



Research article

Sustainability in the football industry: An approach to the gap between theoretical formulation and practical application, through the results of the social fair play project



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ABSTRACT

This paper discusses the first experiences and results of a project titled Social Fair Play (SFP), whose objective is to install the principles of sustainability and social responsibility (SR) at the core of Spanish professional football. The project was implemented in clubs and foundations belonging to some of the categories of the Spanish National Professional Football League (LaLiga). Generally speaking, the football industry, despite its strong economic and social impact, has entered the debate on strategic management in SR late. This study's interest lies in determining whether these first results and evidences can contribute to the debate, reflected in the specialised literature, around the gap between the theoretical formulation and the practical application of SR and sustainability principles. A second source of interest is the question of whether, on the basis of this experience, a system of social performance measures can be developed for the whole industry which would enable us to compare results and ease their communication, along the lines of other economic sectors, taking as a model internationally recognised standards such as the GRI.

1. Introduction

In this study we present the first experiences and results of a project titled Social Fair Play (SFP), whose objective is to bring the principles of sustainability and social responsibility (SR) to strategic company vision and thus to the core of professional football. The project was launched in 2017 and is still under way, being applied to organisations in the football industry (clubs, limited sports companies and the foundations linked to them), all belonging to one of the two professional categories of LaLiga. The project, whose title was coined by LaLiga and which is headed by LaLiga Foundation, consists in the joint strategic development of the clubs and foundations, promoting the values of good financial performance, governance and accountability within these organisations. It also pursues the implementation of a methodology designed to boost the culture of sustainability and SR and the orientation of social projects towards positive impacts in clubs' local areas.

Management for sustainability is entering political, social and economic agendas in the form of calls for immediate action to address the challenges of a future that is increasing becoming our present. This involves a complex concept of sustainability in which the social dimension has become both an instrument for guaranteeing balanced, holistic

growth and an essential approach for designing agreements to deal with the global challenges of the future (Sachs, 2012). Thus the concept of the corporate citizen, company citizenship or corporate citizenship (Silvestre et al., 2018) is gaining ground as a key model for creating greater trust, enhanced reputation and closer engagement with stakeholders (Herrmann, 2004). We live in a society in which the consumer is starting to pay more detailed attention to brands, developing affinities and marking distances according to companies' social behaviour and performance: ethical behaviour, integrity and the clarity and transparency of the information conveyed to shareholders, investors and society as a whole (Lee and Shin, 2010). Existing statistical analyses show four dimensions of corporate social sustainability to be predictors of distinctions in company success: sustainability strategy and leadership; mission, communication and learning; fair working conditions; and loyalty and identification (Schonborn et al., 2019).

At the same time, in this complex and broad concept of sustainability, the economic dimension is present due to the necessary redefinition of the development element (exclusively "economic" a few years ago), which nowadays integrates within the economic factor, an important burden of reasonableness and ethics (Caldwell, 1998). The dimension of corporate performance is also present. A company used to be sustainable

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if it generated profits, but today it is expected to go beyond a narrow, short-term financial focus and extend to economic, environmental and social sustainability (Haffar and Searcy, 2017). Finally, the concept of sustainability integrates its own criteria (Environmental, Social and Governance, ESG), commonly used for reporting and accountability and, fundamentally since 2014, are considered to define and identify Socially Responsible Investment as "investments that consider environmental, social and corporate governance criteria to generate competitive long-term financial returns and a positive impact on society" (Forum for Sustainable and Responsible Investment in US; USSIF, 2014).

Recognising the potential of the concept, boards of directors are paying more attention to how their companies can bring the requirements of social sustainability into line with those of competitiveness (Schonborn et al., 2019), and at the same time maintaining or even increasing their interest in how these requirements are put into practice. The interest of this study stems from the need to contribute experience and elements of practical analysis to the debate in the specialised literature, which reflects the difficulties and gaps that exist when incorporating the principles of sustainability and SR into company strategy; in other words, the first research question is, how the step is made from theoretical formulation to practical vision? (Engert & Rupert J. Baumgartner 2016, amongst others). In this area the literature on the impact of sustainability practices has grown in interest in recent years, due to the intensification of the environmental crisis and the driving role of the SDGs as global strategic elements in this field (Alshehhi et al., 2018).

The football industry is not alien to these debates and movements, although, despite its importance in terms of economic and social impact, it is taking the principles of sustainable management on board rather late. One of the main milestones that has boosted more sustainable management in the football industry is the common framework for financial sustainability that all the clubs set up through the Economic Fair Play scheme initiated by UEFA in 2011. Amongst the guiding principles of this initiative are: not spending more than earnings and avoiding non-transparent financial dealings. These are arguments of weight which, despite being basic to any economic sector, did not match with a financial "culture" in football that was based on maximum investment in sporting success, even if this meant bankrupting the organisation.

The Spanish League went further than its legal obligations and created the Economic Monitoring Regulation (EMR, NCE in its Spanish initials), which began to be applied in the 2014-15 season. This is an innovative set of rules, since it was designed and imposed by the clubs themselves, with the goal of guaranteeing the viability of a sector that was beginning to handle large economic volumes without the corresponding regulation or professionalism. The clubs, through LaLiga, decided to give themselves a compulsory model of economic governance that would guarantee their financial sustainability. Not complying with these regulations can even be sanctioned with expulsion from sports competitions (i.e. relegation from the League). The application of the EMR has enabled the homogenization of a management model that ensures the sustainability of financial management with social sustainability criteria, bringing greater balance and transparency to both sporting competition and to all other company activities (merchandising, external investments, etc.).

The SFP project is the natural extension of the culture of financial sustainability to the social performance of the clubs. Its objectives are:

- To promote SR as a strategic management tool;
- To advance methodological systematisation for measuring and positive social impact;
- To create synergies for pooling knowledge on their activities among all the actors in the football industry.

Initial indicators (from the 2019-20 season) show interesting results. The clubs and foundations report that SFP has improved their social performance in aspects such as: step-by-step assimilation of strategic social management; effectively promoting the culture of measurement

and the positive impacts of social action; enhanced engagement of the clubs and foundations with their main stakeholders; and the application of the toolbox that is an integral part of corporate SR.

Below we discuss whether these data enable us to determine the contributions of initiatives promoting the culture of sustainable development, such as SFP, towards creating a system of sustainability standards for performance in the sector: a system that will afford standard measures with the goal of encouraging comparability and reporting. So the second research question is, is it possible that this system aspires to bridge the gap between the theoretical formulation of SR and its practical application? Measuring social performance and reporting on sustainability represent one of the main challenges in the field and are ideal tools for applying SR strategies in organisations, while also offering approaches aiming to fill the gap between theoretical formulation and practical application in the quest for a more ethical and sustainable business model.

2. Precedents and theoretical framework

Companies have embraced the importance of sustainability strategies, but it is difficult for them to transfer this concept to concrete initiatives (Epstein and Roy 2001). The literature in the field recognises two stages in every strategy: formulation and application. Formulation focuses on where we are now and where we want to be, and includes the internal and external analysis of the organisation and the industry and the definition of objectives (Mintzberg and Waters, 1985). Application refers to the realisation of these goals (Zahn, 1979).

According to Epstein and Roy (2001), combining these two strategies requires skill in turning strategy into action and should be supported by the development of plans, programmes, systems and measures. Nathan (2010) identifies further factors ensuring effective application such as leadership, organisational culture, governance, ethics, etc. Also, the model of Simas et al. (2013) argues that leadership and appropriate management of stakeholders are key elements in the application of a SR strategy.

Furthermore, in the context of this debate we need to identify the risks and complexities involved in applying an SR strategy. These are usually linked to the long term view, a high level of uncertainty and impacts that are often difficult to quantify (Epstein and Roy 2001). Kletter et al. (2014) argue that this complexity stems in part from the different ways the SR concept is understood, depending on the size of the company, the industry it belongs to and its location. In the same line, Searcy (2012) maintains that corporate sustainability is fundamentally a complex problem and that there are no universal approaches or applications. Corporations should address stakeholders' demands, continually shifting their priorities and choosing between a wide range of options in orienting their responses to sustainability challenges. Company directors are also aware that success is achieved by moving sustainability on from the stage of simply complying with regulations to that of performance and innovation (Benoit, Leleux et al., 2019).

The football industry is not foreign to this debate. It has undergone deep economic changes in recent decades (Breitbarth and Harris 2008), and also in factors relating to fan engagement (the "fan's affective connection" discussed by Walker et al., 2019) and the ability to influence the local community through wide economic and social impacts (cultural, emotional, political, relational, etc.) in clubs' local areas.

The close engagement of the consumer, even encompassing workers in the companies themselves, is an irrefutable fact in football. In our view this factor can be an interesting tool to incorporate at the core of the organisation as it can help convey the principles of sustainability and the culture of SR to the most important external actors. This should be on the basis of a real strategy resting on the cornerstones of SR: accountability, good financial performance, the culture of measurement and the reporting of positive social impacts. The need for such a strategy stemmed from its absence in the football industry, revealed in 2008 by the G14 (the association of the 14 most influential clubs in Europe). The

president of the association, Jean-Michel Aulas, set as an objective the assessment of clubs' social activities, with particular stress on analytical systematisation to maximise social impacts, mainly in "measuring and assessing our social performance and investments in the community" (G-14, 2008, p. 62).

A strategic approach centred on SR would allow the sector to minimise its risks (Breitbarth, Hovemann, Wazel, 2011), traditionally connected to the contradictions between their closeness to the positive values of sport (camaraderie, teamwork, health, sporting values, connection to the local community, identity, etc.) and corruption, match fixing, scandals, frauds and other public blemishes (Jessel and Mendelewitsch, 2007). In addition to these risks, social washing continues to appear as a critical aspect that is wielded in the entire CSR implementation process. Sport is no stranger to this fact. The effective incorporation of SR in the strategic management of professional football is a key factor for the sustainability of the business, although it is a slow application process that coexists with the immediacy in which the football ecosystem usually operates. Circumstance that permanently strains its rhythm, exposing it to the risk of social washing. Thus, the SR implementation process itself, composed of a heterogeneous terminology (development, integration and implementation) prevalent in the sports management literature (Zeimers et al., 2018) has recently emerged, following the change driven in the field SR academic towards a more strategic research, within a trend more oriented to practice, generated precisely by the challenges and criticism of social washing and also green washing (Maon et al., 2010). Bonini et al. (2006) suggest that CSR awareness should be incorporated into core strategic decision making processes to forestall long-term financial and reputation risks.

It is recognised, therefore, that enhancing the culture of measurement through a proper system of standards is the means that would enable us both to advance further towards a real culture of sustainability and SR, and also to demonstrate the practical application of this culture in organisations' management model. In any form of strategic management the measurement and assessment of performance is an essential process in medium- and long-term decision making; as it is also in sustainability performance, or even more so, given the multidimensionality of the concept and the basic importance it has acquired in recent years.

Furthermore, there is extensive debate concerning to what extent case studies can extrapolate conclusions and test different approaches (Engert and Baumgartner, 2016). In the case discussed here, we were privileged witnesses to a situation that is of difficult access for scientific observation, and hence the data obtained are revealing (Yin, 2009). It is for this reason that the comparison of the results from this case study with other evidence in the specialised literature can afford parallels that support arguments and conclusions shedding light on the debate and on the lack of studies of the distance between strategies of theoretical formulation in SR and their practical application.

3. Methodology of the Social Fair Play project

Our initial concern was to select and/or construct the tools most suitable to the project objectives, taking into account the situation of the sector discussed above. It was necessary to design a methodology of work that would enable us to systematise information and incorporate measures enabling us to lay the foundations of the culture of measurement and reporting. To this end we chose the ISO 26000 Social Responsibility Guide as a model, since it facilitates the standardisation of SR (Hahn 2013) and helped us adapt it to the sector's specific characteristics.

Before choosing the instruments, however, it was necessary to make the fullest possible analysis of the social performance of the clubs and foundations making up LaLiga. Hence we started by building what became the "Spanish Professional Football Social Responsibility Map: from financial to social responsibility" (Fundación LaLiga, 2017): a document in which 32 football clubs, of the 42 that took part in the 2014-15 season, were surveyed (a coverage of 76.2%). The research technique chosen was the mixed semi-structured interview, addressed to the chief

executives of the clubs and/or their foundations. The most important conclusions reached were:

- a) Many Spanish football clubs (73%) had set up a foundation to take care of their social initiatives. Decision-making posts were still mainly occupied by men, although women were represented on club boards.
- b) In aspects related to the environmental dimension of our model (ISO 26000), the relatively low frequency of environmental impact measurement was notable (only one in three clubs carried this out). This contrasted with a habitual concern for waste recycling and energy and water savings. Also, the great majority of the clubs prioritised hiring local providers (93%), preferably SMEs (67%).
- c) Regarding social activities and projects that clubs carried out in their local areas, support for third-sector organisations was the most frequent: almost four out of five clubs made some kind of investment (economic, of their own resources or by sponsorship) in this category. Educational activities and those aimed at helping vulnerable groups were the second most frequent (around 60% of clubs).
- d) The most frequent goals of clubs' social actions were defined as working with local associations, promoting social inclusion among vulnerable groups, the transmission of values and boosting the club's public image.
- e) In the area of the geographical extent of social action, the clubs' interest was focused on their own locations, since the data showed that the further from the locale of the club, the lower the frequency of intervention. The exception to this was the national level, cited by 53.1% of the clubs interviewed.

In the light of these results, and taking their full detail into account (Fernández-Villarino and Domínguez-Gómez, 2020), we set the following objectives for the SFP project:

- A. To promote the application in the clubs and foundations of a methodology for working with social responsibility that is aligned with environmental, economic and social sustainability.
- B. To improve the relevance and alignment of their social projects to the needs of their local communities, through applying tools for analysis and incorporation into social strategies.
- C. To boost the culture of SR in the clubs and foundations of LaLiga through educational and training actions.
- D. To promote the implementation of SR and exchange of good practices through the Social Fair Play website: <https://www.laliga.com/fundacion/laliga-fair-play-social>

In order to address these objectives more effectively, we decided on the following tools:

- Specialised training in SR, focussing on a strategic vision of the concept, aimed at the managers of the clubs and foundations (presidents, CEOs, executives in human resources, branding, marketing and business development, and managers and specialists in the foundations).
- "At Home" programme of SR visits. Using a pre-established agenda, strengths and weaknesses were identified for the optimum and most efficient social performance of the clubs/foundations. On the basis of this information and using the data published in their websites, we provided participants with tools (with predefined data) for applying or improving RS strategies, adapted as closely as possible to the extremely diverse levels of performances among the clubs and foundations. Some of the most important of these tools were: stakeholder management (using the Norma AA1000 criteria), the production of information materials (through the construction of the materiality framework), the guiding plan and the sustainability report. This was addressed to the personnel indicated above (specialised training).
- Transferring the advantages of correct SR integration to the organisation's integrated toolbox. This is the creation of a predefined

toolbox with the organisation's data for good governance, accountability, SR, and sustainability. This information is also extracted from data posted by the clubs in their transparency websites.

- The production and customised analysis of data on the impacts of the most important projects through two types of analysis: Social Analysis of the Territory (SAT) and analysis of project returns (SROI). The SAT afforded an outline comparing the social and economic concerns and needs of the local area and the social performance of the club. This aimed to:

- a) promote strategic decision-making in the social sphere in order to cleanse social project portfolios (boosting critical reflection on the maintenance, redesign, promotion and exhaustion of social projects);
- b) enhance the social impact of projects by modelling them to the real social and economic needs of the club's local area. With the SROI analysis we encouraged participants to take a further step in the culture of the identification and management of actors, standards, measurement and choice of models, in order to start calculating the social returns created by their projects and activities.

After putting the project initiatives into operation, and taking into account our positive perceptions of the process and feedback from the clubs and foundations, we decided to attempt to identify the level of development and application of social commitment in the football industry. To this end we designed an anonymous survey in which 26 organisations (both clubs and foundations) took part, accounting for 88% of the total number of organisations participating in the SFP project. The interview technique was carried out by means of a digital form, which included an introductory text, in which the interviewees were reminded of each of the phases of the SFP project, as well as of the tools made available throughout the process. A total of 8 questions directly related to the following information blocks were also considered: a) assessment of needs in terms of tools; b) methodology and main activities of the project; c) performance and technical skills developed by the PFS team members; and d) degree of application/positive impact of the project on the improvement of their social performance. Each of the questions was allowed to be rated from 0 to 10 with the appropriate description of the elements that formed part of this description. The results were transferred to each of the figures below.

4. Results

Among the quantitative measures that SFP identifies as impact multipliers, we wish to highlight:

- 26 clubs and foundations visited as part of the SR At Home project;
- 75 professional staff trained in SR and sustainability in 58 work and training sessions (using their organisations' actual data);
- 25 social analyses of organisations' local areas. Documents analysed and discussed with the decision-making organs of the clubs/foundations;
- 2 university-recognised courses carried out with a total of 146 students enrolled. Student profiles covered almost all the departments and activities of the clubs, ranging from heads of boards, executives in finance, human resources, communication and compliance, to foundation heads and staff and personnel responsible for social projects, among the most important.

In this figure we show the scores for the field of the needs expressed by the organisations for improving their social performance, and their level of satisfaction with the tools and instruments provided by the SFP team. Notable interest was shown in the tools for project measurement and impact, in the definition of standards for projects (indices and report monitoring) and in social project assessment.(see Figure 1)

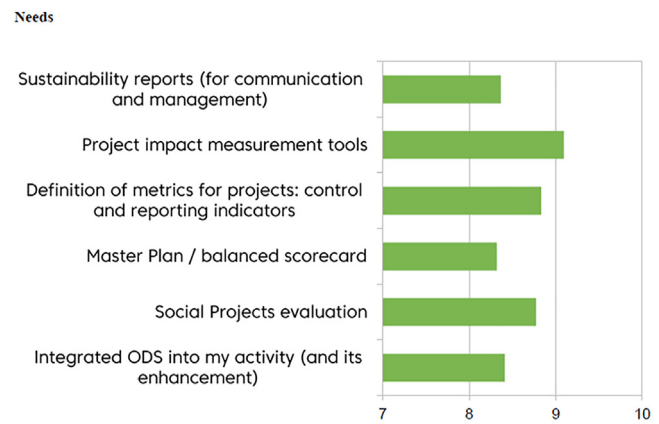


Figure 1. Assessment of the needs of each club in relation to each of the tools offered in the SFP project. Source: own author.

This figure shows the data on the quality and technical performance of the SFP team. The team's level of empathy, crucial for obtaining the optimum level of adaptation to each organisation's level of development, was conspicuous.(see Figures 2, 3)

5. Discussion and conclusions

The initial data from the application of the SFP project tend to show the penetration and boosting of SR more from below than from above. The main cause for this may be the impact of the specialised training received by club staff working in one way or another in the management of sustainability and SR; among these, those responsible for compliance, social project management, branding, human resources and communication. These tend to be more highly trained personnel with a narrative to offer to the chief executives of the organisation, and to whom other departmental heads, increasingly participating in and identifying with the club's social commitment both inside and outside its offices, are beginning to pay closer attention. We spoke of leadership and the engagement of the organisations' human capital with their own social performance; also the application of tools which, as the clubs themselves reported, have helped to definitively bolster aspects such as the systematisation and organisation of information of interest to actors (intended for reporting); analysis of social project rationality and efficacy; and the club's local reputation, amongst other factors.

During the period of application of the SFP project the management teams of the clubs have become increasingly professionalised, taking on highly trained personnel often from sectors with a more advanced culture of sustainability than in football. This has favoured progress towards SFP

Quality and performance

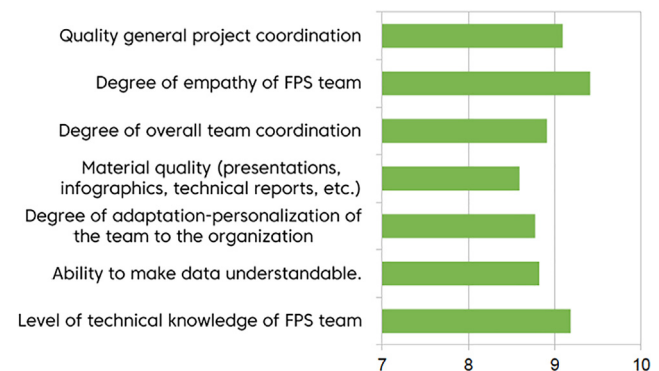


Figure 2. Respondents' assessment of satisfaction with the quality and performance of the SFP team. Source: own author.

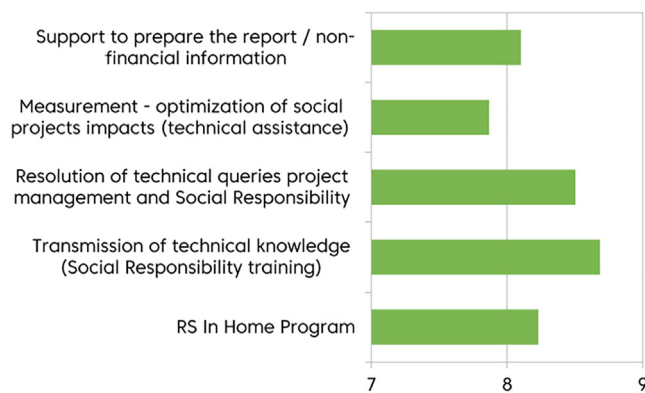


Figure 3. Lastly, this figure shows the breakdown of results for impacts; changes generated by the project in the organisations' management of social performance; and the overall score for the project. Source: own author.

objectives. Since the outset of the project, we see clear indications, even in the short term, of improvement in incorporating SR at the strategic level, both in SFP and other corporative initiatives by LaLiga and its Foundation. Two such indications are:

- The promotion of the first publication by clubs of non-financial information reports (Law 11/2018 on non-financial information and diversity), issued with or without legal obligation, showing increased commitment to reporting and accountability. These are key indicators for continuing to improve governance in clubs and trust among actors;
- Good scores for transparency obtained by LaLiga clubs in the INFUT report for 2019.

These data tend to show that the management model of the clubs is increasingly focused on a vision of sustainability and SR which is less reactive and closer to a systematising approach and the culture of

measurement. However, the homogenisation of this process among all the actors making up the football industry will not be a short-term achievement, amongst other reasons due to:

- a) the diversity of actors involved (companies that –while all belonging to the same sector– have widely varying levels of ideological-theoretical maturity around the concept, treatment and approach to sustainability and SR);
- b) the broad dispersion and difference in scope of the economic, social and territorial actions of the clubs (some with structures very similar to multinationals competing in the same category as those that are closer to SMEs or micro-SMEs).

In the light of some of the most cited models in the field, we can affirm the validation (positive progress) of the SFP project objectives. To test this hypothesis we designed a table (Figure 4) comparing studies that identify success factors from their explorations of the gap between the formulation and application of SR strategies with the conclusions taken from SFP data. Our objective was to pinpoint any parallels between the conclusions of our case study –enriched with these first data on impacts– and those from the literature on other sectors. This should facilitate discussion on whether our experience, based on the project design outlined here, is correctly focused and can serve as a support to sectors with similar characteristics and problems, thereby making a contribution to the debate on the practical formulation of SR strategy.

We have seen how the SFP project, based on the model of reiterated arguments in the specialised literature, set out to embrace all the factors needed for the successful practical formulation of an SR strategy. SR and sustainability strategies founded on the correct management of actors, measurement and reporting are currently extending to all sectors and encountering the same problems everywhere: how to bring large-scale theoretical and philosophical ideas down to day-to-day business practice, and how to make this “descent” yield processes and results (data) which are useful (because they are profitable), and which help meet the challenges of sustainability.

Comparison of success factors for SR strategy - elements used in the SFP project				
Success factors	Main argument	References	Included in the Social Fair Play project?	Tools or instruments applied
Organisational structure	Consistency between the SR strategy and the structure of the organisation: correct communication among departments	Brunner, 2006	YES	SR At Home programme; specialised training
Organisational culture	Implanting sustainability strategies in the culture of the organisation	Linnenluecke and Griffiths (2010); Baumgartner, 2009; Brunner, 2006; Nathan, 2010; Bonn and Fisher 2011	YES	SR At Home programme; specialised training
Leadership	The values of decision-makers are highly influential in creating real commitment to sustainability	Stead and Stead, 2014; Brunner, 2006; Baumgartner, 2009; Bonn and Fisher, 2011; Epstein and Roy, 2001; Figge et al., 2002).	YES	SR At Home programme; specialised training
Management monitoring	Basic: 1) that there should exist standards of performance to measure sustainability activities (measurable objectives); 2) that there should be integration with the toolbox	Banerjee (2001), Barney (1991), Baumgartner (2009), Baumgartner (2014), Baumgartner and Ebner (2010), Baumgartner and Korhonen (2010), Bonn and Fisher (2011), Borland (2009), Buysse and Verbeke (2003), Duarte et al. (2008), Epstein and Roy, 2001; Parnell, 2008; Gond et al. 2012; Borland, 2009; Schaltegger, 2011; Gond et al., 2012); Figge et al. 2002; (e.g. Molina); Azorin et al. 2009b; van Bommel, 2011; Gond et al., 2012; McWilliams and Siegel, 2001; Lindgreen et al., 2009; Nathan, 2010).	YES	SR At Home programme; integration of SR in toolbox; specialised training
Employee motivation	The success of the application of the strategy requires the engagement of human capital	Galpin, 1997; Lorange, 1998; Raps, 2008;	YES	SR At Home programme; specialised training
Stakeholder engagement	Satisfaction of stakeholders with the organisation in order to create shared value (between sponsor, corporate volunteers, etc)	Kourula (2006), Stead and Stead, 2000; Paraschiv et al., 2012; Aragon-Correa and Rubio-Lopez (2007), Buysse and Verbeke (2003), Fang et al. (2010), Galbreath (2006), Galbreath (2009), Katsoulakos and Kastoulakos (2007), McWilliams et al. (2005), Nathan (2010), Orlitzky et al. (2011), Starik and Rands (1995), Valentine (2010), Yilmaz and Flouris (2010)	YES	Social Analysis of Territory; SROI

Figure 4. Comparison of success factors for SR strategy – elements used in the SPF project. Source: own author.

These data allow us to confirm the contributions of an initiative promoting the culture of sustainable management, such as SFP, to the creation of a system for measuring the social sustainability performance of the football industry. Thus, on the basis of the results obtained, in our view the upcoming challenges of the project will be the development of a system enabling us to adapt standard measures to the particularities of the football industry, with the objective of favouring comparability and reporting. Measurement of social performance and sustainability reporting represent a great challenge, and are a privileged instrument for applying SR strategies in organisations. These results point towards the development of future studies that would further make up the gap between theoretical and practical formulation in favour of a more modern, ethical and sustainable business model.

Declarations

Author contribution statement

Roberto Fernández Villarino: Conceived and designed the experiments; Performed the experiments; Analyzed and interpreted the data; Contributed reagents, materials, analysis tools or data; Wrote the paper.

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Data availability statement

Data associated with this study has been deposited online at https://papers.ssrn.com/sol3/papers.cfm?abstract_id=3730998.

Declaration of interests statement

The authors declare no conflict of interest.

Additional information

No additional information is available for this paper.

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