



Finnish Football Teams and Corporate Social Responsibility – All to play for

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Abstract

Corporate social responsibility has long traditions in the corporate world. Companies both small and large have played an essential role in implementing socially responsible activities. However, there are other major players involved in contributing to this matter and one of them is sports teams. Sports teams have a massive number of followers, and they are important societal actors both regionally and globally in the same way as traditional companies. Of all the sports, football is the most popular one and its value to society is enormous.

The objective of the research was to understand the role of corporate social responsibility within the Finnish main league football teams. In addition, the aim was to investigate how corporate social responsibility activities can be further increased in team operations. The research relied on a qualitative approach, and it was carried out in the form of a multi-case study strategy.

Primary data was gathered through semi-structured interviews with three Veikkausliiga team representatives. Furthermore, an interview with the Football Association of Finland representative was conducted to acquire a holistic picture of the corporate social responsibility activities implemented by the teams. Secondary data was collected from teams and the Football Association's official websites. An adapted theoretical framework specifically designed to assess involvement in CSR in a professional sports context was selected to assist the process of data analysis and interpretation of the results.

For the three Finnish football teams, the findings revealed a diverse level of involvement in CSR activities and a detailed description of the operations which allows the activities to be compared with each other. On a general level, teams' CSR efforts are directed to promote the well-being of kids and young people through various measures. An integral part of the activity is also charity work and different campaigns. The findings showed that additional resources are needed to further increase CSR activities within the team's operations. In addition, teams perceived the Football Association as an important developer of activities, allocator of resources, and processor of ideas for increasing CSR operations. Furthermore, the findings show that rewarding based on CSR activities could be reckoned option to further increase teams' motivation and therefore commitment to various CSR initiatives.

Keywords/tags (subjects)

corporate social responsibility, CSR, creating shared value, veikkausliiga, Finnish football

Miscellaneous (Confidential information)

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Yhteiskuntavastuu suomalaisessa jalkapalloilussa

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Tiivistelmä

Yhteiskuntavastuulla on pitkät perinteet yritysmaailmassa. Niin pienillä kuin suurillakin yrityksillä on ollut tärkeä rooli yhteiskuntavastuullisen toiminnan toteuttajina. Yritysten lisäksi on kuitenkin muitakin keskeisiä toimijoita, joilla on merkittävä rooli yhteiskuntavastuullisen toiminnan harjoittajina. Eräs tämänkaltaisen toimija on urheiluseurat. Urheilujoukkueiden toiminta koskettaa laajasti eri sidosryhmiä ja ne ovat tärkeitä yhteiskunnallisia vaikuttajia niin alueellisesti kuin myös maailmanlaajuisesti samalla tavoin kuin perinteiset yritykset. Kaikista urheilulajeista jalkapallo on kaikkein suosituin ja sen arvo yhteiskunnalle on valtava.

Tutkimuksen tavoitteena oli selvittää millä tavoin jalkapalloseurat Suomen ylimmällä sarjatasolla osallistuvat yhteiskuntavastuulliseen toimintaan. Tämän lisäksi tarkoituksena oli saada selville, kuinka yhteiskuntavastuullista toimintaa voidaan edelleen lisätä seurojen toiminoissa. Tutkimus oli kvalitatiivinen ja se toteutettiin monitapaustutkimuksena.

Primääridata kerättiin haastattelemalla kolmea Veikkausliiga seuran edustajaa. Sen lisäksi suoritettiin vastaava haastattelu Suomen Palloliiton edustajan kanssa, jotta saataisiin muodostettua kokonaisvaltainen kuva yhteiskuntavastuullisen toiminnan toteuttamisesta seuroissa. Sekundääridata kerättiin seurojen sekä Palloliiton virallisilta verkkosivuilta. Tutkimus tukeutui soveltamaan teoreettista viitekehystä, joka oli luotu arvioimaan keskeisiä tekijöitä, joidenka johdosta urheiluseurat sitoutuvat yhteiskuntavastuulliseen toimintaan. Teoreettista viitekehystä hyödynnettiin myös tutkimustulosten tulkinnassa sekä primääri- ja sekundääri datan analysoinnissa.

Kolmen suomalaisen pääsarjatason joukkueen osalta tutkimustulokset osoittavat seurojen yhteiskuntavastuullisen toiminnan keskittyvän vahvasti lasten ja nuorten hyvinvoinnin edistämiseen. Tämän lisäksi keskeisenä osana toimintaa on hyväntekeväisyys sekä erilaiset kampanjat, jotka on suunnattu vastaamaan yhteisöissä esiin nousseisiin haasteisiin. Tuloksissa ilmeni seurojen lisäresurssien tarve yhteiskuntavastuullisen toiminnan kasvattamisen edellytyksenä. Seurat myös kokivat Palloliiton roolin tärkeänä yleisenä toimintojen kehittäjänä, lisäresurssien jakajana sekä yhteiskuntavastuullisten ideoiden jatkojalostajana. Palkitsemiseen perustuva yhteiskuntavastuullinen toiminta nähtiin mahdollisena motivoivana tekijänä yhteiskuntavastuullisen toiminnan lisäämisessä. Seurat harjoittavat monenlaista yhteiskuntavastuullista toimintaa ja tämän johdosta on mahdollista tarkastella seurojen menetelmiä yksityiskohtaisesti ja vertailla niitä keskenään.

Avainsanat (asiasanat)

Yhteiskuntavastuu, jaetun arvon luonti, jalkapalloseurat, veikkausliiga, vastuullisuus

Muut tiedot (salassa pidettävät liitteet)

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1 Introduction

Sports reach every part of the world and unify people regardless of where it is practiced. The diversity that sports are carrying is momentous, no matter, if you are a professional player, occasional hobbyist, or just a fan of sports, it has a place for you. The significance of sports should not be underestimated as it is not just entertainment but a gateway to enjoyment where everyday annoyances do not bother and where the soul shall rest (Ramchand, 2020).

1.1 Background

For a long time, there has been a common notion that companies carry responsibility towards the society in which they function. Corporations have a vast impact on people around them and for that reason, the effects caused by them should be positive. But it is not only the corporate world that is facing increasing demands to act as a responsible player and direct efforts to take part in societally important problems. Increased globalization has led to the situation where these demands concern all the parties - from businesses to governments and not to forget other actors between these (Visser et al., 2010). This responsibility has been seen in the past in the form of philanthropy action but in more recent times it has embraced a more strategic role wherein giving back is seen as a viable business by converting social issues to profits while simultaneously reducing the harmful effects of their operations. This action carries the name corporate social responsibility "CSR" (Rhodes, 2020). As a concept CSR has been around for several decades and it has enthralled researchers and the business world. CSR has proven its effectiveness in various industries among other things in the oil and automobile sector (Kim et al., 2018). When talking about CSR and corporations these two usually go hand in hand, however, there are certain fields where this connection might not be so obvious.

One such industry is sports. Different sports teams around the world have a massive number of followers and their games attract huge audiences. While many traditional companies contribute to socially important matters and consider how their actions affect various stakeholders, it should be asked what is the role of sports teams in this equation. According to Westerbeek & Smith (2007), sports organizations and corporations share the same features when talking about CSR. As in both cases, corporations and sports organizations can produce benefits for the communities and are anticipated to follow guidelines set by society. Although traditional corporations have incorporated CSR into their operations collaboration between CSR and sports organizations has not yet

been that long-lasting. Compliance with CSR has become a significant factor for many companies that affect the competitiveness and reputation of the company. Stronger legal obligations have now made it mandatory for companies to fulfill certain CSR-related commitments. Furthermore, responsibility reporting has now become compulsory for corporations operating in various industries and for those who employ over 500 people. If the conditions are not met, reporting is voluntary (Lehto, 2018; The Consumers' Union of Finland, n.d.).

Although companies and sports teams have similarities, not all of the above obligations apply to sports teams. For example, responsibility reporting is not necessary for sports teams due to the fact they do not usually employ a great number of people. Considering how popular sports teams are and their vast impact on society should there be the same level of expectations for their contribution as traditional companies? Finnish companies are known for their responsibility and as Finer (2020) states Finland is seeking to become the pioneer in corporate social responsibility. This is currently set as a goal for a government program. If there are ambitious targets for companies in Finland it is crucial to understand how sports teams are currently taking part in CSR-related programs and do they have the same type of ambitious plans for the future. Therefore, this thesis will focus on sports teams in Finland and their CSR activities. More specifically, the research investigates Finnish main league football teams' CSR activities and aims to find out the current state of these teams' CSR operations as well as how teams are planning to increase CSR initiatives.

1.2 Motivation for the research

Sports stir up strong emotions and the feeling of excitement. Teams and players create memorable stories, and they greatly influence society. As Athanasopoulou et al. (2011) describe omnipresence of sports has caused a situation in which the role of sports teams has become an even greater part of society due to the massive growth of these sports organizations even to the point where they can be called large businesses. The main objective for sports teams as also for traditional organizations is to gain profits and have a beneficial influence in the area where they operate (Sheth & Babiak, 2010). Considering traditional organizations are expected to fulfill their legal and ethical obligations toward society sports teams can also be categorized in the same way. In addition to this various stakeholder groups and paying customers have become more conscious about CSR-related initiatives or lack of those and hence expect teams to take an active role in those matters.

Though CSR and sports do not share a long-term history compared to more traditional businesses relationship between these two parties is not completely new and unheard. When CSR was first introduced to sports initial idea was simply to gain more profits and promote fan support. Nowadays CSR in sports has acquired a more strategic role in which CSR is used to develop public relations and act as a linking factor between fans and players. Sports teams are taking advantage of players' star-like status and using them as a tool to create an influence while simultaneously creating a positive image around the team (McGowan & Mahon, 2009). A positive reputation and brand image are equivalent to success. Damages to reputation take a long time to heal and for that reason, teams can use CSR - not only for sake of society but also as a hedging tool against risks.

Regardless of the sports, teams possess some unique features and have a wider range of stakeholders compared to traditional corporations concerning CSR. Sports teams have gained a powerful position among people and especially younger fans find sports extremely attractive. Messages communicated by teams reach wide audiences due to the large media coverage they receive. Consequently, conveying messages has a far greater impact compared to traditional companies. Furthermore, people and fans in a particular form a tight bond to their favorite team and have a special emotional connection to these teams. This type of devotion can rarely be seen between people and normal organizations (Rhodes, 2020). Moreover, sports organizations are important ambassadors for preserving and improving connections within the society in which they function. (Babiak & Wolfe, 2009). Sports teams have a wide range of means on their hands that can be used in the creation of the common good. It would be a waste of opportunity to not put these tools in use and therefore as Kim et al. (2018) state, sports teams have an even greater responsibility to take part in CSR compared to other businesses.

Considering the prevalence of sports and the degree of influence that sports teams have it is important to understand how these teams can make a positive impact on society by utilizing their unique features. Sports teams provide a wide range of enjoyment and excitement to various types of audiences, but they can also contribute by taking part in CSR initiatives and establishing CSR-related programs as many teams have already done. However, the question is how these exquisite features and resources that teams possess can be taken into more effective use to further enhance their involvement in CSR. The facts above work as the source of motivation to carry out this research.

As a keen sports fan and active participant in different sports events, I find it natural for me to focus on sports. Various types of sports cover a great amount of my free time and for me, sports

work as an important stress reliever even if you are just a fan. However, of all the different sports football holds a special place in my heart, because it was the first team-based game that I played as a kid and even though my football career ended a long-time ago, I have continued my active participation in football through games and TV. On top of that football is said to be king of all sports and it is undoubtedly the most popular sport in the world. As it can be seen from the above sports and especially football is close to my heart and therefore the source where my motivation for this research stems from. Furthermore, corporate social responsibility has been a well-researched topic among many practitioners and researchers concerning traditional organizations. However, the connection between sports and CSR has not been yet that well covered, even though there is a considerable amount of data available on how CSR is being implemented in normal corporations I am interested to gain an understanding what is the role of CSR within football teams in Finland and how it can be increased.

1.3 Research questions

The above subchapters have portrayed an initial idea of CSR and described the sports team's role in the implementation of CSR. This chapter presents the research problem, objectives, and finally questions.

Research is trying to understand the role of CSR operations within sports teams in Finland and what can be done to enhance CSR-related activities in the future. Considering sports organizations in general, there are a vast number of different sports teams that could be qualified as suitable research targets. In this case, research is narrowed down to specifically focus only on Finnish main league football teams (Veikkausliiga) from which primary data for the research will be gathered and later analyzed.

The reason for selecting football teams and delineation of the research is based on the essential role of football around the world and its popularity. In Finland, ice hockey is in a predominant position regarding popularity and this setting is not changing anytime soon. Partly because ice hockey has such a firm foothold in the Finnish sports scene, it has received considerable attention from researchers. The relationship between CSR and ice hockey teams has already been investigated therefore this research aims to raise fresh insights from another sport that has not yet met as much interest and in the present case it is football. However, interest in football has been increasing steadily in Finland – not only because of the performance of the Finnish national team in

the European football championship tournament in 2021 but also because conditions for practicing football have improved significantly in recent years (Kokkonen & Korkalainen, 2019). Consequently, this has led to the growth of the number of active players. Football can be considered a major factor in the Finnish sports industry and its societal influence deserves further examination hence two research questions were formed to find an answer to the issue.

"How are Finnish main league football teams involved in CSR activities?"

"How can CSR activities be increased in Finnish main league football teams' operations in Finland?"

The purpose of the first question is to find out how these teams are currently taking part in CSR-related initiatives. The second question is more future-oriented and seeks to find out what can be done so that CSR-related activities are being increased.

This research follows the steps of empirical research. Evidence gathered during research is analyzed qualitatively and primary data for the research is gathered by conducting semi-structured interviews with main league football teams. In addition, an interview with the representative of the Football Association of Finland is also performed to gain a holistic picture of the state of the Finnish football scene CSR activities. A qualitative research method is a justified choice for this research as it allows the researcher to dive deep into the topic at hand and that is what this research aims to achieve. Semi-structured interviews include questions and themes that are in accord with the research topic however researcher can either leave out or come up with new questions depending on the course and topic of the interview. Furthermore, using interviews as a tool for gaining primary data is an appropriate means because results are being expressed by using words, not numbers (Saunders et al., 2009). Conducting semi-structured interviews also enables the researcher to acquire an exhaustive understanding of CSR-related actions by these teams in a form that would not be otherwise possible.

1.4 Structure of the thesis

This thesis has a clear structure and in total it comprises five chapters. Everything starts from the introduction chapter, which briefly explains the main ingredients of the thesis together with motivation from two angles, society and personal. Finally, the research problem, objective, and ques-

tions along with the research approach are explained briefly. The following chapter is titled literature review. The chapter includes a comprehensive definition and presentation of relevant key concepts using a critical and analytical tone. In addition, an adapted theoretical framework that is applied during empirical research is introduced in the latter part of this chapter. The third chapter goes by the name of methodology. This chapter provides a more in-depth explanation of the research approach and context of the research as a whole. Furthermore, data collection and analysis procedures are displayed thoroughly. The fourth chapter is called results and as the name indicates results of the empirical research will be presented here as well as answers to the research questions. The fifth and final chapter is titled discussion, chapter discloses and assesses relevant findings concerning research questions and literature. This chapter also explains the limitations of the research and suggests ideas for future research.

2 Literature Review

The following chapter presents literature related to corporate social responsibility (CSR) and describes the most relevant terms attached to it. Furthermore, it focuses on how sports organizations have incorporated CSR into their operations. Moreover, this literature review also unfolds the concept of creating shared value (CSV) and finally explains the theoretical framework used in this thesis.

From an information retrieval point of view, this literature review was constructed based on research questions and key concepts. Keywords that were used in the retrieval process consist of CSR, strategic CSR, CSR in a sports context, and CSV. Several academic databases were utilized in the information collection process where the above-mentioned keywords were used. These databases included JAMK's database Janet Finna, Proquest, Ebook academic central, and other relevant databases that the author had access to. The main criteria for the selection of these databases were an abundant amount of essential source material they provided as well as effortless access to these databases.

2.1 Corporate Social Responsibility

Definition of CSR

Concerning the question of what corporate social responsibility is or to put it short as it is generally referred to as "CSR" and where the concept of CSR originated from there is a need to go back

in history. Different theories exist in the literature regarding CSR and during these past decades, the concept has been supplemented several times. Latapi Agudelo et al. (2019) points out that initial signs of CSR have been tracked down to the first half of the twentieth century. More specifically 1950s can be considered a starting point for CSR. As the decades went by the concept gained more extensive description, but as Jankalova (2016) mentions CSR can be defined in various ways depending on the theories and how companies see the concept of CSR. From the academic perspective, there are two notable trends. For certain researchers, CSR appears as an ethical model, and for others economical model. For this reason, even to this day, CSR has not obtained one universally specific definition (Kim Chunghee et al., 2020).

Presumably, the most prominent concept of CSR originated in the 1970s. Allocation to separate levels as the following citation represents. *"Corporate social responsibility encompasses the economic, legal, ethical, and discretionary (philanthropic) expectations that society has of organizations at a given point in time"* (Carroll, 1979, p. 500).

A more recent definition by Bosch-Badia et al. (2013) is the following. *"CSR consists of the courses of action that firms undertake to become environmentally and socially sustainable beyond their legal obligations. From the financial viewpoint, in the short run, CSR means a decrease in profits for the sake of a social or environmental end"* (p.11).

The above definitions are two of the many examples that are used to define CSR. Although, two simple definitions do not provide a clear big picture on the matter in question. Despite the broad period between citations, they offer equivalent insights of CSR and its components. However, the latter citation suggests that corporations must give up some of their profits for society so they can fulfill their role as a responsive player. Regardless of this side note the very foundation of CSR still includes economic, ethical, legal, and philanthropic responsibilities. In a more detailed way, these levels are demonstrated in Figure 1 by using Carroll's (1991) created pyramid of CSR.



Figure 1. CSR pyramid by Carroll (1991, p. 42)

The Foundation of this pyramid is built on economic responsibilities which represent the core operations of any corporation. With solid footing, organizations can become viable and bolster other elements that corporations are expected to fulfill towards society. While organizations aim for profitability in their operations it must be done according to the regulations and rules. The legal frameworks set by society indicate the path corporations must follow when conducting business operations. Legal guidelines work as a rulebook for businesses which society expects companies to respect. Furthermore, corporations and organizations are obligated to act ethically, follow fair practices, and refrain from carrying out wrong deeds. Doing what is fair is not a legal requirement but society's expectation towards businesses. Lastly, society has expectations towards businesses in the form of sharing welfare and supporting communities in various ways. In other words, being a good corporate citizen is the core of philanthropic responsibilities (Carroll, 1991, 2016).

Nowadays several companies carry out CSR activities although the interpretation of CSR varies extensively. For some, it constitutes a form of good act whereas some see ethical aspects as the most crucial principle of CSR (Sheth & Babiak, 2010). Various factors steer companies to embrace CSR policies and further advance responsible business development. These may include expectations of customers and stakeholders or already mentioned legal requirements. Moreover, the values of the company and the development of brand image can act as an important incentive for adopting CSR. Perhaps, an even more, meaningful motive for many companies is to differentiate

themselves from competitors and CSR can turn out to be a beneficial tool for achieving this goal (Loikkanen et al., 2007). The following section will explain in more detail the role of CSR within companies.

Strategic CSR

When diving deeper into the concept of CSR, it is possible to notice two separate alignments which are used by corporations. A safer approach is called "responsive" CSR in this model target is to follow rules set by society and minimize detrimental consequences caused by business operations. That is to say, by operating in this manner firms can meet their moral duties (Boesso & Michelon, 2010). Relying on responsive CSR can be seen reckoned option under uncertain circumstances since the focus is to maintain acquired positive status.

However, a more daring approach is called "strategic" CSR as Beal (2013) states CSR in its strategic form includes seeking fresh approaches which can be used to improve the lucrativeness of the firm while generating value for stakeholders. In other words, in strategic CSR it is not enough to do the bare minimum, instead of seeking opportunities proactively that can turn out to be profitable not only for the business itself but also for society. To understand the term "strategic" in this context, as Ramachandran (2011) explains CSR actions can be seen as strategic when there is an intention to increase the competitive advantage of the company while tackling societal problems at the same time.

As it is noticeable here a line between these two alignments can be drawn. However, it depends on the company, its targets, and what type of CSR they want to implement. For some companies, CSR appears only as a mandatory task but for others, as Polonsky & Jevons (2009) remarks it can be used to gain benefits. However, despite the great number of corporations that have integrated CSR into their toolbox Porter and Kramer (2006) argue that most of those activities are not properly attached to the companies' game plans or business side. The outcome, in this case, is a set of uncoordinated CSR actions that do not have a relevant influence on society or neither help companies gain a long-standing competitive edge. Instead, companies should adopt the same type of mindset that is steering their decisions on the main business options and thus reveal the opportunities that CSR can offer to the company and society.

Fortunately, most companies have found the golden mean between CSR and business. Polonsky & Jevons (2009) notes data from several studies suggest that there is a positive relation between CSR activities and the profitability of companies. Corporations recognizing strategic CSR as a valuable

tool can attain advantages by successfully converting societal problems to profitability (Acquier et al., 2017.) However, unlike Acquier et al, Wojcik (2016) argues that implementing too frail or contrariwise too radical CSR action can turn out to be negative in terms of the financial performance of the company. In other words, corporations should focus on having a suitable balance in CSR operations they implement to ensure desirable economic benefits. Weber (2008) explains CSR can result in both monetary and non-monetary benefits that will have a positive impact on a company's profitability. Measuring these benefits is essential so that companies can determine the value of CSR activities and further ponder the relevance of these actions in the future. Actual measurement tools vary depending on the nature of the benefit. Monetary gains can be evaluated by using financial terms, such as increases in revenues. Non-monetary gains can be assessed through various quantitative or qualitative indicators such as focusing on changes in customer attitudes for example. In short, it can be concluded that CSR activities, in general, are profitable for corporations however measuring these positive results might be difficult in some cases as the measurement process itself can be rather time-consuming and complicated. Furthermore, for certain benefits, it can take a longer time to realize concrete gains. This might be the case for example with a brand image (McWilliams & Siegel, 2011.)

CSR In Sport Context

The above paragraphs have portrayed a picture of how CSR is attached to corporations' operations. In the context of sports organizations, there has not been that long-lasting connection. Despite the shorter relationship between sports organizations and CSR, Smith & Westerbeek (2007) point out that corporations and sports organizations share similar responsibilities related to CSR since in both cases there is a possibility to produce benefits for all the parties included while being obliged to fulfill societal duties.

Sheth and Babiak (2010) argue some basic principles apply to sports organizations in the same way as they do traditional businesses. In both cases seeking profits is the main objective and favorable effects on the economy can be seen in various forms in those areas where businesses or sports organizations operate. Unlike businesses, sports organizations are not usually considerable sources of employment. However, economical influence on the area can still be significant through the spending by the team's fans. Furthermore, sports organizations themselves can positively increase the image of the city.

Sports organizations participate in various CSR activities which are all important in their way. These can include money-raising operations for a specific case, initiatives to address social grievances and support education, initiatives related to health, and the creation of charitable foundations (Babiak, 2010; Walker & Kent, 2009). Furthermore, sports organizations focus on targeting CSR activities on a weaker portion of the society whose needs would not have been normally heard. Babiak and Wolfe (2009) state that effectively every sports organization has implemented some type of CSR operations.

Levermore (2013) represents another point of view, claiming sports organizations' CSR programs are deception and created only to show a favorable side of sports teams' operations even though they simultaneously commit reckless deeds. This action is also called "greenwashing" in which companies or in this instance sports organizations supposedly commit. In addition to this Levermore (2013) argues there are no concrete measurement processes for CSR initiatives, thus the only way to measure results is the word of the sports organization. Fortunately, the situation is not that grim otherwise there would be a constant flood of news about greenwashing related to sports organizations. Undoubtedly, some sports teams might use CSR to disguise their untruthful actions, but this is a feature of human nature for some seeking profits is necessary regardless of the means. To begin with, sports teams do have a rather minimal effect on the environment when looking from greenwashing perspective, compared to traditional companies.

However, Breitbarth (2015) argues there can be significant differences between countries in how sports organizations carry out CSR activities due to cultural characteristics and norms. As already stated, CSR does not have one universal definition therefore meaning can vary from country to country, and different cultural traditions and rules make it even more complex. Moreover, Breitbarth (2015) explains that allocation between continents can be made to demonstrate how CSR is perceived. An example between Europe and North America is shown. In Europe CSR initiatives are seen through the lenses of "voluntarism" it does not define what specific actions there are but everything there is based on volunteering. On the other hand, in North America CSR emphasizes "philanthropic" action. Naturally, this example does not portray an accurate image of the situation worldwide. Still, a connection between cultural elements and CSR can be seen, but several parties have not acknowledged this relationship at least on a larger scale.

Sheth and Babiak (2010) remark legal obligations bind sports organizations the same way as they do other businesses yet if players inside a sports team commit illegitimate actions it is the player who faces the charges, not the sports organization which necessarily would not be the case with

traditional companies. Naturally, adverse action done by the player can hamper the brand image of the sports team. In this situation, sports organizations focus on the restoration of lost honor and might seek relief by reinforcing CSR actions. Additionally, sports organizations possess certain unique features which separate them from traditional corporations (Babiak & Wolfe, 2009; Smith & Westerbeek 2007).

According to Athanasopoulou et al. (2011), one distinctive feature sports organizations' have is extensive potential for influence and how sports have spread in almost every part of the world. Sports create a feeling of togetherness and offer unique opportunities. Kim et al., (2018) bring up that sports organizations are dealing with a wider group of stakeholders than other industries, including fans, communities, media, and sponsors as examples. Furthermore, sports organizations have very close connections with stakeholders. Passion is associated with sports that are missing from other businesses. As Babiak and Wolfe (2009) describe feelings and emotions that a particular sports organization or game can create are uniquely compelling. Athletes inside sports organizations are closely followed by the media and sports stars are role models for many younger fans and kids (Smith & Westerbeek, 2007). People are listening to their stories hence sports organizations can take advantage of this and convey messages related to societal issues and make them more prominent. By the reason of the above-mentioned features and due to other characteristics Kim et al. (2018) state that sports organizations have a greater need to make good and render it back to society compared to traditional businesses.

As the most favored sport in the world, football can be expected to play a major part in various CSR-related efforts. Considering this point, Kolyperas et al. (2015) note the increase in the importance of CSR in terms of professional football. Even though teams have cultural, structural, and economical differences depending on the country the sport itself is still the same. Types of CSR initiatives that football teams are specifically connected are, for example, charity work, in which both individual players and teams can have charity foundations for a particular cause. Moreover, football teams and leagues set up initiatives to tackle issues related to social exclusion through different campaigns such as campaigns against racism and non-discrimination. Ultimately these various campaigns and initiatives have brought teams closer to their stakeholders.

2.2 Creating Shared Value

Definition & Critics

The concept of creating shared value “CSV” can be considered a natural extension of CSR. Introduced in 2011 by Porter and Kramer CSV goes deeper concerning "doing well by doing good" Both CSR and CSV share the same core idea, however as Wojcik (2016) points out the main focus of CSV is to seek fresh opportunities and convert them into value creation. In other words, CSV is a business strategy that intends to answer societal problems and turn those problems into profit for the corporations (Kim Chunghee et al., 2020.) While CSR initiatives can be considered responses to external factors only to enhance organizations' brand image (Alberti & Belfanti, 2019).

Definition for the concept of CSV by the original authors is the following: *"shared value can be defined as policies and operating practices that enhance the competitiveness of a company while simultaneously advancing the economic and social conditions in the communities in which it operates."* (Porter & Kramer, 2011, p. 66).

Spitzeck and Chapman (2012) underline a couple of notions related to the above definition. Means to implement practices and policies for value creation demand a mindset where enhancement of competitiveness is prioritized. Equally important is the value creation within the communities in which these corporations operate by promoting the state of economic and social factors. After its release, CSV promptly gained a firm foothold among corporations and various practitioners.

Despite the warm reception, CSV as a concept has also met criticism. Crane et al. (2014) argue that CSV fails to offer fresh ideas and it shares too many similarities with previously developed concepts. Furthermore, Beschorner (2013) claims that Porter and Kramer do not acknowledge the importance of CSR relative to CSV. They place CSR as a detached philanthropic concept without connections to corporations' main business activities. Even though Porter and Kramer themselves have previously suggested that CSR can be used as an origin for success through innovation and opportunities to translate problems and philanthropic actions into competitiveness. This certainly seems rather odd considering the highlighted benefits of CSR in the above chapters of this review and literature in general. Lastly, Crane et al. (2014) state CSV fails to consider tensions in value creation between economic and social factors. Although pursuing "everybody wins situations" is essential meaning both stakeholders and the company benefit, however, there are occasions when these benefits do not equally distribute between stakeholders and for these instances, CSV does not provide instructions on how to proceed and sort out situations such as these. Despite rather extensive criticism, CSV has cemented its place in academic literature and numerous companies have taken part in CSV initiatives in a varying range of industries (Alberti & Belfanti, 2019).

Implementation of CSV

Porter & Kramer (2011) raised three points on how CSV can be implemented. These three are not separate units instead they supplement one another.

- *Reconceiving products and markets* - seeking social needs that have been previously unmet by designing new products for current and earlier undervalued markets.
- *Redefining productivity in the value chain* - making better use of resources along the company value chain and thus enhancing productivity.
- *Enabling local cluster development* - companies have connections in every direction. The business environment is the space in which they operate alongside other players. With active participation in innovation and skill upgrading of other players, companies can enhance their business environment and become more productive.

What comes to the first point, developing countries and markets provide a suitable platform for obtaining CSV goals due to substantial room for improvement considering social problems and opportunities for development. Secondly, tweaking the value chain to be more efficient can be accomplished regardless of the state of market development. Means to refinement could include resource efficiency improvements along the value chain and upgrades in employee health and safety quality. Lastly, cluster development can be seen as a win-win situation for both productivity of the company and the region itself as solid local clusters can support both elements. Best results for cluster development can be achieved in emerging markets, even though it applies to other markets also (Akpinar & Saleem, 2019).

Alberti & Belfanti (2019) point out the implementation of CSV initiatives might face certain obstacles depending on the market or the country. Each country has its policies and cultural precepts. In addition, Laudal (2018) states that tools for measuring the generated social and economic value of CSV action should take into account the context of the market and features of the industry. The measurement process should include a diverse set of measures to cover all three practices of CSV.

In terms of products and markets (Point 1) economic outcome evaluation can be conducted by reviewing changes in market shares, profitability, and revenues. The social side includes different measures based on the nature of the issue, containing an evaluation of progress in education, carbon footprint, and patient care among other things. Moving on to the value chain productivity refinement (Point 2) economic outcomes are being evaluated by checking improvements in quality,

productivity, and profitability. Social achievements are being looked at by assessing deducts in the usage of raw materials, energy use, water use, and improvements in work skills. Lastly, local cluster development (Point 3) from the economic perspective can be evaluated by reviewing improvements in profitability, workforce access, and cost decreases as examples. Social side impacts can be evaluated by advancements in health, education, and income (Akpinar & Saleem, 2019). Setting up the measurement processes is important for understanding created impacts and further development of strategies related to CSV.

Moon et al. (2011) introduce a new increment to the original concept. Labeled as "defining core competencies" companies should first determine their main competencies as this would provide the most fruitful platform for CSV activities. Corporations operating within the same industry can possess different competencies. When these competencies come together and meet various social problems it will create a cycle of beneficial CSV initiatives for society. Furthermore, Moon et al. (2011) suggested modifications to the original three points mentioned above. First, market and product reconceiving should also consider other business areas more comprehensively and link them up to social targets. Value chain refinement should be based on continuous assessment of business operations. By proceeding so companies can pinpoint the problems and source of their competitiveness. Resolving the puzzles along the value chain can generate competitive benefits and push companies to take part in CSV initiatives. Lastly, it is not enough to focus only on local clusters but extend the scope to cover international clusters. Many companies operate internationally and thus including clustering to cover the international aspect gains are not only limited to local communes but global context as well.

In conclusion, CSV is an integral component within company strategies seeking to generate prosperity by actively enhancing social and economic structures. Addressing social problems without external pressure indicates the ability to see benefits in new areas and understand how obstacles can be converted to the greater good for both parties.

2.3 Theoretical Framework

A framework developed by Kathy Babiak and Richard Wolfe seeks to explain the determinants for sports organizations to engage in CSR activities. The framework comprises five components, in short, there are external and internal factors which act as a source for CSR. Based on the factors

sports organizations' CSR operations can be categorized into two groups. Followed by this, it is possible to draw a conclusion and determine has sports organizations reached the final step which would be the most desired outcome (Babiak & Wolfe, 2009).

In this thesis theoretical framework is a slightly adapted version of Babiak & Wolfe's (2009) developed framework. In general, the core components of this framework as already briefly mentioned are external and internal factors that cause sports organizations to follow CSR policies in the first place. Depending on which factor is the reason for engaging CSR, it determines is the sports team considered following either "corporate-centric" or "stakeholder-centric CSR". In the case of corporate-centric, the team is making the best use of its core competencies while incorporating CSR operations into this mix. The source for CSR springs from inside the organization. The stakeholder-centric team finds its motivation for CSR issues from outside the team, considering societal or stakeholder problems. Furthermore, provided sports organization is motivated by the two factors mentioned above there is a third option which is a combination of these two alignments, titled "strategic CSR". The below figure describes the relation of each component.

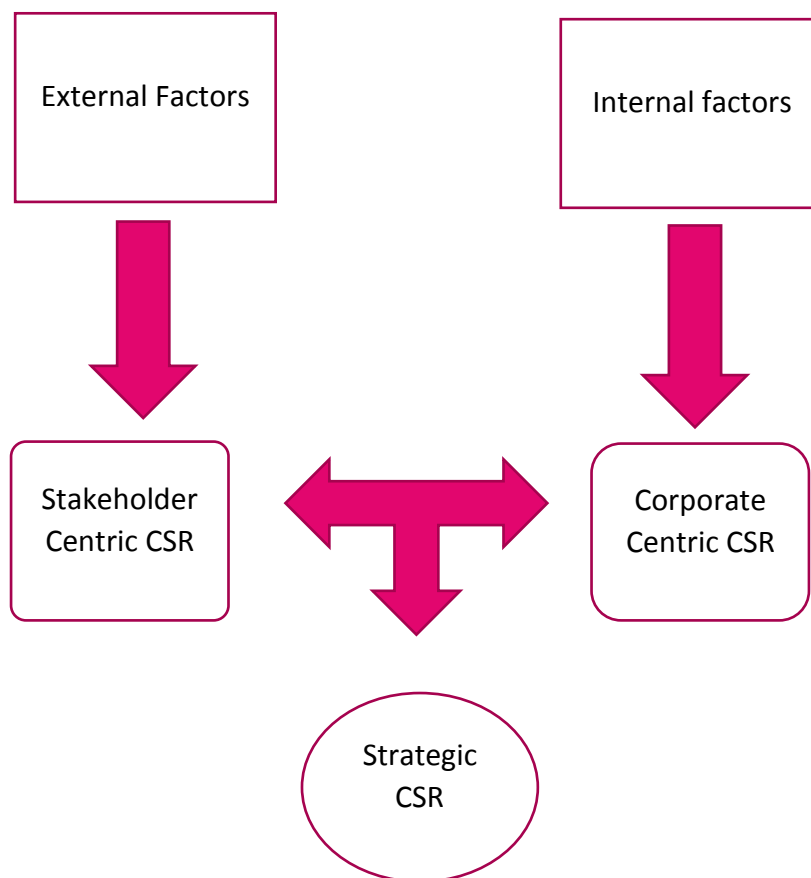


Figure 2. Adapted Theoretical Framework by Babiak & Wolfe (2009, p. 734)

External factors as the name indicate focus on issues outside the sports team in other words it comprises stakeholder or societal concerns such as monetary donations to disaster relief funds or donating clothing to different foundations. Sports organizations engaging in CSR initiatives because of external factors are considered stakeholder-centric. Motivation for stakeholder-centric CSR is understanding the needs of key stakeholders and strengthening the relationship. An example of this type of activity could be a one-year educational campaign or program set by a sports team that would promote the reading skills of young adults and teenagers. Despite the needs of society being fulfilled this type of CSR operation is not long-lasting as it is not taking advantage of the team's core competencies since reading or education, in general, is not the main expertise area for sports teams (Babiak & Wolfe, 2009).

Internal factors consist of sports organizations' resources which are used to merge key business operations jointly with CSR. The key is to adjust the organization's main competencies and CSR to the same line. Teams valuing internal factors in their operations are considered corporate-centric. For instance, an ice-hockey team can let kids show their skills in the rink between periods during games. By doing so teams are assisting the development of young players and this type of action is benefiting the organization as well because it can bring new fans or players to the sport. However, corporate-centric organizations are not fully addressing stakeholders' or society's needs, and thus it has certain strategic limitations.

As it can be noticed great ideas can be generated by relying either on corporate-centric or stakeholder-centric CSR however, as separate units they do not have an effective impact that benefits each party concurrently. A sports organization motivated by both internal and external factors is considered to practice strategic CSR. Teams doing so have managed to take into consideration societal needs and at the same time mix key competencies to this equation. An example of strategic CSR could be an event to promote children's physical education and health. On this occasion, the team utilizes its internal resources and competencies such as coaches and players to address the issue in the surrounding community. As Babiak and Wolfe (2009) propose teams should target strategic CSR as their main tool for CSR as it allows two-way advantages for the team and society by utilizing the resources of the organization and simultaneously responding to social demands.

The theoretical framework in this research works as a basis for determining the motives of sports organizations for engaging in CSR activity and understanding the role of CSR within sports teams. Naturally, the theoretical framework is also selected for the process of discovering an answer to the research question at hand.

3 Methodology

In this chapter, a profound explanation of the methodology will be portrayed. The chapter is structured in the following way. At first, the following sub-chapter explains the research approach and justifies the decisions behind it. The second section explains the research context and research targets involved in this research. The third sub-chapter illustrates the data collection measures used in this research. The fourth sub-chapter presents data analysis techniques and processes, and the final sub-chapter analyses the validity of the findings in this research.

3.1 Research approach

For the research approach, the researcher must decide on the selection of a suitable research approach. The premise for selection is typically between qualitative or quantitative approaches. The selection of an appropriate research approach is reliant on the type of research and the research questions. The researcher in the qualitative approach views and structures data by utilizing conceptualization (Saunders et al., 2009). Data is by nature in a textual form including documents, notes, transcripts from interviews, or other material in written format (Saldana, 2011). Whereas in the quantitative approach researcher operates with variables and connects them to a pre-formed hypothesis (Brannen, 2016). Data is based on numerical format and is represented through diagrams, graphs, tables, or other numerical means.

For this research qualitative approach was seen most fitting option because it allows the researcher to acquire an exhaustive perception of the topic. Furthermore, as Brannen (2016) explains qualitative research includes seeking correlation between concepts. The objective of this research is to gain an understanding of what type of connection Finnish main league football teams have with CSR and a qualitative approach provides tools to understand this inter-relationship. Moreover, as Creswell (2007) explains the essence of the qualitative study approach is to understand the phenomena in an artless setting by construing problems based on how individuals are describing them. Utilizing human voices in this research allows the author to acquire opinions that are relevant to the topic and obtain deep insights which assist in finding an answer to research problems.

In addition, answering research questions in numerical form which is the idea of the quantitative approach would be quite difficult - not to mention converting CSR-related data into numbers

would cause issues. Moreover, the qualitative approach does not require a great number of respondents to acquire a sufficient amount of relevant data in comparison to the quantitative approach in which the number of respondents must be high to conduct reliable research. Therefore, considering the context of this research (introduced in detail in the next sub-chapter) and the number of respondents qualitative approach is the most suitable alternative. However, it is worth pointing out that the qualitative, along with the quantitative approach, has its weakness. Hence, for weaknesses not to have such a large impact, the research questions and objectives must be carefully designed (Saunders et al., 2009).

From a strategic point of view, this research is adopting a multi-case study strategy. In general, case study as a strategy is applicable in various fields ranging from education to sociology. A case study can be utilized in situations where there is a need to understand complicated social phenomena while maintaining a comprehensive viewpoint. In addition, a case study strategy is suitable for answering research questions that have adopted "how" as the premise for research questions (Yin, 2014). Since this study has two research questions that both are based on the "how" perspective case study can be considered an appropriate strategy. However, this study is not settling only for a single case, data gathered from multiple cases typically yields more credible and solid overall results compared to one single case study (Bickman & Rog, 2009). Furthermore, when adopting a multi-case study strategy, it tackles the issue of constructing everything dependent on one idea and increases the chances of receiving more analytical gains in comparison to a single case study (Yin, 2014).

The selection process of these three football teams was based on accessibility to the primary data and the willingness of the teams. As Yin (2014) explains the selection of cases in case study research must be based on adequate access to the data depending on whether the purpose is to interview or observe the subject. The initial candidate screening process was started by reviewing each team's web pages and assessing their connection to CSR. After the review, teams were placed in ranking order based on their alleged participation activity in CSR and how they expressed their involvement on their web pages. Teams that showed the most comprehensive involvement in CSR were placed at the top of the list. The author-initiated negotiations and contacted team representatives by phone and e-mail based on this order until three willing teams were obtained.

3.2 Research Context

This section describes the context of the research by presenting the industry and the key participants in this study. As the two research questions indicate this research is focusing on understanding the Finnish main league football teams' CSR activities.

“How are Finnish main league football teams involved in CSR activities?”

“How can CSR activities be increased in Finnish main league football teams' operations in Finland?”

The Finnish main league in football titled Veikkausliiga in Finnish represents the highest level of competition in the Finnish football sphere. Veikkausliiga consists of 12 teams that are geographically situated all-around Finland. Typically, the Veikkausliiga season starts in April and lasts till October. After the season team ranked in the last position will be automatically relegated to the lower division and in exchange winner of the lower division will be promoted to Veikkausliiga. The below figure showcases the Veikkausliiga teams and their logos for the season 2022.



Figure 3. All Veikkausliiga teams in 2022 (Veikkausliiga , n.d.)

For this research, three teams from Veikkausliiga were selected for closer investigation. Primary data for the study were collected from these teams by interviewing the team's representatives. In addition to these teams, an interview with a Football Association of Finland representative was conducted to acquire a holistic picture of the overall state of the Finnish main league football teams' CSR-related operations and what should be done to enhance these activities.

Fc Inter

Based in Turku, the second-largest city in Finland. Fc Inter's journey began in the early nineties and the team has played in Veikkausliiga continuously since 1999. The team has achieved success on several occasions by winning the Veikkausliiga championship in 2008 and conquering the Finnish Cup twice during the 21st century. Success in the Finnish soccer fields enabled Fc Inter to take part in European club competitions on several occasions (Fc Inter, n.d.b).

Ac Oulu

Ac Oulu is currently the northernmost team operating in Veikkausliiga. Founded in 2002 and as the name indicates the team is located in Oulu. During its existence, Ac Oulu has spent most of its time in the second-highest level in the Finnish football scene (Ykkönen) occasionally visiting Veikkausliiga and attempting to establish its place at the highest level. Previous entries to Veikkausliiga only lasted for one season until the team was relegated back to a lower division. However, the upcoming season is the second season in a row at the Veikkausliiga level for the first time in the team's history (Ac Oulu, 2022b).

SJK

Established in 2007 and situated in Seinäjoki. SJK is a relatively new team in the Finnish football scene but despite its rather short existence, the team has been a reckoned contender in Veikkausliiga for several years. SJK fought its way to Veikkausliiga for the season of 2014 and won its first Veikkausliiga championship shortly after in 2015. SJK also has a separate soccer academy that includes the team in the second-highest level (Ykkönen) and an underaged U17 team. Combining all the players that play under the SJK logo it consists of over a thousand players (SJK, n.d.).

Football Association of Finland

The Football Association of Finland is responsible for developing and coordinating operations within the Finnish football scene. Activities cover educational and hobby-related actions and the top-level competitive field. The goal is to promote the Finnish football scene and comprehensively develop the sport. Football Association covers over 130 000 players from nearly one-thousand-member teams and is measured by the number of hobbyists Football Association of Finland is the largest sports federation in Finland. The key values for the association are success, reliability, joy, and communality (Palloliitto, n.d.a).

3.3 Data Collection

Data collection in this research comprises both primary and secondary data sources. For case study research, interviews are one of the highly valued sources of evidence. Typically, case study interviews have a rather flexible structure while maintaining a logical line of study (Yin, 2014). For that reason, the primary data collection method in this study is conducted in the form of semi-structured interviews. Interviews can be roughly divided into structured, semi-structured, or unstructured formats based on the level of control that the interviewee has during the interview and

the structure and order of the interview questions. Semi-structured interviews follow certain guidelines while simultaneously offering flexibility. In the semi-structured interview topic of the discussion is predefined and the relevant points must be covered, but the order and the design of the questions can vary depending on the interviewee and his or her position. During the interview, certain questions can be omitted, and new ones introduced depending on the direction of the discussion (Valli & Aarnos, 2018).

For this research justification for utilizing semi-structured interviews as a data collection technique can be explained through the nature of this study. In the semi-structured interviews due to the flexibility of the discussion, it might elicit new thoughts that were not considered beforehand by the researcher and help to see answers from a different perspective. This in turn increases the diversity and depth of the gathered data and can assist the researcher in answering the research question (Saunders et al., 2009). Since this research aims to have a profound comprehension of the current state of Finnish football teams' CSR activities and in addition on how these teams can increase their efforts in the future, semi-structured interviews function as an appropriate vehicle for delivering relevant results.

As described above primary data collection method was in the format of interviews. Regarding the source of primary data and to whom these interviews were directed sources were representatives of football teams as well as the representative of the Football Association of Finland. In total four interviews were held during March and April. All the interviews were performed in Finnish considering it is the native language of all the interviewees. In addition, during the initial contacts with the teams, a few representatives requested to conduct interviews in Finnish to guarantee a more fruitful conversation as they felt the questions could be answered with a greater level of diversity in Finnish. Interview questions were provided for the interviewees beforehand, and they were also in Finnish due to the above-mentioned reason. However, interview questions are available for review in English in this thesis (see Appendix 1). The following table presents the interview data in more detail.

Table 1. Interview details

| Team | Interviewee | Role in the organization | Duration of the interview |
|---------------------------------|-----------------|---|---------------------------|
| Ac Oulu | Juho Meriläinen | CEO | 31 min 3 sec |
| Fc Inter | Eero Lehtinen | CSR Coordinator | 59 min 7 sec |
| SJK | Lari Paski | Supporter liaison officer/Media Officer | 47 min 35 sec |
| Football Association of Finland | Timo Huttunen | Deputy General Secretary | 36 min 25 sec |

All the interviews were video/audio recorded and the notice about the recording of the interviews was given during the initial contact and later confirmed right before the interview. After the first interview was conducted, it was transcribed into textual form and analyzed by utilizing specific data analyzing program (Nvivo).

When assessing the research process from an ethical point of view several issues must be considered. Ethical coherence is part of the research process from start to finish. Ethical considerations arise especially during the data collection phase in the case of, for example, the right of anonymity of the interviewees, storing interview recordings, and the reliable processing of other information (Saunders et al., 2009). Concerning these issues interview participants were given the right to stay anonymous, in addition, the same opportunity for anonymity also applied to the team level which means teams and interviewees could be referred to only by the name that would not reveal their identity. Consent for the previously mentioned issues was asked before the interview and in this case, all the participants gave their permission to fully use team and respondent-related details. Therefore, all the teams and the association are referred to by their original names in this thesis.

Case study research generally includes a variety of sources for data collection such as documents, books, surveys, interviews, and audiovisual materials (Creswell, 2007; Smith, 2008). These sources can be utilized for secondary data collection as was done in this research. In general, secondary data can be qualitative or quantitative in other words non-numerical or numeric. A noteworthy difference compared to primary data is that secondary data was gathered by someone else and possibly for totally different purposes. Secondary data can be applicable for various research strategies but typically it is an important element of a case study strategy (Saunders et al., 2009). Sec-

ondary data for this study was gathered from the websites of the three teams interviewed (Fc Inter, SJK, and Ac Oulu). In addition, data was collected from the Veikkausliiga website and the Football Association of Finland website. Especially Football association website assisted the author to gain a wider picture of possible tools for the teams to utilize in CSR operations.

3.4 Data Analysis

This subchapter focuses on the process of analyzing both primary and secondary data collected during the study. As the collected data is qualitative, there is no uniform practice for this type of data analysis (Saunders et al., 2009). However, few procedures for analyzing qualitative data do exist.

The data analysis process in this research and typically in qualitative research consists of the following steps. To start with, the collected data is prepared and organized for analysis. In this study, the author gathered primary data through interviews which were transcribed to textual form for in-depth analysis. Transcribing is part of the data preparation process therefore each interview was first transcribed, read through carefully, and then analyzed before moving to the next interview. As Saunders et al. (2009) point out proceeding in this manner allows the researcher to make changes to the data collection practices if needed and develop a larger picture of the themes that were emerging from previously collected data. More specifically, this study relied on content analysis as a data analysis technique. Content analysis was seen suitable technique because it assists the researcher to find occurring relationships and themes from the data (Saunders et al., 2009). The below figure portrays the data analysis process used in this research.

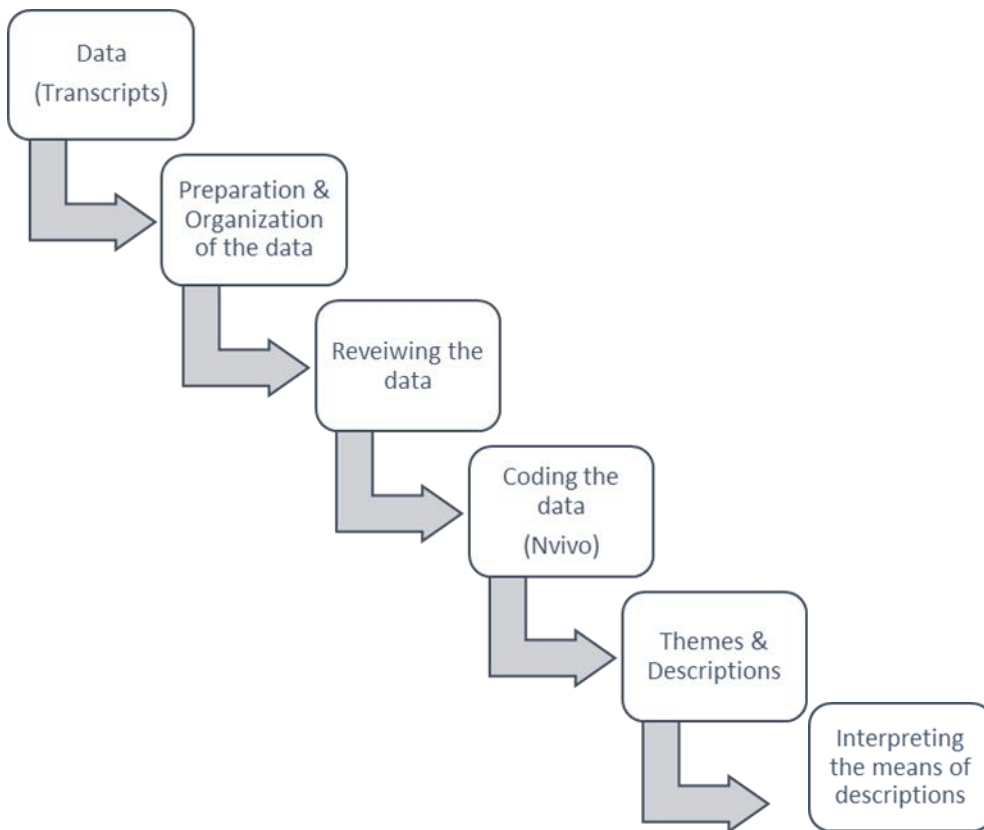


Figure 4. Data analysis process (Creswell, 2013, p.197)

Once the preparations for analysis are completed next step is the data coding. Coding as a process involves forming codes from textual data that was transcribed earlier and then linking text to these codes. The process of coding helps the researcher to notice emerging themes from the data. The themes that emerge during coding can be used as a premise to represent the findings (Creswell, 2013). The table below showcases the codes develop from the data.

Table 2. Codes

| | |
|-------------------------------------|----------------|
| Communication | C |
| Corporate & Stakeholder Centric CSR | CSC-CSR |
| Measuring of CSR Activities | MOCA |
| Internal & External Factors | IEF |
| CSR Activities | CA |
| Role of Football Association | ROFA |
| Resources | R |

In this study, codes were mainly based on the theoretical framework, interview, and research questions. During the coding emerging themes were attached to these codes and further used to draw conclusions. Similarly, new codes were formed based on emerging themes in other words coding process worked in two ways. Interpretation of the findings of this data analysis process are being explained in detail in the following chapter (results).

3.5 Verification of the findings

In the qualitative study, the focus is on diving deep into knowledge and extracting comprehensive content. Assessing the accuracy of these deep insights and how they were acquired requires measures for validation and credibility (Creswell, 2007). This sub-chapter explains the verification of the findings regarding internal and external validity, reliability, and objectivity. These points will be further discussed in the discussion chapter.

Validity

In terms of internal validity findings of the research should make sense concerning research questions (Saunders et al., 2009). During the initial stages of the literature review process, the first research question was formed. Question set a direction for selecting a suitable theoretical framework and later guided in the selection of a proper research approach. After concluding the literature review one additional research question was added to assist in achieving the research objectives more comprehensively. The theoretical framework in this research is specifically made for assessing sports organizations' motives for engaging CSR-related activities. Therefore, it is safe to assume its suitability for achieving research objectives. The selection of a theoretical framework was done on basis of how it can help in answering research questions and its propriety in the context of the research. Moreover, the theoretical framework was in a central role during the data collection process. Interview questions for primary data collection were developed from the theoretical framework alongside research questions.

The methodology for this study was seen fit after careful consideration and reviewing of relevant literature. Justifications for methodology appropriateness in this research can be found in more detail (see chapters 3.1, 3.3, and 3.4). By utilizing a theoretical framework in collaboration with a qualitative approach author was able to obtain an understanding of Finnish football teams' CSR activities and hence provide answers to research questions. In conclusion, starting from the research questions and ending to results there is a logical pattern between these parts that assures the validity of this research.

"As a general rule, qualitative researchers are reluctant to generalize from one case to another because the context of cases differ" (Creswell, 2007, p.74). Concerning the above citation generalization in this study can raise certain issues. However, as Yin (2014) explains case studies can be generalized to theoretical concepts, not to larger populations. This research aims to have a deep understanding of the cases and obtain valid interpretations of the acquired data and not create a theory that could be generalized to various populations. Therefore, this study does not claim that findings can be generalized to other cases or contexts. Nevertheless, generalization from case studies to new research settings needs comprehensive documentation of the qualitative processes during the initial study (Creswell, 2013).

Reliability

Part of a credible data collection process is the use of multiple sources of data also referred to as data triangulation. Yin (2014) explains case studies that utilize more than one source of evidence can be considered more trustworthy and precise in respect of quality. As described in chapter 3.3 this study employs interviews for the primary data collection but in addition, relies on data that is available in secondary sources hence research is not only dependent on one source but understands the value of other relevant sources.

Concerning the primary data sources, all the interviews were conducted with the team representatives whose responsibility area was either connected to coordinating corporate social responsibility activities within their team or working as a community liaison person. An interview with a Football Association of Finland representative was done with the deputy general secretary who is responsible for sustainability-related issues and for developing a comprehensive corporate social responsibility strategy in the Finnish football sphere. However, regarding possible threats to reliability participant bias is the most notable issue. Participant bias refers to action where interviewees might be tempted to only emphasize the positive side of their team's CSR activities and under-rate shortcomings, therefore, portraying an overly favorable picture of the situation. This issue can be solved by ensuring the anonymity of participants which leads to a more open and trustful discussion (Saunders et al., 2009). Before the interviews the author highlighted possibilities for anonymity and confidentiality for the participants, thereby, fostering reliability. In short, it can be concluded that participants in these interviews possessed a high level of competence and comprehension of CSR and therefore they can be considered reliable sources for primary data.

Secondary sources for data were interviewed teams' official websites and the Finnish football association website. The author only relied on the team's official websites as there is a vast amount of information available on the internet whose origin and reliability may be difficult to verify. By utilizing only official sites it is easier to maintain reliability. Data is freely and openly available to anyone therefore possibility of reproducing the findings is high.

The use of primary data collection techniques, in this research semi-structured interviews, were used appropriately. As explained in the previous sub-chapters semi-structured interviews are a proper technique for case study research and in general, frequently used technique for this purpose. The study took into consideration various ethical issues related to this technique including explaining the participant's rights to anonymity, why the data is collected, and for what purposes and how the recording of the interview will be managed. Considering the common usage of semi-structured interviews and the nature of this research, other researchers would be capable of reproducing the findings by carefully following the same line of investigation as the original author.

Objectivity

When there is a purpose to conduct fully accurate and reliable research objectivity is one of the key parts of this puzzle. As Saunders et al. (2009) state without an objective mindset throughout the research, it is not possible to produce credible results. The author aimed to stay as objective as possible and minimize the level of subjectivity in this research by utilizing relevant literature and theoretical framework in the process of construing the results and applying the appropriate methodology concerning research questions. However, subjectivity might occur due to the rather diverse and unclear manner in which CSR can be defined. This combined with the limited research on the Finnish football sphere concerning CSR activities, in turn, may lead the researcher to overestimate or, alternatively, undervalue the information. Data were analyzed using appropriate techniques while relying on the relevant literature during this process. As a result, it is assumed that others will be able to reach equivalent conclusions based on the same data.

4 Results

The chapter introduces the findings of the study drawn from previously collected data. The demonstration of the results is divided into two main parts which are based on the two research questions used in this study. The first section (4.1) introduces the three team's current involvement in CSR-related operations by providing a detailed explanation of what type of CSR activities

teams are participating in. The second part (4.2) represents the main issues that obstruct the further implementation of CSR operations and showcases the results in the light of future opportunities in view of CSR operations.

4.1 Current involvement in CSR

4.1.1 Ac Oulu

Internal & External Factors

Understanding underlying decisions that result in participating in CSR in the case of Ac Oulu it can be done through the theoretical framework used in this study. Internal and external factors are the two determining components from where the team finds its motivation to engage in CSR-related activities. For Ac Oulu premise for engaging in CSR originates from the team's strategic development plan and team values which have evolved over the years. Responsibility is one of the key elements within these values and as the team representative expressed in the interview that: *"The team should have a meaningful impact not only on the football field but also outside of it"*. Responsibility is part of the values and along the way, it has formed into a more comprehensive format which is known as CSR. It is also part of the team identity, and this described action is an example of an internal factor because the motivation for CSR stems from inside the team. In addition, other notable factors that stand out are what kind of image the team displays and how it differentiates from other teams. The two mentioned can be categorized under external factors as there is a need to take into consideration how various stakeholders are viewing the team. However, there is a relation between how the team is viewed from the outside as it affects how operations are being organized inside the team. In any case, both internal and external factors affect how the team views its participation in CSR.

Despite the various factors the ultimate reason for participating in CSR is the desire to have an influence and act responsibly. Naturally, CSR activities also include a mindset that will also benefit the team's image and marketing efforts, but business-related benefits are the consequence of investing in responsibility. When the team comes closer to its stakeholders and fans through various CSR efforts people are more willing to devote money to the team as they know the team will respond to their needs.

CSR activities

Concerning the CSR activities in which Ac Oulu is currently involved in the operations can roughly be divided into two categories, activities that the team has a long-term relationship with and activities that are more one-off or short-term. Starting with longstanding activities the main action is focused on around campaign against bullying. This campaign has been around since 2017 and its purpose is to prevent bullying in schools, at work, and in other areas of life (Ac Oulu, 2022a). The team has two other abiding activities, football school, and break ball. Of these two "break ball" is a donation-based CSR activity in which footballs are being donated to elementary schools. The purpose of the activity is to encourage kids to exercise during school breaks and act as an advocator of a healthy lifestyle since sportiness and health are the key values for the team. The football school that Ac Oulu organizes together with its partners is meant for everyone who has an interest in football. The team is closely involved in this activity as the players and coaches are conducting the school operations. These activities are part of the team's CSR program that is showcased on their webpage.

Ac Oulu CSR activities also include various short-term operations, these could be described as responses to emerging needs. Examples of these types of activities are distributing food packages during Christmas and providing financial support in the case of the Ukrainian crisis. In general, the intention is to promptly respond to new challenges and follow closely what is happening in the world. When reflecting on the various types of CSR-related involvement through the theoretical framework these activities can be categorized. The figure below showcases the mentioned activities and their relation to the theoretical framework.

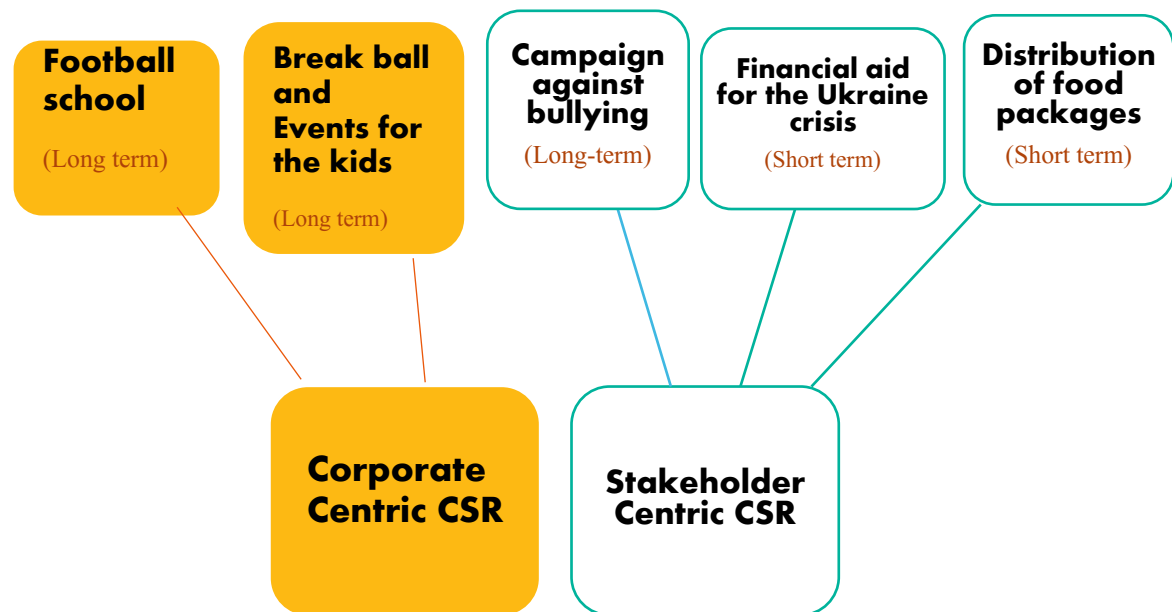


Figure 5. Categorization of Ac Oulu CSR activities

Previously mentioned activities connected to stakeholder-centric CSR are as the name indicates responses to stakeholder-related issues. In stakeholder-centric CSR purpose is to address societal needs and these three activities fall under this category regardless of whether the action is a long-term action or response to an emerging issue. Two of the activities are by the nature different therefore they belong under corporate-centric CSR. In corporate-centric CSR team utilizes its key resources regarding CSR these two operations include using the team's facilities, players, coaches, and the knowledge related to the sport.

Ac Oulu's CSR operations cover various types of activities, some are more connected to team core competencies than others but as the representative pointed out the team is not hesitating to address issues in which they do not have prior experience or sport-related competencies cannot be used. The main focus of CSR activities is to center efforts on non-sport-related operations. Active involvement and willingness to respond to different issues have resulted in stakeholders and people in the surrounding communities being aware of the team's readiness to participate in various matters. Therefore, the team often receives contacts from the local schools and hospitals to pay a visit. Part of the process is active communication about these activities so that others would be

also inspired to participate. Ac Oulu aims to inform its operations openly and the team representative emphasized that these activities do not need to be major level projects but smaller-scale cases that then spread awareness among people.

4.1.2 Fc Inter

Factors

As in the case of Ac Oulu, several factors guide the team activities in respect of CSR. Naturally, these causes are different for Fc Inter. Of these three researched teams in this study, Fc Inter has the most long-term history in the Finnish football scene. Currently, the team ownership is going through a succession process and due to this team's goals and visions for the future are being re-organized. Part of this process is to incorporate and emphasize the responsibility and role of education in the team's operations. More specifically this new orientation is directed toward kids and youngsters. The purpose is to align Inter operations with its junior team activities and not one-sidedly focus on achieving Fc Inter's competitive goals.

Fc Inter pursues to invest in kids and the younger generation because the team understands to value of its actions. As the team representative mentioned, "If sports teams would be disbanded it would create major level social problems". In other words, society and cities need the knowledge and competence of sports teams in organizing various activities which includes working in a group and preventing the social exclusion of young people. These learned working in group skills can then be applied in different environments such as schools.

CSR activities

Fc Inter CSR operations comprise a comprehensive set of actions. As mentioned, operations are strongly focused on the well-being of kids and younger people. The aim is to provide equality, prevent social exclusion, and support kids' growth during different stages of childhood (Fc Inter, n.d.a). The team's CSR operations are being structured under the name "Interaction" which is the team's official CSR program, and it includes all the socially responsible activities in which Fc Inter participates. The program itself is relatively young as it was launched about two years ago and most of the activities within the program have been established together with the initial release. Several CSR activities which Fc Inter is organizing can be categorized as "strategic" CSR. Term strategic was presented in the theoretical framework and in this context, it means Fc Inter is utilizing its core competencies and resources while simultaneously addressing issues in the surrounding

communities. This type of action benefits both parties the team and the society. The below figure showcases activities that fall under strategic CSR.

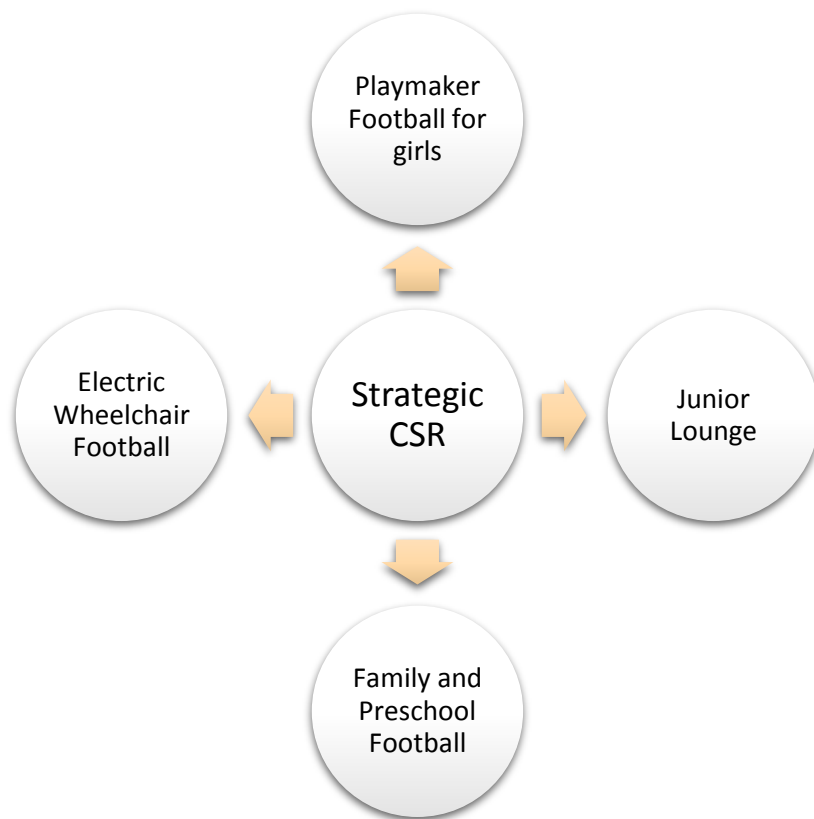


Figure 6. Fc Inter Strategic CSR activities.

Of these activities starting from Junior Lounge kids can spend their free time and hang out with friends using the space that the team provides. In the junior lounge, kids can watch football games and training videos, and afterward, apply these learned skills in practice on the nearby football field. Family and preschool football is an opportunity for kids and parents to spend time together while at the same time learning about physical education and becoming familiar with football. Electric wheelchair football is for anyone who needs a wheelchair in their daily lives. Inter has its electric wheelchair team whose activities can be accessed by anyone. Unlike other activities under Interaction electric wheelchair team has been in operation already in 2012. Playmaker's girl football is an activity in which young girls from five to eight years old can train sports and social skills.

Training includes support from coaches that encourages girls to become familiar with various football activities and a healthy lifestyle (Fc Inter, n.d.a). All these above-mentioned activities include using team resources, such as coaches and other staff members to target the needs of the community. As a sports team, Fc Inter possesses the competence to address sports' related matters which is beneficial for the local area in tackling social issues.

In addition, Interaction involves other activities that are targeting younger participants and combining education and sports. For example, "homework space" provides kids and young students with facilities to do their schoolwork with help of adult supervision (Fc Inter, n.d.a). This activity despite being highly important cannot be categorized as strategic CSR since the team is not using its core competencies in this action as non-football-related education is not part of the area of expertise for the team. A similar type of allocation to long-term and one-off activities is not so clear as in the case of Ac Oulu because the Fc Inter CSR program is a comprehensive set of continuous and regular activities. By nature, operations under the program cannot be considered one-offs as they are not addressing sudden emerging needs.

Communication

A key part of Interaction as an activity is how it is communicated outside the team. A clear and visible sign of Interaction can be seen in the Fc Inter jerseys. The team wants to highlight all the CSR operations under the name of Interaction and become the central developer and maintainer of well-being in the area. The representative mentioned that the team strives to build on the image of a community that is open to everyone despite their backgrounds and as part of this process is undisguised communication. Fc Inter aims to become in a way benchmark team for others on how CSR activities can be incorporated into team operations. An essential part is to create a framework in which the team, families, and community can function the best way possible.

4.1.3 SJK Seinäjoki

SJK's underlying motives for participating in CSR stem from the need to have an active presence in people's daily lives. SJK is a major actor in Southern Ostrobothnia as there are no other Veikkausliiga or even second-highest level teams in the area. Therefore, from a sports team perspective SJK represents the whole area and wants to identify itself as a collective team that is an essential part of the community. An indication of this is as the representative mentioned during the interview that the team does not consider itself only a football team but a larger entity. The team has various business operations besides football that are there to support and fund the core activities

which is football but through these other business operations, SJK can have more extensive influence on people in their everyday lives.

CSR activities

SJK's current CSR activities comprise a mixture of various sports and non-sport-related operations. Central of these operations is providing platforms for different organizations in the area to promote their activities during match events. Concretely this is being implemented in that smaller organizations or associations are being presented during the games by interviewing the members of the association during half-time and by presenting and sharing their operations via screens or through other means. This type of activity is extremely valuable for these smaller associations because they do not have the means to influence or reach a vast number of people on their own but through the platforms that SJK offers their coverage, especially media coverage is much higher. Another very similar type of activity that SJK is committed to consists of inviting smaller sports teams, not only football teams from the surrounding regions to watch games. These smaller teams will then be presented in the same way as the associations during the match events and the idea is to equally provide free coverage for these smaller level sports teams. In many cases, SJK has taken care of the transportation costs on behalf of these teams. All in all, the purpose of the activity is to provide local associations opportunities to take part in the activities of the team and offer a better platform for organizations to share their work. As already mentioned in the previous paragraph from the SJK side this is one form of action that brings the team closer to its stakeholders. The below figure represents some of SJK's CSR activities that can be considered a charity in a few different forms.

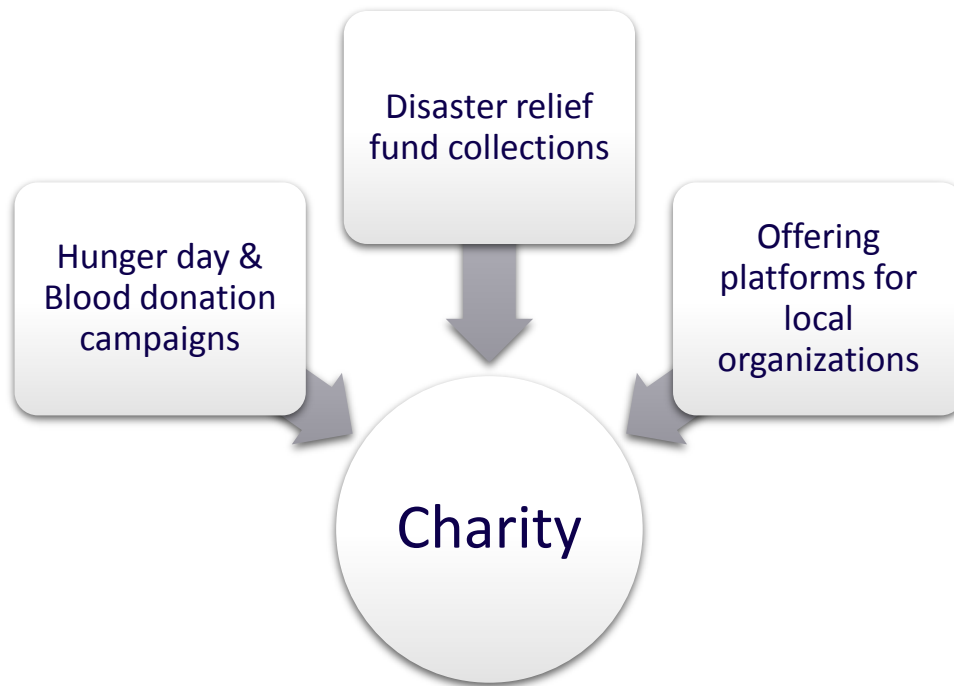


Figure 7. Charity-based CSR activities.

Activities presented in the above figure and paragraph are more charity-type operations and SJK also has other activities that can be categorized the same way. Overall, the team's CSR activities place a strong emphasis on various forms of charity. Some of them have been more long-term whereas certain activities are more one-off events or responses to emerging needs. Examples of operations that can be classified as long-term are previously mentioned offering of platforms for local organizations and hunger day collection and blood donation campaigns together with Red Cross that are available in every game. A similar type of form of donation that is answering occurring issues is donating funds to the Red Cross disaster relief fund for example in the case of the Ukraine crisis. The charity also consists of donating football gear to Africa for local football teams.

Communication & Stakeholders

The importance of communication and partners is emphasized in donation-based activities. For example, when the team donated old game equipment to Africa and made a post about it on social media, it caused a chain reaction in which the team's partners also offered their help after seeing this. However, as the team representative stated the purpose of the team is not to promote their activities with these donations-related posts or publications but to provide visibility to partners or organizations involved in the activities.

SJK stakeholders include a considerable number of immigrants and international students. The team has activities that are aiming to help the integration process and fight against racism. People from immigration centers are being invited to the games along with international students, this has resulted in the team having several foreign fans. This particular group of fans has established an independent association with which SJK works closely together. The purpose of the group is to help foreigners and immigrants to integrate into Finnish society and as the team representative pointed out that *"Football is a great tool in integration because football is an in a way international language that everyone can understand even if a person cannot understand the culture or the language, football is something that they can comprehend"*.

SJK also utilizes its players in the process as the team consists of several different nationalities and therefore people coming from abroad and the players typically have at least one common language that both parties understand. Foreigners can meet the players and form a connection which assists the integration process. Other activities that cannot be categorized in the same way are for example visits to schools and kindergartens where kids can meet the players, this is also an activity that can be considered long-term as it has been going on for several years. Furthermore, schools utilize SJK's facilities as during winter local schools can use the SJK football hall for their practices or other activities.

All in all, SJK has close interaction with its surrounding communities and the team representative described that it is a reciprocal connection in which the community is eager to help if the team asks for assistance as they know the issues that the team is addressing are important. Mutually the team is ready to assist the community upon request and simultaneously promote these helping organizations and associations within the community. CSR is an integral part of the team operations which is supported by the surrounding community through its participation.

4.1.4 Football Association of Finland

The results showcased in the above sections have explained the Veikkausliiga team's CSR-related operations from the perspective of an individual team. The following part offers a holistic view from the point of the Football Association of Finland which holds the role of developing Finnish football operations nationwide.

Role of teams

Football teams have a crucial role in promoting a sporty and healthy lifestyle for children and young people because they are one of the largest groups of stakeholders that are connected to teams' operations. From the perspective of the Football Association of Finland, the underlying need for teams to have various CSR activities stems from the necessity to meet the expectations of society. Various stakeholders, including families or business partners, expect teams to fulfill their part of being good corporate citizens and act responsibly. This responsibility also applies to the Football Association which is the combining link between teams and the overall development of Football. As the representative pointed out during the interview:

"The expectations and certain level pressures are obvious because in today's world reactive way to approach things is not enough for families or other stakeholders. Instead, proactive thinking and striving to act preventively is not only a competitive advantage but a natural response that no one cannot afford to ignore".

While being a good corporate citizen is more self-evident the cornerstone of each team's CSR activities is preventing immobility through the core operations and providing physical education in various forms. A central part of the activities is also cooperation with kindergartens and schools. Collaboration can be seen in a way such as teams visiting these locations. Every team in this research has activities that are closely connected to the above-described operations. In addition, there are several emerging issues in which the teams direct their efforts as presented in the above sub-chapters. For example, a more current and emerged issue is the crisis in Ukraine. The Football Association of Finland has opened a form for the teams to inform their willingness to accept Ukrainian refugees. Out of twelve Veikkausliiga teams, five are currently involved in this activity alongside teams from lower divisions (Palloliitto, 2022).

Essentially, the team's core activities set guidelines for CSR operations which is in the case of football teams tightly connected to competitive activities and promoting an active and healthy lifestyle. The first step is to ensure that these core activities are responsible. When the key operations can be considered responsible then the focus can be shifted to activities that are outside of the team's core competencies. If this is not the case and the team focuses on CSR efforts for which they have no competence, the action can seem forced and artificial. Naturally, as the representative stated there are major differences between teams in readiness, competencies, and abilities to implement and communicate these various CSR efforts. Especially, in the case of activities that are not part of the team's core operations, teams with greater resources might be in a better position to address these issues.

Role of Football Association

When viewing the importance of the Football Association of Finland and its role in CSR operations the term facilitator would be the most fitting one. According to the Football Association website "The Finnish Football Association and Finnish football teams are active and respected social actors locally, regionally, and nationally" (Palloliitto, n.d.b). The association representative described the Football Association as more like a service organization that has an important role and duty to support, guide teams, and share good CSR practices they innovate. One goal is to recognize these practices and make sure they are put to concrete use and not remain only in some notebooks. From the team's side, there has been a clear consensus that the Football Association should act as a pacesetter and further increase the coordination process of CSR activities so that information related to these matters would flow better between teams.

In more detail, it is possible to assess the value of Finnish football teams to society. The UEFA SROI model is a tool for teams that can measure the social return on capital invested in football. Modeling measures the overall benefits of football and the benefits of individual teams in their area and within communities (Palloliitto, n.d.c). During the last year, 130 football teams in Finland utilized this tool to measure their value. Based on these results football has considerable value to Finnish society. The below figure represents these annual impacts.

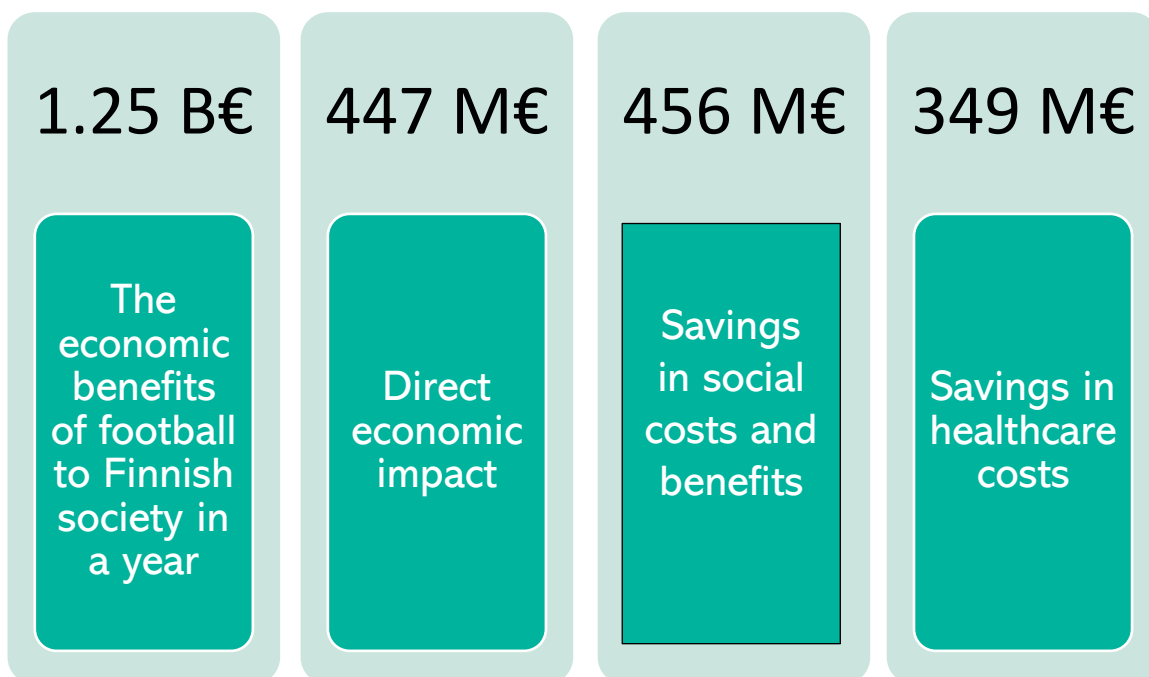


Figure 8. The economic benefits of football by SROI modeling (Palloliitto, n.d.c).

The overall economic impact which football can generate on Finnish society is immense. The majority of everyday work takes place in football teams and with the support of voluntary actors. Direct economic impacts stem from consumption related to football hobby activities and condition development such as profits and jobs. Social cost savings are being formed from the prevention of exclusion, the calculated value of voluntary work, and the decline in criminality. Savings in healthcare are based on the reduced risk to contract cardiovascular disease, cancer, and mental health problems (Palloliitto, n.d.c). Of the three teams interviewed in this research, one had utilized SROI modeling in assessing the impact on society.

4.2 Increasing teams' CSR activities in the future

4.2.1 Resources

In the discussion on how CSR-related activities could be further increased in the teams' operations and Finnish football in general, several issues were highlighted in the teams' responses. The first and most crucial point is connected to the shortage of resources. Typically, teams lack both personnel and financial resources to invest in CSR. Without additional resources, CSR operations cannot be developed further and increased. Considering the issue and solutions to it if a team does not have enough resources, to begin with, it is impossible to expect any changes. As a possible incentive one team representative mentioned that:

"Veikkausliiga or the Finnish football association could provide incentives and support for the teams who are participating in CSR activities. Operations should be followed by assessing which teams are involved and by what type of measures. Teams taking part in CSR initiatives would receive financial benefits".

This type of action could turn out to be highly valuable in terms of increasing CSR operations not only because it would raise attention among the teams, but it would also encourage other teams to assess their involvement in CSR and hopefully result in more teams participating. Another option that was mentioned is to simply receive financial assistance directly without any preconditions.

Shortage of both financial and personnel resources does not only set limitations but there is also the issue of personnel skills and how they match those certain tasks that are connected to CSR. As it was pointed out by one team representative that teams should have personnel who are purely working to address community or CSR-related issues in other words teams should have special

community managers for this purpose. But the problem is teams do not possess sufficient resources to do so. Despite the shortage of resources, there are certain CSR activities in which all the teams can participate. For example, already mentioned school and kindergarten visits and donation of footballs are cost-friendly activities that all the teams can do and also should do to some extent. In general, there could be a certain amount of CSR initiatives that teams should fulfill.

However, the CSR activities that the teams should do must be something that they are able to accomplish taking into consideration the scarcity of resources. If the activities require a considerable amount of resources, it will cause problems for several teams therefore there should not be any mandatory requirements or standards that teams have to carry out. Obligatory CSR activities should only comprise operations that are achievable for all the teams equally. Naturally, CSR activities can be extended if some type of resource support for teams is provided by the Football Association of Finland.

Another point that was raised during the interviews and which affects the resource issues and implementation of CSR activities is how these operations are organized within the team. In addition, it is worth considering does a team possess a specific budget for CSR operations. If a team has a CSR program that covers certain issues or topics it might reduce the possibility to answer sudden emerging needs if the resources have been tightly focused on this particular program. In other words, there are no additional resources that could be directed to address new problems. Partly for this reason, one team representative pointed out that their team does not have one clear CSR program. Instead, activities are based on certain ongoing operations that leave room for emerging issues. However, despite the possible limitations that an exact CSR program can cause, in the future, this team would like to implement a more comprehensive program.

Despite the teams perceiving a shortage of resources considerable issue in increasing CSR activities in the future, there is also a different perspective on this matter as the Football Association representative explained. In the future to receive more resources there should be a certain level of CSR efforts set in the first place. As mentioned even currently various stakeholders expect teams to behave responsibly and the importance of this type of activity will only be further emphasized in the future. Simply being a good corporate citizen might not be enough. Furthermore, CSR activities cannot be always measured in money provided that teams strive to contribute to positive development within communities and make current operations more responsible. Action is driven more by a certain way of thinking rather than huge demand for resources.

4.2.2 Role of Football Association

The role of football itself can be used in the process of increasing CSR activities within the teams. Football is a worldwide phenomenon that has a considerable impact on people around the world and it offers unlimited possibilities. As one team representative explained: *"If we are looking at what is happening in the world and what are the consequences there will be more and more people whose roots are somewhere else than Finland. What could be a more unitive factor than football which enthrall and attracts everyone at least in a certain level"*.

Football as a game is not the only relevant factor, players are role models for many people, and more specifically on a national level when assessing the success of the Finnish national team in the European Championship in 2021 and the interest it created among people the overall potential is massive. However, the action should start on the grassroots level in which the teams operate through cooperation with other teams it is possible to achieve a higher level of CSR involvement.

Teams' responses revealed that the role of the Football Association is more than simply providing additional resources for CSR initiatives. The process of increasing CSR activities includes proper frameworks and at this point, the Football Association comes into the picture. CSR operations must be based on a strong footing and are credible in general. Various CSR initiatives between teams should be compared and shared, even though teams operate in different circumstances in their own areas' cooperation could lead to a chain reaction of CSR activities, and the Football Association, in this case, would work as a facilitator. One team representative proposed that the association could handle the coordination, monitoring, comparing of the initiatives, and sharing of information. In other words, setting platforms for communication and further processing of ideas. The football association should also ensure that CSR as a topic remains on the surface, as one interviewee pointed out the teams do the work, but the association is responsible for developing the activities.

Furthermore, the Football Association should act as an example and be ready to boldly take a stance on different issues. Currently, if one individual team addresses a specific type of issue on their own there might be a risk that it raises conflicting responses or even hostility from society. The mentioned situation might occur for example in sensitive situations such as matters involving immigrants. That particular team has to face and deal with these negative problems by themselves which ultimately will reduce willingness to address any issues in the future if the teams have to fear negative responses even though the issues, they are trying to tackle are highly important. If

the association is the first party that is setting the example and boldly taking the stance on these issues it would encourage teams to participate in various CSR initiatives increasingly.

Another perspective for the above-described situation is as one team representative commented "*In the future, I hope the surrounding communities would have more ways to influence the team's activities*". The quotation is referring to the current situation in the German football league in which fans and stakeholders have a larger impact on teams' operations. In Finland fans or other supporters do not have the same level of ownership compared to teams in Germany in which fans have the majority vote and in principle own the teams. Because of this in Finland team activities can be personalized to a single owner which in turn might reduce the willingness to take part in those CSR activities that draw more attention or raise mixed feelings. If the team supporters would have a greater level of ownership, it could increase the variety and amount of CSR activities as the operations are not personalized to one person or a few individuals but instead to the whole team. However, as the representative pointed out it is also a matter of cultural differences on how important societal influencers sports teams are within the society.

4.2.3 Cooperation & Measurement of CSR

In increasing CSR activities within the team's operations other reckoned points were raised. One team representative pointed out that football teams, in general, should have more interplay together and learn from each other. In addition to this, cooperation should also be extended to other sports by operating this manner, it would enable teams to influence more significant issues. The current mindset for many teams is too selfish and they only focus on how their ideas can be concealed from others. This type of thinking should be reversed because acting as one unit and sharing information and comparing ideas with others would be more beneficial. Part of the problem is also the fact that several teams do not realize their importance and position in CSR-related issues. Sometimes when the teams notice that they can have an influence the action is targeted in something artificial which the team is not good at. Understanding the strengths of the team and how it can utilize its core competencies is more useful compared to activities the team does not master. Aligning the team's CSR operations in the same line with its core operations would yield more valuable CSR results.

In addition to the previous issue is how to measure these CSR operations. Naturally, the impact of teams' CSR activities is massive is it then measured by financial terms or mental well-being. However, as one team representative stated there should be some third party either the city or the

state who is conducting these measures and explaining the impact of the team's CSR operations. Even though there are currently some ways to measure the impacts it is done by the teams themselves and this then can lead to manipulation of results. The role of sports teams in CSR is immense therefore the impacts should be measured objectively. At a general level, there are unlimited possibilities, but problems might occur if there is no means to measure the benefits that the action would generate. For this reason, it can be difficult to justify why the team is participating in these certain activities.

Currently, there are no common follow-up or measure processes at the league level in the case of teams' CSR activities apart from UEFA SROI-model introduced in the above chapter. However, SROI-model is not a mandatory measure process, and each team has its own individual ways to communicate these results. The Football Association of Finland is now updating its responsibility program in line with the Union of European Football Association (UEFA) sustainability strategies. The program will contain four main categories which are human rights, environment, and climate, good governance and antidoping, and competition manipulation. During the following years, these mentioned contents are being put into effect at the team's level, and the aim is that starting from the year 2024 responsibility reports can be expected from the individual teams.

Because CSR activities cannot be yet closely measured at the whole league level setting up standards based on certain criteria for CSR is not at the moment topical. Instead, recognizing and collecting good practices from teams is currently a more suitable action, but as the representative mentioned setting up these types of standards could be maybe brought into discussion earliest in five years. In addition, placing certain standards does not mean CSR activities immediately increase on the contrary it might lead to forced campaigns that can be considered tricks rather than efforts to address important issues. Furthermore, it can cause financial pressures for several teams. Discussions with the team's representatives showed they had similar types of opinions on this matter. Overall, the Football Association representative stressed that

"Creating ways to share good practices is preferable because teams are the ones who innovate and put these practices in effect. These good practices can then be shared between teams as competition happens on the football field and not in the matters of CSR activities. Teams should not need to hide their CSR operations from others instead these efforts must be shared openly".

4.2.4 Other elements of CSR

An aspect that maybe has not been that well recognized or is more difficult to implement is environment and climate issues. The association representative noted that it can be challenging to

make concrete efforts in the case of carbon footprint and environmental responsibility for example. However, as stated on the Football Association website "*football bears social responsibility not only in terms of environmental work but also in supporting projects for environmental protection and sustainable development*" (Palloliitto, n.d.b).

Still, as the association representative explained there is a certain level of lack of understanding and competence in addressing these not-so-familiar issues. The team's responses did not reveal any mention of activities related to environmental responsibility; therefore, it might be perceived as an issue that is difficult to influence. Furthermore, the tendency may be to set the bar too high, and these issues are being seen as difficult or resource-intensive to address. A central part of football is competitive activities and traveling in the land of long distances such as in Finland. As an example of environmental responsibility, the solution is not that traveling should be stopped to reduce the environmental impact. Instead, efforts should be directed to certain reasonable issues that are easy to influence such as the use of disposable cups or other more responsible alternatives during game events for instance. Even small acts can be significant if they are responsible.

Finally, one potential attraction to enhancing CSR activities could be done through rewarding. After every season Veikkausliiga teams or some third party would choose one team that has particularly well participated in CSR operations. A reward could be a monetary award or investment in a fund to develop junior activities. However, no matter the reward it should be concrete and not something that only sounds nice. If the prize is respectable and something worthy of pursuing it will interest the media and further increase participation in CSR initiatives.

This matter has also been on display in the Football Association and the representative provided particular ideas on how it could be further refined. There could be changing themes for every year for example environmental issues or health and wellbeing and as the representative noted the rewarding process itself could utilize well-known personalities in society to further increase interest. The award itself might include some monetary bonus as money usually has a directive effect which naturally could increase CSR efforts.

In conclusion, listing the key findings that have a notable influence on how CSR activities can further be increased in the future on the team's operations. The following three factors presented in the below figure were the most highlighted elements based on the comments from the teams and Football Association.



Figure 9. Key findings.

Resources or mainly lack of sufficient resources were seen as the most limiting factor in the process of increasing CSR activities. This point was emphasized in the responses of each team. From the point of the Football Association resources were also seen as an important factor however the standpoint on this matter is slightly different. Secondly, teams perceived the role of the Football Association as highly essential. Football Association should act as a supporting and developing actor that sets up frameworks for teams, shares good practices, and leads the CSR operations on the front. Finally, rewards based on CSR activities were mentioned as a possible motivating factor in increasing CSR operations. However, there are several options for the awards and the criteria for receiving them.

5 Discussion

The objectives of this research were to examine the role of CSR in Finnish sports teams' operations more specifically study focused on finding out how Finnish main league football teams are connected to CSR. Furthermore, the study also aimed to understand how CSR activities can be further enhanced in the team's operations. Therefore, two research questions were formed in line with these objectives.

"How are Finnish main league football teams involved in CSR activities?"

"How can CSR activities be increased in Finnish main league football teams' operations in Finland?"

In the process of answering the research questions, empirical research was conducted. The study relied on a qualitative approach and a multi-case strategy. For this purpose, three teams from the main league along with the Football Association of Finland were selected to provide relevant views on the topic. Data for the study was collected by utilizing both primary and secondary sources. Semi-structured interviews with the football teams and Football Association representatives were the source for primary data and teams as well as Football Association websites worked as the sources for secondary data. Collected data was later coded and analyzed with the help of a theoretical framework and appropriate data analysis program providing the results presented in the previous chapter.

5.1 Summary of the main findings

As stated above the main goals of this study were to understand what role CSR plays in the Finnish main league football team's operations and by what measures CSR activities could be further enhanced in the team's operations in the future.

This study has found that researched teams, in general, have rather extensive involvement in CSR. However, there are differences between teams on what type of activities are CSR efforts directed in and what are the decisive factors that lead teams to take part in CSR. Mainly team's CSR activities target supporting children and young people's well-being. In addition, diverse forms of charity are a central part of the team's CSR operations. For each team, there are distinctive features in the CSR activities. In short, Ac Oulu's CSR activities are by nature more general, which includes sports and non-sports activities. Fc Inter's CSR activities are strongly directed toward children and young people's development and prevention of social exclusion through sports. SJK CSR operations put a strong emphasis on charity in various forms. Mentioned operations and other matters can be further divided between long-term and one-off activities.

The second major finding was that for teams to increase CSR activities in the future certain issues require consideration. Lack of sufficient resources-both financial and personnel was seen as a limiting factor in reinforcing CSR operations. Furthermore, the role of the Football Association was perceived as important not only in the form of a provider of additional resources but also as a supporting organization that creates frameworks and acts as a mediator and distributor of CSR-

related initiatives. The results of this study also indicate that team's motivation and commitment to various CSR initiatives could be further increased by utilizing rewards as the basis for performing CSR operations. Moreover, this study has shown other relevant findings that contribute to the increase of CSR activities these are broadly defined in the results chapter.

5.2 Practical implications

The findings of the present study have several important implications for future practice. As shown teams have limited resources regarding CSR activities. Therefore, sports teams should closely consider what are the most important issues in which CSR efforts can be directed taking into account the team's strategy and competencies. Sports teams have a broad level of expertise considering health and physical education which can be utilized in various ways. Provided that the team is addressing all sorts of issues or something it does not possess competencies, the action is either waste of resources or does not add any particular value for anyone. Hence, centralizing activities can create more desirable outcomes for all parties. CSR activities that are well centralized and are addressing important issues can turn out to be highly valuable in terms of the reputation of the team and forming new connections with stakeholders.

Another important managerial implication is a continuation of the previous point. Sports team managers should review teams' CSR activities and then based on the available resources set in place certain operations. As mentioned by the one team representative in the present study there are some CSR initiatives that every team can participate in despite the shortage of resources. In general, to ensure consistency it could be easier for teams to address issues if there would be a specific separate budget for CSR operations. Constructing CSR operations would become effortless because there is always information on the available resources that can be used to address new issues. As every year is different and there are economic up and downs teams possessing a specific budget for CSR do not necessarily need to cut down operations during a financially difficult year. The budget would allow team managers to create more long-term plans considering CSR and simultaneously demonstrate to stakeholders the team's commitment to promoting community affairs.

Moreover, it seems there is a need for specific CSR programs that teams could implement. A proper and detailed CSR program should be put into effect and represented on the team's web pages. The findings of this study have showcased resources play important role in carrying out CSR activities. However, despite the resources, teams are involved in CSR in many ways and therefore

teams should organize all the activities in which they are participating under one defined program in a detailed manner. A program that contains all the CSR-related activities and is distinctly presented can show the team's commitment to solving societal problems and developing surrounding communities in general. This, in turn, could be beneficial for the team's reputation and building new relationships with stakeholders.

5.3 Assessment of the results in the light of the literature

Similar to the findings in the present study prior studies by Ráthonyi-Ódor, et al. (2020) have discovered that a key part of football teams' CSR activities are organizing different type of sports activities and educational events for kids to promote a healthy and active lifestyle. Moreover, previous studies by Athanasopoulou et al. (2011) and Ráthonyi-Ódor et al. (2020) found that several teams possess charity programs, and these are presented in the form of monetary or some equipment donations to foundations. These are in line with the findings of the present study.

In a similar manner, a prior study by Breitbarth & Rieth (2012) has shown that football teams' CSR activities focus mainly on promoting sporty and healthy lifestyles for younger generations. Furthermore, CSR efforts directed toward environmental issues have received less attention. These findings are consistent with the present study.

As presented in this study teams consider the shortage of resources one of the key issues in increasing CSR activities in teams' operations. This is in line with a prior study by Walters & Tacon (2011) in which limitations in resources were seen as a central problem for European football teams to implement CSR operations. Moreover, Walters & Tacon (2011) found out that measuring the impacts of CSR activities has proved to be challenging for many teams and even for national federations. The present study ended up with similar findings.

The findings of the present study indicate the important role of the Football Association in coordinating and developing CSR activities that teams put in place. A prior study by Breitbarth & Rieth (2012) also suggests the German Football Association has a similar type of developing role in the German football league. However, the findings in the previous study demonstrate how the German Football Association rewards and provides financial support for implemented CSR activities. This finding is not completely in line with the current study as in the present study findings have shown that the rewarding is still in a planning stage rather than a concrete measure.

5.4 Limitations of the research

Limitations regarding this research were related to access to the data, internal and external validity, reliability, and objectivity. Considering the limitations connected to the access to the data the researcher faced issues in the process of gaining access to teams. Initial contacts with the team representatives were made via phone and email. The researcher managed to get in contact with three teams as planned, however, two out of three originally planned teams for this research dropped out of the communication. This resulted in the process of acquiring teams for the research to be restarted. Nonetheless, all the teams involved in this research play at the highest level of the Finnish football league therefore they are totally applicable and relevant sources for primary data. A similar type of issue was not present when accessing the sources for secondary data. Teams' websites as well as the Football Association website were easily accessible, and they conveniently supported the findings discovered from the primary data.

Efforts to reduce limitations on internal validity were put in place. The process included careful reviewing of the current methodology literature leading to a selection of appropriate research approaches and methods. Furthermore, the decision considering the research strategy was based on the nature of the research questions and objectives to ensure a reliable and coherent connection between the methodology and the findings. However, despite the best efforts to guarantee internal validity certain issues set a threat to validity. These issues might occur during the collection of the primary data as team representatives might have a biased view of their team's operations and portray an overly positive picture of the situation which in turn can affect the data quality. To countermeasure, this and other possible issues that might harm internal validity during interviews the researcher emphasized the design of the interview questions that had been derived from the theoretical framework.

Considering the external validity in the present research case study strategy typically sets certain limitations for the generalizability. However, taking into account the structure of football teams in Finland in general and the similar type of operational environment for all the team's findings could be generalized to a certain extent to other main league football teams. For wider contexts such as in other countries or sports, these findings cannot be generalized without further research. Due to

the characteristics of different sports, factors that lead teams to commit to CSR activities, and possible major differences in resources that teams possess in other countries the researcher does not assume findings to be generalized.

Sources of data collection can be considered reliable as the primary data sources were team representatives whose area of responsibility is to organize and develop CSR operations within the teams. The same type of role also applied to the representative for Football Association. Sources for the secondary data were teams and Football Association official websites that fundamentally can be considered reliable. Possible threats or limitations are more related to the objectivity of the research. As a researcher being biased in different stages of the study could have hampered the credibility of the research. Furthermore, regarding the vast and undefined nature of CSR, there is a chance that information was undervalued or overrated by the researcher. However, mentioned issues were noticed and therefore addressed so that their negative effects on objectivity could be kept to a minimum.

5.5 Recommendations for future research

As presented in this research CSR is a vast concept and for future study, it would be important to investigate CSR in a sports context from a different perspective. Future research could have a more detailed approach and for example, focus on the relevance of economy and CSR. As this study showcased resources are in a key role in conducting CSR operations. Alternatively, future research could concentrate on measuring the impacts of CSR activities in sports. The present study showcased one modeling for measuring (SROI), but it also showed that there is no comprehensive measuring process in place at the moment. It would be interesting to observe are there any specific measurement tools for CSR activities in other sports, for example, ice hockey considering its dominant status in the Finnish sports scene.

Another recommendation for future research would be to study other team-based sports in Finland for example, basketball or floorball. It would be important to research how extensively other team-based sports are involved in CSR because the operations of sports teams affect a large number of people all over Finland. In addition, future research in this field could be directed to compare differences between sports in CSR activities and discover what are the underlying reasons for them addressing societal issues.

Further research in this field could be also extended to cover all the twelve Finnish main league teams to acquire an even more comprehensive picture of the state of football teams' CSR activities. Furthermore, future research should include teams from lower divisions considering the relegation system that is in place on Veikkausliiga meaning the teams playing at the highest level are not the same every year. This could further increase the diversity and provide a broader picture of Finnish football CSR operations in general. To sum up, various important questions and issues yet remain unsolved.

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Appendices

Appendix 1. Interview Questions

1. What are the factors that lead the team to engage in CSR activities?
2. Is the motive for engaging CSR more because of external or internal factors? (For example, Societal issues vs Internal desire)
3. What type of CSR-related activities is the team currently involved in? Describe these activities.
4. What does the team want to communicate outside the club by participating in CSR?
5. How is the team utilizing its core competencies in CSR-related operations? (Staff, facilities, other skills)
6. How does the team monitor the implementation of socially responsible activities? Are there any metrics in use for this activity? (For example, the UEFA SROI model)
7. What type of benefits does the team hope or aim to achieve by participating in CSR operations? (Examples)
8. How do different stakeholders view the CSR activities practiced by the team? (Fans, sponsors, etc.)
9. What measures could be taken to further increase corporate social responsibility activities in the future within the team?
10. What are the biggest obstacles within the team in increasing corporate social responsibility activities in the future?
11. What new opportunities exist for the growth of CSR activities in the future? (Not only at the team level but in general in the Finnish football scene)
12. Taking all teams into account, should Veikkausliiga set some standard or minimum level for CSR activities that all clubs should fulfill, and what kind of activity would be the least that clubs could do?
13. In what ways could the Veikkausliiga or the Football Association of Finland contribute to increasing CSR-related activities?