crucial for gaining insights in the matter. However, after the interviews with AIK and Malmö FF, it was clear that additional interviews with other people from these organisations would be useful. The respondent from AIK, Max Bergander, is hired by the non-profit organisation AIK FF (which possess 52,8 % of the votes in the corporation AIK Fotboll AB (AIK Fotboll 2018a)), why an additional interview with the commercial manager responsible for the CSR work in AIK Fotboll AB was asked for. The interview was however not possible to conduct, instead the first interview together with secondary sources had to be used to get a better understanding about the CSR work in the sports corporation. In the case of Malmö FF, it was evident during the initial interview that the interviewee, Jan-Olov Kindvall, primarily works with a certain CSR programme in the club. Hence, an additional interview was carried out with the manager of another CSR programme of the club. In the cases of DIF and IFK Göteborg, the interviews with the CSR
managers provided satisfactory information. To approach other people in the clubs would most likely not have provided any deeper understanding about the CSR work, since these people had not been specialised in the field.

The first four interviews with the CSR managers of each club were all personal interviews and the interview guideline was used for all cases. The additional interview with MFF was a telephone interview and the questions were designed in order to fill the gaps that were evident in the first interview. In this way, comparisons between the clubs will be possible to make, since the same themes occurs in all interviews. The semi-structured design of all interviews made it however possible to ask specific questions in each interview based on the interviewees’ answers. Since all clubs work differently and answered differently to the standard questions, the interviews were developed in different directions.

In order to investigate the stakeholder theory in general and the supporting sport bodies in particular, telephone interviews were conducted with Karin Heri, hired by SEF for working with the CSR council, and Sevana Bergström, who works with CSR for SvFF. Since Heri also works for Malmö FF, this interview was conducted at the same time as that additional interview. The interview was clearly divided in two parts, in order to separate her two roles. The interview with Bergström was relatively short and more in the form of a conversation where she described her role. This was however enough to understand the role of SvFF for the elite clubs. As with the other interviews, two guidelines with questions were used for these interviews, but follow-up questions were asked based on the interviewees’ answers.

All interviews were recorded and later transcribed. In this way, all information provided by the interviewees will be noticed. As a safety action, two cell phones were used to record the personal interviews in case any technical problem would occur. The telephone interviews were instead recorded on a separate phone. Moreover, all interviews were conducted in Swedish. In total, the interviews lasted 5 hours and 20 minutes and the transcription of the interviews resulted in more than 50 000 words. Table 3 below presents information about all conducted interviews.
<table>
<thead>
<tr>
<th>Organisation and name of interviewee</th>
<th>Function</th>
<th>Location</th>
<th>Date</th>
<th>Interview duration</th>
</tr>
</thead>
<tbody>
<tr>
<td>AIK: Max Bergander</td>
<td>Manager of the work with core values (in the non-profit association AIK FF)</td>
<td>Café in Solna</td>
<td>20/3 2018</td>
<td>46 min</td>
</tr>
<tr>
<td>DIF: Filip Lundberg</td>
<td>CSR manager</td>
<td>DIF’s head office</td>
<td>12/3 2018</td>
<td>1 h 23 min</td>
</tr>
<tr>
<td>IFK Göteborg: Elisabeth Anderton</td>
<td>CSR manager</td>
<td>IFK Göteborg’s head office</td>
<td>21/3 2018</td>
<td>1 h 7 min</td>
</tr>
<tr>
<td>SEF: Karin Heri</td>
<td>National coordinator employment</td>
<td>Telephone</td>
<td>28/3 2018</td>
<td>26 min</td>
</tr>
<tr>
<td>SvFF: Sevana Bergström</td>
<td>Integration coordinator</td>
<td>Telephone</td>
<td>26/3 2018</td>
<td>11 min</td>
</tr>
</tbody>
</table>

*Table 2. List of the interviews of the study.*

### 3.5.3 Study of documents

An important strength of case studies is the focus on multiple sources of data collection, in order to provide a rich description of the phenomenon being studied. By converging the different sources of data to a single study and analysing them together, the phenomenon can be examined more thoroughly (Yin 2018). The method of using both interviews and documentary studies has moreover been used in previous studies, such as in Babiak and Trendafilova (2011), Cobourn and Frawley (2017) and Trendafilova, Babiak and Heinze (2013).

In accordance with both methodological theory and practice in previous research, this study uses documentary information as a tool to better understand the work with CSR in Allsvenskan. The documentary information is collected from the sports corporations’ annual financial reports, the non-profit associations’ annual reports, the clubs’ web pages and news
articles. In addition, YouTube has been used in the case of AIK, in order to get a better understanding of the sports corporation’s CSR work. The twelve clubs excluded from the multiple case study are also investigated in order to get a better understanding of the CSR work of the whole league and not just the four clubs studied in detail. For these clubs, secondary sources have been the only source of data collection. Accordingly, the use of documentary studies constitutes a foundational part of the data collection of the present study.

These mentioned secondary sources have been used for information gathering throughout the research process: in the very beginning for receiving initial understanding about the topic, before the interviews for gaining important background knowledge, after the interviews for gathering further information about topics discussed during the interviews and for cross-checking certain aspects and finally for establishing a general understanding of the CSR work of each club. In this way, the phenomenon of CSR in Allsvenskan can be described in a much richer way compared to what would have been possible if only interviews had been conducted.

3.6 Data analysis

In order to understand the meaning of the collected data and to be able to interpret certain patterns that will later provide answers to the research questions, the data has to be analysed. When conducting a case study, the pattern matching technique is suitable. The idea of pattern matching is to compare identified patterns in the empirical data with the present theory. Subsequently, a cross-case analysis can be made in order to compare the different cases (Yin 2018). More practically, the pattern matching of the transcribed interviews was made by dividing the data of each transcript in accordance with a general scheme. Based on the theoretical framework and synthesis describing CSR work, ten different parts were extracted from the transcribed material. These parts separated the following data: each of the four CSR programmes, the work with core values, possible environmental actions, the design of the CSR department, the motives for engaging in CSR, the relation to stakeholders and finally the recent years development of CSR within the organisation. The processed transcriptions together with information from secondary sources have been used to form the chapter presenting the empirical data, which is the basis for the later analysis and conclusions. Accordingly, the patterns from the empirical data of each case could be compared both with the other cases – meaning through a cross-case analysis – and with existing theory. Furthermore, when the analysis of the identified empirical patterns and the theoretical
framework was made, the transcriptions were processed again in order to make sure that the results corresponded to the original data.

3.7 Trustworthiness

In order to test the research design’s quality, the validity and reliability can be tested. The two concepts are commonly used in empirical social science studies, meaning that they are also relevant to case studies. Moreover, there are two types of validity relevant for this study: construct and external validity. Construct validity means that the measures identified are indeed measuring the phenomenon intended to be studied. Two ways of enhancing this type of validity are to use data triangulation and to let key informants review the draft to make sure that the content is correct. The external validity, on the other hand, shows the generalisability of the findings revealed in the case study. In studies taking on a quantitative approach, statistical generalisations can be made from the representative sample to the population. However, since the selected cases are not representative sampling units from the population in a case study, statistical generalisation is not possible to make. Instead, these cases are used to elucidate a greater phenomenon. In this way, a theoretical instead of statistical generalisation is made, where the original theoretical concepts get corroborated, rejected or modified by the empirical findings of the case study. Hence, identification of the relevant theory is crucial for achieving external validity. Finally, the notion of reliability refers to the possibility of repeating the study and to conclude with the same result as the present study has found. When conducting a case study, one must ascertain that another study performed by a different researcher of the same cases with the same procedure would result in the same result. To make this possible, the research process must be well documented so that another researcher could replicate the procedure. Even though replicating a case study might be difficult to do in reality, it is still important to reflect on reliability in order to make external scrutiny possible (Yin 2018).

The three mentioned concepts are all addressed in the study, in order to achieve trustworthiness. To achieve construct validity, all interviewees have approved the published description of their club’s CSR work in the chapter for the study’s empirical findings. Furthermore, the transcripts have been compared with the theoretical analyses, to make certain that the information used corresponds with the actual transcription. Moreover, data triangulation is used for the data collection, to ascertain that the truthfulness of the information can be verified. In order to be able to make theoretical generalisations, much
effort has been made to identify relevant theory about CSR in a sports context. Finally, the research process has been well documented so that another researcher can redo the study. For instance, the interview guidelines in the appendices make it possible for a researcher to ask the same questions to the interviewees of the study in the future. It is however important to state that such a study might still not reach the same conclusions since case studies by nature are difficult to replicate (Yin 2018).

It is furthermore important to address the question of source criticism. Thurén (2013) describes four principles to address in a critical analysis of the sources, namely authenticity, causality, independency and freedom from tendency. The primary sources of the study, meaning the interviews, have been conducted with individuals working with CSR in each organisation. Accordingly, these people have special knowledge within the specific field, making the answers more reliable. However, some questions might be regarded more controversial, such as the question regarding fans’ reactions on CSR. Hence, the interviewees might not be free from tendency when answering. In order to address this issue, secondary sources have been used in order to check the interviewees’ answers. It is however not possible to check all answers with secondary sources – if that would be the case interviews would not have been necessary to conduct. There is therefore a risk that some questions have not been answered completely trustworthy, which is a limitation of the study.

For the secondary sources being used, the question of source criticism is crucial. The essential scientific articles used in the study are widely cited in the research field in order to enhance the trustworthiness. Furthermore, the articles used are peer-reviewed by other scholars, contributing to a stronger authenticity (Thurén 2013). The newspaper articles that have been used have all been carefully chosen. In many cases, the articles chosen have been published in several of the major newspapers, for which the authenticity is arguably stronger. Moreover, influential Swedish football journals, such as Offside, and journalists have been cited, in order to better depict the Swedish context of the study.

3.8 Ethical considerations

When conducting research, minding certain ethical considerations are paramount in order to pay respect to the human subjects involved in the study (Yin 2018). Yin (2018) furthermore states the following considerations to be of particular importance: to inform the participants about the nature of the study and their voluntarily participation, not to use any form of
deception, to mind the privacy and confidentiality of the participants and to only select participants relevant for the study. In the research process, these considerations have all been taken into account. For instance, all interviewees were asked if their, and their organisations’, names could be published in the study. A report draft of the empirical chapter was also sent to them for proofreading and approval of the quotations used.

3.9 Limitations
A limitation of case studies, and accordingly a limitation of this study, is the limited possibilities for generalisations (Yin 2018). The study focuses on four clubs – two of each organisational form – meaning that the results cannot be said to be significant for all clubs in the league. However, theoretical generalisations may indeed be made, with the possibility to describe CSR in Allsvenskan. A limitation of interviews is that the interviewees might not answer all questions truthfully (Thurén 2013). Secondary sources have been used in order to check the interviewees answers, however all answers cannot be verified. Consequently, there is a risk that information used in the study is not completely true, which is an important limitation. Moreover, a second interview with the commercial manager of AIK was intended in order to get a better understanding of the CSR work in the sports corporation and to relate it to the work in AIK FF. Contact was being made at several times, but the interview could however not be conducted. This is an important limitation of the study. In order to address that limitation, the information provided during the interview with Bergander together with secondary data was used. In addition, rich information could still be gathered and the work of AIK Fotboll AB could be described satisfactory. Furthermore, the situation was described to Bergander as the draft was sent to him for approval, in order to also get the description of the CSR work of the sports corporation approved. This is evidence of the fact that satisfactory information was gathered without the intended interview. One limitation of the study is that the non-profit associations (IFK Göteborg and Malmö FF) are located in different cities, whereas the sports corporations are both from Stockholm. There could be contextual factors affecting the CSR works for the clubs in Stockholm that are not related to the organisational form. The other sports corporations in the league are however considerably smaller clubs in every relevant aspect – such as finance, club history and with regard to number of fans – which would have meant other limitations. Hence, doing a different sample selection could not have solved this particular limitation – it would only have created a different one.
4. DATA

In the upcoming chapter, the empirical data gathered through interviews and documentary studies will be presented. In the first section of the chapter, the CSR actions conducted by the clubs that are not included in the multiple case study are presented. Thereafter, a richer presentation of the four clubs of the multiple case study is given. The data of this second part concerns the clubs’ CSR work – meaning the CSR concepts and activities, the motives and the stakeholders – and the CSR development.

4.1 Allsvenskan 2018

In the following section of the chapter, the CSR activities conducted by the twelve clubs that are excluded from the multiple case study – investigating four clubs more thoroughly – are presented in potted version. These activities are presented in table 3 below. In the table, only the primary aim of a programme is considered. Some concepts may have several aims, but each activity can only be recognised as one particular programme in the table. The reference to each activity is denoted as a combination of two capital letters, the full information can be found in the reference list.

<table>
<thead>
<tr>
<th>Core values</th>
<th>Educational programmes</th>
<th>Sport/health programmes</th>
<th>Social/cultural programmes</th>
<th>Charity programmes</th>
<th>Environmental actions</th>
</tr>
</thead>
<tbody>
<tr>
<td>BK Häcken</td>
<td>Positive attitude, honesty, respect, responsibility, encouragement (AA)</td>
<td>School programme (inviting school kids to learn about sport activities) (AB)</td>
<td>Football Friday (spontaneous football for integration) (AB)</td>
<td>Respect Every Body (raising consciousness about sexual harassments) (AC)</td>
<td></td>
</tr>
<tr>
<td>Dalkurd FF¹</td>
<td>The man before the football player (BA)</td>
<td>School programme (player visits to encourage an active lifestyle) (BB)</td>
<td>Integration football (practices, tournaments) (BB)</td>
<td>Partnership with My Special Day (Min Stora Dag) (BD)</td>
<td></td>
</tr>
</tbody>
</table>

¹ In 2018, Dalkurd FF changed location from Borlänge to Uppsala (Dalkurd FF 2017). The CSR activities noted are therefore the ones that were conducted in Borlänge, since the CSR work has not been established in Uppsala. The club’s wish is to start similar activities in Uppsala as in Borlänge (Dalkurd FF n.d.a). Furthermore, the club was started as a social project in order to take care of and engage young people isolated from society (Dalkurd FF n.d.b).
<table>
<thead>
<tr>
<th>GIF Sundsvall</th>
<th>Clarity, responsible, loyal, communicative (CA)</th>
<th>Career day (employers and job-seekers meet, have lunch and play football together. Inspired by MFF’s Career day with football) (CB) Help with homework, language classes (school programmes where players are involved) (CC)</th>
<th>Back 2 Basics (recreational activities, football practices and summer camps for inclusion and integration) (CD)</th>
</tr>
</thead>
<tbody>
<tr>
<td>Hammarby Fotboll</td>
<td>History, ambition (doing one’s best), fellowship, respect, love (DA)</td>
<td>He For She (campaign initiated by the UN to make men stand up for women’s rights and equality) (DB) School programme (players visit schools to give inspirational talks about growing up, the importance of working hard and everyone’s possibility to reach success) (EY 2018)</td>
<td>Free match tickets to organisations and schools (EY 2018) Fundraising to Heart-Lung Foundation (DC) Fundraising to the Swedish Childhood Cancer Foundation (DD)</td>
</tr>
<tr>
<td>IF Bromma-pojkarna</td>
<td>Joy, responsibility, everyone’s right to participate (EA)</td>
<td>The first job Västerort (work during matches, help with writing CVs, summer jobs and internships at partnering companies) (EB)</td>
<td>School programme (football practices after school one day in the week) (EC)</td>
</tr>
<tr>
<td>---</td>
<td>---</td>
<td>---</td>
<td>---</td>
</tr>
<tr>
<td>IF Elfsborg</td>
<td>Attitude, responsibility, respect (FA)</td>
<td>Jobs together (help with employment and internships at partnering companies, help with writing CVs) (FB) Future together (employment project where 10-15 job seekers)</td>
<td>Camp Elfsborg (collaboration with clubs to encourage football in the region. Summer camps) (FC)</td>
</tr>
</tbody>
</table>
work together to identify young people in isolation or on their way to becoming isolated in order to direct them to clubs in the region) (FB)

The summer project (provision of summer jobs to young people by doing football activities in areas with social issues) (FB)

tickets that these people also can apply for) (FD)

Language lunch (integration lunches for newly arrived people at different companies where language and culture are mutually exchanged) (FB)

Lectures on core values to prevent violence and racism in schools (FB)

Good friend class football (fair play tournament for school kids. All school kids participate in lectures on core values) (FB)

IFK Norrköping

Spontaneous sport (EY 2018)

Lira (school programme for integration and inclusion) (GA)

Night football (inclusion and integration) (GB)

IK Sirius

Responsibility, comradeship, fair play (HA)

Boundless football: Night football (inclusion and integration) (HB)

Kalmar FF

Joy, everyone’s right to participate (IA)

The pentathlon (school tournament)

Players visiting youth centres in schools (school)

Free match tickets to schools (IB)
<table>
<thead>
<tr>
<th>Club</th>
<th>Description</th>
<th>Description</th>
<th>Description</th>
<th>Description</th>
</tr>
</thead>
<tbody>
<tr>
<td>Trelleborgs FF</td>
<td>Fair play, respect, everyone’s right to participate, fellowship (JA)</td>
<td>Employment programme (meeting places for job seekers and sponsors during events and matches) (JB)</td>
<td>Lectures against violations in schools (JC)</td>
<td>Hospital visits by players (IB)</td>
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<td></td>
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<td>My Special Day (Min Stora Dag) (IB)</td>
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<td></td>
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<td>Donations to cancer research (20 SEK of the membership fee is donated) (IB)</td>
</tr>
<tr>
<td>Örebro SK</td>
<td>Pride, heart, passion (KA)</td>
<td>The reading match (players meet young people to encourage reading, recorded material is available at libraries) (KB)</td>
<td>Summer football camps (several clubs cooperate and players are involved) (KB)</td>
<td>Good role models (players meet unaccompanied minors in schools. Participants get to go to matches) (KB)</td>
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<td></td>
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<td>School lectures by players (inspiration and inclusion) (KB)</td>
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<td>Black and white stars (player visits at and donations to a hospital) (KB)</td>
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<td>Fundraising to Världens Barn (KB)</td>
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<td></td>
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<td></td>
<td>Fundraising to charity organisations during home matches (KB)</td>
</tr>
<tr>
<td>Östersunds FK</td>
<td>Openness, long-term perspective, sincerity, reliability, professionalism (LA)</td>
<td>Cultural project (lectures and workshops by authors, musicians, dancers and artists to break gender norms) (EY 2018)</td>
<td>Ambassador for Huskurage (aiming to prevent violence in close relationships) (LB)</td>
<td></td>
</tr>
</tbody>
</table>
Table 3. CSR activities conducted by the clubs excluded from the multiple case study.

| Younglings  
| (kids in age 7 to 12 learn good fan culture)  
| (LB)  |
| Team 12-17  
| (people in age 12 to 17 receive a season ticket in exchange for avoiding alcohol and drugs)  
| (LC)  |
| ÖFK Cosmos  
| (an integration football team for refugees)  
| (LB)  |

4.2 AIK

4.2.1 Club description

The club AIK from Solna in Stockholm was founded in 1891 and the football branch started its activity in 1897 (AIK Fotboll n.d.a). Besides football, AIK is active in athletics, bandy, basketball, boule, bowling, boxing, golf, handball, floorball and ice hockey (AIK n.d.). In 2018, the number of members of the club is 18,465 (AIK 2018). The football practice is connected to the main club, but is managed by the football section called AIK FF (fotbollsförening, i.e. football club) (AIK FF n.d.). The sports corporation AIK Fotboll AB – where the elite sport is practiced – was furthermore founded in 1999 (AIK Fotboll AB n.d.). The club has become Swedish champions 11 times – last time in 2009 – and has finished within the top three the last five years. The average number of attendances for the home matches was 17,807 people in the 2017 season of Allsvenskan. The home matches are played at Friends Arena with the capacity of 50,000 attendances. Finally, the club has about 1,000 young players in 72 youth teams with a total of 265 leaders in AIK FF (AIK Fotboll 2018a; AIK Fotboll n.d.a).

4.2.2 CSR concept and activities

A central part of the CSR work of AIK is the core values, which are present throughout the organisation. These values are summarised in the concept called the AIK Style that highlights the importance of respectfulness in different ways, dissociation from violence, bullying and racism among other things and always doing ones best (AIK Fotboll n.d.b). Bergander describes the importance of the core values in the following way:
Our core values are our foundational standpoint, that is what we lean everything against. It is nothing that just lies there, it is not a nice paper with nice words. Everything we do, all decisions we make have to correspond with our core values.

The AIK Style is present both in the youth organisation in AIK FF and the elite activity in AIK Fotboll AB (AIK Fotboll n.d.b). All players in the youth teams, all coaches and players’ parents get educated each year in these core values. Furthermore, the club is now working on how to better incorporate the *AIK Style* in the sports corporation and adjust it to the administrative staff and board.

The club has an educational programme called *the Supporter Academy* that dedicated supporters that are 25 years old or younger can apply for. The participants of the programme learn more about writing, influencing, power and politics, leadership and creativity in order to become representatives and role models for other supporters. In this way, the club wants to develop the supporter culture (AIK Fotboll n.d.c). Moreover, there is a special stand for young supporters at the age 12 to 16 years in the arena, where young people can learn more about the role of being a supporter. There are representatives from AIK present in this section (AIK Fotboll n.d.d). These two initiatives are both examples of how the core values are extended to also reach the fans.

The official CSR partner of AIK Fotboll AB is D. Carnegie & Co, which is a real estate company with flats in different areas of Stockholm. The two parts are collaborating in order to develop some of the suburbs where the company is active. The intention with this collaboration is to give young people reasons for staying in the suburbs (AIK Fotboll n.d.e). The collaboration has resulted in summer football schools at three different locations and practices at night-time for children and young people living in the flats of the company. Some of these participants were also invited to enter the field with the players before the derby against DIF in 2017 (AIK Fotboll 2017a; D. Carnegie & Co 2017). According to Bergander, the collaboration has been self-evident from the start.
D. Carnegie has real estate properties in the north suburbs where we are active. And they thought: how can we make this environment even safer and even better? How can we make sure that the people living here will get it even better? And then we are a quite natural actor since our trademark is as big as it is. We came up with the idea of open football practices and football schools and they obviously liked it.

In 2018, a new partner contract was signed meaning that further collaboration will be made. The football practice at night-time will be further developed and organised in two suburbs, namely Husby and Järva. Moreover, four summer football schools will be organised (AIK Fotboll n.d.e; AIK Fotboll 2018b; interview Bergander). Additionally, players from both the men and women’s main teams will be used in these activities (AIK Fotboll n.d.e). The primary intention with these activities is to enhance the social existence in the suburbs, making it a social CSR programme.

On Christmas Eve 2017, AIK Fotboll AB arranged an event where children with parents with mental illnesses or addiction problems could celebrate Christmas with the club. The arrangement was in collaboration with the restaurant O’Learys and the organisation Maskrosbarn, which is an organisation working with these complex problems. The participating children could see traditional Christmas TV programmes, have free food and non-alcoholic drinks and also receive Christmas gifts donated by sponsors to the club. As a special guest, Lennart Johansson – an iconic profile of the club who has been appointed the title honorary president after his achievements as president for AIK and UEFA (AIK Fotboll n.d.g) – was invited (AIK Fotboll 2017b; AIK Fotboll 2017c). The charitable nature of the event accordingly makes it into a charity event.

Another social programme run by the club is open football practices for people who have newly arrived in Sweden. The coach leading the practices is salaried by AIK. Some of the participants have thereafter had different roles in the club – such as being match hosts helping the spectators during matches and then football coaches in the club – and have later got employment outside the club. Moreover, AIK collaborates with Right To Play, an organisation trying to integrate unaccompanied and newly arrived refugees through sport. The participating refugees work at matches and tournaments arranged by the club and the goal is to get employment at a later stage (interview Bergander).
With start in 2016, AIK Fotboll AB has each season dedicated one home match to pensioners, which the club names a missed generation. Before the match, the participating pensioners are welcomed in an own area, they get coffee and cake and an orchestra is playing. Furthermore, some of the participants get to join the two teams on the field before the match (AIK Fotboll 2017d). In 2016, the drive received worldwide medial attention (Fotbollskanalen 2016).

AIK collaborates with certain schools, where football practices and lectures about core values are held. The schools are mostly based in Solna, but also in Stockholm city. In the near future, schools in south suburbs will also be added to this programme (interview Bergander). The programme is run by the youth academy in the club and each participating school has an own plan for the execution of the collaboration. A common aim is to encourage football activity, why the concept can be classified as a sport programme (AIK Fotboll n.d.f).

AIK’s charity activities have been focused on the Swedish Heart-Lung Foundation. Before the start of the season in 2017, Åbro, AIK’s main sponsor then, decided to allow its spot on the match shirts and other exposure areas to a charitable cause decided by the club for the 20 opening rounds of the league. The club decided to allow this exposure to the Swedish Heart-Lung Foundation. Furthermore, a fundraising was run during the same time, which raised almost 316,000 Swedish kronor. The money was collected from the club, the club’s employees and fans (AIK Fotboll 2017e).

The club is not conducting environmental actions. Bergander describes it as a matter of deciding where to allocate the limited resources. Instead of focusing on environmental actions, the club is doing actions targeting people in the surrounding.

We choose people, people in our surrounding, in our region, in our society – people that are close. Of course the environment would be an important part, but as with many things it is all a question of resources.
4.2.3 Motives

The motives for engaging in the work with the core values in the AIK Style is, according to Bergander, to affect the surrounding community and the actors involved in the club.

We have a great responsibility since we can affect people in a way that other instances and authorities cannot do. Because children, young people and adults have chosen to be in our environment and also because we have that trademark. So if we carry these good values people will listen in another way. […] I mean, if we see that the xenophobia is increasing in the society – which it does – we have to talk about it. Because we do not want this development to continue and then we have to do our bit to change that.

Bergander further talks about the legacy of Allsvenskan and how the clubs in the league can position themselves in regards to other clubs and leagues.

I think that this is the right way to go. Because what does Swedish football want to be remembered for? We will not be Premier League, we will not have four teams in the Champions League, that is not how it works. We have to make sure, to start with, that we are the best league in the Nordic countries, but that is not enough either. We have agreed that we want to be remembered as a league taking great social responsibility. That is our vision.

The CSR work committed in the sports corporation has a clear commercial motive, since it is resulting in financial contribution. Both Bergander and the former CEO of AIK Fotboll AB Michael Ahlerup explicitly mention the financial importance, besides the social contribution, of the partnership with D. Carnegie.

This is a big agreement for AIK in many ways: big in terms of value, feelings and commitment but also of good financial character for AIK. That is always important to us, of course.

(AIK Fotboll 2016a)
At the time for the first pensioners’ match, Ahlerup explained the event in the following way, also indicating commercial motives beside the motives that are more related to social values. “It came from within AIK, from people working in our organisation constantly trying to find new angles building AIK as the fine club that AIK is but also that will attract spectators to our matches” (AIK Fotboll 2016b).

4.2.4 Stakeholders

4.2.4.1 Sponsors

AIK – especially AIK Fotboll AB – has a clear focus on integrating sponsors in the CSR work. The club has a CSR partner in D. Carnegie and carried out the Christmas Eve event in collaboration with O’Learys. Bergander describes a new trend in companies’ sponsorship strategies, which focuses on other areas than more traditional sponsoring.

Sponsors generally, to be shown on the match shirt today, that is semi interesting. What you hear when you meet them is “So what are you doing for society?”. It is more attractive to be able to help. So we are definitely seeing greatly increased revenues for the CSR work.

The sponsors that are part of the CSR work of AIK have been positive about the collaboration. Additionally, the sponsors of the club can actively change the way CSR is conducted by having own ideas and present to the club. As long as the ideas are in line with the core values of the club, there are great possibilities for execution according to Bergander. Moreover, companies can approach the club to begin joint efforts in certain CSR programmes. D. Carnegie is a great example of that, approaching AIK in order to become CSR partner and improve the environment for its clients.

4.2.4.2 Organisations and the municipality

AIK is collaborating with Right To Play in order to integrate young refugees in the Swedish society. Moreover, the event during Christmas Eve was in collaboration with Maskrosbarn. Bergander describes it as a deliberate choice to only work with a few organisations.

We are a big club, we could work with a thousand different organisations, but I rather see that we are collaborating with a few and make that good instead of saving the whole world. That is impossible, then we are doing it by halves.
Bergander states that by doing these collaborations, the CSR work can be more efficiently organised. Both Right To Play and Maskrosbarn target the group relevant for the initiatives, meaning that AIK does not have to first target the group in order to carry out the later action.

It is unnecessary to reinvent the wheel. If we have a person who works with this, who works for an organisation that has targeted this group, then it is better to see what we can do together. Many times we are trying to reinvent the wheel and sometimes I also think that we are sitting in each other’s laps. We are often doing the same things instead of doing it together.

The club has a continuous dialogue with the municipality, the City of Solna, about the current situation and what challenges the club can help address. The school programme is a concrete example of where the two parts are collaborating in the CSR work. According to Bergander, the collaboration is essential for both parties.

We are doing this together. We cannot do it without them and they can probably not do it without us. It is crucial that we join hands. I would say that the City of Solna is a very good municipality when it comes to these kinds of questions, there is a natural interest in the questions.

4.2.4.3 SvFF and SEF
Bergander points out that SvFF can help with support in questions regarding CSR, the club must however actively call out for that help. The association has not actively reached out to the club in order to provide support. Moreover, Bergander has never sought support from SvFF, since he believes that the competence is greater in the club. Instead, Bergander has been giving advice to others on how certain CSR programmes can be done.

I am completely transparent when clubs and associations contact me for support. I think it would be wrong to say that we have found a good way that works, now we will keep it to ourselves. This is collaboration.
Bergander has more positive experiences from the CSR council of SEF, where he has a leading role. Furthermore, Bergander emphasises that with help of the board, the clubs can share experiences and ideas and in that way learn from each other in order to develop the CSR work of Allsvenskan.

I think that it is very important that we gather all good things that we are doing. The clubs do a lot of great things, so we have to watch and learn from each other. Because otherwise, someone will go for a certain direction and just, someone will work on an integration project for three months instead of just asking Elfsborg who has done that successfully for two years. It is just to copy and paste.

The participants of the CSR council have positions more closely related to the actual CSR work compared to the people working for the association, which Bergander means make the council better abled to support his work.

The association is a bit from above, we are in the action. We are standing with our feet in it, so for me it is more valuable to ask Elisabeth, who is CSR manager in IFK Göteborg, how they are doing because she is actively working with it. How did it work in Bergsjön, a suburb that has similarities with Rinkeby and Tensta? How did you do there? That is an answer that I will never be able to get from the association.

4.2.4 Fans
AIK has been given a lot of attention in media in the recent years due to fans’ reaction on CSR related actions. Sofia B. Karlsson started working with CSR questions in 2014, but left the club in 2015 after having received death threats. Karlsson specifically worked with the concept Football for all, a concept for inclusion and equality in the club, which was criticised from certain fan phalanxes for being political. Before that, Karlsson and AIK had been criticised and received threats for participating in the Pride parade. The critique of and the threats directed to Karlsson were based on the opinion that she had a hidden agenda and tried to infiltrate the club with political ideas (Niva 2015). In a critical statement from Firman Boys, a violent fan phalanx (Laul 2013), Karlsson’s political background in the feminist party Feministiskt Initiativ was criticised and she was called an extremist politician. Furthermore,
the statement was called “Pandora’s box is open”, indicating the magnitude of the strong resistance (Sverigescenen 2015). In 2015, the club’s board decided not to participate in the Pride parade anymore (Zetterman 2016). Moreover, also Bergander has received harassments aiming at disturbing the current CSR work (Malmkvist 2017).

In the interview, Bergander describes that some think that the CSR work takes time from the actual sport. The critique is that more time is spent on talking about core values and sexual orientation than teaching children how to play football. However, Bergander explains the importance of adding the core values in the football education of children in the following way: “[…] it is a part of becoming a person and we are people playing football, not football players”. Bergander further emphasises the importance of making it clear that it is only a fraction of all fans that are negative towards the CSR work.

You have to make a point of saying that it is far from all supporters that are doing this. But of course, I receive a lot, especially regarding questions of inclusion and sexuality, some phalanxes find that extremely hard. But I would say that 90% of our supporters believe that this is the very foundation of AIK. I mean if you do some reading on AIK – Allmänna Idrottsklubben – it started with the aim that all should be able to play sports since that could not be taken for granted back then. If you look at our history and what we really stand for, this is what it really is. So most supporters find this work fantastic.

4.2.5 CSR development

The start of the extensive work with the club’s core values in the AIK Style was in 2002, when a youth team during a tournament did an initiation ceremony that ended in a sexual assault. Bergander explains that the core values had been important also before this scandal, but they were seen in a different light afterwards.

They realised that we cannot just talk about this; we need to employ people who are actively working with this. So the club has been working hard with this since 2002 and I think that it has been a full-time post since 2010.
In 2013, AIK’s iconic player Daniel Tjernström ended his football career after 14 years in the club and was immediately appointed CSR manager (Hultqvist 2013). Only a year later, however, Tjernström got notice to quit. In an interview, Tjernström describes the separation in the following way:

They gave several in the office notice to quit and my post was removed. The idea with the post was good from the beginning, but I do not think it was very well thought-out. [...] I did not know much about it in the beginning, but I was then educated in the field and had some ideas. But we never had the time to carry through that much.

(Månsson 2017)

Instead, Sofia B. Karlsson and Camilo Laserna from AIK FF took the responsibility for the CSR work. They both worked primarily with the AIK Style and a concept for better inclusion called Football for all. However, Karlsson received death threats and resigned from the club in 2015 (Niva 2015). Bergander then joined the club in 2016, with the primary task of working with the core values.

Bergander is employed by AIK FF and mostly works with the youth organisation and not as much with AIK Fotboll AB. However, the work with the AIK Style still affects the sports corporation. There is also a research group of three PhD students working with questions related to the core values and how to improve children’s sport. Other parts of the CSR work, such as the partnership with D. Carnegie and the Christmas Eve event, are arranged by AIK Fotboll AB and their commercial manager. These CSR activities are closely related to the partners of the club. However, Bergander also helps coordinating some of these programmes (interview Bergander).

In the near future, Bergander hopes that the team working with core values in the club can be enlarged. In that way, the team could spend more time with the youth teams and work more actively with these questions. Moreover, Bergander wants to start a new CSR activity dealing with youth unemployment in collaboration with the Swedish Public Employment Service and sponsors of the club, in order to help young people to find work (interview Bergander).
4.3 Djurgårdens IF

4.3.1 Club description

The Stockholm-based club Djurgårdens IF was founded in 1891 and the football branch in 1899 (DIF 2016a). Djurgårdens IF is also active in nineteen other sports, such as for instance athletics, bandy, basketball, bowling, boxing, ice hockey, floorball, golf, handball and table tennis – all these branches however are economically freestanding clubs (DIF Alliansen n.d.). Moreover, the sports corporation Djurgårdens Elitfotboll AB was founded in 2005 (Djurgårdens Elitfotboll AB n.d.). The club has won the highest division 11 times, the last time in 2005 (DIF n.d.). In the seasons of 2013 to 2016, DIF finished on sixth or seventh place in Allsvenskan. The trend was broken in the 2017 season, when the club finished on third place (Svensk Fotboll n.d.). In 2017, the number of members in the football branch of DIF was 13,224 people. Furthermore, DIF has 1850 children and young people divided in 90 youth teams with 450 leaders in its organisation (DIF FF 2018; DIF n.d.a).

4.3.2 CSR concept and activities

DIF has a clear model, which goes under the name Our city, for how to address the question of social responsibility. However, Lundberg refrains from calling it CSR.

We try not to use the word CSR. We try to work with sustainability instead. Because in sustainability you also get, it is the organisation, the system Djurgården that also has to function over time. If the club is not fine, neither will any CSR projects exist. So you have to sort of build this into your system.

The work with sustainability is divided into three parts: the organisational plan, the football plan and the city plan. In the organisation plan, questions like club governance, ethics and integrity, financial sustainability, sponsor relations, professionalisation of the club and education of the staff are addressed. The football plan refers to everything that happens during a match day, such as event development, how the players behave and supporter culture. The city plan finally dictates the relation to the city and defines what actions that are being made in the city. Hence, the model includes aspects related to the whole organisation and not just social actions that are being made in the city (interview Lundberg).
The club’s sustainability model is furthermore based on the so-called shared value model. The model consists of three basic parts, namely social need, corporate expertise and business opportunities that will lead to shared value if all are optimised. In DIF’s case, the social need is identified to be that children today are too inactive. Moreover, the corporate expertise, which can address the identified need, is the possession of resources related to sport and health. Lundberg explains the expertise further:

We have great knowledge about sport and health and we have leaders that are very skilled pedagogues. And we are an authority in the sports field – you do not question that Djurgården know sport.

The business opportunities of the shared value model are related to the club’s sponsors, which can provide monetary or in-kind resources for addressing the social need. When these components are combined, the initial social need can be addressed (interview Lundberg).

DIF is applying the shared value model in a newly started school programme, where the club carries out football practice with coaches from the youth organisation in selected schools in the inner city. A second programme that is about to be launched is a mobile sports ground that will facilitate spontaneous football on places like schoolyards, housing areas and shopping malls (DIF n.d.b; interview Lundberg). A third activity that is already fully implemented is called Drive-in football, which are open practices organised in Spånga and Rinkeby. In this way, the social actions made by the club are all directed towards providing areas for football activity where children and young people can be more physically activated. Accordingly, the actions are all sport/health programmes. Lundberg describes it further in the following way:

We try to work where we are experts. I know that there are different kinds of projects to solve unemployment among the young, but we have completely disregarded ourselves from that since we are not authorities there. I believe that you to a greater extent need to start with the core activity. The core activity is sometimes misunderstood to be about our elite activity or our first team’s matches, which is not what we mean. In the case of football, football is the core activity.
In order to make the sustainability work coherent, all parts of the club is supposed to be integrated in the social actions that are being made. Here, Lundberg differentiates between three essential parts: the experience sport (the elite sport), the club sport (the youth sport), and the spontaneous sport.

We think that the three parts can only exist in the long-term if they are tied together. There has to be meetings with our spontaneous sport and our experience sport and our club sport. When we go out to the schools for instance, we use our leaders from the club sport to activate the children. You can also activate players from the first team, you can try to make the participants come to the matches in the next step.

An important part of the club sport is the work with the core values, focusing on joy, comradeship, fair play and all people’s right to participate. These values affect all actors related to the club, meaning the youth players, parents, players, coaches, staff and supporters (DIF n.d.c). Moreover, DIF newly launched a new system for risk management for the youth organisation that players, coaches and parents are being taught. The system identifies the risks that are related to the football activities, such as bullying and assaults, and how to address such issues (interview Lundberg).

The charitable actions of DIF are directed towards four organisations, namely Astrid Lindgrens barnsjukhus, Trygga Barnen, Stadsmissionens äldrecenter and Barn till ensamma mammor Fryshuset. Examples of actions that have been made in order to support these organisations are provision of free tickets, meetings with players and activities in the training facility. Moreover, the club has a strict principle of only collaborating with organisations based in Stockholm and not with organisations that only want monetary donations (interview Lundberg).

In the CSR work, DIF is not prioritising environmental actions. Lundberg describes that the club is not the owner of the arena or the training facilities, which makes environmental actions difficult. Furthermore, Lundberg describes it as a question of resources: “When you talk about sustainability, you have to prioritise – what is the most relevant to us?” However, the club is instead focusing on actions affecting the social and working environment for the actors of the club.
It is not about green environment, but instead about how our players in the youth teams feel, if there is a good climate on the stands, if our players feel support, how our employees feel.

4.3.3 Motives
The primary motive with Our City is to position the club stronger and clearer in the city, in order to create more meetings with Stockholmers, to get more children to start playing for DIF, to build a stronger organisation and to be a more attractive partner to sponsors and the municipality. Moreover, the commercial value of the sustainability concept is evident. Lundberg describes it in the following way. “What we do, for instance school activities or spontaneous sport, is as much a commercial strategy as a social activation”. As an effect, the importance of selling the concept to a maximised price is clear.

It would have been easy to go out and say that all our sponsors are with us on this but we want it to be value connected to it, we do not want to sell this right too cheap. As little as we should sell our players below price, we should not sell ourselves below price. And the more money we get, the more we can achieve.

Finally, Lundberg accentuates the importance of the model in order to become a prosperous and professionally responsible club. By working in this way, the club is expected to come up to the expectations from the supporters, sponsors, city and parents in the youth teams. Moreover, that will lead to financial contributions and subsequently to sporting success.

4.3.4 Stakeholders
4.3.4.1 Sponsors
Lundberg points out that they have not involved their sponsors in the early stages of the transformed CSR work. When the concept Our city was recently more settled, Lundberg presented it to the sponsors. Lundberg describes it in the following way: “The spontaneous sport, we feel that it is not until now that the product is attractive enough to go out and talk to anyone”. The response from the sponsors was good and many companies immediately stated that they wanted to be activated in the CSR work either financially or by supplying a specific product (interview Lundberg).
The sponsors cannot easily affect the CSR work, instead it is the club that controls the actions. According to Lundberg, the club is defining the work and it is then the choice of the companies if they want to support it or not. This is a deliberate decision, since the club does not want to prosecute actions to solve needs that are not defined by themselves but instead by sponsors.

We do the analysis, we are the experts and we have said that this is what we do in order to solve these needs. Take it or leave it, like that kind of. Because we have to believe in what we do. Companies have said ”if you do this, you will get 100,000 kronor”. Not interesting. The only thing you would do is to get more job. It might solve their need, but it does not solve our need.

4.3.4.2 Organisations and the municipality

As mentioned earlier, DIF is collaborating with four organisations. By limiting the efforts to these organisations, Lundberg means that the club can get a more personal relationship to the chosen organisations, which enables a tighter collaboration resulting in a better outcome.

We try to funnel it down to make it less straggly. It does not mean that we cannot do isolated actions somewhere, but it would be very tough to go for everything. You will drown in inquiries about taking sides against one thing to the other.

DIF does not make monetary donations to the organisations, instead the club has helped finding sponsoring companies that have been able to support financially. However, the relationships to these organisations are not just one-way relationships where DIF is supporting the organisations; instead the club is investigating how they can use the core competences of the organisations. A clear such example is Trygga Barnen – an organisation supporting children in families with addiction problems or mental illness – that DIF wants to use in order to notice children in the youth teams facing these problems. By using the core competence of the organisation, Lundberg means that the club can improve.
Statistically we would have about 250 children with this kind of problems in the family, where Trygga Barnen has an incredible competence. So we try to look at how we can help locking in the children to them, since we have no competence there.

The municipality, the City of Stockholm, is involved in the spontaneous football actions that DIF is arranging. The club gets financial support for arranging drive-in football and there is an ongoing dialogue about collaborating with the mobile sports ground facilitating spontaneous sport. In the future, Lundberg hopes that the two parts can collaborate with the school programme that DIF carries out. Lundberg describes it in the following way:

We want to activate our partners, we want to activate the municipality. It cannot be me running around in the schools, it has to be Djurgårdens IF together with the City of Stockholm and Volkswagen and so on.

4.3.4.3 SvFF and SEF
DIF has not used SvFF for support in the CSR work. Lundberg describes that “the competence is not better somewhere else, we believe completely in our model and want to finish it”. Instead, DIF has received support from an international company working with CSR. Moreover, the club was earlier active in a CSR council for European clubs arranged by the European Club Association. The council consisted of representatives from eight clubs, which shared experiences. Moreover, Lundberg joined the CSR council of SEF in the beginning, but left it after the first meeting since the ideas were not in line with the CSR work of the club.

We left it, not because it cannot be good but on the first meeting Djurgården’s attitude was firstly to agree on what sustainability is and how we look at CSR. After three hours all had already agreed on what to do now, except for us. And then we felt that if that is the way it will work, then we cannot participate. So we wrote a diplomatic letter wishing everyone good luck and left.
Lundberg further accentuates the importance of following the own guidelines for CSR, which is dependent on the context of the club. “There are such big differences in conditions: Halmstad BK cannot work like Djurgården and Djurgården cannot work like Juventus”. Hence, Lundberg emphasises the importance of selecting what to join.

In CSR questions, it is like everyone is supposed to be best friends. Everyone is supposed to think that what everyone is doing is good. But I do not think that. And it is very strange, because it is not like that in any other field. I mean, there are no rights or wrongs, but it is strange that we are expected to all think the same.

4.3.5.4 Fans

Lundberg states that the new concept for the CSR work has initially received support from the fans of the club. However, this has not always been the case. In the beginning of the club’s CSR work back in 2013, fans were criticising the efforts. Lundberg describes it as a turbulent time for the club since both the sporting and financial results were bad.

In the beginning, in 2013 and so, things went really badly for Djurgården. Both financially and sports wise, we had a few scandals of different kind. I mean, I wonder too, we cannot lose, have 1-21 in goal difference in seven matches and run at a 30 million loss and then do projects that are not harmonising with the other activities. So I think that the critique was justified.

Lundberg further emphasises that these tough years taught him how to address CSR questions to the fans in order to be more successfull. His key is to be careful when communicating and to make sure that the concept firstly has internally anchorage before communicating externally.

It is so important to communicate this carefully. We have deliberately kept a low profile outwards since we always want to create an anchorage and always know when and where and how we will see this. And that is much from own experiences.
Lundberg stresses the importance of adjusting the rhetoric based on whom he is talking to. Hence, the communication with the fans demands a different approach than the communication with sponsors or the municipality.

When I talk to the fans, I talk about the importance for us to come out and activate children and young people, then they will understand that these children will hopefully cheer for Djurgården, which they think is great. But we have an incredible support among the fans for this work – even from the supporter groups that are more rowdy.

Finally, Lundberg is aware of the fact that it might be problematic if fans apprehend something as political when the club is taking a stand against something. However, that situation has not yet appeared according to Lundberg.

4.3.5 CSR development

Lundberg was appointed CSR manager of DIF in 2013, before that there was no such position in the club. In the beginning, the club used consultants to implement CSR in the organisation. However, a clash between the consultants and the staff working operatively started, making Lundberg a mediator between the two parties. In order to make the CSR work more successful, Lundberg developed an own model adjusted to DIF’s conditions without the consultants. In the beginning, the concept was called the Djurgården Spirit and was primarily focused on social actions in order to be a good force in society. Moreover, the CSR work was not connected to the core activity, but instead more in kind of charity projects. In 2013 and 2014 two scandals related to DIF staggered Allsvenskan. In 2013, a fan threw a pear at a player from the opposite team (Jönsson & Bohman 2013) and in 2014, a fan of Djurgården was killed by a supporter of the opposite team before the opening match of that season (Svahn & Edwinsson 2014). According to Lundberg, these incidents were clear evidences that the club needed to change the way CSR was addressed.

That pear, do you remember that pear? It almost sank the whole club. A pear weighing 83 grams. Then you are not sustainable. And then somewhere, we had to start working with, if we have a person dying in Helsingborg, a supporter, then we have to prioritise to start addressing these questions before anything else.
In 2016, the work was speeded up when Staffan Holmberg was hired also to work with these questions. The two tried to sell the Djurgården Spirit in order to get financial resources for the CSR activities, but there were no interest from other actors. Lundberg describes this as the starting point of the completely new take on CSR.

We had to reconsider matters and think about how to make people willing to join – also internally. And we realised that when we started solving problems for our co-workers, then they realised that they had something to gain. It was the same with the companies. “Look, we do heaps of good stuff. Oh yes, but what do we gain from it? Well this. Okay!” Even the city, the municipality, wants you to solve something for them. No one will just give you money.

In the work with transforming the CSR work, the club took help from an international company that had created the sustainability work of Juventus, to get influences on how to create a suitable model. The collaboration resulted in the implementation of the shared value model in DIF that is essential in DIF’s work today. Moreover, Lundberg and Holmberg are working full-time for the club, but the time is divided between the football and ice hockey organisations. The concept Our City is however established in both organisations, meaning that the division of the working time is natural. Lundberg’s role is more strategically oriented, whereas Holmberg works more operatively (interview Lundberg).

Finally, Lundberg is convinced that the new model and organisation is better prepared for potential crises, such as the pear scandal in 2013. On the question if they would have handled such a scandal better today, the answer from Lundberg is clear.

Absolutely, yes, my goodness, we can handle that today. We have a completely different competence in-house to manage such a thing. Djurgården a few years ago, something would have happened and then “what do we do?” We have completely different support functions today that will hopefully minimise the risk that it happens. But in a club like Djurgården or AIK or Hammarby stuff always happens, but it is all about minimising the risk that it happens and when it happens to be prepared.
According to Lundberg, the first step now is to finalise the extensive work with *Our City* and incorporate it throughout the organisation. Additionally, Lundberg wants to evolve and improve the specific initiatives. By doing that, the hope is to be able to extend the working force working with these activities (Lundberg interview).

### 4.4 IFK Göteborg

#### 4.4.1 Club description

IFK Göteborg was founded in 1904. The club consists of six different sections – athletics, bowling, football, orienteering, skiing and skating – that together form an alliance. With start in 2018, all sections are individual clubs, meaning that IFK Göteborg Fotboll is an own entity (IFK Göteborg 2018). Moreover, the club has become Swedish champions 18 times, latest in the 2007 season. Furthermore, the club won the UEFA Cup – a tournament with clubs from Europe, today called UEFA Europa League (Expressen 2008) – twice in the 1980s, which no other Swedish club has ever won. In the years 2013 to 2016 the club finished top four in Allsvenskan, but the last season’s 10th position was a disappointment to the club (Svensk Fotboll n.d.). The home matches are played at Gamla Ullevi with the capacity of 18,100 attendances. The average number of attendances in 2017 was 12,299 people. Moreover, in 2017 the number of members in the club was 5,038 people (IFK Göteborg n.d.a; IFK Göteborg 2018). Lastly, the club’s youth academy includes about 200 players and 50 leaders (IFK Göteborg n.d.b).

#### 4.4.2 CSR concept and activities

The CSR work of IFK Göteborg can be divided into two different parts: social and environmental sustainability. The social work is called *IFK in the community* and consists of a groundwork of certain core values that the club wants to be associated with and that is integrated within the whole organisation. Youth players, elite players as well as staff and the members of the board all get educated in the core values focusing on comradeship, how to treat others respectfully and all people’s right to participate. Furthermore, the club is planning on working towards an hbtq certification and officially participates in Pride, in order to fully follow the set of core values. Last year, the first team’s pre-season training camp was changed from Dubai, where it was first planned to be held, to Spain, due to the club’s values focusing on human rights. Moreover, IFK Göteborg has a concept called Young Fellows, which is an educational programme where young fans in the age of 9 to 14 years are educated in the core values of the club and thus taught how to act as good supporters (interview Anderton).
Resting on the core values creating the foundation of the CSR work, there are three major concepts constituting the social actions of the club. These concepts are *IFK on the schedule*, *Active Gothenburg* and *Courts for the future*. *IFK on the schedule* is a sport/health programme in five schools in suburbs of Gothenburg (interview Anderton). School children there can choose to have a football profile and then have a football class once every week. These football classes are held by teachers from the schools, football leaders from the club and at certain times also by players or coaches from the main team. The focus of the football profile is to build comradeship and to encourage a more active life. The new head coach for the 2018 season Poya Asbaghi has for instance participated in a class in one of these schools and talked about his experiences on his immigration to Sweden, his feeling of belongingness in and exclusion from the Swedish society at different times and how to integrate people from other countries (Niva 2018). Moreover, the schools chosen are all situated in areas that are prioritised by the police for addressing extra resources in order to deal with social problems. Many pupils in these schools have poor grades, why *IFK on the schedule* also focuses on improving the school results. Hence, the goal of the concept is not only to provide for a better health, but also to encourage learning (interview Anderton).

*Active Gothenburg* is a programme for young unemployed people living in Biskopsgården and Hammarkullen, two suburbs with different kinds of social issues. The group meets once a week and plays football. There is a work coach present, helping the participants to find suitable work offers or educational possibilities. Accordingly, Active Gothenburg is an arena where football practice is combined with work and education counselling (interview Anderton). The programme is organised in collaboration with The Swedish Union of Tenants, Bostadsbolaget, Göteborgs Stadsmission, Folkhögskolan in Angered, Samjobb and Äpplet Jobbcenter (IFK Göteborg n.d. c).

The third major part of the social actions of the club is *Courts for the future*, which is made in collaboration with Cruyff Foundation. Courts that are smaller than normal football pitches will be built, in order to make spontaneous, as well as organised, football possible. The concept origins from the Cruyff Foundation – founded by the late footballer Johan Cruyff – and the idea is to build the courts in areas where there is great need of extra resources. In the case of IFK Göteborg, the decision has been made to build the first three courts in Bergsjön, Hammarkullen and Biskopsgården (IFK Göteborg n.d.d). The aim of the concept, from IFK Göteborg’s perspective, is to encourage young people to get more activated, since many
people are fairly much sitting still in the everyday life. A second aim is to facilitate organised football in local clubs in the suburbs. By doing this, IFK Göteborg hopes to increase its base of recruitment of both players and supporters (interview Anderton).

The club is also active in charity and contributes for instance with signed products in fundraising projects. Partners of the club are encouraged to donate money for free tickets, which is given to people that would not be able to attend matches otherwise. In 2017, 6,000 free tickets were distributed to different organisations. Furthermore, there is a concept called *Visiting organisation* which means that for each home match, a special organisation working with charity in different ways is presented to the audience. Two such organisations are Ung Cancer, giving attention to a drive on testicle cancer, and Aldrig Ensam, an organisation focusing on mental illness. For both these organisations, the football audience is a highly relevant target group. The visiting organisation is presented in the match programme, gets a tent in the event area for selling products and raising money and is also interviewed in half time (interview Anderton).

The other leg of CSR, environmental responsibility, is considered within the organisation. Some events, such as Energikicken – a tournament for fifth graders in schools in Gothenburg focusing on fair play, comradeship and fellowship – have received environmental diplomacy (interview Anderton). Furthermore, the artificial turfs of the courts that will be build in Courts for the future will be made of environmental friendly material (IFK Göteborg 2017). There is an ongoing process in making the training facility environmental friendly, where some parts already have reached environmental diplomacy (interview Anderton).

### 4.4.3 Motives

The CSR work of today started in 2015, with a motion to the annual meeting stating that the fan base of IFK Göteborg did not reflect what the population of the city actually looked like (interview Anderton). The club has been called the white man’s club and has historically been lacking support in suburbs where immigration have been high resulting in multi-cultural communities. This has also been evident within the organisation: few players and coaches on all levels, especially in the main team, come from these suburbs. In some circles, the club has even had a stamp as being racist (Niva 2018; Winkler 2016). To address the motion, the club first needed to find out what the city looked like in order to know what to reflect. To do that, a report conducted by the City of Gothenburg was used, stating Gothenburg to be one of the
most segregated cities in Europe with great differences in health and living conditions in different areas of the city. Anderton describes the differences in the following way:

If you look at Bergsjön, an outer suburb of Gothenburg, and Askim, the difference in average length of life is nine years, which is absurd. It is a few minute drive with the car and a nine year difference.

Many people living in these suburbs did not even know about IFK Göteborg, why a greater effort was demanded in order to become a club where all citizens could feel welcomed. Anderton states that the old notions of the club as being superior had to be changed in order to attract new people.

The best thing that could happen to us was when Malmö passed us and we could not call ourselves most champions anymore, because that resulted in a big identity crisis that forced us to find out who we are then. Who are we really? Who are we supposed to be and who do we want to be? You are supposed to feel proud when carrying the IFK emblem.

To be able to better represent the whole city of Gothenburg and accordingly have a more diverse fan base, *IFK in the community* was started where the majority of the programmes have been focused on the suburbs where the club traditionally has had weak support (interview Anderton).

4.4.4 Stakeholders

4.4.4.1 Sponsors

Anderton mentions a clear trend that has been evident in recent years: the club’s more strategic CSR work is also reflected in the sponsors approach to sponsorship.

We have noticed an immense difference in demand from our partners. The traditional sponsorship and representation barely exist anymore. Now they are making demands and we are making demand back, which is very good if you want a guarantee of quality that you do as much as you can. In both directions so to speak.
The club has many CSR partners and a great deal of the CSR work is financed through sponsorship deals. Some companies earmark money for certain concepts, such as Stena Metall who financed 6,000 free tickets that were distributed to people who normally cannot go to the matches. Other companies choose to add extra money to the CSR work without having any demands where it should be directed. Some companies make in-kind contributions, such as Nettbuss helping with transport. Moreover, Anderton states that some partners are only sponsoring the CSR work, whereas others are also sponsors to the club as a whole.

The partners understand that we have a unique starting position in being a sports and football club. Some want to reach out with their message, like the Swedish Union of Tenants for example who wants safe neighbourhoods. But to do the Union of Tenants on the schedule does not go as well as when IFK comes. You can also come to Gamla Ullevi and be mascots or flag carriers and so on.

Anderton stresses that she is having a tight dialogue with the partnering companies and that there are room for partner lead initiatives. Limited resources, mostly time resources, are however limiting the possibility for carrying out such initiatives. On the other hand, Anderton explains the following: “[…] we have seen that these needs exist and the concepts that we are doing are started in order to address them – and that is something that also the partners see”.

The reactions from the sponsors regarding the CSR work have been very positive recently. However, Anderton emphasises that it took some time before the partners could be involved in the CSR work, since the new concepts needed to be settled first.

It is very hard to sell a package if you do not have a product, or you can do, but it will be very short-sighted. Now we have built up the activities, the organisation, and then partners also want to invest since they realise that they will get something back.

Many of the sponsoring companies have furthermore done processes of change regarding CSR and sustainability, making the sponsorship with IFK Göteborg suitable. According to Anderton, the CSR work of the club is crucial for some companies that would not have been sponsors otherwise.
If we would not have had this work, many companies actually had not been able to sponsor us since they, according to their new general guidelines, can only sponsor things that contribute to the public welfare.

### 4.4.4.2 Organisations and the municipality

IFK Göteborg collaborates with different kinds of organisations, in order to be able to address different kinds of problem. These collaborations with organisations are regarded as important by Anderton, since they give trustworthiness to the actions that are carried out. With help from organisations addressing certain problems and therefore having expert knowledge, the club can identify the specific target groups relevant for the different actions. Anderton describes it as a guarantee of reaching out to the right target group: “It is all about finding an organisation that is used to meet this kind of people or that has another kind of knowledge”.

In other aspects, IFK Göteborg is the actor with expert knowledge that organisations can use in order to create a greater impact. This is the case with Äpplet Jobbcentrum, which is involved in *Active Gothenburg*. With help of the club, the organisation can meet the target group to its actions. Anderton further explains:

> The manager of Äpplet, she says that their office has been there all the time, that people know they have drop-in sessions, that one can go there to apply for jobs and to great probability get a job and be matched to a job – but people do not do that. And then they have realised that they have to move to where the young people actually are.

The collaboration with the City of Gothenburg has historically been challenging for Anderton, who states that there has not been cooperation in order to reach common goals. “They have seen us like an elite club with our own money – you will not receive support from us”. However, in recent time, new forms for collaboration have been established between the club and the municipality. One reason for that is the fact that the club has used the report from the city on differences in life conditions based on where you live to build the new CSR concept. Moreover, a municipal real-estate company will do the maintenance of the football courts that are about to be built within the project *Courts for the future*. The club has furthermore received financial support for working for a more equal Gothenburg.
4.4.4.3 SvFF and SEF

Anderton points out that she has not used SvFF for help in the CSR work, but that it might change in the future. Furthermore, Anderton is one of the leading figures in the CSR council of SEF. She further emphasises that more collaboration is needed, at the same time as all clubs work differently.

There is much more that we can do together, but it is also – as we have talked about with SEF – important that you let each club work in the way they believe in, in the way that is best for the city and the club. But there could be some guiding principles and toolboxes that the association and SEF could assist with that I think would be very important.

Anderton stresses that the CSR council has the potential of functioning in that way, providing guidelines for different kinds of CSR programmes. IFK Göteborg has also participated in conferences arranged by the European Football Development Network – a European network for CSR related questions – that have given Anderton ideas on how the Swedish supporting functions would ideally work.

They have done a work that I had wished that the association could have done directed to Sweden and the national level, or SEF, because we in the CSR council can do the same. It is mainly about these toolboxes in different areas. For example organisations that can support you, that you find partners. It would have been incredibly thankful to get a manual for that. “Are you interested in starting that? This is how you do”. I would have liked such a function on the association level.

4.4.4.4 Fans

The motion starting the new CSR concept of the club, IFK in the community, came from supporters of the club claiming that the stands during matches do not reflect the real population of the city. Accordingly, there has been a demand about change from fans of the club. Anderton points that out to be the reason for the fans’ reaction on the CSR work, which has been very positive. In the season of 2017, the club finished on tenth place, which was a great disappointment for all actors of the club. Many fans were very upset, however not about the CSR work. Instead, it was the other way around.
Many said “luckily we have this, that is something to be proud of”. And for real, I think that if we would not have had this work that went good last year and that it happened a lot of positive stuff and a lot of news about that, the tones would had been completely different. They put it in relation to the sporting, that, thank God, at least this raises our pride.

Another CSR related aspect receiving positive feedback was the fact that the club changed location for the pre-season camp from Dubai to Spain, after having received complaints from fans about the lack of human rights in Dubai. According to Anderton, many fans feel that they have been listened to.

They feel that things have happened and that we have been sensitive towards their wishes. They feel listened to in these questions – that is very important.

Not all aspects of the CSR work have however been free from criticism. Anderton states that questions regarding hbtq and Pride are always controversial and leading to criticism from some fans. The criticism is based on the argument that participating in such events and having rainbow coloured flags on the stands are political statements that do not belong in football (Jansson 2017). Anderton however stresses that the critique is decreasing each year.

It was the third year that we officially participated in Pride and there was a great difference. I wonder if I even received one email last year, from having become bombarded the first year. I am pretty sure that our clarity and that we show that there is nothing strange in it, that this is what we stand for. What are you questioning?

Finally, it is important to note that far from all fans are negative about the club’s concentration on hbtq related questions. As a matter of fact, fans took an initiative to address these kinds of questions in 2015, in order to make the stands open for all. The club in turn answered to the demand by arranging an hbtq day, where fans and the employees of the club were invited to a lecture about hbtq and norm critique (Windelhed 2015).
4.4.5 CSR development

The starting point for a more active CSR work was in 2012, as the former iconic player Kennet Andersson was appointed CSR manager of the club. Before that, different social and charitable actions had been made, but without a clear vision or strategy guiding the work. Andersson coordinated the work that had been done previously and created a new department in the organisation for CSR activity. *Active Gothenburg* was started during this time (interview Anderton). Andersson left the club in the beginning of 2015 and Anderton took charge of the CSR work of the club (Tynander 2015).

As the CSR manager, Anderton is responsible for the current and future CSR work. Furthermore, Anderton is coordinating the different CSR programmes that are carried out. The practical work in the different concepts of *IFK in the community* is carried out by leaders from the club that are either paid or work voluntarily and also by people from collaborating organisations. The job description of Anderton is not connected to the actual sport performance, however she was involved in the search for the new head coach and the signing of Poya Asbaghi. Anderton describes this aspect further:

> We knew that we wanted children and young people from the whole city of Gothenburg – how could we think in choosing a profile that could make children and young people interested in joining IFK, which has not been the case before? One might have reasoned that it has not been a modern football being played, so that is match philosophy, that is one part of the profile. Are there any other characteristics that can be positive? And then we just realised what a golden treasure Poya was, having so many of these characteristics in one person.

Besides standing for the type of football that IFK Göteborg wants to play, Anderton describes Asbaghi as a role model for the new approach since he himself has experience from living in suburbs with great diversity. Therefore, Anderton and Asbaghi have been working closely together in changing the image of the club.

For the future, Anderton’s ambition is to continue to implement the core values within the organisation and for all actors connected to the club, in order to make them self-evident. Moreover, Anderton wants to increase the work force, in order to be able to expand the CSR
work. Finally, the idea is to further improve the specific CSR activities of today. Anderton explains the goals for the future CSR work in the following way:

I want to develop the concepts that we do today, it feels like they are working well. And then, the day that we can say that we now have a player who started in IFK on the schedule, that today he is playing in IFK’s main team.

4.5 Malmö FF

4.5.1 Club description

Malmö FF was founded in 1910. The club has won the highest division of football 20 times, making Malmö FF the most successful Swedish team (Malmö FF n.d.a). The influx of silverware continues: since 2013 MFF has won the league every season except for 2015, when the club finished on fifth position (Svensk Fotboll n.d.). Furthermore, both in 2014 and 2015 the team managed to qualify for the group stage of Champions League and got to play against teams like Juventus, Real Madrid and Paris Saint-Germain (Malmö FF n.d.b). The qualifications resulted in great inflow of capital: 178 million SEK in 2014 and 202 million SEK in 2015 only from the Union of European Football Associations (UEFA) (Akbarzadeh 2016; Sportbladet 2015). In 2016, a compilation of Nordic clubs’ financial status showed that MFF had the best economic result of all clubs and by far the best result in Allsvenskan, much owing to the capital gained from the success in Champions League (Wagner 2016). Moreover, the club plays its home matches at Stadion, which has a capacity of 24,000 people. In 2017, the average number of attendances was 18,254 (EY 2018). The number of members in the club was 6,314 people in 2016 (Malmö FF 2018a).

4.5.2 CSR concept and activities

The CSR work of Malmö FF is covering both social and environmental actions. The core values of the club, which accentuates joy, fair play and the superiority of the club above the individual, is present throughout the organisation (Malmö FF n.d.c). However, the way these ethical values are being taught differ based on the role of every particular individual category in the club. The young players get it packet in one way, the staff another and the first team in a third way (interview Kindvall).
The social actions go under the name *MFF in the community* and consist of different programmes. The biggest CSR programme is the football academies that the club is running in 14 schools in 12 different municipalities in Skåne. In total there are 850 students in these academies in the age 13 to 16 years. Of these, about 50 also play for Malmö FF, the rest belong to other clubs. The students have football scheduled three to four times a week led by leaders from Malmö FF. This means that each day, the club has about 45 leaders active in the academies. The major goal of the academy programme is to encourage good school results, making it an educational programme (interview Kindvall).

The academies are supposed to fit 800 that will not be elite football players – but they are also supposed to fit the 50 that become elite players within the same frame. There are so many that will never be able to earn money on football, that goes without saying.

Even though the main goal of the football academy is not related to the outcome on the pitch, many professional players today have played in the academies. In the first team of Malmö FF today, all players from the region born after 1992 have passed through the football academy. Furthermore, there are about 50 players in other clubs in Allsvenskan and Superettan that have played in the football academy (interview Kindvall).

If you play football six to seven times a week with good coaches when you are 13 to 16 years old, of course a lot will happen. But we do not care about that – that is for the youth department to care about. We only have one goal and that is to improve the school results. The football profile is used to encourage even better results.

Malmö FF has no girl teams in the organisation, except for the football school for children, but there are about 150 girls in the football academies. Hence, Malmö FF is the club in Skåne that facilitates football training for the highest amount of girls in this particular age (interview Kindvall).

The second biggest social programme is called *the Career academy*, which consists of two parts: job matching and a special event called *Career day with football*. The target group for both these activities are unemployed people in the age 16 to 29 years living in Malmö. In the
first part, unemployed people are matched with the sponsoring companies of the club. Heri states that the activity accordingly is directed by the needs of the companies.

When the company has a certain need – which often requires a lot of activity from our side to first make them realise their need and then to make them dare to give it a try – we make recruiting activities for the target group.

This activity has been shown to be challenging for all parts. The process is completely dependent on the employment needs of the companies, at the same time as the target group of unemployed people is constantly changing. Heri describes the situation in the following way:

The target group today is more challenging than ever. In Malmö, it consists of more men than women, many are foreign born, many have poor language skills, many lack education and work experience. Many also have some kind of functional variation – sometimes physical but often mental. I am picturing a gloomy picture, but that is how it looks. So many companies lack the possibility or courage to welcome this target group.

In order to address this problem, Malmö FF realised that there needed to be a forum where people in search of work and employers could meet. Furthermore, the target group needs guidance in order to know what jobs to apply for and which education that can lead to job opportunities. Hence, Malmö FF started the second leg of the programme, namely the Career day with football in collaboration with the Swedish Public Employment Service (interview Heri). During the career day there is first an exposition where the club’s partner companies can present themselves and interaction can be made. Thereafter, the partners and the job seekers have lunch together, followed by a football tournament with mixed teams of job seekers and company representatives (Karriärakademin n.d.).

Malmö FF organises something called Football for unaccompanied, which is football practices for children and young people living in refugee housing in Malmö. The aim of the programme is to address problems related to integration of refugees, making it a social programme. The training sessions are open for all; no previous football experience is required. The programme, which is in collaboration with the City of Malmö, Ensamkommandes Förbund and the refugee housings (Malmö FF n.d.d), was started in 2015.
when the reception of refugees reached its peak. However, the number of participants has gradually decreased as an effect of both integration and replacement of refugees and today about 20 people participate (interview Kindvall). Moreover, the club recently arranged integration coffee in connection to a match, which was an event where newly arrived people could meet people that have lived in Sweden for a longer time for coffee and social activity. After the coffee, the participants watched the match together. The event was in collaboration with ÖppnaDörren, an organisation working for inclusion and integration (Malmö FF 2018b).

Another initiative made by Malmö FF is *Football against racism*, which is a tournament focusing on anti-racism. There are about 100 boys’ and girls’ teams participating from all over Skåne. By the side of the football practice, there are educational days with seminars focusing on everyone’s equal value and how to work against racism that players and coaches can attend. The idea is furthermore that these teams will help spread the message further. The club has also initiated *Compulsory school against racism*, which is a similar tournament for sixth graders in Malmö (Malmö FF n.d.e).

The club is active in charity activities, which are focused towards the two foundations Ronald McDonald House in Lund and the foundation Henrik Superman, which is a foundation helping children diagnosed with cancer to fulfil their wishes. In order to help these foundations, the club for instance made a Christmas calendar, where people could bid on signed match shirts and other things used by the players. The entire amount of money being raised through the calendar was donated to the two foundations. Furthermore, sick children and their families have been able to visit Malmö FF to meet with the players. The club has also been attending different events arranged by the foundations (Malmö FF 2016; Malmö FF 2017a; Malmö FF 2017b).

Finally, the club is taking on environmental responsibility by having electricity from environmental friendly sources in the arena. This is provided by E.ON, a partner to Malmö FF (interview Kindvall). The contract with the electricity company was signed already in 2009 and focus was already from the start set on providing green electricity to the arena (Malmö FF 2009).
**4.5.3 Motives**

As mentioned previously, by engaging in schools in Skåne, Malmö FF wants to encourage better school results. The idea is to make the school time more interesting and fun for the students that are able to practice the sport they are passionate about, which will increase the likelihood that the students are present at school. Kindvall emphasises that this will result in better school results.

You will raise the base, so that the students get better grades and get accepted to upper secondary school. The next step is to get influences to continue studying. It is always about broadening the base, but not forgetting the top.

The same reasoning is applied to the football practice and its effect on Malmö FF (interview Kindvall).

In terms of football, we are the tip of the iceberg here and we believe that everything that is pushed up from below is making us better. If we train 800 children each year, these children will naturally get close to Malmö FF. And if these children want to be good at football, they will come to us. We believe that if we raise the base we will also raise the top.

The club has allocated many resources in the CSR work in order to provide education on and off the field. In order to deepen the social responsible, the club wanted to take the next step after having standardised the work with the football academies (interview Heri).

MFF has a very strong position in the city, we get very much from the City of Malmö and our citizens. We need a lot of people, there are many dedicating their lives to us so to speak. And if you look at the stands, football is uniting. There are young and old, rich and poor, bank directors and assistant nurses. We have the whole range of people coming to us and it is important to MFF to always give back if we can.
The club realised that the unique position and the many relationships with companies in the city could be used in order to help both parts in the employment process (interview Heri).

We realised quite early that everyone talks about the importance of contacts. Everyone is saying that there are so many companies that want to employ but cannot because they do not have access to the right competence, they do not know where it is. We realised quite early that there is a need to be filled. It does not have to be huge, but something is needed – the last puzzle piece. And who has the strongest network in Malmö? Well that is MFF.

*The Career academy* is a way to provide an increased value for the sponsoring companies, which is also leading new sponsors to the club. Heri, however, strongly states that this is not the main reason of the programme, but instead the social value that is created.

That can never be the main purpose, in that case I do not feel that this is about working with social issues. If there is a win-win situation, that is perfect, but you can never, according to me – that is my personal opinion – work with social issues in order to make money. Then you are completely wrong. But it is great if it is creating a positive side effect.

### 4.5.4 Stakeholders

Malmö FF’s CSR work mainly consists of two major programmes: the football academies and the Career academy. Since the programmes are completely different, where one is based in schools and the other deals with the labour market, the relations to the stakeholders are different. Hence, the answers of Kindvall and Heri will be separated. When the answers of the two are similar however, they will be presented together.

#### 4.5.4.1 Sponsors

Both Kindvall and Heri state that there has been an evident change in interest from sponsors in recent years. The sponsors are now more inclined to support CSR activities than before. Kindvall describes it in the following way:
We have talked to many of the big sponsors now, it feels like it is important to sponsors that when you invest money – sometimes a lot of money – that you can say internally in the company that this is not just for the wage of a new signing. There is an external pressure on sponsors to engage in good things. We have many big sponsors now that want to engage in a constructive way.

In the Career academy, where the relationships to the sponsors are very tight, this change has been evident since the start in 2013.

We talk so much more about it today than in 2013, that it is important to activate, that the companies want to activate their sponsorship. And it is first now that we have understood the extent of it, we did not realise that back then. We were completely right in time because the companies want to engage, some companies even have demands on doing that.

The two CSR programmes face completely different realities. In the schools, sponsorship relations are more complex since there is legislation that has to be taken into account. Kindvall further explains the situation: “If you want to bring the sponsors’ competences to the school – that is not easy, then you really need a plan”. Moreover, sponsors can come up with ideas on how to be activated in the schools, but there are clear restrictions that MFF has to follow when assessing the ideas. Kindvall emphasises:

We cannot go the whole hog in regards to the school and the sponsors cannot do that to us. There is, for better or for worse, a set of rules.

Kindvall states – despite the complex situation – that the sponsors’ reactions have been positive and that the school programme has generated both direct and indirect sponsors to the club.
The Career academy faces a different reality. Heri describes that the sponsors of the club are centered here.

It is a service function to our sponsors. They think this is great, that they through their sponsorship can work with things that are quite tough and hard and take time, that we can help them with that.

In addition, companies that are not already sponsors to the club have wanted to join in order to use the service provided with the Career Academy (interview Heri).

In 2017, I barely did anything else than saying no to companies that wanted to join. That was companies that had heard about us but were not sponsors. So we got some new sponsors because of that, some chose to stay and others actually decided to upgrade their sponsor level.

Heri states that MFF is very flexible for the needs of the sponsors and a lot of planning of the Career academy is carried out jointly. Furthermore, the club can help the sponsors realise recruitment needs or ways to face challenges by new recruitments. Heri, however, stresses that if the sponsors would not be satisfied with the service anymore or if the future state of the market will make new recruitments harder, then the programme could be terminated. She emphasises that it will only be organised as long as it fills its purpose.

4.5.4.2 Organisations and municipality

In the work with the Career academy, collaborations with external organisations are crucial in order to reach out to the target group. Heri emphasises the subsequent:

We are dependent on collaborating with them who meet the target group. Since we are not a youth project, we are dependent of the ones who do that. So we reach out a hand to everyone that we can reach out a hand to.

Examples of the collaborators are Växtplats Rosengård, Hassela Empowerment and Movement (which all are projects from the Swedish ESF Council, a governmental agency of the Ministry of Labour (ESF n.d.)), Fryshuset, folk high schools and Supporterhuset (an
organisation started by supporters of the club). Heri explains that: “Even if Malmö is a big city, it is still a small city and we do what we can to be in as many forums as possible”.

The football academies take place in 12 different municipalities in Skåne, meaning that these municipalities are important stakeholders of the club. Kindvall states that the collaboration with the City of Malmö is different from that with smaller municipalities.

It is more anonymised in the City of Malmö. You are closer to the political power in the others, whereas in the case of the City of Malmö you instead talk to the municipal servants, a procedure which can be perceived as bureaucratic.

The main difference between the bigger and smaller municipalities is that the decisions can be made faster in the smaller. However, Kindvall emphasises that all municipal collaborations are well functioning, especially the one with the City of Malmö, which is the biggest.

Both the football academies and the Career academy are receiving financial support from the City of Malmö. The Career academy has a public partnership with the municipality, which is providing financial support for the contribution MFF makes to improve employment among young people in the city.

4.5.4.3 SvFF and SEF
Kindvall states that there has not been any support from SvFF regarding the football academies, however such support has not been demanded either.

What we do with the football academies, there is nothing corresponding to it anywhere else in Sweden and we have never needed the association. We cannot be influenced by what is being said and done in SvFF or SEF regarding this.

Heri agrees with Kindvall, stating that there has not been much support from the association.

To stick my neck out, it feels like we are ahead of them since we have been working for many years with this. But then one has to remember that the football association is focusing on the broad base and we on the elite. So that could be a reason why.
4.5.4.4 Fans

The football academies have not been an object for negativity from fans, according to Kindvall. Kindvall further explains: "If we say that we train a lot of other children, the grades are improved, that it is working, it is not like people can say that this is bad". Heri further states that the football academies and the fact that many players in the first team today have gone through the academies are something that many fans are proud of.

On the other side, Heri states that the *Career academy* received critique in the beginning for being political. However, in recent times, the concept has got a broader acceptance from the supporters and the negative reactions have been fewer. Furthermore, the initiatives directed to newly arrived has received criticism. Heri describes such complaints: “Newly arrived get to watch football, but I as a pensioner do not. You never invite Swedish people to go watch football”. Heri dismisses such comments, since the club is engaged in many different organisations helping all kinds of people. The club has furthermore received critique for actions showing solidarity with the hbtq movement, since that can be regarded as political statements (Pershagen & Liljegren 2014).

Finally, Heri goes back to the earlier statement about focusing on the social issue and not profit making and its relatedness to fans’ perception of the CSR work.

If we would have done this to make money, if this would have been commercial activities, I think that they would have seen through this quite fast. I also think that they would have had a bigger reason for thinking things. But how can you think that it is bad that we are engaged in the citizens of Malmö?

4.5.5 CSR development

The first phase of creating a unified CSR department was started in 2005, when the football academy was started. Kindvall, who played in the main team from 1977 to 1984 and later was coach from 1996 to 2000, has been working administratively in the organisation since 2000 and has been involved in the build-up of the academy. In the beginning, there was only one school participating in the concept, where 22 boys had football on the schedule. In 2010, an own CSR department was created within the organisation and Kindvall was appointed manager of the department (MFF i Europa n.d.). It however took until 2013 before greater development of the CSR work could be made. The majority of the football academies have
been started from 2013 and onwards – before that there were only two (interview Kindvall). Furthermore, 2013 was the year when the Career academy was started and Heri was appointed manager of that activity. In the beginning, the work consisted solely on influencing work – both external and internal – in order to make actors understand the importance of the concept. The match-making work was then started in 2015 (interview Heri).

Some understood immediately and others were more inquiring. Because in 2013, we had not come far in the sustainability field. We were really early and this CSR thing, people had just started talking about it. So it was tough work in the beginning.

Since 2015, the CSR work has been further developed. The refugee crisis in 2015 created a great demand for supporting actions and MFF then started different activities directed to this target group. As the different programmes have evolved further, the club has employed more people for these activities. Even though great development has been made and the CSR work now is a self-evident part of the club, Heri points out that she still has to work to receive complete understanding internally (interview Heri).

During the years since 2013, also the charity work has been more structured. Before, different organisations could get the club’s support without further planning, but in recent years the support has been allocated to two chosen foundations in order to get a more focused and coherent trademark (interview Kindvall).

Today, the CSR work of Malmö FF is divided into four organisational departments. The football academy, the Career academy and Football for unaccompanied belong to the CSR department MFF in the community. There are three people employed for the administrative and strategic work with the football academy, but Kindvall is the only individual focusing solely on this and not also working with other projects in the club (interview Kindvall). In the Career academy, four people are employed full-time and one part-time. Heri is in charge of the department, working both strategically and operatively (interview Heri). Moreover, one of the employees of this department also works with Football for unaccompanied. The rest of the CSR work is divided into other departments of the club: environmental actions are the responsibility of the arena facility, charity the market department and the core values the youth department (interview Kindvall).
In the time coming, Kindvall emphasises that the work force working with the football academies needs to be expanded, in order to handle all the administration that comes with it. With a greater work force, Kindvall points out that the academies can be further developed and that collaborations can be made with partners. Heri’s ambition is that the Career academy continues to be flexible for the challenges that will arise in the future society.

I want us to be a flexible activity, that we adapt to the challenges that are present in our city and that we create activities that will help solving the social problems of today and the ones that we see tomorrow, so that we can help to prevent them.

4.6 SvFF and SEF

4.6.1 SvFF

Bergström is the CSR manager of SvFF and is currently working with the implementation of a three-year plan for actions focusing on social issues. The general name of the concept is Everyone is different – different is good, which is an umbrella concept consisting of the social projects that will be carried out. The focus of the upcoming three years is pointed towards an educational programme in democracy, equality and towards integration. Furthermore, the goal for 2018 is to educate all the people working in SvFF’s office, the members of the committees related to the association and the district managers in these questions. The next step is to reach out to clubs, in order to spread the message to Swedish football. The focus is however on reaching broad-based clubs and not the elite clubs in Allsvenskan. A big reason for this is, according to Bergström, lack of resources.

If you reach out to the broad base, that is where you can achieve the biggest change. Because the base will possibly reach higher divisions and bring a new way of thinking that will create change also there.

Bergström, however, emphasises that the elite clubs are free to contact SvFF in order to get support in related questions, even though she is not actively targeting them.

4.6.2 SEF

The CSR council of SEF was started in 2017 and Heri now works 75% for SEF coordinating employment actions. The other 25% of her employment is at MFF and at the Career academy. Accordingly, Heri is both coordinator and club representative for MFF in the CSR
council. The council was initiated since there was a demand from the clubs working with CSR to have a forum for exchange of experiences and further development. Heri explains: “I was sitting in my office thinking that I wanted to have someone to call – then it turned out that other people in other clubs felt the same way”. SEF then coordinated a first meeting with CSR representatives from the clubs, a communication agency and a firm of accountants. It was however not evident at that time that the meeting would be fruitful, according to Heri.

We realised that all of us who work with this were worried that there would be heaps of marketing people wanting to package and commercialise this work. Then we would not have wanted to join. It felt good that we all shared the same vision about social issues, the public welfare and the sincerity of these questions.

The next step was to formalise the CSR council by working on a national strategy for the CSR work on a league level. The work started by mapping the initiatives that the clubs are performing. The conclusion was that most clubs work with questions regarding health, employment, inclusion or equality and also core values. Furthermore, the council decided to focus on UN’s sustainable development goals and more specifically on good health (3), employment (8) and reduced inequalities (10), since many clubs were already involved in these questions. Malmö FF’s work with the Career academy was one of the more developed CSR programmes, making the employment question a good starting point, and with that MFF an initial leading figure. An important aspect of the national strategy is to have both a local and a national perspective, Heri explains.

All clubs must feel that they work on the basis of their local perspective when they work in a club, but when the eyes are lifted, we all want to contribute to a better Sweden and in order to do that we have to be many.

More practically, Heri is meeting all the 22 clubs that were interested in starting employment programmes. She first sets up a meeting with the club to discuss intentions and later a meeting with the club and the local office of the Public Employment Service. The two parties can then discuss what actions could be suitable for that particular environment.
The work will practically be done in the clubs because that is where the reality is going on. It further demands coordination and that someone supports the clubs actively. It is often great ideas, but they might need some support.

In April, the first result of the national drive on employment was reach as GIF Sundsvall signed the first agreement with a local Public Employment Office. Moreover, SEF expects at least five such collaborations to be started in 2018 (Svensk Elitfotboll 2018).

The CSR council has a steering group consisting of representatives from AIK, Elfsborg, Hammarby, IFK Göteborg and Malmö FF. Of these, four clubs have taken responsibility for a certain area: AIK has the core values, Elfsborg inclusion and equality, IFK Göteborg health and Malmö FF employment. The idea is to later let all these areas stand in focus for national initiatives at different times. Furthermore, the idea is that the council will meet about three times each year. Heri finally describes the collaboration in the following way:

On the pitch everyone wants to win, we are each other’s antagonists – but off the pitch there is a need of finding colleagues facing the same challenges as you do yourself. Even if Elisabeth in Gothenburg does not work with employment like I do, she faces the same challenges internally, she might face the same challenges with partners or the municipality. Sometimes you just need a friend to talk to when something is tough – someone who understands what you mean. That is why it all started.

4.7 Summary of CSR activities
In table 4 and 5 below, the CSR activities of the clubs of Allsvenskan are briefly summarised. In table 4, the CSR activities of the sports corporations are presented and in table 5 the actions of the non-profit associations. As stated previously, only the primary aims of the programmes are considered – even though some concepts might have several aims. In the case of IFK Göteborg for instance, IFK on the schedule also focuses on achieving better school results and addressing problems related to integration. However, the main aim is to encourage an active lifestyle and the concept is hence a sport/health programme. Malmö FF’s football academies are furthermore also encouraging physical activity, the aim is however not paramount and accordingly not found in the table for that particular type. Another important note to make is that similar projects may have different aims in the different clubs. Many clubs have for
instance school programmes, but the intentions of the programmes are different. Malmö FF explicitly states the aim to be to encourage learning, whereas for instance AIK, DIF and IFK Göteborg instead focus on encouraging physical activity.

<table>
<thead>
<tr>
<th></th>
<th>Core values</th>
<th>Educational programmes</th>
<th>Sport/health programmes</th>
<th>Social/cultural programmes</th>
<th>Charity programmes</th>
<th>Environmental actions</th>
</tr>
</thead>
</table>
| AIK            | Core values (The AIK Style): respectfulness, friendship, doing one’s best  
The Supporter academy | School programmes      | D. Carnegie: night football, football schools  
Football for newly arrived  
Pensioners’ match |                                                    | Heart-Lung Foundation  
Christmas Eve                   |                                        |
| DIF            | Joy, comradeship, fair play           | School programmes      | Mobile sports ground  
Drive-in football |                                                    | Astrid Lindgrens Barnsjukhus  
Barn till ensamma mammor  
Fryshuset  
Stadsmissionens Äldrecenter  
Trygga Barnen |                                        |
| Dalkurd FF     | The man before the football player    | School programme       | Integration football  
The girls’ group  
Nightly walking tours |                                                    | Partnership with My Special Day (Min Stora Dag) |                                        |
| Hammarby Fotboll | History, ambition (doing one’s best), fellowship, respect, love |                                 | He For She School programme |                                                    | Free tickets to organisations  
Fundraising for Heart-Lung Foundation  
Fundraising to the Swedish Childhood Cancer Foundation |                                        |
| Orebro SK      | Pride, heart, passion                 | The reading match      | Summer football camps  
School lectures | Good role models  
School lectures | Black and white stars  
Fundraising to Världens Barn |                                        |
Table 4. Summary of the CSR activities conducted by the clubs organised as sports corporations of Allsvenskan 2018.

<table>
<thead>
<tr>
<th>Club</th>
<th>Core values</th>
<th>Educational programmes</th>
<th>Sport/health programmes</th>
<th>Social/cultural programmes</th>
<th>Charity programmes</th>
<th>Environmental actions</th>
</tr>
</thead>
<tbody>
<tr>
<td>Östersunds FK</td>
<td>Openness, long-term perspective, sincerity, reliability, professionalism, Hbtq certification, Younglings</td>
<td>Culuralt project, Team 12-17 ÖFK Cosmos</td>
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<td></td>
<td>Ambassador for Huskurage</td>
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</table>

<p>| BK Häcken       | Positive attitude, honesty, respect, responsibility, encouragement          | School programme                                 | Football Friday              | Respect Every Body         |                                |                          |
| GIF Sundsvall   | Clarity, responsible, loyal, communicative                                  | Career day, School programmes                    |                              | Back 2 Basics              |                                |                          |
| IF Brommapojkarna | Joy, responsibility, everyone’s right to participate                           | The first job Västerort, Summer camp             | Meeting place Västerort: Night football, Girls’ football, School programme, Equality |                          |                                |                          |
| IF Elfsborg     | Attitude, responsibility, respect                                           | Jobs together, Future together, The summer project | Camp Elfsborg                | Walking football, LikaOlika, Language lunch, Lectures on core values, Good friend class football | The foundation Honour Klas Ingesson, Garissa Foundation | Environmental friendly turf |
| IFK Göteborg    | Core values: comradeship, respect, openness                                  | Active Gothenburg                                 | IFK on the schedule, Courts for the future | Visiting organisation, Free tickets |                                | Environmental diplomacy of events and |</p>
<table>
<thead>
<tr>
<th>Club</th>
<th>Active ethical decision making</th>
<th>Young fellows</th>
<th>Spontaneous sport</th>
<th>Lira</th>
<th>Night football</th>
<th>Boundless football</th>
<th>Night football</th>
<th>Free tickets to schools</th>
<th>Hospital visits with players</th>
<th>My Special Day (Min Stora Dag)</th>
<th>Donations to cancer research</th>
<th>Green electricity in stadium</th>
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<tr>
<td>IFK Norrköping</td>
<td>Hbtq-rights</td>
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<tr>
<td>IK Sirius</td>
<td>Responsibility, comradeship, fair play</td>
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<tr>
<td>Kalmar FF</td>
<td>Joy, everyone’s right to participate</td>
<td>The pentathlon</td>
<td></td>
<td>Players visiting youth centres</td>
<td></td>
<td></td>
<td></td>
<td>Free tickets to schools</td>
<td>Hospital visits with players</td>
<td>My Special Day (Min Stora Dag)</td>
<td>Donations to cancer research</td>
<td></td>
</tr>
<tr>
<td>Malmö FF</td>
<td>Joy, fair play, feeling for the club</td>
<td>Football academies</td>
<td>The career academy</td>
<td>Football for un-accompanied</td>
<td>Ronald McDonald House Lund</td>
<td>Henrik Superman</td>
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<tr>
<td>Trelleborgs FF</td>
<td>Fair play, respect, everyone’s right to participate, fellowship</td>
<td>Employment programme</td>
<td></td>
<td>Football against racism</td>
<td>Lectures against violations</td>
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Table 5. Summary of the CSR activities conducted by the clubs organised as non-profit associations of Allsvenskan 2018.

EY – a revision and consultancy agency – has analysed the CSR work of the Swedish elite clubs (in Allsvenskan and Superettan) in order to measure the monetary value of the social efforts in 2017. The monetary value to the society for actions for better health, employment and non-profit efforts was estimated to be 775 million Swedish kronor (EY 2018). Heri mentions in the interview – conducted before the launch of the report by EY – that the report will be useful in the further work with the strategic planning of the CSR council’s work.
We will get hard facts about what this really mean and what societal benefit we generate both as a league and as clubs. We want to work further with this information – how we will take the next step, how we will analyse it. This will point out the direction for the future work – how we can accelerate our strategy.
5. ANALYSIS

In this chapter, the empirical findings presented in the earlier chapter will be analysed with help of the theoretical framework of the study.

5.1 CSR concepts and activities

Carroll (1979) states four responsibilities constituting the notion of CSR, while Sheth and Babiak (2010) conclude that the only responsibilities relevant to sports organisations are the ethical and philanthropic. Accordingly, this study has investigated the ethical and philanthropic responsibilities of the clubs. All but one of the clubs of Allsvenskan have stated their core values on their webpages, which is a way of taking on ethical responsibility according to Sheth and Babiak (2010). AIK might be argued to be the club working most actively with these questions, having an employed manager working primarily with the club’s core values. Bergander’s main task there is to develop and diffuse the values in the club together with his research team. In the other clubs, the CSR departments are not as involved in the core values. Moreover, in AIK’s case, the work with the AIK Style was deepened after a scandal in 2002. The same occurrence has been noted in American sport, where teams have prioritised ethical issues after big scandals (Sheth & Babiak 2010). In the triple bottom line approach, one important aspect of social responsibility is actions directed to the internal community, such as provision of equal opportunities (Gimenez, Sierra & Rodon 2012). Consequently, this is also related to ethical responsibility. All four clubs of the current multiple case study accentuate both the importance of all people’s right to join the club and the fact that the core values must be valid throughout the organisation. Thus, these values promising equality is taught to the different internal actors of the clubs. In AIK and IFK Göteborg, these ethical concerns are also directed towards young supporters, meaning that the responsibility is expanded to the external community.

In regards to the philanthropic responsibilities, Sheth and Babiak (2010) name monetary donations, in-kind donations, employee volunteerism and community engagement as tools for implementing CSR activities. Many of the clubs in the league and all four clubs of the multiple case study use each of these tools, but to different extents. Moreover, each of the four clubs has focused their efforts towards certain regional areas, a fact which indeed is in line with Sheth and Babiak’s (2010) findings. For instance, Malmö FF has football academies in the whole region of Skåne except for areas where another big team – Helsingborgs IF – is
active; these areas are purposely left blank. Moreover, DIF can be argued to have the clearest strategic focus, explicitly focusing on positioning the club in Stockholm with *Our City*. AIK is furthermore mostly targeting the north suburbs of Stockholm, where the club has many supporters. IFK Göteborg on the contrary is focusing the CSR efforts to suburbs where the club traditionally has had very weak support, in order to change that fact. These general findings are also valid for other clubs in the league. For instance, IF Brommapojkarna is clearly targeting the west parts of Stockholm in their CSR work.

Kolyperas et al. (2016) find four different CSR programmes that can generally be performed, namely educational programmes, sport/health, social/cultural and charity programmes. Table 4 and 5 in the previous chapter divide the CSR actions of the league clubs into different programme types, in accordance with the framework of Kolyperas et al. (2016). In addition, the environmental actions are also presented in these two tables. In the following paragraphs, the CSR programmes of the four clubs of the present multiple case study are first analysed, then followed by a wider look on all clubs. In this way, patterns in the empirical data will be easier to find and accordingly provide better answers to the research questions.

In AIK Fotboll AB, the focus is mostly on social programmes. Furthermore, the partnership with D. Carnegie constitutes a major part of the sports corporation’s CSR activities, but there are also other CSR activities arranged with help of sponsors and organisations. In addition, the school programme is carried out by the youth organisation (AIK FF) and not the sports corporation. DIF, on the other hand, distinctly focuses on one specific programme type, namely sport/health programmes with the purpose of encouraging young people to be more physically active. Here, spontaneous sport is an important aspect of the activities. The CSR efforts of IFK Göteborg are fairly much equally distributed between educational and sport/health programmes. The major programmes are directed to suburbs where social issues are prevalent, indicating that the work also includes social aspects. Malmö FF’s two main CSR activities are both educational programmes, one aiming at encouraging learning in school and the other at increasing employment. However, the club also conducts social programmes in order to achieve integration. Finally, all clubs are actively working with charity. Kolyperas et al. (2016) state that charity programmes are often focused on issues related to the identity and heritage of a club. AIK has a natural connection to cardiovascular diseases, since their goalkeeper Ivan Turina died in his sleep in 2013 due to sudden cardiac arrest (Norberg 2013), making the choice of the Heart-Lung Foundation logic. Moreover,
Malmö FF is supporting Henrik Superman, which is a foundation in memory of Henrik Ekelund, a true MFF fan dying from cancer at the age of seven (Henrik Superman n.d.). Two of the visiting organisations during IFK Göteborg’s home matches are Aldrig Ensam and Ung Cancer, which both focus on issues related to the typical football spectator.

Babiak and Trendafilova (2011) state that environmental actions are commonly performed in sports organisations. IFK Göteborg and Malmö FF both carry out environmental actions, such as green facility operations, as opposed to AIK and DIF. Both Bergander and Lundberg mention lack of resources as a reason for not performing environmental actions, in harmony with Babiak and Trendafilova’s (2011) findings in their study of American clubs.

Sheth and Babiak (2010) conclude that CSR actions are often focused on activities close to the core competence of the club. This aspect marks an important difference between the clubs currently studied. Both IFK Göteborg and Malmö FF do educational programmes (Active Gothenburg and the Career academy) to address the unemployment among young people and AIK is looking on the possibilities to implement such a programme. DIF, on the other hand, only focuses on actions where the core competence is included, and expressly dissociates themselves from actions dealing with employment. This is argued to be another reason for not conducting environmental programmes, since these activities are less relevant according to Lundberg. Furthermore, DIF’s CSR actions are all sport and health programmes in order to address the problem of inactive children and young people – a problem they can address by using their core competence.

There are important internal resources that can be used in CSR actions in order to create competitive advantage, such as tickets, facilities, players and sponsors (Babiak & Wolfe 2009). The four clubs use resources like these when conducting CSR actions. Moreover, the four clubs’ CSR concepts are pointed to different directions, meaning that different aspects of CSR have been given attention. In AIK much focus has been on the core values; DIF has focused on using the internal football knowledge to encourage physical activity; IFK Göteborg uses players and the coach of the first team in order to change the image of the club in suburbs of the city, and Malmö FF focuses on educational programmes where stakeholders of the club partially play an important role. In this way, the clubs have developed different competitive advantages.
All four clubs mention that neither SvFF nor SEF have affected their CSR work, which could be a reason for the fact that the clubs work differently. Instead of being guided by an association, other aspects have been determining for how each club has designed the CSR concepts. In the case of AIK, the extensive work with the core values started already in 2002 after a scandal that attracted much attention. Moreover, the image of the club made it a suitable partner for D. Carnegie’s work. Since DIF – which is also based in Stockholm – is not as active as AIK in the suburbs where D. Carnegie operates, DIF was not as suitable target for the company. DIF, on the other hand, was active in a European network for CSR and also received support from an international company working with CSR. The fact that the other clubs studied have not received this help could be a reason for DIF’s differentiated CSR work. Additionally, the current CSR concept of IFK Göteborg was started to change the image of the club, which was deeply affected by the heritage of being a club for workers. Accordingly, the history of the club has affected the past and current CSR work. Lastly, Malmö FF has chosen a different path for their CSR work, which was partially affected by external conditions. When the refugee crisis arose in 2015, new CSR activities were started directed towards newly arrived in Malmö. The city of Malmö housed more than 40% of the unaccompanied minors coming to Sweden in 2015 (The City of Malmö n.d.), meaning that the need for integrative actions were big. Moreover, the Career academy was started as a respond to certain issues connected to the labour market in Malmö. In this way, aspects related to the specific city and the nature of each club have affected the clubs in their CSR work and hence resulted in very different CSR concepts.

When all clubs of the league are considered, additional findings can be made. All clubs are engaged in CSR to different extents by conducting these types of programmes. The most common type of CSR programme is the social/cultural programme – where all clubs but DIF and IFK Göteborg are noted. The most common actions performed within this programme type are further the ones focusing on integration and inclusion, such as football practices in the night-time that six clubs are doing. It is however crucial to mention the fact that also the two clubs not conducting social/cultural programmes are active in actions combating social challenges, but these actions are counted as other CSR programmes since they have other primary aims.
All clubs but Östersunds FK and IK Sirius perform actions in schools, however, these actions have different aims and are accordingly marked as different types of programmes in the summary table. Accordingly, not all these actions are noted as employment programmes. Six clubs, that are all non-profit associations, are moreover conducting employment programmes – a number that will most likely increase in the near future as an effect of the national strategy that the CSR council of SEF has made to encourage such initiatives. Only three clubs, which are all non-profit associations, are conducting environmental actions. Undoubtedly, environmental responsibility – one of the pillars of CSR – is not prioritised in Allsvenskan. Babiak and Trendafilova (2011) find that environmental actions are commonly conducted in American sports organisations, showing a great difference for the American sports context and that of Swedish elite football. Table 4 and 5 further show that only few of the clubs excluded from the multiple case study do charity programmes, however all clubs of the multiple case study indeed do. This might be a result of insufficient information on the webpages of the former clubs, meaning that actions might actually be made even though they are not identified in the study. Finally, some clubs are niched within one explicit or few programmes (such as IK Sirius and Östersunds FK), whereas others are conducting actions of several types of programmes (for instance IF Elfsborg and Örebro SK).

5.2 Motives
As described earlier, the theoretical motives for engaging in CSR are pressures from stakeholders (Babiak & Wolfe 2009; Hamil & Morrow 2011; Kolyperas et al. 2015), a social agenda (Babiak & Wolfe 2009; Hamil & Morrow 2011; Sheth & Babiak 2010) or a financial motive of generating profit (Babiak & Wolfe 2009; Hamil & Morrow 2011; Kolyperas et al. 2015; Sheth & Babiak 2010). The present report finds support for all these motives in each of the four clubs of the multiple case study, meaning that the motives for CSR actions can be both strategic and altruistic – in accordance with the findings of Sheth and Babiak (2010). The different types of motives are, however, present to varying degrees in the clubs. In the case of AIK, social motives are an important factor. In the interview, Bergander emphasises the responsibility of the club for addressing social issues in order to improve aspects in society. He further states that Allsvenskan should work for the primary aim of being a league taking social responsibility. By taking social care, he argues that the club can act as a role model, in line with Hamil and Morrow (2011). However, AIK has evident financial motives for engaging in CSR, which is primarily expressed in the sports corporation AIK Fotboll AB. The former CEO Ahlerup expresses the importance of the financial value of the CSR
activities with D. Carnegie and further describes the pensioners’ match as a way to reach new target groups. Moreover, the fact that the commercial manager handles CSR in the sports corporation indicates that there is an important commercial value connected to CSR. This marks a difference between the motives for AIK Fotboll AB and AIK FF. Furthermore, external pressure from mostly sponsors have led to CSR actions. A clear example of that is the CSR partner D. Carnegie, who contacted the club in order to make CSR collaboration. Moreover, Bergander mentions the fact that companies are more likely to demand social actions in order to become sponsors today than in the past, further indicating external pressure for CSR.

In the case of DIF, Lundberg accentuates that the club has a responsibility for the actions related to the core activities, meaning football practise. Furthermore, the importance of meeting the expectations on social responsibility from different stakeholders is expressed, which can be directly related to Babiak and Wolfe’s (2009) theory about external pressure and the specific category cause, explaining external expectation for CSR efforts. Moreover, the club wants to activate children and young people in order to address prevalent social issues of still sitting. Accordingly, there are also social motives present for DIF’s CSR work. Moreover, there are evident financial motives for the CSR work. Lundberg accentuates that the CSR initiatives are as much a commercial strategy as a social. Furthermore, the importance of selling rights connected to CSR to the right price for profit maximisation is mentioned. Lundberg further states that the financial result is important for enabling success on the football pitch. However, Lundberg stresses that sponsors of the club cannot easily affect the way the CSR concept is designed. The club itself has identified the needs that will be addressed by the CSR actions, why the sponsors’ wishes about prospective CSR actions are not always taken into account. It is however important to mention the fact that the former CSR concept was cancelled since it could not be sold to sponsors. A new concept was thus formed, partially to be able to sell rights connected to it to sponsors. This is evidence of the influence and importance of the sponsors. Another driver for the new concept has been to reach out to the whole city of Stockholm, a clear action to realign with the surrounding community in accordance with Kolyperas et al. (2015). Moreover, Lundberg stresses that sponsors today to a great extent require, in order to sponsor, that the club conducts some kind of social activity. These are all clear evidence of external stakeholders’ pressure leading to CSR activities.
The very start of the current CSR work of IFK Göteborg was a motion to the annual meeting in 2015 about the need of changing the club in order to better depict the city. This is both an example of external stakeholder pressure leading to CSR activities, but also evidence of the notion of realignment with the surrounding community as Kolyperas et al. (2015) describe. Furthermore, Anderton stresses that sponsors demand active CSR work in order to engage, another example of external stakeholder pressure. Another example is the fact that there are room for partner-lead CSR initiatives. Additionally, fans have been able to affect the CSR activities in different ways similar to what Kolyperas et al. (2015) describe. One such example is the initiative to an hbtq-day in 2015, another example is the reactions on the pre-season camp in Dubai leading to a change of destination. Anderton also accentuates the responsibility that IFK Göteborg carries as a football club, which demands social actions leading to social value. This is evidence of social motives that are present affecting the CSR activities. The club furthermore has several CSR partners and certain actions are in collaboration with specific companies. Moreover, Anderton mentions the importance of settling the CSR concepts in order to make the rights connected to it saleable. This provides important revenues to the CSR department, meaning that financial motives are present to some extent. However, the idea of profit maximisation for the CSR activities has not been expressed during the interview or observed in the published material describing the club’s CSR concept.

An important motive for the CSR work in Malmö FF is, according to Heri, to give back to the city by taking social responsibility. This is clear evidence of social motives leading to CSR actions. Moreover, in the football academies, sponsors of the club have limited possibilities for initiating CSR activities. Kindvall has however a tight relation to the 12 municipalities involved. He further states that there are many legal aspects to consider since this is a school programme. Hence, the contexts of the schools in addition with the role of the municipalities as constituents mean that there has been external pressure affecting the CSR programme. In the work with the Career academy, on the other hand, the sponsors have a prominent position and much of the work is adjusted in accordance with the sponsors’ demands. Furthermore, both Heri and Kindvall emphasise the change in sponsorship relations, where there is a greater demand on social activation today as compared to the past. These are all evidence that external pressure from stakeholders is affecting the CSR work of the club. As mentioned before, the Career academy is a way to enhance the value of the sponsorship deals and the work has furthermore generated added financial resources. Heri however explicitly states that
this work cannot have the main purpose of generating profit. She further describes profit as a great side effect, but that the social value has to be prominent. Furthermore, Kindvall does not state any evidence of financial motives in the work with the school programme. However, the charity actions are managed by the market department and the number of foundations that the club focuses on has been reduced in order to create a more coherent brand. This is evidence of commercial, hence financial, motives for the CSR work, however they are only present in a small part of the club’s CSR work. The main part is the work placed in the CSR department, where there are no evident financial motives but important social motives present.

All clubs have answered that football clubs have important inherent responsibilities that have to be addressed. This is evidence that there is an external pressure related to the cause of the activity, in accordance with Babiak and Wolfe (2009). The clubs are expected to act as role models in the society performing social actions. This pressure is foundational, meaning that all clubs must perform some kind of CSR. Moreover, the primary role of Swedish sport has traditionally been to create social value, which accordingly has created pressure on social actions and CSR (Persson & Normark 2009). The empirical findings of this study find support for that observation. The social motives are prevalent in all clubs, as mentioned, but there are also financial motives to some extent in all clubs and to greater extents in DIF and AIK. Sheth and Babiak (2010) state that the ethical and philanthropic motives are the important drivers for sports organisations, however this study’s result shows the presence of the economic motive.

As mentioned in chapter 2, which deals with the theoretical framework, the motive of the CSR actions can determine how the work is perceived. Breitbarth et al. (2015) conclude that pure commercial motives in order to generate profit are more likely to receive criticism from fans than CSR conducted with purely social motives. Heri, who strongly expresses her resistance towards commercialising CSR, states that MFF would receive more criticism if the CSR actions were performed with the purpose of generating profit. Moreover, Lundberg emphasises that he uses a different communication when talking to fans, stressing that the CSR activities partly are executed to increase the inflow of young fans. Even though there are clear financial motives involved in the CSR activities for DIF, these are not being expressed to the fans. Accordingly, the present study supports the findings of Breitbarth et al. (2015), since the clubs in fact are taken this matter into account. Moreover, there are no evident signs of whitewashing among the four clubs, as it is described by Garriga and Melé (2004),
Breitbarth et al. (2015) and Roszkowska-Menkes (2017). Consequently, no gaps between what the clubs have communicated regarding the CSR work and what they have actually carried out have been noted. This does however not mean that there cannot exist whitewashing in any of these clubs, only that this study has not found evidence of it. In addition, in August 2018, a scandal was revealed in Brommapojkarna that could be a sign of such whitewashing. It was then reported that the head coach of the main team consistently had used racism and sexism in his leadership (Bank 2018) – a behaviour in polar-opposite position to the club’s CSR work focusing on equality. Accordingly, a clear gap between what has been communicated and what has actually been the environment in the club is evident. Shortly after the burst of the scandal, the coach was fired (Strandman & Sjöstrand 2018).

Finally, an important stakeholder performing external pressure is sport governing bodies. This is for instance an important factor affecting the adoption of environmental actions, according to Babiak and Trendafilova (2011). However, none of the clubs of the multiple case study state that SvFF have affected the way CSR is performed. The interview with Bergström proves that the elite clubs can receive support, but that they then have to actively reach out to the association. Hence, there has neither been any pressure from SvFF for conducting CSR nor any support functions directed to the elite clubs. This might be a reason for the observation that there has not been any great emphasis on environmental actions, and furthermore that the clubs are working differently.

The newly started CSR council of SEF will most likely create a change in the future, since national initiatives for certain types of CSR programmes will create motives for that probable change. According to Heri, the focus on employment programmes will result in a number of activities in elite clubs in the near future. The intention is also to do national initiatives in other areas – such as for core values, health and integration – meaning that such activities surely are prone to appear. Consequently, a future national initiative on environmental actions could be an important turning point for the environmental responsibility taking of the league. Moreover, at the time for the CSR council’s first meeting, the participants from the clubs that have later taken greater responsibility in the council were all afraid that SEF would try to commercialise their CSR efforts, indicating that financial motives will not be prioritised by the council. In the future, the effect of an active CSR council of SEF could well be that the CSR concepts of the clubs become more similar, since similar actions then will be carried out
in more clubs. As argued before, the lack of such guidance could be a reason for the current divergent CSR concepts of the four clubs studied more deeply.

5.3 Stakeholders

5.3.1 Sponsors

The stakeholders of the four clubs chosen participate in the CSR work in different ways and to varying extents. As mentioned in the previous section, sponsors play an important role for the motive to conduct certain initiatives, by indeed exerting pressure for action. Moreover, the result of the study shows that sponsors are deeply involved in some CSR programmes and not involved at all in others, which is in line with the findings of Sheth and Babiak (2010). In AIK, sponsors are foremost involved in the CSR activities conducted by AIK Fotboll AB, such as the social programmes in collaboration with D. Carnegie and the Christmas Eve event. In other programmes, such as the major work with the core values and the school programme, the sponsors are not involved at all.

In DIF, Lundberg points out the importance of the commercial value of the CSR concept Our City and that the rights connected to it should not be sold below price. This is a clear indication of the fact that sponsors have a central role in the concept. Both in the school programme and the mobile playing ground encouraging spontaneous sport, sponsors help with both financial resources and in-kind contributions. One such example is Volkswagen providing a truck, which is necessary for executing these activities.

IFK Göteborg has many CSR partners, meaning that sponsors play an important role for the CSR work. Some sponsors make financial contributions, whereas others provide certain assets necessary for carrying out CSR activities. Two such examples are the Union of Tenants financially supporting IFK on the schedule in order to be part of the changing process of the suburbs and Nettbuss, helping the club with transport for CSR related activities. However, in other parts of the CSR work, such as the rich ethical work, sponsors are not active.

Malmö FF, finally, illustrates a clear evidence of this described phenomenon. The sponsors are very much involved in the Career academy, but they are not involved in the football academies to the same extent since legislation is hindering sponsor initiatives. As in the cases with the other clubs, sponsors are not involved in the ethical work with the core values.
5.3.2 Organisations

The result of the multiple case study furthermore shows that social partnerships between the clubs and non-profit organisations are fundamental for the execution of CSR activities, which is in accordance with the studies of Mutch and Aitken (2009) and Walters and Panton (2014). As Mutch and Aitken (2009) noted, such partnerships can enhance the legitimacy of the social actions made by the organisation. Anderton, for instance, stresses that such partnerships give trustworthiness to IFK Göteborg’s CSR work. Moreover, all four clubs mention the fact that social partnerships are providing competence that the clubs do not have in the internal organisation. A clear contribution of that kind is the ability to target the relevant group of individuals for a certain social activity. By collaborating with Trygga Barnen, DIF can both target children relevant for the club’s charity activities and find children in the club’s youth teams living in families with social problems, in order to provide help. In addition, Bergander emphasises that AIK’s collaboration with external organisations lead to a more effective work, since the club does not have to “re-invent the wheel”. However, the clubs are also providing valuable resources to the organisations in question. IFK Göteborg, for instance, helps providing a forum that can attract unemployed people – something that has been problematic to achieve for the organisation earlier. Hence, by using football as the main vehicle, these people can be matched to jobs with help of the governmental organisation Äpplet Jobcentrum. These findings are all in line with the findings of Walters and Panton (2014).

Walters and Panton (2014), Kolyperas et al. (2016), Babiak and Wolfe (2009) and finally Coburn and Frawley (2017) all mention that some clubs create external organisations where the CSR work is performed. In England, so-called Community Sports Trusts are often started whereas clubs in other countries often launch external foundations for CSR activities. The result of creating such an external CSR organisation is that there is a need for collaboration between the club and the separate entity. Hence, a social partnership is established. The result of this study shows that none of the Swedish clubs have started separate entities for the CSR work, instead the CSR activities are governed from CSR departments within the organisations. This indicates that there indeed exist geographical differences, which corresponds with the findings of Coburn and Frawley (2017).
5.3.3 Fans

Studies show that pride is an important aspect affecting fan behaviour and furthermore that CSR activities can increase the feelings of pride among fans (Chang et al. 2016; Decrop & Derbaix 2010). Having said that, the empirical findings of the multiple case study, however, show that fans might react in different ways on the CSR efforts that the clubs are doing. Indeed, Anderton states that the reactions from the fans of IFK Göteborg have been positive regarding the CSR concept *IFK in the community*. Fans are explicitly saying, according to Anderton, that they are proud of the CSR work. Quite on the contrary, AIK has experienced much negativity connected to the CSR work. Bergander, however, states that the negativity mostly comes from certain fan phalanxes, and that the majority of the fans believe that the issues directed in the CSR efforts are the very groundwork of the club. Accordingly, CSR is a source of pride also in this case. Also in Malmö FF, the reactions have been divergent. The fact that many of the players in the main team have played in the football academies is for instance something that many fans are proud of.

In the 2017 season, IFK Göteborg performed poorly on the football pitch, leading to negative reactions from the fans. However, the fact that the club carries out CSR actions made many fans’ assessments of the season less critical. This observation corresponds firstly with Chang et al. (2016), stating that aspects that are not connected to the sporting results can affect the perception of the club, and secondly with Lee (2008), stating that poorly performing organisations can use CSR to achieve better results. DIF, on the other hand, received critique for allocating resources to CSR in 2013, when the financial and sporting results of the club were adverse. Hence, this study’s result regarding this question is ambiguous.

Friedman’s (1970) early and classic critique on CSR is that organisations should only focus on the core activity in order to maximise the profit. A big part of the negative fan reactions can be related to the same thought in a sports context, saying that clubs should not focus on activities not related to the football pitch. Bergander mentions that some AIK fans are negative to the CSR activities, since they mean that the time and resources invested in these actions should instead be put in the football practice. Furthermore, an important finding of the study is that activities that might be perceived as political almost notoriously are criticised by some fans – this is evident at all clubs. One such example is the critique that the work with *the AIK Style* has received during the years, another example is the criticism directed to MFF’s *Career academy*. Barnett (2007) stresses that actions in favour for same-sex
partnerships might provoke some stakeholders, as an effect of different interests. The empirical findings of the current multiple case study show clear evidence here as well. One such evidence is the fact that both AIK and IFK Göteborg have received massive critique for participating in Pride, another evidence is the criticism of rainbow-coloured flags in the stadium. To repeat, this critique stems from the idea that such initiatives are political actions. In line with Barnett (2007), however, not all fans of the clubs investigated are negative towards hbtq related questions. In IFK Göteborg for instance, fans have initiated actions in favour for the hbtq community.

5.4 CSR development
Kolyperas et al. (2015) describe six phases for the development of CSR: volunteerism, regulation, socialisation, corporatisation, separation and integration. Before 2012 and 2013, much of the four clubs’ CSR work were conducted on volunteer basis. MFF started the football academies in small scale in 2005 and a CSR department in 2010, the same year as AIK started to work more professionally with the core values. The phase of volunteerism ended around 2013, when AIK, DIF and IFK Göteborg all had employed their first CSR managers. This study, however, finds no evidence for the regulation face, where SvFF or SEF would have formalised the clubs’ CSR work with certain regulative initiatives. Instead, all four clubs mention the fact that there has not been any influence at all from the sport governing bodies concerning the development of CSR.

In the socialisation phase, the appointed CSR managers of the clubs started working on addressing the ethical and discretionary responsibilities. Tjernström in AIK was educated in CSR and had some ideas here, but was noticed to leave only a year later. B. Karlsson was instead appointed to work with CSR, but also left the club in 2015 after having received massive criticism and even threats. During this phase, DIF developed the Djurgården Spirit, which mainly consisted of charity projects. Also this concept received criticism from fans and the values connected to it were hardly possible to sell to stakeholders. In IFK Göteborg, Anderton’s predecessor started developing Active Gothenburg and Malmö FF started conceptualising the football academies and the Career academy.

According to Kolyperas et al. (2015), the corporatisation phase is revolutionary instead of evolutionary as the preceding phases. In this phase, new strategies for CSR are developed. For IFK Göteborg and Malmö FF, this phase started in 2015. In this year, IFK Göteborg made the
decision to work for a changed image of the club, resulting in the completely new CSR concept *IFK in the community*. Malmö FF, on the other hand, could implement the *Career academy* and formalise the work with the football academies – two programmes without equivalence in other clubs. In 2016, Bergander started working with developing the *AIK Style* and the more commercially directed activities were started with the pensioners’ match. In the same year, Holmberg started working with Lundberg in DIF, which marked the beginning of the new concept *Our City* instead of *the Djurgården Spirit*. All these described events mark revolutionary developments of each club’s CSR work, which is in line with the findings of Kolyperas et al. (2015).

As said previously, none of the clubs have started separate entities for the CSR activities. Hence, the separation phase has not been reached in the way Kolyperas et al. (2015) describe. However, since 2016 all clubs have made CSR more evident in the organisations by conceptualising clearer structures for the work. In that way, clearer goals, visions and directions for CSR have been developed, all in accordance with the separation phase. In AIK, Bergander now works together with a research team with the core values and AIK Fotboll AB is taking initiatives with more financial motives, such as the partnership with D. Carnegie. DIF has recently implemented *Our City*, which includes a clear plan for how CSR will be incorporated throughout the organisation. IFK Göteborg has developed *IFK on the schedule* and initiated *Courts for the future*. Malmö FF has continued to formalise the CSR programmes and furthermore divided the CSR work on different departments within the organisation.

None of the clubs have reached the integration phase yet, but all are on their way of leaving the separation phase for the subsequent integration phase. However, in order to do that, further development is needed. In AIK, the work of AIK FF and AB has to be more integrated in order to reach integration throughout the organisation. Today, much of the work is separated. DIF has a clear vision of integrating the CSR concept throughout the organisation, however the implementation of the concept is not yet finished. In IFK Göteborg, *IFK in the community* has recently been more incorporated within the organisation. Anderton was, for instance, very much involved in the signing of the new head coach Asbaghi, which is clear evidence of the importance of the new CSR concept at the club. There is, however, still more work to be undertaken to develop the CSR programmes and to make the core values visible in the whole organisation. Malmö FF, finally, has to integrate the two main CSR concepts in the
whole club in order to reach this last phase. For example, Heri mentions that she still has to work for internal acceptance for the work with the Career academy.

The interviews with the club representatives show that there are explicit plans for how to further develop CSR, which will move the clubs toward the integration phase. Bergander wants to get a bigger team focusing on the CSR activities and core values in the club and furthermore to incorporate more of his work in AIK Fotboll AB. Lundberg firstly wants to finish the work with the CSR concept and incorporate it within the whole organisation, and then secondly develop the CSR activities that indeed are carried out. Anderton emphasises that she wants to develop the CSR department by expanding the work force and furthermore incorporate CSR within the club. Also Kindvall in Malmö FF states that he wants to increase the number of people working with the football academies and develop the partnerships with companies. Heri furthermore wants to develop the Career academy in order to better solve problems in society. In this way, the four clubs want to focus on further developing the already existing CSR programmes and not necessarily start completely new activities. If the clubs manage to incorporate those plans for the future, they will all reach the integration phase in future.
6. CONCLUSIONS

In this final chapter, the initial research questions will be answered, the theoretical contributions and managerial implications discussed and finally suggestions for future research suggested.

6.1 How and why do the Swedish football clubs work with CSR?

The result of the study shows that the clubs of Allsvenskan are practically working with CSR by conducting six types of CSR actions: working with core values, educational programmes, sport/health programmes, social/cultural programmes, charity programmes and environmental actions. This is in line with the findings of the studies by Sheth and Babiak (2010) on American sports clubs, and Kolyperas et al. (2015) on British football clubs. Having said that, the different types of programmes are not equally common. All clubs are actively working with core values that state what values that should be encouraged within the club. This is a way of handling the ethical responsibilities that are tied to the club (Sheth & Babiak 2010). Furthermore, the second-most common action is programmes conducted in the school – all clubs except for two are active here. The aims of these school programmes differ, meaning that they belong to different programmes according to the classification mentioned above. Hence, some are educational programmes focusing on encouraging learning; others are sport/health programmes aiming at encouraging an active lifestyle, while others are social/cultural programmes intending to face social challenges. One conclusion that accordingly can be made is that Swedish elite football clubs are actively participating in the school as a way of conducting CSR actions. Consequently, a great part of the CSR work is directed to children and young people.

The most common type of CSR programme is the social/cultural programme – all but two clubs of the league are active here. Within this programme, the most common actions are focused on integration and inclusion, such as football practices at night-time. The two clubs not conducting social programmes are also involved in actions combating social issues, however these actions have other primary aims and are hence counted as other CSR programmes. Additionally, six clubs organised as non-profit associations are conducting employment programmes. This number will probably increase in the future, as SEF’s CSR council is encouraging these types of activities. Moreover, only three clubs are conducting
environmental actions, strongly indicating that the clubs are not prioritising taking environmental responsibility. Babiak and Trendafilova (2011) find environmental actions to be commonly conducted in American sports organisations, indicating that there is a great difference between American sport and Swedish elite football.

The result of this current study further shows that there is a wide array of different CSR actions being made in Swedish elite football and that different clubs have different strategies. Some clubs focus on several different CSR programmes, whereas others are specialised in just a few types of programmes. Furthermore, some are focused on actions related to the core competence and others go beyond that. Additionally, the interviews with respondents from four of the clubs together with documentary studies show that the CSR concepts of these clubs are all focused differently: AIK on core values, DIF concentrates on the core competence, IFK Göteborg on reaching out to new geographical areas and Malmö FF on educational programmes. AIK, IFK Göteborg and Malmö FF will furthermore act as role models for national initiatives by SEF’s CSR council – an evidence of the special competences connected to these clubs’ CSR work.

Crucial stakeholders to the clubs are sponsors, non-profit organisations and municipalities, fans and finally sport governing bodies. Sponsors are primarily involved to provide monetary and in-kind donations to the club. Moreover, the sponsors are highly involved in some CSR actions and not active at all in others, which also Sheth and Babiak (2010) have found. Municipalities often take the form of a financier, whereas non-profit organisations facilitate exchange of competence with the club – a finding in line with Walters and Panton (2014). Fans can furthermore take the form of initiators, receivers or passive evaluators of CSR actions. In some clubs, the CSR work has led to enhanced feelings of pride among fans, a conclusion that also Chang et al. (2016) have made. Furthermore, the result of the multiple case study clearly shows that actions that can be perceived as political notoriously receive criticism from certain fans. Additionally, these fans often regard actions in favour of lbtq rights as political initiatives. The underlying argument for this critique from fans is that the club should only focus on the core competence, meaning the practice on the pitch – an argument that can be related to Friedman’s (1970) classic critique on CSR.
Finally, the motives for conducting CSR actions – accordingly answering the question of why clubs engage in CSR – is proven to be pressure from stakeholders, a social agenda or a financial motive. The studies of Babiak and Wolfe (2009), Hamil and Morrow (2011), Kolyperas et al. (2015) and Sheth and Babiak (2010) have, taken together, found evidence of these motives in sport in other geographical contexts, meaning that those findings can also be extended to the four clubs of the present multiple case study. All motives are present in all four clubs, but for some clubs the social motives are more prevalent, whereas others are more affected by financial motives. Furthermore, all interviewees state that the pressures from stakeholders on an active CSR work in the club has been increased in recent years, making CSR in many cases crucial for receiving new sponsorships.

6.2 How have the clubs’ CSR work developed in the recent years?

The development of the CSR work of the four clubs of the multiple case study has been analysed with help of the six phases described by Kolyperas et al. (2015). The first phase of volunteerism was ended around 2013, when all clubs commenced more professionally by employing CSR managers. After that, the clubs moved through the socialisation phase by developing the CSR work further and entered the revolutionary corporatisation phase in 2015 and 2016. In these years, new CSR concepts of the clubs were started. In the years thereafter, these CSR concepts were further developed and formalised, meaning that the clubs entered the next phase called separation. None of the clubs have however started separate entities for the CSR work, meaning that such a description of the phase is misleading in this context. Accordingly, a different name, such as formalisation, would be more fitting than separation for describing this phase in the context of this multiple case study. None of the clubs have yet reached the final integration stage, where CSR is incorporated to all parts of the organisation.

In summary, the multiple case study finds support for four of the six stages that Kolyperas et al. (2015) have found in their study in a Scottish context. The four clubs have had a similar development through these phases in the recent years. There is however no support for the regulation stage and the integration phase, but the latter stage will possibly be reached in the future. Moreover, in order to fit the context of the multiple case study, the name of the separation phase could be changed in order to be more suitable for clubs that have not created a separate entity for the CSR work.
6.3 What are the differences in the CSR work of the two different organisational forms?

The multiple case study finds that all four clubs’ CSR work are specialised in certain ways, however the sports corporations appear to be more focused on certain types of CSR programmes compared to the non-profit associations. This is most evident for the case of DIF, focusing on sport/health programmes and accordingly on the core competences – but also for AIK Fotboll AB, mostly focusing on social/cultural programmes. The actions made by IFK Göteborg and Malmö FF are equally distributed on several types of programmes. An important objection here is the fact that AIK might start an employment programme in the future, which would mean that also AIK indeed is focusing on several types of programmes. Time will tell if these plans are incorporated or if this particular observation is valid also in future. The two non-profit associations are furthermore doing environmental actions and employment activities, which the sports corporations are not doing today.

When all clubs of Allsvenskan are taken into account, similar patterns as for the multiple case study are visible. There are six non-profit associations conducting actions addressing issues related to employment, however none of the sports corporations are active here. There are furthermore six clubs organised as non-profit associations doing educational programmes, but only one sports corporation. Moreover, no environmental actions are being made by the sports corporations, whereas three non-profit associations are taking environmental responsibility. These are the most evident differences that have been observed for the CSR activities of the clubs – the two forms are accordingly not really polar opposite parties, but there are still major differences to be noted.

The greatest difference between the two types of organisational forms is the motives for engaging in CSR; the two sports corporations of the multiple case study have a much clearer and much more outspoken financial motive than the two non-profit associations that are instead emphasising the social motives. The two sports corporations explicitly mention the importance of good financial results for the CSR work – something that the non-profit associations do not mention. Instead, Malmö FF takes clear distance from the thought of profit maximisation since that would undermine the social objectives. This finding can possibly be related to the initially stated idea of the two different development streams that have been present in the Swedish sports movement since the deregulation of the amateur
directions in 1967, i.e. one highly commercial and one where the intrinsic social values of sport are centered (Larsson von Garaguly 2016; Peterson 2004; Peterson 2005). The different motives for conducting CSR actions could hence indicate that the sports corporations in fact have been more affected by the commercial development stream, whereas the non-profit associations have instead been more affected by the second stream.

6.4 Theoretical contribution
The study has investigated how and why Swedish elite football clubs engage in CSR, providing new knowledge about the actual work of the clubs of Allsvenskan 2018. There is a lack of research here, meaning that the findings describing the clubs’ CSR work are expanding our knowledge and contribute to fill the existing gaps in the field. The study furthermore finds evidence for the fact that sports corporations and non-profit associations might work differently with CSR and also have different motives for their work. For the four clubs studied in the present multiple case study, the sports corporations put greater emphasis on financial motives, whereas the non-profit associations to a greater extent accentuate the social motives. This finding is a contribution of new knowledge to the research field; the question however has to be investigated with greater sampling in order to be generalised beyond the four clubs of the present study. Another contribution of new knowledge is the finding that the Swedish sport governing bodies – SvFF and SEF – until only recently have not participated in the clubs’ CSR work. This could have a historical signification, since the newly initiated CSR council of SEF might actually change that fact in the near future.

6.5 Managerial implications
There are managerial implications as a result of the study, which sport managers of football clubs can take into account. The four clubs of the multiple case study have all developed different core competences related to their CSR concepts, meaning that also other clubs can use CSR as a way to differentiate the club. By focusing the CSR concept in a certain direction, the club can gain competitive advantages. Moreover, the study maps the CSR activities of all clubs of Allsvenskan, which can be used by managers for inspiration for future CSR actions. Accordingly, the data presented in the study can be used as a starting point for a club that wants to develop their CSR work. In addition, managers might get inspired to contact managers of other clubs for support in CSR related questions. In these
described ways, the present study can be used as a basis for the future work with CSR related questions in Swedish football.

6.6 Suggestions for further research

The present study first investigates how the clubs of Allsvenskan work with CSR and then more thoroughly elucidates how and why four chosen clubs work with CSR. The multiple case study provides insights of different motives for clubs with different organisational form. There is now a need for further studies testing these findings by investigating the motives for CSR for all clubs of Allsvenskan. This study has helped to elucidate CSR, now further studies must investigate it further. The four clubs chosen are similar in regards to history and financial status – a deliberate choice in order to investigate the effect of the two organisational forms. A study more deeply examining all clubs of Allsvenskan could however investigate whether factors like history, financial position, size and location of the club affect the CSR work. Moreover, all four clubs of the multiple case study mentioned the fact that many sponsors now require CSR actions in order to sponsor the club. Accordingly, further studies can investigate this question from the sponsoring companies’ perspective and elucidate their motives for investing in football clubs. Finally, a suggestion for further research is to investigate the effects of SEF’s CSR council on the CSR work of the clubs. Such a study could investigate how the council works, what national initiatives that have been made besides the initiative on employment programmes, and whether or not this would result in more similar programmes at the clubs. The council was recently initiated at the time for this present study, meaning that the effects of the council cannot be investigated thoroughly at this point in time.
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**Online references**


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[2018-05-06]


APPENDICES

Appendix 1 – Interview guide for interviews with club representatives

**CSR actions and concepts**

1. What CSR projects are you doing?
2. Are you doing any donations?
3. How does the organisation working with CSR in the club look?
4. How has the historical development been from the start of the CSR work to today?

**Goals and responsibilities**

5. What is the goal with the CSR work?
6. Which social issues have you identified that you want to focus on addressing?
7. Why did you choose to engage in CSR?
8. What responsibility does football and the specific club have in society?

**Financial and stakeholders**

9. How is the CSR work financed?
10. Are you measuring the results of the CSR work in any way?
11. What organisations are you collaborating with in the CSR work?
12. Why are you doing these collaborations?
13. How is the relationship with the municipality?
14. How have the reactions on the CSR work been from the sponsors of the club?
15. Can the sponsors affect the CSR work in any way?
16. How have the reactions on the CSR work been from the supporters of the club?
17. What are the challenges with the CSR work?
18. How has the support from SvFF been in CSR related questions?
19. How is the CSR council of SEF working according to you?
20. Have you experienced any difference since the council was started?

**The future**

21. What do you see in the future for the club’s CSR work?
22. What specific CSR actions are planned for the future?
23. How do you want to evolve the CSR work of the club?
Appendix 2 – Interview guide for additional interview with representative from Malmö FF

CSR actions and concepts
1. What is your role in the work with the Career academy?
2. How does the organisation working with the Career academy look?
3. How has the Career academy evolved over the years?

Goals and responsibilities
4. What is the goal with the work with the Career academy?
5. Why did the club choose to focus on getting young people in employment?

Financial and stakeholders
6. How is the Career academy financed?
7. What organisations are you collaborating with in the work with the Career academy?
8. Why are you doing these collaborations?
9. How have the reactions on the work with the Career academy been from the sponsors of the club?
10. Can the sponsors affect the work with the Career academy in any way?
11. How have the reactions on the work with the Career academy been from the supporters of the club?
12. How has the support from SvFF been in CSR related questions?

The future
13. How do you want to evolve the Career academy in the future?
Appendix 3 – Interview guide for interview with SvFF

1. How is SvFF working with CSR?
2. How does the organisation working with CSR look?
3. Does SvFF provide support for the clubs of Allsvenskan in their work with CSR?
4. What is the goal with the CSR work?
5. Have you received any feedback on your CSR work from the clubs of Allsvenskan?
6. How do you want to evolve the CSR work of SvFF in the future?
Appendix 4 – Interview guide for interview with SEF

1. How does the CSR council of SEF work?
2. Why was it started?
3. How can the CSR council contribute to the clubs’ CSR work?
4. What is your role in the CSR council?
5. Which social issues have been identified that you want to address?
6. How has the CSR council worked until now?
7. Which clubs have been active in the CSR council?
8. What has the feedback been from the clubs?
9. What has been the greatest challenge according to you?
10. How will the work proceed in the nearest future?
11. What are the goals for the work in a long-term perspective?