

Universidad de Huelva

Departamento de Derecho Público y del Trabajo



Responsabilidad Social en el fútbol profesional español: de la reacción a la estrategia

Memoria para optar al grado de doctor
presentada por:

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Fecha de lectura: 21 de octubre de 2022

Bajo la dirección del doctor:

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Huelva, 2022





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MEMORIA DE TESIS

TÍTULO: “RESPONSABILIDAD SOCIAL EN EL FÚTBOL PROFESIONAL ESPAÑOL: DE LA REACCIÓN A LA ESTRATEGIA”

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Programa de Doctorado: Ciencias Sociales y de la Educación. Universidad de Huelva.

Año de defensa: 2022

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I. Introducción

La presente materia de investigación parte del concepto de fútbol profesional más contemporáneo: un ecosistema económico-social complejo, resultado de cambios de muy profundo calado tanto en su sistema de gestión (financiación fundamentalmente) como de gobernanza. Una actividad económica que en un corto espacio de tiempo ha pasado a ser considerada como una industria y que, precisamente por este crecimiento económico vertiginoso, hace que esté permanentemente sometida al escrutinio social, económico y político. Todo ello acompañado de un factor de arrastre social ambivalente: sigue generando y multiplicando millones de seguidores y fans en todo el mundo, a la misma vez que indiferencia, opiniones negativas, cuando no de odio (en las posiciones más extremas). Nos acercaremos a este fenómeno desde la Responsabilidad Social (en adelante RS), una materia igualmente compleja, cuyo concepto, características, así como el contexto social, económico y legal sobre el que se asienta, ha experimentado (también) una notable transformación en estos últimos años. De esta manera, se justifica el apoyo en un marco teórico con énfasis en el enfoque más contemporáneo de la RS, y que tendrá como objetivo contrastarlo con su aplicación a las particularidades propias del fútbol.

La particularidad más sobresaliente arranca de un suceso que marca el modelo de gestión financiera de los clubes de fútbol y que no es otro que la situación de profunda crisis económica que sufrió el sector en torno a los años 2008-2010, coincidiendo con el estallido de la crisis financiera. Ante este hecho, el fútbol europeo pero sobre todo el fútbol español, tomaron la decisión de intervenir sobre el modelo de gestión económica de los clubes. El primero en 2010 a través de la normativa “Fair Play Financiero” dimanante de la UEFA, y el segundo en 2013 a través de la “Normativa de Control Económico” impulsada por la Liga española (en adelante LaLiga), patronal y organizadora de la competición de fútbol profesional en España. El objetivo era garantizar la salvación de la competición deportiva y con ello al propio modelo productivo. Unas normas que, como en el caso España, se diseñaron especialmente para acometer la supervivencia y viabilidad de los clubes en el

corto plazo y sentar las bases para una mejor gobernanza de su desempeño financiero, en el medio y largo plazo.

A partir de este suceso analizaremos si, tras varios años de efectiva aplicación de esta norma, esta decisión ha tenido un efecto positivo no sólo sobre las finanzas del fútbol español, sino también sobre su desempeño social (dentro y fuera de los clubes deportivos). Así mismo describiremos cómo a partir del diagnóstico de estos resultados, LaLiga diseñó y puso en marcha un proyecto de gestión estratégica de la RS y analizaremos si sus primeros datos apuntan hacia la incorporación de los principios de la RS al modelo de gestión de los clubes y por ende hacia una cultura de gestión más sostenible; situación que contrastaría sobremedida con la situación del sector tan sólo unos pocos años atrás. Finalmente se abordará si una gestión socialmente responsable de las relaciones laborales, que reporte información relacionada con la RS más allá de lo que marca la norma, plantea un escenario de mejora reputacional de las organizaciones, con el objetivo de mitigar los riesgos que se le imputan al deporte en general y al fútbol en particular (entre otros el derroche económico), mejorando de paso sus opciones de financiación.

Los motivos que justifican la necesidad de acometer esta investigación, son:

- Cubrir un vacío a nivel de investigación en la materia, por cuanto son escasas las referencias a diagnósticos sobre la evolución de la gestión de la RS en el ámbito del fútbol profesional. En este sentido, los primeros trabajos de investigación surgieron a mediados de la década de 2000 en los que se publicaron diversos estudios al respecto (Bayle et Al, 2011; Paramio-Salcines, Babiak y Walters, 2013). Varios de ellos se centraron en la RS dentro del fútbol profesional, especialmente después de los de Breitbarth y Harris (2008) que fueron los investigadores pioneros en comparar la RS en el mundo del fútbol, y que han inspirado numerosos estudios sobre la RS de los clubes de fútbol ingleses (Anagnostopoulos, Byers y Shilbury, 2014; Anagnostopoulos y Shilbury, 2013; Walters y Chadwick, 2009) y luego los clubes de fútbol europeos (Breitbarth, Hovemann y Wazel, 2011). Es a partir de 2018 cuando se presta más atención a la RS en el deporte tanto desde el ámbito académico como fundamentalmente desde la perspectiva de sus propios actores (Kunz V. 2020).
- La necesidad de identificar patrones de desempeño social, su evolución conforme al contexto actual y su contraste con otras organizaciones de su entorno. En especial identificar si la NCE, alineada con los estándares internacionales de gestión de la RS, en especial Guía de Responsabilidad Social ISO 26000, (en adelante ISO 26000) ha generado un efecto positivo entre los sujetos destinatarios de la misma (clubes de fútbol), en materia relacionada con la gestión y ordenación de su desempeño financiero, así como en especial de sus propios recursos humanos y la composición de sus relaciones laborales (tipo de contratación laboral, política retributiva justa, conciliación de la vida familiar y laboral, etc). Ello como consecuencia de tratarse de elementos que se enmarcan en la dimensión interna de la RS, y que se vinculan con el actor más importante de cualquier empresa: su capital humano. Si la normativa de control económico tuvo un impacto positivo o no sobre el desempeño económico de los clubes, sobre su modelo de gestión y, en última instancia sobre su desempeño social.
- La propia oportunidad de exponer a la comunidad científica un caso de investigación aplicada en un sector de actividad especialmente llamativo desde un punto de vista mediático, económicamente muy relevante y sociológicamente muy sugerente. Esto es, de cómo el estudio - diagnóstico del desempeño social de los clubes de LaLiga que se ha llevado a cabo, ha generado

la necesidad de poner en marcha un proyecto - estrategia de optimización del impacto social de los clubes en su territorio. De cómo este proceso igualmente ha tenido repercusión en la propia organización de LaLiga que ha iniciado un camino de ordenación y puesta en valor de su compromiso social, a la vez que brinda apoyo técnico a los clubes para reforzar su papel ante la ciudadanía. De cómo los primeros resultados del proyecto presentan interesantes líneas de aplicación (formulación práctica) para otras industrias.

- Directamente relacionado con lo anterior, aportar experiencias que cubran el vacío existente entre la formulación teórica de la RS y su aplicación práctica. Un espacio por ocupar evidenciado tanto en el ámbito de la investigación, como en los modelos de gestión de las empresas pertenecientes a todo tipo de industrias.
- Mostrar qué Derecho del Trabajo se está perfilando a través de esos estándares internacionales así como la normativa de reporte de información no financiera, con el objetivo de conocer qué repercusión y valor puede tener esa información para los actores interesados por el sistema de gobernanza de las Relaciones Laborales de las empresas, más allá de los actores “clásicos” (como la representación legal de los trabajadores o la autoridad laboral). Una información laboral que, además de los indicadores relacionados con los derechos básicos de los trabajadores, presenta otros (reporta y rinde cuentas) vinculados con el grado de satisfacción (clima laboral), la generación de cultura de empresa y su plena identificación con ella, la retención del talento o la mejora de la productividad.

II. Marco teórico

2.1 Características del (nuevo y complejo) concepto de Responsabilidad Social

La idea de empresa responsable, esto es, la gestión empresarial responsable, transparente y justa, se ha desarrollado a la par que el concepto de sostenibilidad y la creciente complejidad de nuestra visión del medio ambiente (Catton y Dunlap, 2001; Anderson y Bateman, 2000). Así, desde un punto de vista teórico, el modelo de gestión responsable se desarrolló en torno al cambio de siglo, si bien con definiciones e interpretaciones cambiantes a lo largo del tiempo. Desde las primeras expresiones de preocupación por la RS de los empresarios en los años 30, hasta los debates sobre la globalización y el papel de las empresas en la sociedad desde los años 90 (CAMAC, 2005, Vogel, 2005). Además, tras la Cumbre de las Naciones Unidas sobre el Medio Ambiente y el Desarrollo (CNUMAD) de 1992, celebrada en Río de Janeiro (Brasil), y la Cumbre Mundial sobre el Desarrollo Sostenible (CMDSD) de 2002, celebrada en Johannesburgo (Sudáfrica), la idea de la RS ha cobrado un nuevo impulso en el mundo de la empresa y la política (Hediger, 2010).

Los estudios académicos sobre la sostenibilidad empresarial habían demostrado que la preocupación por el medio ambiente y su incorporación al modelo de gestión de la empresa no sólo eran factores necesarios para adaptarse a las exigencias del mercado sino que apuntaban directamente a la rentabilidad, de tal manera que la dimensión del rendimiento empresarial también estaba presente (Dyllick y Hockerts, 2002, Schaltegger y Burritt, 2005). Una vez que quedaron claras las ventajas competitivas del comportamiento ético, las empresas empezaron a adoptar otras dimensiones de la sostenibilidad corporativa (Anderson y Bateman, 2000). Así si hace unos años una empresa era sostenible si generaba beneficios, hoy se espera que supere el estrecho enfoque

financiero a corto plazo y se extienda a la sostenibilidad económica, medioambiental y social (Haffar M. y Searcy C. 2017)

Asentado que actualmente no hay dudas sobre el impacto negativo de la gestión y la acción irresponsables, tanto en el medio ambiente como en la propia organización (Llodrà, Gilet y Val, 2008), se han venido desarrollando paulatinamente enfoques orientados a minimizar los impactos negativos de la acción empresarial y a maximizar sus impactos positivos. Todos ellos comparten la visión de que el entorno socioeconómico es una compleja red interactiva de actores y relaciones altamente sensible, dinámicas, interdependientes y que se influyen constantemente entre sí (Antolín y Gago, 2004). Las versiones más firmes de este enfoque sostienen que, tarde o temprano, los objetivos de las organizaciones se ven frustrados si no se respetan los principios básicos del desarrollo sostenible en los ámbitos social, medioambiental y económico (Godfrey y Hatch, 2007; Hirigoyen y Poulain-Rehm, 2014; Margolis y Walsh, 2003; Orlitzky, Schmidt y Rynes, 2003).

Sobre la base de esta consideración inicial previa se ha optado por trazar una caracterización teórica del concepto y enfoque de la RS lo suficientemente abierta para que responda mejor a su naturaleza compleja, enfoque multidimensional y condicionamiento permanente al contexto económico, social y ambiental. Como consecuencia de ello, se subraya que no es un listado cerrado o exhaustivo, que irremediablemente resultaría superado por la realidad. En todo caso la enumeración de las características responde a un orden que va de la más general a la más particular o concreta. Así mismo indicar que este amplio bagaje teórico es el fundamento a partir del cual se ha nutrido una norma o estándar internacional de especial trascendencia en el ámbito de la gestión de la RS, y del que a su vez es tributaria toda la normativa europea (y por ende española) de reporte de información en RS (tal y como se desarrollará en la nota característica 2.1.8). Se trata de la ya citada ISO 26000, norma que facilita la estandarización y operacionalización de la RS (Hahn 2013), circunstancia que favorece su adaptabilidad a las características específicas de cualquier sector productivo o industria. Un factor que ha decantado su utilización para contrastar el grado de desempeño social de los clubes de LaLiga tal como se exponía en la introducción, y que ha terminado guiando el proceso de diseño e implementación de la estrategia de RS interna y externa de LaLiga como organización. Ello justifica las referencias a esta norma que sobrevuelan a lo largo del presente documento.

Esta aproximación a la caracterización del más contemporáneo concepto de RS, servirá para contrastar de una manera más sistemática de qué forma ha descendido y cómo se ha aplicado en el ámbito del sector económico del fútbol.

2.1.1 Relación entre la RS y el Desarrollo Sostenible

Con mucha frecuencia se utilizan estos dos conceptos de manera “intercambiable” cuando no equivocada en el peor de los casos. Pese a la relación de cercanía entre ellos, son conceptos muy diferentes. El Desarrollo Sostenible (en adelante DS) es un término ampliamente aceptado y un objetivo rector que obtuvo reconocimiento internacional después de la publicación en 1987 del Informe “Nuestro Futuro Común, de la Comisión Mundial sobre medio ambiente y Desarrollo de las Naciones Unidas” (Informe Brundtland). El DS consiste en satisfacer las necesidades de la sociedad respetando los límites ecológicos del planeta y sin comprometer la capacidad de las futuras generaciones de satisfacer sus necesidades. La dimensión económica está presente debido a la necesaria redefinición del elemento de desarrollo (exclusivamente "económico" hace unos años), que hoy en día integra una importante carga de razonabilidad y ética (Caldwell L.K., 1998). Pero

también criterios propios derivados de lo Medioambiental, Social y Gobernanza, (ASG en adelante), comúnmente utilizados para la presentación de informes y la rendición de cuentas.

En paralelo, la literatura sobre el impacto de las prácticas de sostenibilidad ha crecido en interés en los últimos años, debido a la intensificación de la crisis ambiental y el papel impulsor de los Objetivos del Desarrollo Sostenible (ODS) como elementos estratégicos globales en este campo (Alshehhi et al 2018).

Por su parte, la RS tiene a la organización como su centro de interés y concierne su compromiso al respecto de la sociedad y el medio ambiente. Como el DS se refiere a objetivos económicos, sociales y ambientales comunes a todas las personas, se pueden utilizar como una forma de resumen de las más amplias expectativas de la sociedad que necesitan ser tomadas en cuenta por las organizaciones que buscan actuar responsablemente. Por tanto, el objetivo primordial de una organización socialmente responsable debería ser contribuir al desarrollo sostenible (Apartado 3.3.5 “Relación entre Responsabilidad Social y el Desarrollo Sostenible” de la ISO 26000).

2.1.2 La RS de la formulación teórica a la aplicación práctica

Las empresas han asumido la importancia de las estrategias de sostenibilidad, pero les resulta difícil trasladar este concepto a iniciativas concretas (Epstein y Roy 2001). La literatura en este campo reconoce dos etapas en toda estrategia: formulación y aplicación. La formulación se centra en dónde estamos ahora y dónde queremos estar, e incluye el análisis interno y externo de la organización y el sector y la definición de objetivos (Mintzberg y Waters, 1985). La aplicación se refiere a la realización de estos objetivos (Zahn, 1979). Según Epstein y Roy (2001), la combinación de estas dos estrategias requiere habilidad para convertir la estrategia en acción y debe apoyarse en el desarrollo de planes, programas, sistemas y medidas. Nathan (2010) identifica otros factores que garantizan una aplicación eficaz, como el liderazgo, la cultura organizativa, la gobernanza, la ética, etc.

Además, en el contexto de este debate debemos identificar los riesgos y complejidades que conlleva la aplicación de una estrategia de RS. Estos suelen estar vinculados a la visión a largo plazo, a un alto nivel de incertidumbre y a impactos que suelen ser difíciles de cuantificar (Epstein y Roy 2001). Kletter et al. (2014) argumentan que esta complejidad se deriva en parte de las diferentes formas de entender el concepto de RS, según el tamaño de la empresa, el sector al que pertenece y su ubicación. En la misma línea, Searcy (2012) sostiene que la sostenibilidad corporativa es fundamentalmente un problema complejo y que no existen enfoques ni aplicaciones universales. Las empresas deben atender las demandas de los grupos de interés, cambiando continuamente sus prioridades y eligiendo entre un amplio abanico de opciones a la hora de orientar sus respuestas a los retos de la sostenibilidad.

2.1.3 La RS hace que las organizaciones incorporen las consideraciones sociales y ambientales en sus decisiones y que deban rendir cuentas por ello

Sin duda una de las señas de identidad del propio concepto de RS que subraya la voluntad de las empresas por incorporar las consideraciones sociales y ambientales en su sistema de toma de decisiones (gobernanza), así como de rendir cuentas por los impactos de ellas y sus actividades en

la sociedad y el medio ambiente. Esta efectiva incorporación genera a su vez una mejora en el rendimiento general de las empresas. Así, la mayoría de los estudios sugieren que los elementos principales de la sostenibilidad, ASG, el rendimiento y la calidad de los beneficios están vinculados positivamente (Velayutham, 2018; Velte, 2020). La mayoría de las investigaciones anteriores analizan el vínculo entre el rendimiento ASG en la calidad de las ganancias (Bozzolan et Al. 2015; Fauser, 2019) y los estudios indican que una gestión de las ganancias basada en el devengo (Lemma et al., 2020; Luo y Wu, 2019) es la garantía de que la RS mejora el rendimiento operativo, la expansión del mercado de productos y el refuerzo de la asociación de una empresa con su sociedad y las partes interesadas (Yoon et Al 2018). Su propio desempeño implica un comportamiento transparente y ético que contribuye a profundizar sus raíces en la cultura organizacional, y su formulación entre las empresas ha llegado ya a la extrema sencillez del axioma de que "en la empresa, el acto responsable es el decente" (Almagro, 2018). A nivel operativo, se contempla que la RS esté integrada en toda la organización: desde sus relaciones a la consideración de los intereses de las partes interesadas.

2.1.4 La RS tributaria del concepto de “empresa ciudadana” o “ciudadanía corporativa”

La idea de ciudadanía corporativa (Hackett, 1969; Craig, 1974) podría ser el antecedente teórico más antiguo de la actual RS, y por tanto del concepto de sostenibilidad en el ámbito de la gestión empresarial. Epstein (1989) lo relacionó con el de responsabilidad social corporativa (RSC), destacando el elemento "ajeno" al mundo empresarial, más cercano a las acciones altruistas de las empresas en favor de sus grupos de interés. Su noción de proceso social y político de las empresas extiende la carga moral a todas las decisiones tomadas por sus directivos, tanto si tienen efectos internos como externos. Es posible que ésta sea la primera interpretación contemporánea del concepto de RS, que a partir de los años 90 había llegado al mundo empresarial de forma definitiva.

En estos últimos años, este concepto de ciudadanía corporativa, ciudadanía de la empresa o *corporate citizenship* se está imponiendo como un modelo clave para generar mayor confianza, mejorar la reputación y estrechar el compromiso con los grupos de interés (Herrmann, 2004). Ello favorece que el consumidor progresivamente comience a mostrar una atención más detallada hacia las marcas, desarrollando afinidades y marcando distancias en función del comportamiento y desempeño social de las empresas: el comportamiento ético, la integridad y la claridad y transparencia de la información transmitida a los accionistas, a los inversores y a la sociedad en su conjunto (Lee, K.H. y Shin D, 2010).

2.1.5 Integración de la RS

Debido a que la RS concierne a los impactos reales y potenciales de las decisiones y actividades de una organización, las actividades en curso y habituales que realiza una organización a diario constituyen el comportamiento más importante a desarrollar. En este sentido la RS debe formar parte de la estrategia fundamental de una organización, con una asignación de responsabilidades y rendición de cuentas en todos los niveles de la organización (Dawkins, 2002). Igualmente debe reflejarse en su toma de decisiones y tenerse en cuenta en la implementación de actividades.

Este enfoque integrador nos muestra la evolución de una RS que pasa de ser reactiva a ser estratégica. Partimos de un concepto originario de naturaleza filantrópica, a un modelo de gestión de la RS que progresivamente se convierte en más estratégico, ambicioso, profundo, integral (sostenibilidad) y de impacto (en busca del cambio) y que está ganando importancia en las agendas

políticas, sociales y económicas como una visión de acuerdo global para afrontar los retos del futuro. De este modo, los modelos contemporáneos de gestión empresarial tienen ahora el objetivo de adecuar la competitividad a las exigencias de un concepto complejo de RS, en el que los factores sociales se convierten en los impulsores de un desarrollo integrado, equilibrado y razonable (Herrmann, 2004).

Precisamente entre estos valores o aspectos sociales destaca el valor de la gestión de las relaciones laborales y su efectivo reporte, en consonancia con las teorías de la empresa centradas en el capital humano. En este sentido, sobresale la muy extendida consideración entre los académicos y los profesionales desde hace años, entre otros Mnzava B, (2013), acerca de cómo el rendimiento individual de los empleados tiene implicaciones para el éxito de la empresa. Como sostienen entre otros, Barney, (1991), los empleados pueden ofrecer una fuente única de ventaja competitiva que es difícil de imitar por los competidores. Cierta literatura sugiere además, que la relación entre los activos intangibles, la productividad y rentabilidad es compleja. Bontis et al. (2000) estudiaron los activos intangibles y sus efectos en los resultados de las empresa y sus datos apuntan a relaciones entre los diferentes tipos de activos intangibles y rendimiento empresarial, en el sentido de identificar una vinculación positiva entre el capital humano y el capital generado por los clientes. Sus datos indican que el desarrollo del capital estructural tiene un impacto positivo en el rendimiento empresarial. En este sentido, Edmans (2011) concluye que la satisfacción de los empleados está positivamente correlacionada con la rentabilidad de los accionistas y provoca un mayor rendimiento de la empresa gracias a la mejora de la contratación, la retención del talento y su motivación. En idéntica línea de evidencia, los análisis de Rajan y Zingales (1998), Carlin y Gervais (2009); Berk, Stanton y Zechner (2010), encuentran interesantes paralelismos entre la satisfacción de los empleados y la rentabilidad de las acciones en el largo plazo.

2.1.6 Consideración de la RS como una nueva dimensión de cumplimiento normativo

Una eficaz gestión de la RS obliga a las organizaciones a que identifiquen y comprendan mejor las más amplias expectativas de la sociedad. Entre ellas reside uno de los principios nucleares de la RS: el respeto al principio de legalidad y el cumplimiento de las obligaciones legalmente vigentes. No obstante, se observa cómo constantemente se añaden nuevas dimensiones a este concepto amplio y complejo de cumplimiento normativo, relacionadas con su estrecha conexión (y condicionamiento) a aspectos tan diversos como la marca y la reputación de las organizaciones (Dean, 1999), o los efectos de la deslocalización y la globalización en las empresas multinacionales (Henderson, 2000; Post, 2002). De la misma manera resulta necesario subrayar el vínculo entre la idea de cumplimiento y la de la práctica de gestión empresarial responsable.

Así, conforme a un concepto contemporáneo de RS, el cumplimiento de la ley es un comportamiento que debe darse por supuesto. La responsabilidad, por tanto, supondría ir más allá de ese comportamiento esperado, hasta llegar a uno que supere las expectativas del entorno sobre el actor empresarial (Althoff, C 2021; Singh K y Misra M, 2021; Vishwanathan P. et Al. 2019). Por consiguiente, los directivos de las empresas son conscientes de que el éxito se consigue haciendo que la sostenibilidad pase de la fase de mero cumplimiento de la normativa a la de rendimiento e innovación (Benoit, Leleux et al, 2019).

2.1.7 El papel de las partes interesadas en la gestión de las RS

Durante la segunda mitad del siglo XX, la Teoría de los Grupos de Interés (Stakeholders) postula que la capacidad de una empresa para generar riqueza sostenible a lo largo del tiempo y, con ello, su valor a largo plazo viene determinado por sus relaciones con sus grupos de interés (Freeman, 1984). Simultáneamente a la apuntada complejización del concepto de medio ambiente (y por tanto de la preocupación por la sostenibilidad en el desempeño), las empresas van girando su atención desde los shareholders (propietarios, accionistas) hacia los stakeholders (partes interesadas, actores sociales vinculados a, afectados por, interesados en el desempeño corporativo de las empresas). Se evidencia que la participación constructiva de las partes interesadas contribuyen a mejorar la confianza externa en sus actividades, decisiones y la difusión de las prácticas más sostenibles de las empresas (Elkington, 1998).

La Teoría de los Grupos de Interés predice que la sostenibilidad debe tener un impacto positivo sobre los resultados financieros porque las empresas se benefician de abordar y equilibrar las reivindicaciones de los múltiples grupos de interés (Freeman y Evan, 1990). Como consecuencia de ello, en la actualidad son los propios accionistas (shareholders) los que presionan a las gestoras de sus compañías a que consideren las partes interesadas en las decisiones de gestión (maximización de impacto social y ambiental positivo, control de riesgos sociales y ambientales). Por tanto una organización debería determinar quién tiene intereses en sus decisiones y actividades, de modo que pueda comprender mejor sus impactos y diseñar mejor el método para acometerlos. Ello implica la consideración de la RS como una materia que puede ser operacionalizada: gestionada y medida al igual que cualquier otra materia, área o departamento de la empresa. La cuestión es que cuando esto ocurre, se genera confianza entre los actores internos (accionistas y trabajadores fundamentalmente) y externos de la compañía (clientes, empresas de la cadena de valor, administraciones públicas, etc); circunstancia que tiende a favorecer una mejora de su reputación y en sus relaciones con la comunidad, en pos de unos objetivos empresariales que ya no se basan únicamente en el beneficio económico, sino en aspirar a cubrir las expectativas de los propios grupos de interés dentro del contexto relacional de la empresa (Herrmann, 2004).

2.1.8 Contiene una dimensión jurídica que ha repercutido sobre la evolución del propio concepto de RS y con trascendencia para los actores más significativos de la organización

Asistimos a una evolución del propio concepto de RS más allá de la caracterización citada en torno a la RS, como materia que para cualquier organización parta (y vaya más allá), del respeto al principio de legalidad y del cumplimiento de sus obligaciones legales. A resultas de lo cual la RS ha abandonado el terreno del voluntarismo, para pasar a formar parte de las obligaciones de determinado tipo de empresas. Fundamentalmente en lo que respecta a su obligación por reportar la información vinculada con la RS.

Esta circunstancia la podemos observar en la definición ofrecida por el Libro Verde, en el que se ofrece una identificación de la RS que implica “(...) *la integración voluntaria, por parte de las empresas, de las preocupaciones sociales y medioambientales en sus operaciones comerciales y sus relaciones con sus interlocutores*”. Esta visión está resultando superada de la mano de una dimensión jurídica cada vez más centrada en la medición del impacto de la actividad y su comunicación a los actores más significativos, fundamentalmente de la mano del reporte, una de las variantes de la comunicación de la RS. Así la Directiva 2014/95/UE por la que se modifica la Directiva 2013/34/UE, establece que (la norma), (...) “*tiene como objetivo identificar riesgos para*

mejorar la sostenibilidad y aumentar la confianza de los inversores, los consumidores y la sociedad en general y para ello incrementa la divulgación de información no financiera, como pueden ser los factores sociales y medioambientales”.

La Ley 11/2018 de Información no Financiera y Diversidad, (en adelante Ley 11/2018) ha supuesto la transposición a nuestro ordenamiento jurídico de la Directiva 2014/95/UE, y ha venido a establecer la obligación de que determinado tipo de empresas, divulguen información no financiera que es aquella relacionada con la RS. La norma tiene como objetivo medir, supervisar y gestionar el rendimiento de las empresas y su impacto en la sociedad. A su vez, la transposición de esta directiva obligó a plantear un elevado número de modificaciones en diversas leyes tales como el Código de Comercio (Real Decreto de 22 de agosto de 1985), el Texto Refundido de la Ley de Sociedades Capital (Real Decreto Legislativo 1/2010) o la Ley 22/2015 de Auditoría de Cuentas, entre las más destacadas. La Ley 11/2018 obliga a que se prepare un estado de información no financiera consolidado que incluirá la información necesaria para comprender la evolución, los resultados y la situación del grupo así como el impacto de su actividad. Deberá contemplar (al menos), cuestiones medioambientales y sociales, el respeto de los derechos humanos y la lucha contra la corrupción y el soborno. El objetivo es ofrecer a los actores y grupos de interés cercanos a las organizaciones, una herramienta de conocimiento que trascienda a un mero acompañamiento de la información financiera y ofrezca una imagen fiel del desempeño social, ambiental y de buen gobierno de la empresa en su entorno: así como mejorar la coherencia y la comparabilidad de la misma (E. d. M. de la Ley 11/2018)

En este sentido, el enfoque laboral del reporte que se plantea en la Ley 11/2018, parte de las normas ISO 26000 y el sistema de indicadores Global Reporting Initiative (en adelante GRI). A su vez, la totalidad de las acciones propuestas e indicadores que consideran estas dos normas se sustentan en el contenido de los convenios internacionales de la Organización Internacional del Trabajo. Estos elementos constituyen una fuente de información cualificada sobre la situación y perspectivas de las empresas y por ello, otorga un valor extra a la negociación y a una participación más efectiva de la Representación legal de los Trabajadores en la diligencia debida, al involucrarse en el conocimiento de riesgos e impactos positivos de aquella. Circunstancia que, igualmente mejora su influencia con los compromisos de la empresa (Cremes J., 2013) y ante eventuales procesos de reestructuraciones.

En definitiva y a resultas de todos estos elementos, podemos concluir que ya no se puede entender una empresa sin considerar su entorno social, territorial, cultural, político y medioambiental (Martinuzzi y Schönherr, 2019, Engert y Baumgartner, 2016, Engert et al., 2016; Schönherr et al., 2017). Poco a poco se ha ido adoptando una visión de la RS que la convierte en un marco global para la empresa, prestando más atención a aspectos tales como la ética empresarial, las políticas de cumplimiento de la normativa, las condiciones laborales dignas, la consideración de los riesgos sociales, el modelo de liderazgo, la mejora constante de la comunicación interna y el compromiso con la mejora del aprendizaje y la formación (Schönborn et al., 2019).

2.2 La RS en el sector del fútbol profesional

2.2.1 Los primeros estudios y el interés por la materia

Sobre la premisa de un concepto y enfoque estratégico de la RS que reúne las principales características anteriormente referidas, su aterrizaje en la industria del deporte en general y del fútbol en particular ha resultado algo tardío, tal y como apuntaron Breitbarth y Harris, (2008), Smith y Westerbeck, (2007) o Walters y Chadwick (2009).

No obstante lo cual, diversos factores han propiciado la creciente importancia de la RS para las organizaciones deportivas (Lau, Makhanya y Trengrouse, 2004). En primer lugar, la omnipresencia del deporte ha hecho que estas organizaciones se conviertan en miembros influyentes de la comunidad mundial, sobre todo porque ellas mismas se han convertido en grandes empresas. La industria del deporte se ha caracterizado por ser una “lente” a través de la cual se ven las perspectivas sociales más amplias del simbolismo, la identificación, la comunidad y la sociabilidad (Hunt, Bristol y Bashaw, 1999; Melnick, 1994; Sutton y otros, 1997), debido en parte a las fuertes conexiones afectivas de los aficionados al deporte.

Debido al fuerte vínculo entre la organización, el consumidor y la comunidad, la actividad socialmente responsable es cada vez más importante para la gestión de la reputación de los equipos deportivos. La bibliografía sobre marketing deportivo está repleta de ejemplos sobre el apego a la comunidad (Anderson y Stone, 1981), la atracción de los aficionados al equipo (Hansen y Gauthier, 1989), la identificación con el equipo (Branscombe y Wann, 1991, 1992; Wann y Branscombe, 1993, 1995), la lealtad al equipo (James, 2001; Kolbe y James, 2000; Trail y James, 2001) y el compromiso con el equipo (Mahony, Madrigal y Howard, 2000).

Sin embargo, es a partir de 2018 cuando se está prestando más atención a la RS en el deporte, tanto desde el ámbito académico como desde sus propios actores (Kunz V. 2020). Así, el deporte en general representa una plataforma ideal para promover acciones de cambio social tanto a nivel local como global (Breitbarth, Hovemann y Wazel, 2011). En este argumento tienen mucho que ver los muy frecuentemente utilizados “valores asociados al deporte”, que literalmente están reconocidos y profundamente arraigados en toda Europa, resultando a menudo citados por la propia UE en todo tipo de declaraciones oficiales y documentos jurídicos. "El deporte europeo, y el fútbol en particular, es una parte inalienable de la identidad, la cultura y la ciudadanía europeas (...) el modelo de fútbol europeo (...) es el resultado de una larga tradición democrática y del apoyo de las bases en el conjunto de la comunidad" (Resolución del Parlamento Europeo 29.03.2007 sección B). También: "El fútbol desempeña un importante papel social y educativo y es un instrumento eficaz para la inclusión social y el diálogo multicultural" (sección C de la misma resolución); "el deporte es una actividad humana basada en valores sociales, educativos y culturales esenciales. Es un factor de inserción, de participación en la vida social, de tolerancia, de aceptación de las diferencias y de respeto de las normas" (Declaración de Niza, Anexo IV).

Descendiendo al ámbito del fútbol, diversos estudios han subrayado la relevancia de que los clubes de fútbol profesional incorporen la RS como parte integral de sus procesos de negocio y sistemas de gestión y desarrollen proactivamente sus actividades en este ámbito. Todo ello tal y como se suele hacer en organizaciones empresariales de otros sectores económicos (Babiak y Kihl, 2018; Hildebrandt, 2019).

2.2.2 Los riesgos de la industria

El aumento de la comercialización del negocio del fútbol, su gran cobertura mediática, así como la intensificación de las exigencias de los interesados, han influido en el comportamiento de muchas entidades deportivas (Valeri, 2019). Según Walsh y Giulianotti (2001), se han visto afectados por una crisis de legitimación derivada de la mercantilización del deporte, lo que estos autores consideran un “excesiva” rentabilidad y la escasa atención a los aspectos sociales y medioambientales. A su vez, la crisis de legitimación también se vio agravada por los riesgos generales de la industria del fútbol identificados por sus actores más relevantes: el uso del dopaje el vandalismo, el racismo, el amaño de partidos y las apuestas.

Por otra parte, la propia imagen del fútbol profesional europeo fue utilizada por el poder político. Así, a mediados de la década de 1990, el fútbol fue utilizado por algunos gobiernos como elemento clave para promover sus propios objetivos políticos (Tacon, 2007), y como un instrumento para impulsar y aumentar el negocio en general (Anagnostopoulos y Shilbury, 2013). La comparación de las fuentes de ingresos de los clubes antes y después de 1990 confirma plenamente este argumento. De tal manera que se pasa de un modelo de financiación de los años 80 basado en los principios de especulación, subvenciones, patrocinadores y localismo, a otro basado en la apelación a los medios de comunicación, la figura del magnate, el merchandising, la importancia de los mercados y la globalización (Andrews y Harrington, 2016). Todo lo anterior favoreció un notable incremento del escrutinio al que eran sometidos los grandes clubes por parte de los medios de comunicación y por la sociedad en general (Riggin et al. 2019).

2.2.3 En especial los riesgos derivadas de la dimensión financiera

Precisamente la evolución de este factor económico terminó alimentando uno de los riesgos más relevantes de la industria del fútbol, que tiene que ver con la situación financiera que a la sazón terminó afectando a la propia sostenibilidad de los clubes y con ello a las propias competiciones deportivas. Así, en el año 2010, se instauró la normativa de la UEFA "Fair Play Financiero" (FPF en adelante) en el fútbol europeo. El objetivo principal era regular un sector que estaba ganando rápidamente peso económico, pero que era de los menos equilibrados y transparentes. Según la UEFA, el FPF contaba con el apoyo de toda la familia del fútbol y tenía como objetivo imponer principios éticos en el ámbito económico y social: introducir una mayor disciplina y racionalidad en las finanzas de los clubes de fútbol; reducir la presión de los salarios y los traspasos y limitar su efecto inflacionista; animar a los clubes a operar dentro de sus ingresos; fomentar las inversiones a largo plazo en el sector de la cantera y las infraestructuras; proteger la viabilidad a largo plazo del fútbol europeo; y garantizar que los clubes cumplieran puntualmente con sus obligaciones financieras (Frank E, 2014, Dimitropoulos P, 2016).

Estos objetivos se lograron obligando a los clubes, durante un periodo determinado, a equilibrar sus cuentas. Se les prohibía gastar más de lo que ingresaban, como venían haciendo anteriormente; y se les obligaba a cumplir con los traspasos y pagos a los empleados en todo momento. A los clubes de alto riesgo que no cumplieran sus previsiones presupuestarias se les exigió que presentaran planes presupuestarios detallados. Las medidas abarcaban evaluaciones a lo largo de varios años con el fin de alargar el plazo y dejar atrás los antiguos hábitos de visión a corto plazo en la concesión de licencias para la competición. Los clubes que no respetaran la normativa podrían ser excluidos de la competición nacional e internacional.

2.2.4 El caso especial de LaLiga española

En España, LaLiga diseñó e implantó un modelo que iba más allá de esta normativa básica del FPF. Incluyó normas inéditas para la previsión presupuestaria antes del inicio de la temporada y una normativa de control del cumplimiento económico para su transcurso y posterior cumplimiento de la misma. Podría decirse que, en el caso español, se ha impuesto un cumplimiento económico más estricto que el del FPF. Precisamente ese "ir más allá" fue debido al lamentable estado económico y financiero de muchos de sus clubes. A finales de 2012, las deudas combinadas de los clubes de primera y segunda división ascendían a 596,6 millones de euros, frente a los 741,7 millones de enero de 2012. La mayor parte de esta deuda correspondía a equipos en situación de quiebra (367,9 millones de euros). De los 42 clubes de primera y segunda división, casi 20 se encontraban entonces en concurso de acreedores (Professional Football Economic Report, KPMG 2015). De tal manera que, para hacer frente a esta amenaza y garantizar la viabilidad financiera del fútbol español, LaLiga introdujo el Reglamento de Control Económico que se define como la suma de los reglamentos introducidos por la Comisión de Control Económico, el reglamento de previsión presupuestaria de los clubes y sociedades anónimas deportivas (también conocido como control económico "a priori") y el Código de Control Económico de los Clubes de Liga y Sociedades Anónimas Deportivas (conocido como control económico "a posteriori"). Todas estas disposiciones componen la comúnmente denominada Normativa de Control Económico (en adelante NCE)

2.2.5 Normativa de buen desempeño financiero en el fútbol: el valor de la autorregulación

En el caso objeto de investigación, el cumplimiento está vinculado a un conjunto de reglas que un sector económico de un país (el fútbol profesional) se impone a sí mismo. Es decir, se trata de reglas que van más allá de lo que el sistema general de regulación financiera impone al sector. Por tanto, el concepto de *compliance* adquiere, en el caso analizado, un sentido pleno de comportamiento ético, de comunión con el concepto moderno de RS.

Otra particularidad del caso analizado es que el *compliance* se centra en las autoimposiciones normativas en la dimensión económica del comportamiento empresarial. Esta es una dimensión central en el complejo concepto contemporáneo de sostenibilidad, que es de suma importancia cuando se trata de la sostenibilidad de una empresa. A nivel operativo, el cumplimiento financiero se ha convertido en una herramienta para reforzar los vínculos entre la rentabilidad, la sostenibilidad y la transparencia en el funcionamiento normal de la organización (Ebinger F y Omondi B, 2020). Opera en dos niveles: a) el cumplimiento de las normas externas impuestas a la organización en su conjunto; y b) el cumplimiento de los sistemas de control interno impuestos para lograr el cumplimiento de las normas externas.

2.2.6 La RS como instrumento para mitigar los riesgos de la industria del fútbol

Las decisiones tomadas por la UEFA y LaLiga hacen que la RS se contemple como una herramienta óptima para conseguir legitimación social (mitigar riesgos) y profundizar en los impactos positivos de las organizaciones. La teoría de la legitimidad se basa en la existencia de un contrato social entre la empresa y la comunidad, según el cual la empresa debe contribuir al desarrollo económico y social de la comunidad de acuerdo con los valores compartidos (Lindblom, 1994). Es un proceso que también se ha manifestado en otros sectores económicos, a modo de ejemplo en el sector de la

minería se le ha denominado “licencia social para operar” y en la práctica a menudo consiste en la búsqueda de legitimación de las actividades intervencionistas por una sencilla vía de contribuir a las necesidades más básicas de la sociedad-ambiente que acoge la actividad económica en su territorio. Desde el punto de vista de la sostenibilidad social, la academia especializada reconoce que es el paso más simple e introductorio que contribuye a expandir el poder informal de la empresa en el seno de la comunidad. Así, este vínculo entre el club y sus actores, contribuye a garantizar la supervivencia de la empresa (Brown y Deegan, 1998). De tal manera que, las organizaciones deportivas que quieran ganarse el compromiso a largo plazo de sus principales grupos de interés y alcanzar el éxito más allá de los resultados deportivos, deben considerar también los aspectos éticos y los valores de la RS, en un enfoque más multidimensional de sus estrategias (Kunz, 2020). Por tanto, además de centrarse en el éxito deportivo y la sostenibilidad económica, también deben centrarse en los aspectos sociales y aspectos medioambientales de sus actividades (Babiak, 2010).

En este sentido, el reporte y la divulgación de la información sobre RS constituyen una herramienta que favorece la legitimidad de las organizaciones en general (Montecchia et al 2016) y de fútbol en particular (Raimo N y VVAA 2020), e incluso contribuye a crear, proteger o mejorar su imagen o reputación y resolver dicha crisis (Hooghiemstra, 2000; Ribeiro et al., 2019).

2.2.7 El papel de las Fundaciones en el desempeño social del fútbol español

La RS en el fútbol español se ha canalizado principalmente bajo la tutela de las fundaciones creadas por los clubes. Se trata de un formato clásico, común a todas las grandes ligas europeas, que externaliza y diferencia la actividad social de la empresa, de la que es su objeto o finalidad principal (su rendimiento económico derivado del fútbol). Sin embargo, es generalmente aceptado que esta diferenciación no facilita la aplicación de una forma moderna y estratégica de RS (Anagnostopoulos y Shilbury 2013).

No obstante, pese a que las fundaciones se crearon con finalidad financiera y cobertura filantrópica, ahora son la punta de lanza de la innovación social en el seno de las empresas-clubes, y el principal lazo de relación social con el exterior de los mismos, tal como observaremos en el apartado resultados.

III. El caso de estudio

En definitiva LaLiga, en un contexto financiero y social extremadamente complejo decide:

- a) Dotarse de una norma (autorregulación) en materia de gestión financiera (control económico presupuestario) que iba más allá de la norma mínima financiera de referencia (FPF), con un sistema de sanciones económicas que implicaba en última instancia la pérdida de categoría deportiva. Un nuevo marco regulatorio que apuntaba a un impacto positivo sobre el desempeño financiero de los clubes e indirectamente sentaba las bases para generar efectos positivos sobre su desempeño social. Ello implicaba la necesidad de disponer de un diagnóstico (mapa) que analizara el grado de desarrollo del desempeño social de clubes y fundaciones, en orden a diseñar una estrategia que superase el concepto reactivo de RS a la vez que generase una mejora en la reputación de la industria, afectada por la imagen de derroche.

- b) Para ello, decide apostar, a través de FUNDACION LaLiga, por la gestión estratégica de la RS conforme a un proyecto denominado Fair Play Social (en adelante FPS), que reúne los elementos nucleares de un método de gestión y evaluación de la RS. Se pone en marcha en 2017 y para conseguir este objetivo aborda una metodología propia fundamentada en los resultados del diagnóstico (mapa) de la RS. A resultas de lo cual, incorpora como herramientas: acciones formativas diseñadas para todo el personal de estas organizaciones, una línea de consultoría específica para implementar los principios de la RS, así como el diseño e implementación de herramientas para medir y reportar su impacto.

IV. Objetivos y metodología

Una vez avanzado los principales elementos teóricos, y justificado el interés del tema de investigación de esta tesis, pasamos a exponer sistemáticamente las hipótesis de trabajo y objetivos que orientaron el trabajo de investigación durante los cuatro años de trabajo que lo comprenden.

4.1 Objetivos e hipótesis de trabajo

4.1.1 Explorar la relación entre el cambio de normativa y el desempeño económico y social de los clubes. Esto es si la NCE ha tenido un impacto positivo en el desempeño económico y financiero de los clubes. De la misma manera identificar si, a su vez, ha provocado una mejora sobre su desempeño social (contribución positiva a la sostenibilidad del fútbol profesional). En este sentido, identificar los posibles impactos sobre el modelo de gestión y ordenación de sus relaciones laborales y recursos humanos. Comprobar si un mejor desempeño económico y unas debidas reglas de gobernanza, transparencia y cumplimiento normativo, han tenido un impacto social positivo en los clubes y sobre la competición deportiva.

Así la principal hipótesis de partida, contempla si la asunción de criterios más restrictivos de los que impone la norma (europea) ha generado sostenibilidad económica e, indirectamente, impactos sociales internos y externos en el sector y las organizaciones, que dan lugar, junto con el impulso del contexto corporativo en proceso de cambio, a unas dinámicas empresariales en pro de la sostenibilidad.

4.1.2 Realizar el diagnóstico del desempeño social de los clubes (qué hacen, como lo hacen y con qué resultados) y cuál es el enfoque de gestión que le han otorgado los clubes a la RS. Se partía de un enfoque de la RS basada en la intervención social con criterios de caridad, reactiva ante necesidades sociales del momento y canalizada a través de la figura de la Fundación, con una evidente separación entre el concepto de negocio y el de RS.

4.1.3 Averiguar si efectivamente existe un proceso real de cambio de tendencia en los patrones de desempeño social de los clubes que configuran LaLiga.

Esta sería la segunda hipótesis de la investigación, esto es, si una gestión estratégica de la RS dimanante de un desempeño financiero que va más allá de la normativa de aplicación del sector, apunta a cambios positivos en la cultura del desempeño social de las organizaciones: mayor o

menor grado de "modernidad" en el patrón de la RS en línea con los indicadores de las directrices ISO 26000 (tales como como la existencia o no de preferencia por la contratación de PYMES locales, fomento de medidas para la conciliación de la vida laboral y familiar, la accesibilidad universal a las instalaciones o las medidas de reciclaje y ahorro energético, entre otras).

4.1.4 Identificar un posible proceso de transformación del modelo de intervención social reactiva a un proceso de incorporación de la RS en el modelo de negocio de los clubes, a través de las herramientas y sobre la base de los primeros resultados del proyecto FPS. Un proyecto continuador de los efectos del buen desempeño financiero conforme a la primera hipótesis de investigación.

4.1.5 Así mismo, mostrar qué Derecho del Trabajo perfila la Ley 11/2018 de Información no Financiera, y qué oportunidades plantea en la industria del fútbol tras este proceso de incorporación y maduración progresiva de la RS, en la que tanta relevancia toman aspectos relacionados con las personas trabajadoras como actor corporativo más relevante, su compromiso laboral o la retención del talento. Un sector económico en el que se han incorporado actores estratégicos (Grupos de inversión fundamentalmente), interesados en conocer el desempeño social de las organizaciones, que conviven con los actores tradicionalmente interesados con el ámbito Relaciones Laborales.

La hipótesis sería si una gestión y un reporte de sus relaciones laborales que considerase los indicadores laborales de la ISO 26000 y el GRI (por tanto más allá de los indicadores laborales de reporte de la Ley 11/2018), contribuiría a mitigar los riesgos que se le imputan, aumentando su legitimidad social y con ello favorecen que la RS en el ámbito del fútbol funcione como un verdadero contrato social entre los actores dentro su territorio.

4.2 La metodología de investigación

Para cada uno de los artículos se han utilizado técnicas de investigación y análisis diferentes, en aras de desarrollar de una manera más eficiente cada uno de los objetivos indicados. Justifica además esta opción metodológica, la concurrencia de la complejidad de la materia evidenciada en los siguientes aspectos:

- a) La diversidad de etapas de maduración o adopción del formato de gestión estratégico-socioambiental contemporáneo de los actores investigados. Se trata de clubes (empresas) que, -pertenecientes al mismo sector-, mantienen una maduración ideológico-teórico en torno al concepto, tratamiento y enfoque de la sostenibilidad y de la RS muy distintos entre sí;
- b) Las distintas estructuras organizativas de los clubes (algunos de ellos muy similares a multinacionales compitiendo en la misma categoría deportiva con otros de estructura muy similar a pymes y micropymes). Así como la dispersión de los ámbitos de actuación económicos, social y territorial de cada uno de ellos.

Así, de cara a averiguar si la NCE ha tenido un impacto positivo en el desempeño económico y financiero de los clubes (objetivo e hipótesis 2.1.1), adoptamos un diseño analítico de antes - después de un evento específico para determinar si este evento ha tenido algún efecto sobre el

objeto. En este caso, el acontecimiento cuyo efecto se examinó fue la entrada en vigor del NCE en el ejercicio fiscal de 2012, y el objeto hipotéticamente afectado fue el rendimiento económico de los clubes. La muestra estuvo compuesta por cuarenta y cuatro clubes de fútbol de la Liga española. El criterio de inclusión fue que en algún momento hubieran competido en alguna de las categorías profesionales de LaLiga (primera o segunda división) y que durante las temporadas analizadas se les aplicara la NCE. La variable dependiente (rendimiento económico) se analizó mediante 98 indicadores financieros para cada club y para cada temporada incluida en el estudio, es decir, 2010-11 (antes del NCE) y 2014-15 (después del NCE).

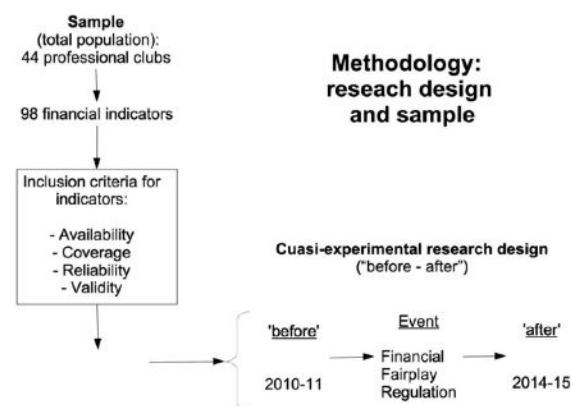


Figura 1: Diagrama de la metodología (elaboración propia)

Los datos fueron facilitados por el Servicio de Control Económico de LaLiga, que solicitó a los clubes la actualización de las cifras económicas. Tras evaluar el grueso de esta información, un proceso de categorización y recodificación redujo los 98 indicadores económicos iniciales a 34 categorías operativas. Éstas se recodificaron en 16 indicadores finales que cumplieran los requisitos de disponibilidad de datos, cobertura, fiabilidad y validez para las temporadas incluidas en el estudio. Las categorías también respondían a criterios de máxima parsimonia, es decir, respetar la fiabilidad y la validez de las entradas de información al mismo tiempo que maximizar el poder explicativo y de síntesis en los resultados del análisis.

De cara a realizar el diagnóstico del desempeño social de los clubes (qué hacen, como lo hacen y con qué resultados) y cuál es el enfoque de gestión que le otorgan los clubes a la RS (objetivo 2.1.2), la metodología de investigación adoptada fue la entrevista mixta semiestructurada, a la que respondieron los responsables de los clubes y/o sus fundaciones. La herramienta utilizada para la recogida de datos estaba compuesta por:

A) Datos sociodemográficos de los informantes y preguntas cerradas sobre características del club de interés para la gestión de la RS;

B) Indicadores de RS adaptados de las directrices ISO 26000;

C) Preguntas abiertas sobre las actividades y proyectos sociales de las empresas.

El reto al que se enfrentaba la herramienta era doble. En primer lugar, debía estar alineada con las directrices internacionales estándar ISO 26000, criterio de referencia tanto para el plan estratégico de la FFP-LaLiga en materia de RS del sector, tal como indicábamos en el marco teórico; como para los estándares de reporte de información no financiera (en este caso el Global Reporting Initiative en su 4ª versión, GRI4). En segundo lugar, se trataba del primer análisis social del sector, lo que obligaba a limitarlo al mínimo número posible de indicadores; indicadores que, además, pudieran ser completados con datos fácilmente accesibles y fiables, que permitieran a los informantes responder a los mismos. Todo ello teniendo en cuenta las circunstancias del estudio: la elevada carga de trabajo de los participantes -y, por tanto, el riesgo de que no completaran la encuesta- y la originalidad del tema.

Para averiguar si efectivamente existe un proceso real de cambio de tendencia o permeabilidad en los patrones de desempeño social de los clubes que configuran LaLiga (objetivos e hipótesis 4.1.3 y 4.1.4), y tras la puesta en marcha del proyecto FPS, se diseñó una encuesta anónima en la que participaron 26 organizaciones (tanto clubes como fundaciones), lo que supone el 88% del total de organizaciones participantes en el proyecto FPS. La técnica de la entrevista se realizó a través de un formulario digital, que incluía un texto introductorio, en el que se recordaba a los entrevistados cada una de las fases del proyecto FPS, así como las herramientas puestas a su disposición a lo largo del proceso. Cada una de las preguntas podía calificarse de 0 a 10 con la descripción adecuada de los elementos que formaban parte de esta descripción.

Finalmente con el objetivo de analizar qué Derecho del Trabajo perfila la ley 11/2018 de Información no Financiera (Objetivo e hipótesis 2.1.5), se procedió con el método clásico comparativo legal, consistente en realizar un análisis de contraste legislativo entre los indicadores de orden laboral establecidos por las normas internacionales de reporte (ISO 26000 y GRI) para compararlos con con los indicadores regulados en la Ley 11/2018 (tributaria como vimos, de estas normas). Este método permite evidenciar con claridad el grado de exigencia de reporte por materias contemplado por cada norma y facilita la extracción de resultados de cara a su posterior discusión.

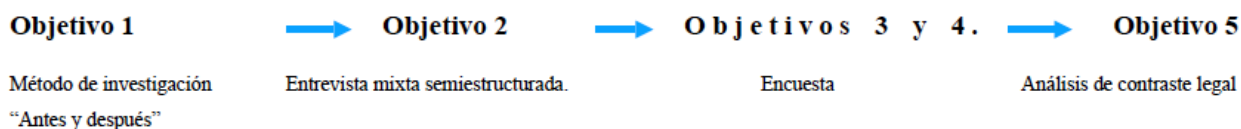


Figura 2. Resumen de la metodología por objetivos de investigación (elaboración propia)

V. Resultados

Cada uno de los artículos publicados sigue el orden trazado por los objetivos e hipótesis de la investigación, lo que nos permite una presentación secuenciada conforme al planteamiento de las siguientes cuestiones:

¿Generó la NCE un mejor desempeño financiero e indirectamente un mejor desempeño social?
Artículo primero: análisis del impacto que la NCE ha tenido sobre el desempeño financiero de los clubes y en su caso sobre su desempeño social;

¿Qué enfoque de gestión se aprecia en el desempeño social de los clubes: reactivo o estratégico?
Artículo segundo: el diagnóstico (mapa) del desempeño social de los clubes tras la entrada en vigor y aplicación de la NCE; discusión en torno a la necesidad de un enfoque estratégico de la RS en la industria del fútbol;

¿Qué impacto social se aprecia en la RS “sui generis” desarrollada por clubes y fundaciones?
Artículo tercero: el diseño, objetivos y resultados del proyecto FPS, por el que se incorpora la RS al modelo de gestión de los clubes;

¿Una gestión de las relaciones laborales fundamentada en el reporte que va más allá del cumplimiento normativo establecido, favorece la legitimación social de los clubes y mitiga los riesgos que se le imputan al fútbol?

Artículo cuarto: la gestión socialmente responsable de las relaciones laborales y su reporte entre actores como oportunidad para incrementar la legitimación social de la industria del fútbol; qué Derecho del Trabajo se perfila en las leyes de reporte de información no financiera.



Figura 3. Relación de objetivos con cada una de las publicaciones que forman el compendio de la tesis (elaboración propia)

5.1 Artículo primero “El impacto financiero de las normas de fair play financiero del fútbol español”. Sport, Business and Management: An International Journal de Emerald Publishing (Article ID 671461); Roberto Fernández-Villarino y José Andrés Domínguez-Gómez. Publicado el 30.08.2021

En esta primera publicación, los resultados de la investigación revelan una mejora general del desempeño económico de los clubes tras la entrada en vigor de la NCE, con especial énfasis en sus beneficios y resultados económicos. Por lo tanto, la hipótesis inicial de este estudio encuentra una respuesta positiva. Se trata de un cambio que, si bien ha sido impuesto desde el exterior (la normativa de FPF de la UEFA), ha provocado en muy poco tiempo un giro muy ventajoso para la gestión financiera de los clubes.

Así mismo evidenciamos una mejora en la modernización y profesionalización de los recursos humanos para las tareas de gestión que han repercutido positivamente en la salud financiera de los clubes en el sentido de reducir y posteriormente eliminar las deudas con la plantilla deportiva. De este modo, en la temporada 2015/2016, tras la implantación de la NCE, los clubes consiguieron reducir significativamente la deuda con sus jugadores. Prueba de ello es la drástica disminución del número de denuncias presentadas por los futbolistas por impago de salarios. Así, en la temporada 2015/2016 se presentaron 6 denuncias (por valor de 500.000,00 euros), mientras que en la temporada 2014/2015 se presentaron 60 (por valor de 7 millones de euros), lo que supone un descenso del 90%. (Datos de LaLiga 2015)

Indirectamente, estas deudas generaron otras con la Seguridad Social y la Agencia Tributaria, que también se corrigieron. En consecuencia, la deuda pública ha experimentado una variación de casi el 87% entre junio de 2013 y junio de 2018. Además, al final de la temporada 2017/2018, todos los vencimientos de los aplazamientos y acuerdos puntuales con la hacienda pública estaban totalmente cumplidos (Informe Económico del Fútbol Profesional. LaLiga 2018 pág. 88).

Igualmente identificamos un cambio progresivo en la cultura directiva, girando hacia la modernización, el rejuvenecimiento de sus componentes, la diversificación empresarial o la contribución al empleo y a la economía española. Así, al cierre de la temporada 2017/2018, la creciente importancia de LaLiga en el conjunto de la economía española se pone de manifiesto en el crecimiento medio anual acumulado de los ingresos generados por LaLiga (+12,3%) respecto al Producto Interior Bruto (PIB) español a precios de mercado, en los últimos siete años (+2,5%). Desde que LaLiga analiza estos datos, antes de la aplicación de la NCE (2011/2012), el diferencial de crecimiento medio anual se ha ampliado hasta casi quintuplicar el total acumulado. (Informe económico del fútbol profesional. LaLiga 2018 página 82). Respecto a la contribución de LaLiga al empleo, en la temporada 2016/2017, se estima que alrededor del 1,0% del total de la población ocupada en este país está relacionada con el fútbol profesional (Informe Económico del Fútbol Profesional. LaLiga 2018 pág. 86).

5.2 Artículo segundo: "Un mapa de responsabilidad social de los clubes de la Liga de Fútbol Profesional española”. Capítulo de libro “Corporate Responsibility, Sustainability and Markets” publicado por Palmgrave. Autores Roberto Fernández-Villarino y José Andrés Domínguez-Gómez. Fecha de publicación 20.05.2021

Sobre la base de estos resultados, procedía llevar a cabo un diagnóstico (mapa) del desempeño social de los clubes de LaLiga, con el objetivo de tratar de identificar posibles efectos positivos de la NCE más allá del buen desempeño financiero evidenciado. Los resultados más destacados fueron:

- Canalización de las acciones sociales de los clubes a través de sus fundaciones de manera mayoritaria. En el momento de la recogida de datos, el 73% de los clubes había optado por crear una fundación. Los directivos de mayor rango de los clubes eran en su mayoría hombres, con una edad media de 52 años. El 80% de los presidentes de los clubes tenían estudios universitarios. La mayoría llevaba menos de 5 años en el cargo (60%). El responsable de las actividades de RS de los clubes (nuestro informante) también era mayoritariamente varón (77,8%), aunque en esta función había más del doble de mujeres presidentas. En general, estos directivos eran más jóvenes, casi todos con titulación universitaria e incluyendo un gran número de postgraduados (37%). El nuevo perfil profesional del directivo de un club de fútbol responde a estas características de juventud, alta educación y formación y cada vez más género femenino.
- Los puestos de decisión siguen estando ocupados mayoritariamente por hombres, aunque las mujeres están representadas tanto en los consejos de administración (una media superior a 2) como entre los responsables de las fundaciones. Por otra parte, la accesibilidad a las instalaciones de los clubes por parte de todos los agentes asociados a la empresa fue calificada como "excelente" (de 7 a 9). En la década anterior, y sobre todo tras la entrada en vigor de la NCE, los clubes habían desarrollado sus infraestructuras de acuerdo con los requisitos de acceso universal y otros factores relacionados con el rendimiento sostenible en términos de la nueva RS. Este fue también el caso de las medidas de ahorro de suministros habituales (agua y energía, fundamentalmente) y de reciclaje de residuos; para ambos indicadores encontramos porcentajes de alrededor de tres cuartas partes de los clubes entrevistados. En los aspectos relacionados con la dimensión medioambiental de la ISO 26000, destaca la relativamente baja frecuencia de medición de los impactos medioambientales (sólo uno de cada tres clubes lo había realizado), lo que contrasta con la atención normalmente prestada al reciclaje de residuos y al ahorro de energía y agua. Por otra parte, la gran mayoría de los clubes dio prioridad a la contratación de proveedores locales (93%), preferentemente PYMES (67%). La diferencia entre estas dos cifras fue explicada informalmente por los entrevistados en términos de la dificultad de encontrar ciertos servicios y productos altamente especializados o de alta calidad en el mercado local. En materia de consumo, casi todos los clubes contaban con personal dedicado a la atención de los clientes, además de procedimientos sistemáticos para atender las quejas y reclamaciones. Al igual que en el caso del reciclaje de residuos y el ahorro de suministros regulares, esta elevada frecuencia se debe muy probablemente a la obligación legal de contar con dichos procedimientos. Por último, los clubes declararon una media de más de 24 actividades o eventos externos considerados como RS.
- En cuanto a las actividades y proyectos sociales realizados por los clubes en su entorno, el apoyo a entidades del tercer sector fue el más frecuente: casi cuatro de cada cinco clubes realizaron algún tipo de inversión (económica, con recursos propios o aportada por la marca) en esta categoría. Las actividades educativas y las orientadas a grupos vulnerables ocuparon el segundo lugar (alrededor del 60% de los clubes las llevaron a cabo). El tercer grupo de proyectos se sitúa en el ámbito de las escuelas y campus deportivos y las relaciones públicas (en torno al 50%). La amplia variedad de actividades sociales se completó con otros siete tipos, realizados por aproximadamente uno de cada cuatro clubes (cooperación internacional, actividades culturales y de ocio, acuerdos colectivos, patrocinio y homenajes). Menos frecuentes fueron la organización

de eventos benéficos y las acciones a favor de la igualdad de género, que sólo fueron realizadas por el 12,5% de los clubes.

- Los objetivos más frecuentes de las acciones sociales de los clubes se sitúan en el ámbito de la colaboración con las asociaciones, la promoción de la inclusión social de los grupos vulnerables, la transmisión de valores y la potenciación de la imagen pública del club. Estos cuatro grupos de objetivos fueron citados por al menos la mitad de los clubes. La transmisión de conocimientos, la concienciación y la colaboración con el sistema sanitario constituyen un segundo grupo de objetivos que se fijan a menudo para las acciones sociales de los clubes; al menos uno de cada tres clubes participó en ellos.

Así pues la segunda hipótesis de la investigación igualmente tendría una respuesta positiva, esto es los buenos datos relacionados con el desempeño financiero (que ha ido más allá de la normativa de aplicación del sector), ofrece indicadores de cambios positivos en la cultura del desempeño social de los clubes y fundaciones.

5.3 Artículo tercero, “Sostenibilidad en la Industria del Fútbol: “Una aproximación a la brecha entre la formulación teórica y la aplicación práctica, a través de los resultados del Proyecto Social Fair Play”. Heliyon, Volume 7, Issue 6. Autor: Roberto Fernández-Villarino. Publicado el 06.06.2021

Los buenos resultados de la NCE sobre la salud financiera y económica de los clubes, así como los resultados de este diagnóstico (mapa), impulsaron a LaLiga a través de su Fundación, a diseñar el proyecto FPS un proyecto de gestión estratégica de RS que persigue trasladar los principios de la sostenibilidad y RS a la visión estratégica de la empresa y por tanto al núcleo del negocio. Es la progresión natural de la cultura de sostenibilidad financiera hacia el buen desempeño de los clubes (su propia denominación es tributaria de la perseguida progresión desde el Fair Play Financiero), incorporando de manera efectiva la RS en el modelo de gestión y diseñando indicadores adaptados a la industria del fútbol que permitan reportar a sus actores el impacto de sus decisiones. Lo hace en el año 2017 consciente del protagonismo que la RS y el DS deben tener en la industria del fútbol, una vez cumplidos los deberes en lo financiero y económico y con el convencimiento de que había que avanzar hacia creación de una cultura de la RS.

Para ello resultaba necesario disponer de un método con capacidad de generación de datos para contribuir a que los dirigentes y restos de equipo humano de los clubes vieran, -además del necesario compromiso con la sociedad-, un concepto contemporáneo de RS que partiera del buen desempeño financiero, vinculado con el cumplimiento normativo y enfocado hacia buen gobierno. Los objetivos de FPS son, promover la RS como herramienta de gestión estratégica, promover la sistematización metodológica, la medición y el impacto social positivo y generar sinergias para el conocimiento mutuo de las actividades entre clubes y fundaciones.

El proyecto FPS facilita:

- a) Formación especializada en RS, centrada en una visión estratégica del concepto, dirigida a los directivos de los clubes y fundaciones (presidentes, directores generales, ejecutivos de recursos humanos, marca, marketing y desarrollo de negocio, y directivos y especialistas de las fundaciones).

b) Programa *RS In Home*. Utilizando una agenda preestablecida, se identificaron los puntos fuertes y débiles para el óptimo y más eficiente desempeño social de los clubes/fundaciones.

c) Trasladar las ventajas de una correcta integración de la RS al cuadro de mandos de la organización.

d) La producción y el análisis personalizado de datos sobre los impactos de los proyectos más importantes a través de dos tipos de análisis: El Análisis Social del Territorio (AST) y el retorno económico de la inversión social (SROI).

La aparición, puesta en marcha y primeros resultados de impacto de este proyecto junto con la existencia de bibliografía que pone de manifiesto la brecha existente entre la formulación teórica de la RS y su aplicación práctica, justificaban un tercer análisis que expusiera los resultados concretos del proceso de diseño estratégico de la RS en la industria del fútbol. Pero además, que en su caso aportase claves para una más eficaz formulación práctica de la RS a las organizaciones. Así sus resultados durante la temporada 19/20 fueron:

- 26 clubes y fundaciones visitados en el marco del proyecto *FPS in Home*;
- 75 profesionales formados en RS y sostenibilidad en 58 sesiones de trabajo y formación (con datos reales de sus organizaciones);
- 25 análisis sociales de las áreas locales de las organizaciones. Documentos analizados y discutidos con los órganos de decisión de los clubes/fundaciones;
- Realización de 2 cursos (con reconocimiento universitario) con un total de 146 alumnos matriculados. Los perfiles de los estudiantes abarcaron casi todos los departamentos y actividades de los clubes, desde jefes de juntas directivas, ejecutivos de finanzas, recursos humanos, comunicación y cumplimiento, hasta jefes y personal de fundaciones y responsables de proyectos sociales, entre los más importantes.

Entre las medidas cualitativas evidenciadas se destacan,

- Sobresalientes puntuaciones en el campo de las necesidades expresadas por las organizaciones para mejorar su desempeño social, y su nivel de satisfacción con las herramientas e instrumentos proporcionados por el equipo del proyecto. Se mostró un notable interés por las herramientas de medición e impacto de los proyectos, por la definición de normas para los proyectos (índices y seguimiento de informes) y por la evaluación de los proyectos sociales
- Muy destacado los buenos datos sobre la calidad y el rendimiento técnico del equipo del FPS. El nivel de empatía del equipo, crucial para obtener el nivel óptimo de adaptación al nivel de desarrollo de cada organización.

5.4 Artículo cuarto: “El Derecho del Trabajo en Ley 11/2018 de Información no Financiera: su consideración en la industria del fútbol”. Revista Aranzadi Doctrina. Publicado el 4.04.2022. Autor: Roberto Fernández -Villarino.

Finalmente, la progresión e interesante cambio de tendencia observada por los clubes nos llevaron ante la oportunidad de analizar qué Derecho del Trabajo dibuja la Ley 11/2018 de Información no Financiera, y qué oportunidades plantea en la industria del fútbol. A su vez, ir analizando el grado de capilarización que esta ley está teniendo en el sector. Ello partiendo de la necesidad - oportunidad de reportar en un contexto fuertemente influenciado por la indicada dimensión legal de la RS.

El análisis de contraste normativo entre los indicadores de orden laboral recogidos en ISO 26000 y GRI en relación con los mismos recogidos en la Ley 11/2018, concluye como resultados que, la Ley 11/2018 utiliza/exige menos información que la considerada por ISO 26000 y el GRI. Por otra parte, podemos identificar interesantes consideraciones relacionadas entre otras, con la propia conceptualización como empleado y trabajador que se utiliza la ISO 26000. Así, empleado, sería la persona que mantiene una “relación de empleo” en la legislación o prácticas nacionales, y es más restringido que la definición que hace de “trabajador”, como persona que desempeña un trabajo, ya sea un empleado o alguien que trabaja por cuenta propia. Si a ello unimos la ampliación del concepto de trabajo subcontratado, resulta que estamos ante una consideración amplia de los fenómenos sobradamente conocidos como fraude en materia laboral, en especial del falso autónomo, falso voluntario, o el riesgo de cumplimiento efectivo de las condiciones laborales en la cadena de valor de las organizaciones (contrata/subcontrata). En esta misma dirección apunta la serie 400 del GRI, desde el concepto del termino “empleado”, hasta las recomendaciones para la presentación de la información, cuando indica que la información “deberá” describir: las medidas tomadas para determinar y abordar situaciones por las que el trabajo acometido en la cadena de suministro se remunere de forma inadecuada; o las medidas tomadas para determinar y abordar situaciones de relaciones laborales encubiertas por las que los trabajadores de la cadena de suministro se consideren autónomos sin serlo, o por las que no exista un empleador reconocido jurídicamente.

Podemos igualmente trazar interesantes paralelismos entre el marco de gestión y de reporte de la RS más exigente de la ISO 26000 y GRI, y el nuevo marco legal y el que se perfila de inminente entrada en vigor. Hablamos de la Directiva sobre Diligencia Debida de las Empresas y Responsabilidad Corporativa, así como la propuesta de 21 de abril de Directiva de reporte de Sostenibilidad Corporativa, que modificará a su vez, la Directiva de Información no Financiera de 2014 y con ella una futura modificación de la Ley 11/2018.

Ambas disposiciones abordan la material laboral. En especial, elementos tales como el reforzamiento del papel de la Representación Legal de los Trabajadores y los sindicatos, la consideración del procedimiento de resolución dialogada y sobre la transparencia en la información de las condiciones laborales que, en líneas generales coincide plenamente con los indicadores anteriormente apuntados. De tal manera que la futura ley de reporte irá alineada con estos indicadores (más exigentes) en el ámbito laboral.

Por otra parte y hasta la fecha, la Ley 11/2018 tiene una no muy elevada aplicación en la industria del fútbol, ello se debe a la consideración del propio ámbito funcional de la misma en relación con las características de los clubes profesionales. Esto es, la mayoría de los clubes cumplen con la cifra de negocio y facturación, pero no así con el número de trabajadores requerido por la ley para tener que reportar. No obstante, tal como hemos venido analizando, tanto LaLiga a través de su Área de

RS y su Fundación, han desempeñado un interesante papel de palanca divulgadora de la oportunidad de que sus clubes reporten su información no financiera conforme a los principios de esta ley, ello con independencia de estar obligado o no a presentarla. Por otra parte, todo el trabajo de gestión estratégica de la RS desarrollado por clubes y fundaciones dentro del marco del proyecto FPS antes de la entrada en vigor de la Ley 11/2018, apuntan en esta dirección y muestran un mayor grado de familiarización con este enfoque de medición, operacionalización y reporte impulsado por la norma.

Fruto de esta interesante labor, además de los primeros datos de impacto positivo del proyecto FPS, es que al día de la fecha disponemos de meritorios ejemplos de aplicación voluntaria de la Ley 11/2018, esto es, un serie de clubes que han comenzado a reportar sin tener la obligación de hacerlo. Tal es el caso del RC Celta de Vigo SAD¹, la Sociedad Deportiva Eibar², el Real Zaragoza³, el RCD Español⁴ o el Deportivo de la Coruña⁵. Así mismo, podemos identificar a un conjunto de clubes que igualmente sin tener dicha obligación, vienen presentando igualmente memorias de sostenibilidad, configuradas sobre estándares internacionales, entre los cuales destacamos el Real Madrid⁶ o el FC Barcelona⁷. Así pues, la tercera hipótesis de investigación también encontraría resultado positivo en el sentido de que una gestión de las relaciones laborales orientada al reporte (más allá del cumplimiento normativo), contribuye a mitigar los riesgos que se le imputan al sector económico del fútbol (en línea con lo evidenciado por la bibliografía citada en el marco teórico), aumentando su legitimidad social y con ello favorecen que la RS funcione como un verdadero contrato social entre sus actores dentro de su territorio. Esto último resulta especialmente visible en clubes que han comenzado a medir y reportar a sus actores, el impacto económico y social de su actividad en sus respectivos territorios, con interesantes resultados en materia de incremento de sentimiento de identidad y de pertenencia (más allá de sus seguidores), como es el caso del Rayo Vallecano⁸ o el Club Deportivo Leganés⁹.

VI. Discusión y Conclusiones

La aplicación efectiva de los principios de la sostenibilidad a la gestión ordinaria de las empresas ha

¹ https://www.rccelta.es/wp-content/uploads/2020/01/EINF_GRUPO_RCCELTA_T18-19.pdf (acceso a 19.04.2020)

² <https://files.proyectoclubes.com/eibar/202011/01082621einf-sd-eibar-t19-20.pdf> (acceso a 19.12.2021)

³ https://www.realzaragoza.com/sites/default/files/einf_20_21-comprimido_0.pdf (acceso a 30.03.2022)

⁴ https://www.rcdespanyol.com/pdf/2018/memo_rcdespanyol_2018.pdf (acceso a 19.04.2020)

⁵ <https://www.rcdeportivo.es/noticia/publicada-la-ii-memoria-de-sostenibilidad-del-real-club-deportivo> (acceso a 19.04.2020)

⁶ <https://www.google.com/url?sa=t&rcet=j&q=&esrc=s&source=web&cd=1&ved=2ahUKewjYhLPDmvToAhW3BGMBHeWABlcQFjAAegQIARAC&url=https%3A%2F%2Fwww.realmadrid.com%2Fmedia%2Fdocument%2Finforme-rsc-real-madrid-18-19.pdf&usq=AOvYaw3asVPRjNFfzjbWqJ4iZXIX> (acceso a 19.04.2020)

⁷ <https://www.fcbarcelona.es/es/club/organizacion-y-plan-estrategico/comisiones-y-organos/reportes- anuales> (acceso a 19.04.2020)

⁸ En mayo de 2019 presenta el informe “Impacto socio-económico y tributario del Rayo Vallecano de Madrid (acceso a 19.12.2021): <https://files.proyectoclubes.com/rayo/201905/16133027impacto-socio-economico-y-tributario-del-rayo.pdf>

⁹ En mayo de 2019 el C.D. Leganés presenta el informe “Impacto Económico y Social” (acceso a 19.12.2021) https://files.proyectoclubes.com/leganes/201907/05135348informe_clubdeportivoleganes_corregido.pdf

pasado de ser sólo una decisión que reporta una ventaja competitiva en un mundo hiperglobalizado; o una oportunidad estratégica para mejorar su posicionamiento reputacional (Fombrun y Shanley, 1990; Hall, 1993; Fombrun, 1996; Roberts y Dowling, 2002); para además, formar parte del “deber ser”, del comportamiento de las organizaciones que la sociedad contemporánea espera y demanda. En este sentido, una reciente encuesta de McKinsey (2020) revela que los ejecutivos consideran que las actividades de RS (expresamente consideradas "programas medioambientales, sociales y de gobierno") constituyen un imperativo empresarial.

La estrategia de su implementación, esencialmente compleja, tiene como factores clave un enfoque centrado en el liderazgo y la gestión adecuada de las partes interesadas (Simas et al 2013). Por tanto debe huir del cortoplacismo corporativo que actúa claramente como un obstáculo para el éxito empresarial (Flammer y Bansal, 2017); y que además coloca a la empresa ante el riesgo de que la sociedad perciba su desempeño como un ejercicio de maquillaje social (Banerjee, 2008; King et al., 2016; Yoon et al., 2006). Ciertos autores denominan esta actitud como Irresponsabilidad Social Corporativa (ISC), haciendo referencia a incidentes inducidos por la empresa que parecen perjudicar el bien social (King et al. 2016). La ISC representa una falta de moralidad y conduce a la mala reputación de las empresas (Godfrey et al., 2009; Schuler y Cording, 2006). Esta visión multidimensional de la gestión sostenible empapa a todo el desempeño de la organización, partiendo del actor interno más relevante: su capital humano, ante el que la RS puede utilizarse como una herramienta de gestión estratégica, que aumenta su compromiso y mitiga su eventual comportamiento adverso (Flammer y Luo, 2017).

Si bien estas evidencias han descendido tardíamente en el sector del fútbol profesional, los cambios corporativos en el ámbito del cumplimiento y la RS no deben distinguirse de manera especial de cualquier otra industria (Smith y Westerbeek, 2007). Por tanto, en este sector podemos esperar encontrar tendencias similares a las de otros sectores empresariales en los que la cultura del cumplimiento y la práctica responsable han mostrado impactos positivos radicales. Nuestros resultados aquí coinciden con las conclusiones de varios estudios de otros sectores. Por ejemplo, Vanni (2017) encuentra que la cultura de *compliance* en el sector bancario no debe ser vista como un coste, sino como una inversión, debido a la amplia gama de impactos positivos que genera en una empresa moderna, donde las mejoras en esta materia producen beneficios en la estabilidad corporativa y en la credibilidad-reputación, creando retornos más ventajosos que las inversiones en procesos. En muy poco tiempo el *compliance* se ha convertido en un verdadero método de trabajo que ha arraigado en todos los departamentos y áreas de las organizaciones

De ahí que podamos prever que la cultura del cumplimiento se extenderá desde los departamentos de finanzas a otras áreas de gestión. Su conexión con la práctica empresarial ética está directamente relacionada con el concepto más complejo (en términos sociales) de la "empresa ciudadana". Walters y Chadwick (2009) sugieren interesantes bases sobre las que los clubes de fútbol podrían pasar de un modelo de empresa tradicional orientado al beneficio a otro más contemporáneo orientado a las relaciones de integridad con el entorno deportivo. Nuestro estudio muestra que la NCE ha sido un punto de partida para la evolución de los clubes españoles hacia este tipo de "empresa ciudadana", que ve su ámbito de actividad como socialmente diverso e interconectado. Una gestión adecuada y responsable de la diversidad y la interconexión puede conducir a la sostenibilidad empresarial en su sentido más amplio: económico, social y medioambiental. Subrayan aún más esta idea, los requisitos exigidos por el propio mercado, además de la dimensión normativa de la RS: expectativas éticas, normas de sostenibilidad (objetivos del milenio, SDGs, ISO 26000, GRI...) y del reporte.

Especialmente interesante son los resultados que analizan en qué medida las mejoras en los resultados financieros han impulsado también los resultados sociales. La confirmación de este efecto positivo representa una reivindicación directa, desde el punto de vista social, con los esfuerzos realizados por los clubes en materia de control económico. Los principales estudios en esta línea reconocen también tanto el enorme interés de profundizar en esta relación como la escasez de estudios clásicos, sistemáticos y en profundidad que relacionen ambos tipos de rendimiento, especialmente en el sector deportivo. Existen algunas investigaciones con objetivos que apuntan en esta dirección, como por ejemplo la de Inoue et al. (Inoue, Kent y Lee, 2011), que estudian la relación entre el rendimiento financiero y el social utilizando un único indicador, el del coste beneficioso, como variable influyente en el impulso del rendimiento financiero en los clubes profesionales de cuatro grandes ligas americanas (baloncesto, fútbol americano, béisbol y hockey). Su conclusión más interesante subraya el papel clave de la asimilación de la RS en la cultura de la empresa como verdadero motor de los resultados financieros.

Precisamente en aras a identificar si se apunta a un mejor desempeño social como consecuencia de un mejor desempeño financiero, los resultados mostrados en el diagnóstico (mapa) del desempeño social de los clubes y fundaciones indican dos factores como las principales características de su desempeño social: (1) el elevado número y la gran variedad de iniciativas, y (2) la debilidad del enfoque estratégico en la gestión y la práctica de la RS.

Estos resultados sugieren la necesidad de que el sector adopte un enfoque más estratégico. Dada la progresiva normalización del fútbol como sector económico, necesita que sus modelos estratégicos sean similares en todos los ámbitos (López-Martínez y Fernández-Fernández, 2015). Así, es muy posible que las preocupaciones sociales y políticas comunes a toda la sociedad aumenten su importancia (por ejemplo, la igualdad de género, el cambio climático, etc.). O, desde un punto de vista más analítico, los clubes pueden evolucionar hacia la maximización de su impacto social efectivo, prestando atención a las necesidades sociales de sus entornos (en el ámbito más local); o hacia la consideración de criterios de creciente importancia internacional, como los Objetivos del Desarrollo Sostenible y el GRI. Esta visión más estratégica permitiría que las organizaciones obtengan ventajas al planificar su desempeño social, generen un mayor reconocimiento por parte de la sociedad y no actúen basados en percepciones subjetivas o en la mera improvisación (Monserrat-Gauchi et al., 2020).

Sin embargo, en el momento de realizar el trabajo de campo para este estudio, no se podía argumentar aún de forma creíble esa visión estratégica. Blumrodt et al., (2012) han subrayado que el hecho de que los gestores de las entidades deportivas, en general, subestimen la importancia de la RS, y por lo tanto les resulte difícil adoptar un enfoque estratégico. Por razones similares, Breitbarth y Harris (2008) abogan por la puesta en marcha de un reglamento de RS para el mundo del fútbol profesional. Desde un punto de vista socioestructural, la alta dirección y las instituciones organizativas vinculadas al sector del fútbol profesional acogen hoy en día un debate que, a la luz de lo sucedido en otros sectores económicos, se resolverá a través de presiones de arriba hacia abajo (regulaciones) pero sobre todo de abajo hacia arriba (demanda de los consumidores).

A pesar del referido retraso en la incorporación de la industria del fútbol a la corporativización y profesionalización, nuestros datos y la revisión de la literatura parecen señalar que ha mantenido un compromiso progresivo con la sociedad, ya que, como hemos visto en nuestros resultados, ha puesto en marcha un amplio corpus de programas sociales con un respaldo financiero estable,

dedicados principalmente a fortalecer el tejido asociativo (dos de cada tres clubes definieron precisamente éste como su objetivo de RS). Ello indica, por un lado, una clara orientación hacia la acción social en beneficio de la comunidad (Marquis et al., 2007), especialmente de los colectivos en clara situación de vulnerabilidad (casi el 60% de los clubes dirigieron los objetivos de sus proyectos sociales a estos colectivos) del mismo ámbito geográfico, o cuando están más alejados, dentro del radio de acción de la empresa (casi dos de cada tres clubes dedicaron su acción social al ámbito local o provincial). Por lo demás, refuerzan el argumento señalado en la introducción de este documento, de un mayor acercamiento del mundo del fútbol al concepto de empresa ciudadana, ciudadanía empresarial o ciudadanía corporativa (Silvestre et Al. 2018).

Otro aspecto de interés en el análisis de los datos aquí presentados es que la RS en el fútbol español se realiza mayoritariamente bajo la tutela de las fundaciones creadas por los clubes. Se trata de un formato clásico, común a todas las grandes ligas europeas, que externaliza y diferencia la actividad social de la empresa de la que es su objeto o finalidad principal (en este caso, su rendimiento económico derivado del fútbol). Pese a que como apuntábamos en el marco teórico, esta diferenciación no facilita la aplicación de una forma moderna y estratégica de RS, nuestros datos revelaron un desempeño social con cierto grado de "modernidad" en el modelo de RS, en línea con los indicadores de las directrices ISO 26000, como la preferencia por la contratación de PYMES locales, las medidas de fomento de la conciliación de la vida laboral y familiar, la accesibilidad universal a las instalaciones, las medidas de reciclaje y ahorro energético, etc. También los objetivos de los proyectos de los clubes tendían a esta modalidad mixta. Esto sugiere un cambio de modelo puede haberse visto facilitado por la reestructuración económica resultante de la entrada en vigor del NCE en la temporada en la que se recogieron nuestros datos.

Frente a estas conclusiones del mapa social de LaLiga, los datos iniciales de la aplicación del proyecto FPS tienden a mostrar la penetración e impulso de la RS más desde abajo que desde arriba. La principal causa de ello puede ser el impacto de la formación especializada recibida por el personal del club que trabaja de una u otra forma en la gestión de la sostenibilidad y la RS; entre ellos, los responsables de cumplimiento, gestión de proyectos sociales, marca, recursos humanos y comunicación. Suele tratarse de personal más formado y con una narrativa que ofrecer a los máximos responsables de la organización, y al que los demás jefes de departamento, cada vez más partícipes e identificados con el compromiso social del club dentro y fuera de sus oficinas, empiezan a prestar más atención. Hablamos del liderazgo y del compromiso del capital humano de las organizaciones con su propio desempeño social (Barney, 1991; Moran y Ghoshal, 1999; Rindova, et al., 2005); también de la aplicación de herramientas que, según relatan los propios clubes, han contribuido a reforzar definitivamente aspectos como la sistematización y organización de la información de interés para los actores (destinada a la elaboración de informes); el análisis de la racionalidad y eficacia del proyecto social; y la reputación local del club, entre otros factores.

Desde el inicio del proyecto, vemos claros indicios, incluso a corto plazo, de mejora en la incorporación de la RS a nivel estratégico, tanto en el FPS como en otras iniciativas corporativas de LaLiga y su Fundación. Entre ellos el más relevante ha venido de la mano de la primera publicación por parte de los clubes de los informes de información no financiera (Ley 11/2018 de información no financiera y diversidad), emitidos con o sin obligación legal, muestra un mayor compromiso con el reporte y la rendición de cuentas. Este dato tiende a evidenciar cómo el modelo de gestión de los clubes está cada vez más enfocado a una visión de la sostenibilidad y la RS menos reactiva y más cercana a un enfoque sistematizador y a la cultura de la medición. Sin embargo, la

homogeneización de este proceso entre todos los actores que conforman la industria del fútbol no será un logro a corto plazo, entre otras razones por:

- a) la diversidad de los clubes implicados (empresas que -aunque todas pertenecen al mismo sector- tienen niveles muy diversos de madurez ideológico-teórica en torno al concepto, tratamiento y enfoque de la sostenibilidad y la RS, así como muy distintos tamaños de estructura: algunos muy similares a las multinacionales compitiendo en la misma categoría con aquellos más cercanos a las PYMES o micropymes));
- b) la amplia dispersión y diferencia de alcance de las acciones económicas, sociales y territoriales de los clubes.

La RS y las estrategias de sostenibilidad basadas en la correcta gestión de los actores, la medición y la información se extienden actualmente a todos los sectores y se encuentran con los mismos problemas en todas partes: cómo bajar las ideas teóricas y filosóficas a gran escala a la práctica empresarial cotidiana, y cómo hacer que esta "bajada" produzca procesos y resultados (datos) que sean útiles (porque son rentables), y que ayuden a afrontar los retos de la sostenibilidad (Epstein J, y Roy MJ, 2001). No obstante, los datos nos permiten confirmar las aportaciones de una iniciativa que promueve la cultura de la gestión sostenible, como es el FPS, a la creación de un sistema de medición del desempeño de la sostenibilidad social de la industria del fútbol. Así, a partir de los resultados obtenidos, los próximos retos del proyecto podrían ser, el desarrollo de un sistema que permita adaptar las medidas estándar a las particularidades de la industria del fútbol, con el objetivo de favorecer la comparabilidad y la elaboración de informes. La medición del desempeño social y la elaboración de informes de sostenibilidad representan un gran reto, y son un instrumento privilegiado para la aplicación de estrategias de RS en las organizaciones (Breitbarth et al, 2011). Estos resultados apuntan hacia el desarrollo de futuros estudios que permitan acortar la distancia entre la formulación teórica y la práctica en favor de un modelo empresarial más moderno, ético y sostenible.

Los estándares internacionales de gestión y reporte de la RS, fundamentalmente la ISO 26000 y el GRI, contemplan la idoneidad de gestionar, comunicar y reportar en materia laboral, en torno a un concepto de trabajador muy amplio, circunstancia que favorece la propia identificación y esclarecimiento de la existencia de relación laboral en las tradicionalmente consideradas zonas grises u oscuras del Derecho del Trabajo. A su vez, los Representantes legales de los trabajadores y sindicatos son contemplados como actores determinantes sobre los que se canaliza el caudal de información laboral relevante para la organización. Un instrumento que favorece una buena salud en materia de transparencia pero sobre todo de gobernanza de las relaciones de trabajo.

No obstante, el hecho de este vigente y futuro contexto legal en materia de RS, empujan a que los consejos de administración de las empresas -con independencia de su tamaño- trasciendan, por una parte al mero enfoque del cumplimiento normativo en el tratamiento de la información a reportar en materia laboral. Por otra, a que tomen en mayor consideración a sus actores, preocupándose más de conocer el grado de cumplimiento en relación con las expectativas que genera (Cremers, 2013). Reportar así mismo, es un ejercicio de transparencia que, en el contexto legal vigente incorpora unos requisitos exhaustivos que a su vez son un elemento crucial de la legislación obligatoria en materia de diligencia debida. El Derecho del Trabajo, a través de la vía del reporte, encuentra un interesante aliado para prevenir incumplimientos por el reproche reputacional y la mayor

penalización social inherente al mismo; a la vez que termina ampliando por esta vía, su protección jurídica a colectivos en permanente estado de debilidad (falsos voluntarios y falsos autónomos).

Finalmente, en un contexto normativo en el que el patrimonio intangible estará al mismo nivel de relevancia que el tangible, el desafío para la industria del fútbol está precisamente en identificarlo y cuantificarlo (Fernandez-Villarino, 2020). Hablamos de aspectos de un club tan importantes para el desarrollo de su modelo de negocio como la gestión y el tratamiento de su marca (patrocinios y política de marketing), su relación con el territorio (donde viene ejerciendo un liderazgo mediático innegable) o aspectos tales como las metodologías de entrenamiento (donde se viene incorporando con fuerza la aplicación de la big data e inteligencia artificial) o la gestión del capital humano, considerando expresamente la plantilla deportiva (ASB, 1995; Black, 2003).

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VII. Copia completa de los trabajos publicados.

Artículo primero. "The financial impact of the Financial Fair Play Policy on Spanish Football". *Sport, Business and Management: An International Journal de Emerald Publishing* (Article ID 671461). Publicado el 30.08.2021

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Abstract.

The objective of this study was to assess the impact that the Financial Fair Play Policy has had on the financial results of the clubs in the Spanish Professional Football League (LaLiga). It is a single-sector study whose materiality lies in testing whether the boost to responsible economic management (the main consequence of the implementation of the Financial Fair Play Policy) was reflected in companies' profits, financial results and other important indicators. For this purpose, we have adopted a quasi-experimental study design before and after the regulatory event. In this case, the event whose effects were examined was the entry into force of the Economic Control Regulation in the financial year 2012, and the hypothetically affected object was the financial performance of the clubs. This type of design is best suited to evaluate the object of study before and after a specific event, in order to determine whether this event has had any effect on the object.

Keywords: Corporate Social Responsibility, responsible business, financial compliance, football management, compliance culture.

Introduction

The objective of this study was to assess the impact that the Economic Control Regulation (ECR from here on) had on the financial performance of clubs in the Spanish Professional Football League (LaLiga from here on). It was a single-sector study whose principal value lies in the verification of whether a boost to responsible economic management (the main consequence of applying the ECR) was reflected on company profits, financial results and other important indicators.

The aforementioned impulse should be understood in a double sense. On the one hand, the self-

imposition of an economic control regulation, which in itself could be seen as a transcendental revulsive. On the other hand, the historical-cultural framework of the sector in question; a sector in which the corporate management culture was highly informal, with scarcely specialized management human resources and a weak culture of strategic planning. In this paper we argue that these two vectors (a voluntarist vector, and a cultural one) combine to generate a model of responsible corporate management that is rapidly becoming widespread in the sector. Thus, in 2012 the football clubs, through LaLiga (Spanish professional football's managing body) decided to furnish themselves with an obligatory model of governance which would guarantee every club's financial viability, penalizing those who did not comply. Non-compliance with the regulation could be punished by exclusion from competition. ECR led to the consolidation of a management model which could verify viability in financial management through criteria of responsible compliance, thereby bringing greater balance and transparency to the soccer league. As a result the ECR has become a by-word for financial balance and budgetary rigour. When the clubs decided to apply the regulation they gave up their powers of budgetary control to LaLiga, which thereby became an external accounting organ, taking on the role of financial officer.

From the theoretical point of view the model of responsible management was developed around the turn of this century. Academic studies of corporate sustainability had demonstrated that a concern for the environment and its incorporation into the company management model was both profitable and necessary for adaptation to market requirements. Once the competitive advantages of ethical behavior became clear, companies began to embrace additional dimensions of corporate sustainability (Anderson & Bateman, 2000). In this way a management model arose which was designed to respond to consumers who are beginning to pay close attention to the behaviour of brands they trust. They will show their loyalty (or not) based on the company's responsible management, ethical behaviour, overall integrity and the clarity and transparency of information communicated to shareholders, investors and society at large. All of these factors combine to make up social responsibility (SR) (Lee & Shin, 2010).

Study justifications

Currently the sporting world, and particularly that of soccer, is coming under growing scrutiny in studies of economy and corporate management (Bryson, Forth & Stokes, 2015). At the same time the growing importance of soccer in the socio-cultural sphere is clearly reflected in the regulations, which have increasingly linked sport with values. In this respect we could mention, for example, European Parliament Resolution, 29th March 2007, on the future of European professional football (2006/2130 (INI) and the Nice European Council Declaration on Sport (10/12/2000; IP/00/1439).

This paper follows in this line, with a case study whose geographical context and historical precedent is the European Financial Fair Play Regulation. This was a set of regulations introduced by the Union of European Football Associations (UEFA) with the objective of incorporating the principles of responsibility and rationality into the club management model. It came into effect in May 2010 and was accepted by the whole European footballing ecosystem. The regulations introduced greater discipline and rationality into club finances and stricter balance in their accounts in order to make the game viable in the long term. Within the terms of these rules, clubs cannot spend more than the revenues they generate and are obliged to meet all their transfer and employee payment commitments at all times. In addition the regulations introduced criteria for basic budget and financial control and rigour, while at the same time encouraging clubs to go *further* than the criteria themselves.

It was precisely this “going further” which in Spain LaLiga took to heart, due to the parlous economic and financial state of many of its clubs. At the end of 2012 the combined debts of first and second-division clubs amounted to €596.6m, compared with €741.7m in January 2012. Most of this debt was accounted for by teams in bankruptcy (€367.9m). Of the 42 first- and second-division clubs, almost 20 were then in administration (Professional Football Economic Report, KPMG 2015). In order to deal with this threat and ensure the financial viability of the Spanish game, LaLiga introduced regulations (the ECR) going further than the stipulations of the UEFA basic financial control rules. This new set of regulations was designed to allow more rigorous and precise tracking of club finances.

The findings outlined in this paper are discussed, in the final section, in the light of the sector’s particular features and from a theoretical-academic perspective; that is, seeking to verify the Spanish soccer sector’s current status with regard to sustainable-responsible management models. Has the application of the ECR succeeded in laying the foundations of more professional economic management? Could this new management model be reflected in some indicators that point to a better economic performance of the companies in the sector (soccer clubs)? Here we show that the indicators point towards a positive answer to both these questions, despite clubs’ precarious economic condition prior to the coming into effect of the ECR, the difficulties of their rapid adaptation to the new management model (substantially different from the previous one) and their heterogeneous economic, social and geographical contexts. The authors could be erring on the side of ambition, but in view of the results shown here and the specialized literature, improvements in financial sustainability could point to a future of positive social impact of an economic sector that is loaded with socio-cultural and emotional values of great social penetration. (e.g. Franch, Vivó & i Soler, 2008; Truñó & Criado, 2008; Mohr, Webb & Harris, 2001; Vivó & Franch, 2008). An in-depth analysis of the general context of changes in corporate management models, or other contextual reasons, which could have contributed to the significant improvement of the financial indicators analyzed, is still pending.

Business sustainability: the progressive complexity of a multidimensional concept.

The idea of responsible business (the law and above and beyond the law), i.e. responsible, transparent and fair corporate management, has developed in tandem with the concept of sustainability and the increasing complexity of our view of the environment (Catton & Dunlap, 2001; Anderson & Bateman, 2000). There is no longer any doubt about the negative impact of irresponsible management and action, both on the environment and on the organization itself (Llodrà, Gilet & Val, 2008). Approaches aimed at minimising the negative impacts of business action and maximising its positive impacts have been gradually developing. This is based on the view that the socio-economic environment is a complex interactive network of highly sensitive and dynamic actors and relationships that are interdependent and constantly influencing each other (Antolín & Gago, 2004). The strongest versions of this approach argue that sooner or later organizational objectives are thwarted if the basic principles of sustainable development (in the social, environmental and economic spheres) are not respected (Godfrey & Hatch, 2007; Hirigoyen & Poulain-Rehm, 2014; Margolis & Walsh, 2003; Orlitzky, Schmidt & Rynes, 2003).

In such a way that a company can no longer be understood without taking into account its social, territorial, cultural, political and environmental settings (Martinuzzi and Schönherr, 2019, Engert and Baumgartner, 2016, Engert et al., 2016; Schönherr et al., 2017). Gradually a vision of SR is

being adopted which makes it into an overall framework for the company, giving more attention to aspects such as business ethics, policies for compliance with regulations, decent working conditions, taking social risks into account, the leadership model, constant improvement of internal communications, and commitment to the improvement of learning and training (Schönborn et al., 2019).

The idea of corporate citizenship (Hackett, 1969; Craig, 1974) could be the oldest theoretical predecessor of today's corporate responsibility, and therefore of the concept of sustainability in the field of corporate management. Epstein (1989) linked it to that of corporate social responsibility (CSR), stressing the element which was "alien" to the business world, closer to companies' altruistic actions in favour of their stakeholders. His notion of corporate social and political process extends the moral burden to all decisions taken by company executives, whether such decisions have internal or external effects. This may well be the first *contemporary interpretation* of the CSR concept, which from the 1990s had arrived in the business world for good.

New dimensions were constantly being added to this concept, such as accountability (Dawkins, 2002), its connection to the brand and reputation (Dean, 1999), and the effects of relocation and globalization in multinationals (Henderson, 2000; Post, 2002); and these additions have given shape to the idea's current profile. However, in this study we wish to establish a link between the idea of compliance and that of responsible corporate management practice. It is not just a matter of compliance with the law. The fact of complying with certain laws could, in general terms, or from the point of view of common sense, be qualified as responsible behavior. However, under the contemporary concept of corporate responsibility, compliance with the law is a behavior that must be taken for granted. Responsibility, therefore, would entail going beyond such expected behavior to one that exceeds the environment's expectation of the corporate actor (Althoff, C 2021; Singh K and Misra M, 2021; Vishwanathan P. et Al. 2019). In the case we are analyzing here, compliance is linked to a set of rules that an economic sector of a country (professional soccer) imposes on itself. In other words, these are rules that go beyond what the general financial regulatory system imposes on the sector. Therefore, the concept of compliance acquires, in the case analyzed, a full sense of ethical behavior, of communion with the modern concept of CSR.

Another special feature of the case analyzed is that compliance focuses on normative self-impositions in the economic dimension of corporate behavior. This is a central dimension in the complex contemporary concept of sustainability, which is of paramount importance when dealing with the sustainability of a business. In this sense, the majority of studies suggest that principle elements of sustainability, Environmental, Social and Governance (ESG from here on), performance and earnings quality are positively linked (Velayutham, 2018; Velte, 2020). The majority of prior research analyzes the link between ESG performance on earnings quality (Bozzolan et Al. 2015; Fauser, 2019) and studies indicate a accrual-based earnings management (Lemma et al., 2020; Luo & Wu, 2019) is CSR assurance of better operating performance, expansion of the product market, and reinforcement of a firm's association with its society and stakeholders (Yoon et Al 2018)

On an operational level, financial compliance has become a tool for strengthening the links between profitability, sustainability and transparency in the normal workings of the organization (Ebinger F and Omondi B, 2020). It operates on two levels: (a) compliance with external rules imposed on the organization as a whole; and (b) compliance with internal control systems imposed to achieve compliance with external regulations (ICA).

The landing of all these concepts in the sports industry in general and soccer in particular has been late (Breitbarth and Harris, 2008; Smith and Westerbeck, 2007; Walters and Chadwick, 2009). As a consequence, the first research works emerged in the mid-2000s, in which several studies on this matter were published (Bayle et Al, 2011; Paramio-Salcines, Babiak and Walters, 2013; Rodríguez, Késenne and García, 2009). Several of these studies focused on SR within professional soccer, especially after Breitbarth and Harris's (2008) who were the pioneering researchers in comparing SR around the world of soccer, which have inspired numerous studies of CSR by English football clubs (Anagnostopoulos, Byers and Shilbury, 2014; Anagnostopoulos and Shilbury, 2013; Walters, 2009; Walters and Chadwick, 2009; Walters and Tacón, 2010) and then European football clubs (Breitbarth, Hovemann and Wazel, 2011).

However, it is from 2018 onwards when more attention is being paid to SR in sport, both from the academic sphere and from its own actors (Kunz V. 2020). In this sense, several studies have underlined the relevance of professional football clubs incorporating SR as an integral part of their business processes and management systems and proactively developing their activities in this area. As it is often done in business organisations in other industries (Babiak & Kihl, 2018; Hildebrandt, 2019). The increase in the commercialization of the football business, the great media coverage, as well as the intensification of the demands of the interested parties, have influenced the behavior of many sports entities (Valeri, 2019).

Context and description of the case study

Although in this study we look at a specific sector (Spanish professional football clubs), our discussion of the role of financial compliance has an international relevance which, as we explain below, forms the backdrop to the case we study. An interesting example of this is the recent (and at the same time longstanding) debate on the *raison d'être* and real purpose of the European Union. After the financial crash of 2008, the rigidity and authoritarianism of the economic measures imposed by the European financial authorities on the member states had no equal in other compulsory measures in EU policy (social or environmental policies, for example) (Méndez, 2017). Thus it appears that situations of crisis are ideal for imposing regulations justified by the traditional culture of compliance, binding all parties to the rules of the game.

The fact that a specific regulation (in this case, of financial management) is imposed with special rigour has to do with two factors. (1) The first is the purpose of the relationship binding the obliged parties: here the extreme rigour of imposition of financial control has revealed the economic bases underlying the relationships between EU member states. This rigour has no equal in the EU's history; it has gone much further than any of the social bases of the system (for example, solidarity between states, a much-used argument in the Union's history), thus exposing the economic foundations of European relationships, as well as who wields the real power within the Union (certain states, the banking system and the multinational corporations, essentially). (2) The second factor is the context and consequences of non-compliance with regulations. To continue with our example, in the context of the international financial crisis certain key actors (specific states and the banking system) identified the high risk to the whole system (and especially to themselves) of "getting dragged into the abyss" by non-compliance of financial regulations. In the European Union financial crisis, factors (1) and (2) applied simultaneously. In the case of financial compliance in the football sector the two factors also overlapped: (1) directly affected the core of the business, profitability; while (2) unfolded in a context of blatant and generalised non-compliance of the most basic norms of responsible economic management.

With regard to factor (1), we could say that currently professional football is represented in terms of turnover, in line with the revenues generated by the entertainment industry in general – theatres, the cinema, television and other types of spectacle. The football industry accounts for €30,000m annually worldwide, a figure similar to the income of the large Hollywood studios (FITS Forum, Geneva, September 2015). The global football business now generates more revenue than all the large American professional leagues put together (the NFL, NBA, MLB and the NHL), and amounts to 40% of world sports-derived profits, estimated at €72,000m (Andrews & Harrington, 2016). These data show us the evident commercial side of football that began with the launch of private television channels in the 80s (of the last century) with rapid and high economic gains (Drut, 2014). This focus on the commercial side of the sport has made it easier for European professional football to be seen by many people as a symbol of financial capitalism. A perspective that has been reinforced by the headline - making transfer fees and salaries that have resulted from clubs investing most to the television rights bonanza in players salaries and transfers, especially since the Bosman ruling in 1995 (François A & Bayle E, 2020).

In turn, this image of European professional football was reinforced by its political use. Thus, in the mid-1990s, football was used by some governments as a key element to promote their own political objectives (Tacon, 2007). On the other hand it was an instrument used to boost and increase business in general (Anagnostopoulos and Shilbury, 2013). The comparison of the clubs' revenue sources before and after 1990 fully confirms this argument. Thus, there is a shift from a 1980s funding model based on the principles of speculation, subsidies, sponsors and localism (SSSL) to one based on the appeal to the media, the figure of the magnate, merchandising, the importance of markets and globalisation (MMMMG; Andrews and Harrington, 2016).

In that economical, commercial, political, context set up the UEFA “Financial Fair Play” regulations (FFP from here on) in European football and Spanish Football in 2010. The main target was regulate a sector which was fast gaining in economic weight, but which was among the least well-balanced and transparent. According to UEFA the FFP was supported by the entire football family and had the objective of imposing ethical principles in the economic and social spheres: introducing greater discipline and rationality in the football clubs’ finances; reducing the pressure of salaries and transfers and limiting their inflationary effect; encouraging the clubs to operate within their revenues; fostering long-term investments in the youth sector and infrastructure; protecting the long-term viability of European football; and ensuring that the clubs met their financial liabilities punctually (UEFA website, Frank E, 2014, Dimitropoulos P, 2016).

These objectives were achieved by forcing the clubs, during a certain period, to balance their books. They were forbidden to spend more than they earned, as they had been doing previously; and they were obliged to comply with transfers and employee payments at all times. Clubs at high risk who did not fulfill their budget forecasts were required to provide detailed budgeting plans. The measures encompassed assessments over several years in order to lengthen the time covered and leave behind former habits of short-term vision in conceding licenses for competition. Clubs who did not respect the regulations could be excluded from national and international competition.

In Spain LaLiga designed and implemented a model which went further than the basic FFP and UEFA regulations. It includes hitherto unprecedented rules for budgetary forecasting prior to the start of the season and an economic compliance control regulation for during and after it. It could be said that, in the Spanish case, financial compliance stricter than the FFP has been imposed. The

Economic Control Regulation (ECR) is defined as the sum of the regulations introduced by the Economic Control Committee, the budget forecasting regulations for clubs and limited sporting companies (also known as “a priori” economic control) and the League Clubs and Limited Sporting Companies Economic Control Code (known as “a posteriori” economic control).

These economic control regulations are intended to improve the transparency and responsible management of a business which is publicly expected to exemplify values associated with sport; values which are deeply rooted throughout Europe and which the EU itself often refers to in official declarations and legal documents. “European sport, and football in particular, is an inalienable part of European identity, European culture and citizenship (...) the European Football Model (...) is the result of longstanding democratic tradition and grassroots support in the community as a whole” (European Parliament Resolution 29.03.2007 section B). Also: “Football plays an important social and educational role and is an effective instrument for social inclusion and multicultural dialogue” (section C of the same resolution); “sport is a human activity based on essential social, educational and cultural values. It is a factor in insertion, participation in social life, tolerance, accepting differences and respect for rules” (Niza Declaration, Annexe IV). Hence the official view of the relationship between the economic and socio-cultural spheres is, in the case of football, more than clear.

Turning to factor (2), which refers to the context, we should stress that this coupling of concepts with practical endeavour is without precedent in other sectors of similar importance to the European economy. This is why malpractice in the sector’s economic management is in such striking contrast to the values on which the sport is founded. Precisely these financial malpractices force the football industry to observe a more strategic approach to SR. Only a strategic approach minimises risks (Breitbarth, Hovemann, Wazel, 2011), traditionally related to contradictions between its closeness to the positive values of sport (camaraderie, teamwork, health, sporting values, connection to the local community, identity, etc.) and corruption, match-fixing, scandals, fraud and other public stains (Mendelewitsch, 2007).

In addition to these risks, social laundering continues to emerge as a critical aspect that is wielded throughout the 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, although it is a slow implementation process that coexists with the immediacy in which the football ecosystem tends to develop (Fernández-Villarino, 2021).

Objective, method and analysis.

As we have remarked above, this study aims to explore how responsible corporate behavior, specifically self-imposed financial regulatory control, might subsequently be reflected in the financial performance of companies subject to such regulation. That is, in this study we aim to explore how financial compliance in the form of the ECR has impacted on the financial performance of professional football clubs in Spain. To this purpose we adopted a *quasi-experimental before and after* study design. This type of design assesses the object of study before and after a specific event in order to determine whether this event has had any effects on the object. In this case the event whose effects were examined was the coming into effect of the ECR in the fiscal year of 2012, and the object hypothetically affected was the clubs economic performance.

HERE THE METHODOLOGY DIAGRAM

Our sample was composed by forty-four Spanish League football clubs. The criterion for inclusion in the sample was that at some time they had competed in one of LaLiga's professional categories (first or second division) and that during the seasons studied here the ECR was applied to them. The dependent variable (economic performance) was analysed using 98 financial indicators for each club and for each season included in the study, namely 2010-11 (before the ECR) and 2014-15 (after the ECR).

The data analysed here was furnished by the Economic Control Service of LaLiga, which called on the clubs to provide up-to-date financial figures. After assessing the bulk of this information, a process of categorization and recoding reduced the 98 initial economic indicators to 34 operational categories. These were then recoded into 16 final indicators which complied with the requirements of data availability, coverage, reliability and validity for the seasons included in the study. The categories also responded to criteria of maximum parsimony, i.e. respecting the reliability and validity of the information inputs at the same time as maximizing explanatory and summarizing power in the outcomes of the analysis. The final 16 indicators can be found in Graph 1.

Our analysis began by seeking to confirm our initial hypothesis, i.e. that the coming into effect of the ECR had affected the clubs' financial performance. Due to the study design, the number of cases analysed and the type of variables (interval scale), we began with a *t*-test for paired samples. The results often showed differences that were slight, in terms of statistical significance, but interesting from the analytical point of view. The brief interval between the two data-collection periods, the heterogeneity of the cases and the strong inertia of a traditionally independent sector, reluctant to cede budgetary control of their sporting domain to a third party, were causes that undoubtedly affected this first stage of analysis. However, the generalised nature of the changes and their positive tendency (better financial performance in 2014-15) encouraged us to explore further through the polarization of scores. For this purpose the indicators were dichotomized in order to show whether there was any change after the coming into effect of the ECR. These differences were then analysed descriptively before finally carrying out a two-step cluster analysis to reveal any regular patterns in the clubs' financial behaviour.

Results.

As we can see from Graph 1 and Table 1, almost all indicators show interesting differences between the 2010-11 and 2014-15 seasons. The most outstanding of these are in pre-tax profits and net results. In both (basic indicators in any company balance sheet) we found more than 11-fold increases in just four seasons. Of the 16 indicators analysed, the *t*-test showed statistically significant differences ($p \leq 0.05$) in four: and in 11 of the 16 the differences in means show improvements in financial performance. Thus we can confirm that in general terms and for the whole set of clubs analysed, the ECR has had a strong and positive effect on financial performance.

Graph 1: Changes in financial indicators after the ECR (thousand €).

Table 1: *t*-test for paired samples.

In addition to these overall indicators (pre-tax profits and net results), the most outstanding differences were found in other key indicators. The clubs' main revenues improved: match day by 14.5% (income from sponsorship, merchandising, etc.) and broadcasting more than 10% (income

from matches shown on TV). The main expenses also improved, particularly financial ones, which fell by almost 34% ($p < 0.001$). This figure demonstrated a tendency towards economic independence and the restructuring of the sector which can leave no room for doubt. Of the indicators with significant differences, only commercialization showed (in the global analysis of the data) a negative trend (falling more than 18%, $p < .02$).

Turning to expenses, in the context of the regulation and control imposed by the ECR, these outline a scenario which can be seen as positive. The rise in expenses in non-sporting personnel (21.4%) is due to the professionalization of the clubs' management departments; thus we should interpret this as a proof of appropriate financial performance (productive investment). We can also see in the same positive light the slight rise in expenses in sporting personnel (5.3%) and the increase in supplies (more than 37%) and other exploitation expenses (9.1%): these can be interpreted as positive when profits also rise, as they did very sharply over the whole set of cases (increasing by 10,5 times).

Amortization of intangible assets also showed a positive tendency (rising by more than 11%), since it encompassed factors such as the reduction of outstanding debts and compliance with tax liabilities. In professional football this term also includes an essential item for financial control: player's federation rights. This is traditionally linked to the "faults" in clubs' economic management, but, after the ECR, marked a positive trend. For tangible assets the average overall difference was almost zero.

Other depreciation indicators also showed a positive trend. Those referring to the players showed a substantial improvement of almost 30% ($p < .000$) after the ECR. Indicators in non-sporting employees reflected investments in human resources, which is why we can also see the 4.4% difference as positive. These figures underline the improvements made in rationalization of investments and concern for their medium-term capitalization.

As we have already seen, the *t*-test only showed statistically powerful differences in a quarter of the total indicators. Most differences, however, had high magnitudes. Taking these two statements together, we may suspect the presence of causes strongly linked to the wide heterogeneity of the cases analysed (as we see from Table 1, standard deviation measures). Also other reasons of a more structural nature, such as a particular management culture with strong inertia in the face of such radical changes (the imposition of compulsory regulation of a corporate cultural nature), or the degree of economic development of the clubs' local areas, may shed light on the whole analysis and thus afford insights into the ECR's impact on financial performance. These last two causes are discussed further in the following section (Discussion).

Table 2: Two-step clusters.

By means of the cluster analysis (Table 2) we aimed to shed light on the degree of heterogeneity in the set of cases studied. Although the high levels of standard deviation in the *t*-test had already pointed in this direction, the results of the cluster analysis corroborated the large differences between clubs in the impact of the ECR. The analysis yielded three groups of clubs, or (what amounts to the same thing) three ways that the clubs absorbed the financial changes stemming from the ECR. In terms of distinguishing features, we observed:

C1: There was a clear contrast in profits and results between C1 (no club in the group improved

after the ECR) and the other two clusters. C1 was the smallest group of clubs, and also registered weaknesses in match day, broadcasting, commercialization, other revenues and other expenses. The other indicators showed positive trends in the majority of clubs making up this group, with higher scores in amortizations/depreciations and staffing costs.

C2: C2 was the cluster showing the best effects in financial performance. Nearly all the clubs in this group showed positive changes in results and profits, as well as match day and broadcasting.

C3: This group was also notable for positive results in match day and broadcasting revenues, while showing improvements in commercialization (bearing in mind that overall, this was the indicator that evolved most negatively after the ECR) and worse results in financial costs, where only three of the 18 clubs in the group improved after the ECR.

Discussion and conclusions

Our findings reveal a general improvement in the economic performance of the clubs after the coming into force of the ECR, with a particular stress on profits and results. The threat to the sector noted by Martín (2016) has been reduced by complying with the ECR as a step towards ethical business practice. This ethical practice, then, could be linked with economic improvement, a relationship which has already been noted by studies in other sectors (Maignan, Ferrell & Hult, 1999; Barko, Ranneboog, Baker, Filbeck & Kiyamaz, 2015). In turn, this coupling of two types of performance (financial and ethical) makes the profitability of the sector easier to uphold for shareholders; and this purpose fits with the current social context, which demands greater transparency and more sustainable social behaviour from the business community. Therefore this study's initial hypothesis meets a positive response. This is a change which, while it was imposed from outside (UEFA regulations), has within a very short period prompted a highly advantageous turn for the better in company financial management.

The outstanding growth in the most important revenue indicators can be attributed to the increase in match attendance and the larger number of matches played. The main causes could be found in more proactive commercial management in the media and the clubs' greater efforts towards professionalization – not only in advertising management, but also in the whole area of non-sporting personnel, increasingly professionalised and highly trained in their various management fields. This improvement in the modernization and professionalization of human resources for management tasks could be expected to improve financial health of the clubs: 1) cutting and subsequent elimination of debts with the players. In this way, in the 2015/2016 season, following the implementation of ECR, the clubs managed to significantly reduce the debt owed to their players. Proof of this is the drastic reduction in the number of complaints filed by footballers for non-payment of wages. Thus, in the 2015/2016 season, 6 complaints were filed (amounting to €500,000.00), while in the 2014/2015 season, 60 were filed (amounting to €7 million), a decrease of 90%. (LaLiga data 2015 <https://www.laliga.com/noticias/reduccion-historica-de-las-denuncias-de-jugadores-a-clubes-de-laliga>) 2) Indirectly, these debts generated others with the Social Security and the Tax Agency, which were also being corrected. In consequence, public debt has experienced a variation of almost 87% between June 2013 and June 2018. Moreover, at the end of the 2017/2018 season, all maturities of deferrals and one-off agreements with public finances were fully met (Professional Football Economic Report. LaLiga 2018 pag. 88). 3) Discipline of cost-income balance in the main expense of professional clubs: player contracts (Professional Football Economic Report. LaLiga 2018 pag. 151 y 152). 4) Progressive change in the management culture,

turning towards modernization, rejuvenation of managers, business diversification, or contribution to employment and the Spanish economy. In this regard, at the close of the 2017/2018 season, the growing importance of LaLiga in the Spanish economy as a whole is evidenced by the cumulative average annual growth of the revenue generated by LaLiga (+12.3%) with respect to the Spanish Gross Domestic Product (GDP) at market prices, over the last seven years (+2.5%). Thereby, since LaLiga has been analysing this data, prior to the application of the NCE (2011/2012), the average annual growth differential has widened to almost five times the cumulative total. (Professional Football Economic Report. LaLiga 2018 page 82). With respect to LaLiga's contribution to employment, in the 2016/2017 season, it is estimated that around 1.0% of the total employed population in this country is related to professional football (Professional Football Economic Report. LaLiga 2018 pag. 86)

Turning to costs, these are consistent with this analysis. There were investments in professionalization which represented (in the medium term) a radical change in the football sector on a company level. If we look at amortizations, their tendency after the ECR seems to mark a path towards the professionalization of the sector, both in internal terms (labour relations) and external (commercial exchanges). If we look at players and intangible assets in particular, the improvements may be explained by: (1) a fall in the price of players due to the adjustment of costs to the real financial capabilities of the clubs; and (2) a boosting of football academies and reserve talent stock. The excesses in costs and outstanding debt, due to the purchase of federation rights, had previously been one of the endemic wrongs of clubs' economic management. It is often argued in the sector that this was the reason that UEFA created and implemented the Financial Fair Play regulation.

In contrast, however, we are currently seeing a threatening *revival* of the previous management model which set sporting objectives over and above clubs financial viability: "winning" at the cost of putting the organisation's survival at risk. The paradigmatic case was Barcelona Football Club's release of Neymar from his contract to Paris Saint-Germain in the 2017-18 season through a €222m buy-out clause. This marked the start of a spending spree in transfers with completely unprecedented fees. Since then the transfer market has shown signs of inflation, thereby putting clubs financial balance at risk. This should be a warning sign to football's top executives, and in fact the whole sector, as the undesirable consequences of this management model are unfortunately well-known.

On the other hand the improvement in indicators of staffing costs and other exploitation costs have brought higher social security contributions and better punctuality in payments of salaries and suppliers. This is another proof of improvements in the quality and specialization of personnel. This in turn is linked to the unstoppable growth in the football industry, which is increasing compelling clubs to seek highly qualified workers in innovative professions with very scarce presence in the traditional labour market. Indicators such as jobs created in Spanish professional football in 2011-13 point in this direction: more than 140,000 full-time jobs were created, broken down into 66,000 direct jobs, 60,000 indirect and 17,000 induced (Socio-economic Report on Professional Football in Spain, KPMG, 2015). In Spain the total earnings of the football industry for the 2016-17 season were more than €15,688 million, 1.37% of Spanish GDP. Furthermore, for each euro of the LaLiga's direct activity, €4.2 were generated in additional income in the wider economy (PWC report, based on LaLiga data, 2018). Thus we can conclude that the Spanish football sector is breaking all the major trends in the labour market in Spain, which in general shows the opposite tendency.

As we remarked above, our findings, and especially the results of our cluster analysis, suggest that the clubs heterogeneity may explain the wide variability in results (both in the descriptive statistics and the cluster analysis). Although there are reasonable similarities in clubs corporate culture, there are also many differences in context among them, for example their histories, cultures, geographical locations and economies, which also have an obvious impact on the profiles of their executives and the quantitative and qualitative characteristics of their members and fans (A Social Responsibility Map of Spanish Professional Football League Clubs, page 84; LaLiga Foundation, 2015) .

In addition to heterogeneity as an explanation for the varying responses of clubs to the ECR, our findings suggest a second hypothesis in the sphere of corporate management: that of a radical shift. While we cannot confirm this conclusively from our data (due to low levels of statistical significance in most of the financial indicators analysed in the *t*-test), our findings do suggest that professional football clubs can move rapidly from traditional attitudes and informal management habits towards more modern practices in which professionalization, the regulation of processes, regulation and formal relationships mark a new model. The introduction of the ECR has proved a rapid boost to control mechanisms and their benefits. The top management of Spanish football in particular seems to have taken the first step towards responsible business. This “tone at the top” favouring compliance has been seen to be a spur for employees in organizational structure and other roles, in terms of accepting this culture and making endeavours towards its positive impact, both internally and externally (Schwartz & Tilling, 2009; Lail, McGregor, Stuebs & Thomasson, 2015).

Corporate changes in the area of compliance and responsible entrepreneurship in professional football should not be distinguished in any special way from any other sector. Thus in football we may expect to find similar trends to other business areas where the culture of compliance and responsible practice has shown radical impacts. Our findings here concur with the conclusions of various scholars in other sectors. For example, Vanni (2017) finds that the culture of compliance in the banking sector should not be seen as a cost, but rather an investment, due to the wide range of positive impacts it generates in a modern business, where improvements in compliance yield benefits in corporate stability and credibility-reputation, creating more advantageous returns than investments in processes. In a very short time compliance has become a real working method which has taken root in all the departments and areas of organizations.

Hence we may foresee that the culture of compliance will spread from the finance departments to other management areas. Its connection with ethical business practice is directly linked to the more complex (in social terms) concept of the “citizen company.” Walters & Chadwick (2009) suggest interesting bases on which professional football clubs might move from a traditional profit-oriented company model towards a more contemporary one oriented towards relationships of integrity with the sport’s environment. Our study shows that the ECR has been a starting point for the development of Spanish professional football clubs towards this type of “citizen company,” which sees its sphere of activity as socially diverse and interconnected. Appropriate, responsible management of diversity and interconnection can lead to business sustainability in its widest sense: economic, social and environmental.

In that sense, an in-depth analysis of the general context of changes in corporate management models, and specifically in football management model, as well as other contextual reasons, which could have contributed to the significant improvement of the financial indicators analyzed, is still pending. Some of these reasons could be found in the rise of pay-per-view television, where football has played a driving role and a great commercial force. At a more general level, the

pressure of new standards and requirements demanded by the market itself, in addition to regulatory expansion: ethical expectations, sustainability standards (millennium goals, SDGs, ISO26000, GRI ...). With our initial objective met, we can now suggest further lines of research. We have already mentioned the interest of exploring and explaining in more depth the structure of the sector and its development in the pre-post ECR period. But it would also be particularly interesting to determine to what extent improvements in financial performance have also boosted social performance. Confirming such a positive effect would represent a direct vindication, from the social point of view, of the endeavours made by the clubs in the area of economic control. Further, and as the specialized literature states (Franch, Vivó & i Soler, 2008; Truñó & Criado, 2008; Mohr, Webb & Harris, 2001; Vivó & Franch, 2008), it would endorse the argument that ethical improvements in corporate culture have a general effect on business financial viability in its different aspects: economic, social, environmental and in governance.

The main studies in this line also acknowledge both the enormous interest of exploring this relationship in greater depth and the scarcity of classical, systematic, in-depth studies linking the two types of performance, especially in the sporting sector. Some research with objectives pointing in this direction exists, for example that of Inoue et al. (Inoue, Kent & Lee, 2011), who study the relationship between financial and social performance using a single indicator, that of beneficial cost, as an influential variable in boosting financial performance in the professional clubs of four large American leagues (basketball, American football, baseball and hockey). Their most interesting conclusion stresses the key role of the assimilation of CSR in company culture as a real driver of financial performance. Those studies which demonstrate the relationship between CSR and financial performance most conclusively also stress, with the same clarity, the need to undertake further research to unequivocally clarify this relationship on an experimental level, focusing to sufficient depth on specific case studies (Extejt, 2004).

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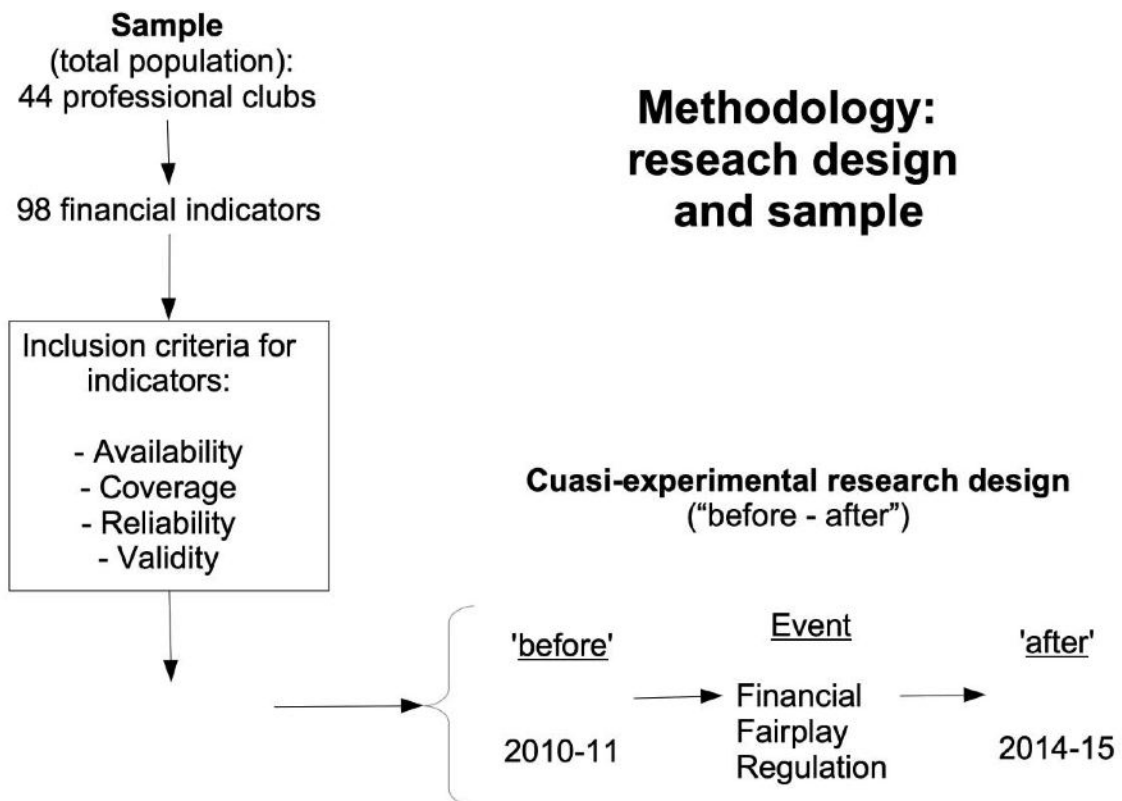
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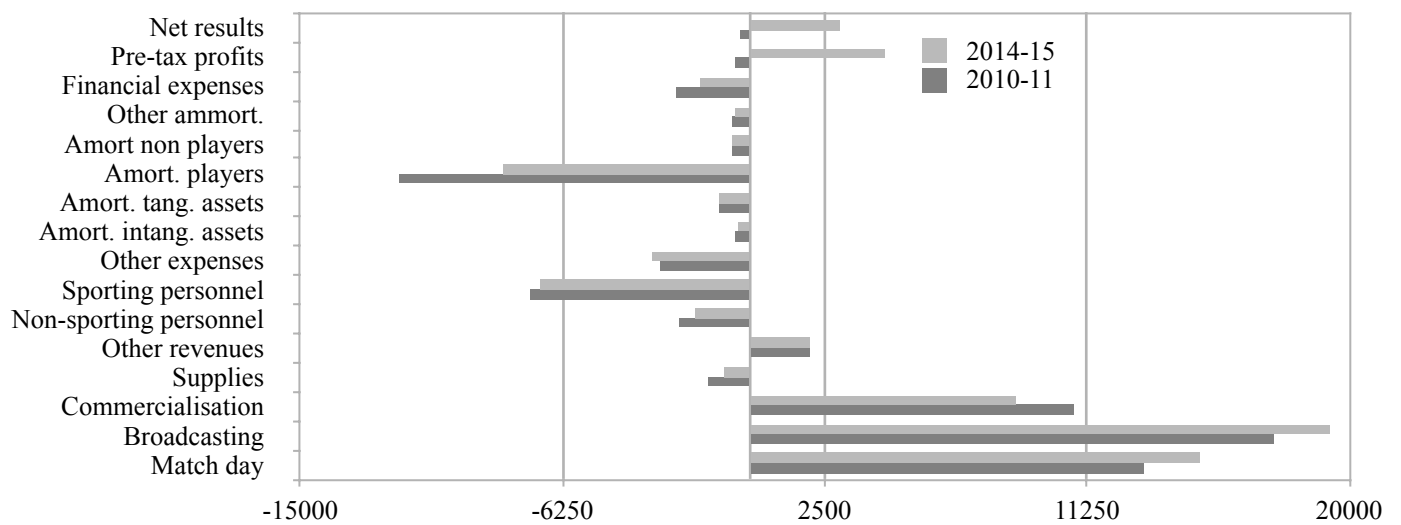
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Tables and figures.

METHODOLOGY DIAGRAM



Graph 1: Changes in financial indicators after the ECR (thousand €).



Source: created by the authors.

Table 1: *t*-test for paired samples

		Average	N	Deflectio n típ.	Error típ. O f t h e average
Pair 1	Match day 1	13144,4	44	36903,16	5563,3614
		48		45	
	Match day 2	15047,0	44	45355,58	6837,6117
		24		51	
Pair 2	Broadc. 1	17512,6	44	33275,18	5016,4226
		71		31	
	Broadc. 2	19374,1	44	33470,04	5045,7998
		14		91	

Pair 3	Comm. 1	10808,9		33636,06	
		49	44	34	5070,8274
	Comm. 2	8856,22		36823,38	
		0	44	81	5551,3346
Pair 4	Supplies 1	-1393,5		3654,743	
		48	44	9	550,9734
	Supplies 2	-874,65		2015,331	
		2	44	7	303,8227
Pair 5	Other reven	2046,86		3200,339	
		0	44	2	482,4693
	Other reven	1975,66		3812,447	
		1	44	4	574,7481
Pair 6	Non sp. per.	-2361,7		6117,642	
		99	44	9	922,2694
	Non sp. per.	-1855,2		5039,237	
		49	44	5	759,6936
Pair 7	Sp. per. 1	-7359,7		10580,91	
		60	44	23	1595,1325
	Sp. per. 2	-6968,1		12207,15	
		43	44	45	1840,2978
Pair 8	Other exp. 1	-2935,7		6062,586	
		69	44	5	913,9693
	Other exp. 2	-3203,5		7342,133	
		76	44	8	1106,8683
Pair 9	Amort. int. a	-466,45		582,5554	87,8235
		2	44		

	Amort. int. a	-414,94	44	511,8177	77,1594
		4			
Pair 10	Amort. ta. a	-1052,1	44	2207,000	332,7178
		79		3	
	Amort. ta. a	-1051,0	44	2628,251	396,2239
		60		9	
Pair 11	Amort. play	-11677,	44	16643,88	2509,1600
		310		42	
	Amort. play	-8194,4	44	15690,34	2365,4082
		19		29	
Pair 12	Amort. non.	-576,00	44	341,7387	51,5190
		0			
	Amort. non.	-601,23	44	775,6574	116,9348
		3			
Pair 13	Other amort	-571,25	44	192,1906	28,9738
		0			
	Other amort	-507,64	44	163,2691	24,6137
		3			
Pair 14	Financ. exp.	-2416,0	44	4549,358	685,8415
		79		1	
	Financ. exp.	-1598,0	44	3826,668	576,8920
		12		7	
Pair 15	Pre-tax prof	-476,14	44	19586,34	2952,7529
		8		67	
	Pre-tax. pro	4508,10	44	11439,12	1724,5136
		2		89	

Pair 16	Net results 1	-303,67	44	17860,69	2692,6008
		0		31	
	Net results 2	2953,93	44	8607,167	1297,5793
		2		6	

Source: created by the authors.

Table 2: Two-step clusters.

		Cluster		
		C1	C2	C3
Match day	Non improv.	9	6	0
	Improv.	2	9	18
Broadcasting	Non improv.	6	0	3
	Improv.	5	15	15
Commercialisation	Non improv.	10	10	9
	Improv.	1	5	9
Supplies	Non improv.	3	8	16
	Improv.	8	7	12
Other revenues	Non improv.	10	4	6

	Improv.	1	11	12
Non-sporting personnel	Non improv.	3	6	15
	Improv.	8	9	3
Sporting personnel	Non improv.	1	3	18
	Improv.	10	12	0
Other expenses	Non improv.	11	1	7
	Improv.	0	14	11
Amort. Intang. Assets	Non improv.	4	5	9
	Improv.	7	10	9
Amort. Tang. Assets	Non improv.	3	8	6
	Improv.	8	7	12
Amort. Players	Non improv.	1	4	5
	Improv.	10	11	13
Amort. Non players	Non improv.	9	10	13
	Improv.	2	5	5
Other ammort.	Non improv.	2	3	0
	Improv.	9	12	18

Financial expenses	Non improv.	7	9	15
	Improv.	4	6	3
Pre-tax profits	Non improv.	11	1	7
	Improv.	0	14	11
Net results	Non improv.	11	3	7
	Improv.	0	12	11

	Freq	%
C1	11	25.0
C2	15	34.1
C3	18	40.9
Total	44	100.0

Source: created by the authors.

Artículo segundo. “A Social Responsibility Map of Spanish Professional Football League Clubs.” Capítulo de libro “Corporate Responsibility, Sustainability and Markets” publicado por Palmgrave. Fecha de publicación 20.05.2021

Roberto Fernández-Villarino y José Andrés Domínguez-Gómez.

1. Introduction: Why a social analysis of football clubs is needed

This paper presents a descriptive analysis of the social performance of the football clubs taking part in the two professional categories comprising the Spanish Professional Football League (from here on LaLiga). The data are presented on the basis of indicators adapted to the sector, drawn from the ISO 26000 international guidelines for Social Responsibility (SR). Data was gathered during the 2014-15 season, immediately after the coming into effect of the Economic Control Regulations (ECR from here on). This set of rules was an innovation, since it was designed by the clubs themselves and was therefore self-imposed, with the objective of ensuring the viability of a sector which had begun to manage large economic volumes without the necessary professionalization and financial regulation. The clubs, through LaLiga (the governing body of Spanish professional football), had decided to equip themselves with a compulsory model of economic governance which would regulate the sector and thereby guarantee its financial sustainability. The most serious sanction for lack of compliance with the regulations is expulsion from competition (relegation to non-league status). Five years have now passed since the coming into effect of the regulations and the sector is unanimous in seeing the impact of the ECR as positive, homogenizing their management model, which in turn ensures their financial sustainability and, as the data presented here show, moves them towards social sustainability, enhanced balance and transparency both in sporting competition and other activities (merchandising, external investment, etc.).

There are various reasons for academic interest in the data presented here. The first factor is the theoretical background to the convergence of financial performance and social performance in company management (Franch et al., 2008; Gual and Criado, 2008; Mohr et al., 2001; Vivó and Franch, 2008). This convergence favours profitability for shareholders in the current social context of strong pressure towards transparency and sustainable behaviour (Ashley and Coutinho 2000; Tomei, 2000). At the same time our study foreshadows more sophisticated research, with longitudinal, inferential or other design models, the need for which will arise in the near future due to the growing importance of professional football as an entertainment industry.

Also, this study is justified by the increasing economic impact of the football sector. What was originally a simple sporting activity has now become a genuine *industry*, providing entertainment every day of the week. Economic figures for professional football are currently at the same level as those of the theatre, cinema, television, etc., with a current annual world turnover of €30,000 million, close to that of the large Hollywood studios (FITS Forum, September 2015, Geneva). Football generates more income than all four large American professional leagues taken together (the NFL, NBA, MLB and NHL), and in 2016 represented 40% of the profits from professional sports worldwide, estimated at €72,000 million (Andrews, M. 2016). In Spain the total earnings of the football industry for the 2016-17 season were more than €15,688 million, 1.37% of Spanish GDP. Furthermore, for each euro of the LaLiga's direct activity, €4.2 were generated in additional income in the wider economy (PWC report, based on LaLiga data, 2018).

The third point justifying this study is the importance of football in the cultural, social and educational fields. Football, as a cultural activity, plays a part in the transmission and strengthening of social, geographical and political identities (through the individual's links with the team/group and the group's with the territory). It is also a tool for socialization and education in values (effort, sacrifice, pursuit of the prize, competitiveness, friendship, etc.). From the extensive literature on these topics (amongst others, Hunt, Bristol and Bashaw, 1999; Melnick, 1994; Sutton et al., 1997), it is worth noting research stressing the affective power of supporting a football team, leading to what is currently studied as the 'fan phenomenon' (Walker et al., 2019). Thus, sport in general and football in particular represent an ideal platform for promoting actions for social change on both local and global levels (Breitbarth, Hovemann and Wazel, 2011). The growing importance of football in the socio-cultural sphere is clearly reflected in the regulations, which have increasingly linked sport with values. In this respect we could mention, for example, European Parliament Resolution, 29th March 2007, on the future of European professional football (2006/2130 (INI) and the Nice European Council Declaration on Sport (10/12/2000; IP/00/1439).

Thus here we present a brief yet unprecedented account of the social performance of the Spanish professional football sector, in a context in which recent pressures on the sector towards financial regulation has made its economic production soar, and with this also its importance in society and the media. This context has spurred Spanish football clubs to corporatize and to professionalize their management, with the result that they are increasingly similar to 'normal' companies participating, like any other, in a market which is as complex and exacting as the society it forms part of. The market and society at large expect companies to behave responsibly, and football is beginning to respond to this demand. That is why it is also closely linked to the main theme of the book "Corporate, Responsibility and Markets".

2) Theoretical framework: Corporatization, professionalization and social responsibility in football

Currently, actors in the field of Social Responsibility (SR) in organizations (companies and institutions) increasingly interpret the concept in terms of its complexity and significance for corporate objectives. A company can no longer be understood without taking into account its social, territorial, cultural, political and environmental settings (Martinuzzi and Schönherr, Engert and Baumgartner, 2016, Engert et al., 2016; Schönherr et al., 2019). Gradually a vision of SR is being adopted which makes it into an overall framework for the company, giving more attention to aspects such as business ethics, policies for compliance with regulations, decent working conditions, taking social risks into account, the leadership model, constant improvement of internal communications, and commitment to the improvement of learning and training (Schönborn et al., 2018).

Furthermore, social sustainability management is gaining importance in political, social and economic agendas as an approach to global agreement for facing the challenges of the future. Management models now have the objective of bringing competitiveness into line with the requirements of a complex concept of sustainability in which social factors become the drivers of integrated, balanced and reasonable development. This means that when SR is properly integrated into the business model it creates trust, improves the reputation of the firm and strengthens the latter's relationships with the community, in pursuit of corporate objectives which are no longer

merely based on profit, but rather on the stakeholders themselves within the company's relational context (Herrmann, 2004).

This approach to SR has become the norm in many industries and economic activities (McKinsey and Company, 2006, 2009), but has arrived late to the professional sports industry in general, and to football in particular (Breitbarth and Harris, 2008; Smith and Westerbeck, 2007; Walters and Chadwick, 2009). Thus in the mid-1990s football was used by some governments as a key element in promoting their own political objectives (Tacon, 2007), instrumentalising it to boost and increase business generally (Anagnostopoulos and Shilbury, 2013).

However, the political economy of football has undergone a major shift in recent decades (Breitbarth and Harris 2008), enabling stakeholders to gain ground on shareholders (Freeman, 2008). Comparison of sources of clubs' income before and after 1990 fully confirms this change. A model of funding typical to the 1980s, based on the principles of speculation, subsidies, sponsors and localism (SSSL), has given way to one based on appealing to the media, the figure of the magnate, merchandising, markets, and globalism (MMMMG; Andreff's, 2000). This shift lies behind the need to develop a more ambitious, more modern strategy, founded on contemporary management values, oriented towards the global market and SR having a fundamental role in communication with stakeholders, through which the firm can demonstrate good governance and alignment with their activities (Bale, 2002; Barn and Baines, 2004; Szymanski, 1998). The soaring volume of business generated by the sector has accelerated its corporatization, a process also fuelled by the scrutiny of regulatory organisms, international NGOs and other community groups (Breitbarth et al., 2011).

Currently the sporting world, and football especially, figure increasingly in studies of corporate economy and management (Bryson et al., 2015), in a clear response to this growing socio-environmental complexity and the tensions involved in their transformation into a fully 'normal' sector (similar to other spheres of economic activity) in both internal aspects (within companies) and external aspects (relationships with their environments). The sector no longer deals with *fans* but *consumers* (whether fans or not), who analyze brands and question their trust in them and approach or avoid them by assessing (intuitively or rationally) their social performance (Lee and Shin, 2010). Moving to the centre of management concerns we see factors such as ethical behaviour, integrity, clarity and transparency of the information provided to shareholders, investors and society as a whole. From the historical perspective of SR we could say that, according to the data shown below, football is gradually embracing the classical concept of *corporate citizenship* or the *corporate citizen* (Silvestre et al., 2018), in which the company has a duty to commit itself more thoroughly to facing society's challenges, beyond its purely legal obligations. This duty is nourished by citizens who are concerned about the challenges confronting society as a whole and increasingly committed to tackling them: citizens who participate more in the political community and exert pressure towards convergence with *global corporate citizenship* (Ashley and Coutinho 2000; Tomei, 2000).

At this transitional moment for the sector, as it shifts from a classical profit-based management model to another centred on the actors involved, debate arises around the potential relationship between economic and social performance. Plentiful studies over the last decades have shown that SR is economically positive for organizations, that it can lead to higher profits, and that it can reach more diverse publics, thereby also driving enhanced earnings (Burt, 1983; Margolis and Walsh, 2001; Pava and Krausz, 1996; Roman et al., 1999; Stanwick and Stanwick, 1998; Ullman, 1985). SR initiatives can influence consumers' intentions to buy (Murray and Vogel, 1997; Sen and Bhattachary, 2001), and the company's ethical track record is increasingly coming under consumer

scrutiny (Creyer and Ross, 1997). For some years now the literature has pointed to the impact of new values such as cooperation (versus competition) on the influence of the brand and intentions to buy (Klein and Dawar, 2004).

Does the influence of SR on consumer attitudes show itself in the same way in the sports industry as in others? Smith and Westerbeek (2007) conclude that, in terms of SR, there is no distinction between a sports-based organization and other corporations. However, as Walker et al., (2019) argue, the sports industry cultivates an ‘affective bond’ which can bestow on it values distinct from other industries. This affectivity has to do with sport’s ability to bring together all types of groups on an equal footing in common spaces; to create group identities which enable an extremely diverse range of people to participate with the same excitement, thereby transcending all frontiers (Robertson and Giulianotti, 2006). Factors identified as being clearly sensitive to this strong affective bond include reputation, sponsorship and the close identification of football teams with their local communities. Thus there is fertile ground for shaping the perfect consumer: passionate about (or at least identified with) the company, its brand and its symbols, the company in turn being closely associated with a shared territory and cultural register.

3. Method

The results shown here stem from fieldwork undertaken throughout Spain, surveying 32 professional football clubs from the total of 42 taking part in competition in the 2014-15 season (a coverage of 76.2%). The research method adopted was the mixed, semi-structured interview, responded to by the head managers of the clubs and/or their foundations. The data collection was part of the project titled Fair Play Social, an initiative of the Professional Football Foundation (FFP) and LaLiga, which to date is still under way. The overall objective of the project is to promote SR among the member companies (clubs).

The tool used for gathering data was composed of: (1) socio-demographic details of the informants and closed questions on characteristics of the club of interest for SR management; (2) SR indicators adapted from the ISO 26000 guidelines; (3) open questions on the companies’ social activities and projects. The challenge facing the tool was twofold. Firstly, it had to be aligned with the standard international guidelines (ISO 26000), the criteria of reference both for the FFP-LaLiga’s strategic plan for SR in the sector and also for reporting standards for non-financial information (in this case the Global Reporting Initiative in its 4th version, GRI4). Secondly it was the first social analysis of the sector, which meant that it had to be limited to the minimum possible number of indicators; indicators that could also be completed with readily accessible, reliable data, enabling informants to respond to them (bearing in mind the circumstances of the study: participants’ high workload – and hence the risk of their not completing the survey – and the originality of the topic).

In the table below the indicators chosen are shown, with their link to each ISO dimension. These are indicators with an adequate degree of commonality, that is, their data can be collected in all or almost all football clubs, directly accessible on their websites, and therefore can be representative of the particularities of the sector. On the other hand, the fact that the chosen indicators are linked to some of the dimensions of ISO 26000 helps these or other authors to advance towards the creation of a system for measuring performance in social sustainability in the sector: the problem of Standard and comparable measurement of social performance is one of the great challenges of large international sustainability knowledge and reporting projects (GRI, SDGs ...).

Table 0. Selection of indicators chosen by each ISO dimension.

ISO26000 dimensions	Indicators
Organizational Governance	Number of women in management positions in the club Number of women in management positions in the foundation
Human rights	Accessibility to club facilities for users with reduced mobility Accessibility to club facilities for members and followers Accessibility to interior club facilities or annexes
Working practices	Measures for fostering work-life balance
Environment	Measures for saving supplies (utilities) Waste recycling methods Measuring environmental impacts
Fair operating practices	Prioritizing contracts with SMEs Prioritizing contracts with local suppliers
Consumer affairs	Availability of personnel for attention to clients Procedures for complaints and claims by clients
Active participation and community development	Number of events associated with corporate SR

Source: own authors

As indicated above, the open short-answer questions centred on clubs' social activities and projects, gathering information on their type, objectives and geographical scope. The complete set of responses was transcribed, coded and analyzed using content analysis software (Atlas.ti v8.0). Categorization of objectives yielded the following topics: sport schools and campuses, sports-based leisure activities, educational activities, support for NGOs and other bodies, art (culture), gastronomy, grants and awards, activities and actions for vulnerable groups, gender equality actions, alternative football, public relations (club – society), intercultural actions and cooperation with countries of the South, collective agreements and sponsorships, acknowledgements and homages, actions in hospitals and blood donations, benefit events and fund-raising, and lastly a miscellaneous category of 'others.' The field of social action was divided into five levels: local, provincial, county/region, national and international. The complete number of objectives set out in the interview was recoded into a total of 17, whose wording is shown in Table 4. Throughout the research process, the Ethics principles were complied. For this, both the LaLiga Foundation and LaLiga's regulatory compliance and data protection body controlled, through their internal compliance protocols, that authors have complied with the key principles (such as confidentiality, data protection, research integrity, etc.) in every stage of data collection, storage and analysis.

4. Results.

Characteristics of the club of interest for SR management and informants' socio-demographic details.

Table 1. Characteristics of the club of interest for SR management and informants' socio-demographic details.

		n	%	Mean
Table 1. Characteristics of the club of interest for SR management and informants' socio-demographic details				
Having a foundation			73 %	
Gender of club president	Male	27	90,0 %	
	Female	3	10,0 %	
Age of club president				52,00
Academic qualifications of club president	None	0	0,0 %	
	Primary school	2	6,7 %	

	Secondary school	4	13,3 %	
	Bachelor's degree	15	50,0 %	
	Postgraduate degree or PhD	9	30,0 %	
Time position held by club president	1 to 4 years	18	60,0 %	
	5 to 8 years	6	20,0 %	
	9 to 12 years	1	3,3 %	
	More than 13 years	5	16,7 %	
Gender of person in charge of club SR activities	Male	21	77,8 %	
	Female	6	22,2 %	
Age of person in charge of club SR activities				41,00
Academic qualifications of person in charge of club SR activities	None	0	0,0 %	
	Primary school	0	0,0 %	
	Secondary school	1	3,7 %	
	Bachelor's degree	16	59,3 %	
	Postgraduate degree or PhD	10	37,0 %	
Time position held by person in charge of club SR activities	1 to 4 years	15	57,7 %	
	5 to 8 years	3	11,5 %	
	9 to 12 years	4	15,4 %	
	More than 13 years	4	15,4 %	
Would you say that you know how to explain what Corporate Social Responsibility (0-10)		32		8,23

Source: own authors

Many Spanish football clubs have set up a foundation through which they channel their social actions. Thus we found that the clubs organized such endeavours in two ways: either through a foundation or without one. At the time of gathering the data 73% of clubs had chosen to set up a foundation. The highest-ranking executives of the clubs were mostly male, with a mean age of 52. 80% of club presidents had university degrees. Most had held the position for less than 5 years (60%). The person in charge of the clubs' SR activities (our informant) was also chiefly male (77.8%), although in this role there were more than double the number of women presidents. Overall, these executives were younger, almost all with university degrees and including a large number of postgraduates (37%). The new professional profile of the football club manager responds to these characteristics of youth, highly educated and trained and increasingly female in gender.

Table 2. SR Indicators (ISO 26000).

Table 2. SR indicators (ISO26000)	n	%	Mean
Number of women in management positions CLUB	32		2,04
Number of women in management positions FOUNDATION	32		1,06
Level of accessibility to club facilities for users with reduced mobility (0-10)	32		6,93
Level of accessibility to club facilities for members and followers (0-10)	32		6,93
Level of accessibility to interior infrastructures or annexes to the stadium (0-10)	32		7,27
Level of accessibility to facilities for workers, suppliers etc. to offices (0-10)	32		8,23
Measures for ensuring work-life balance	32	63 %	
Measures for savings in regular supplies	32	77 %	
Methods of waste recycling	32	73 %	
Measurement of environmental impacts	32	33 %	
Prioritization contracting services from SMEs	32	67 %	

Prioritization contracting services from local suppliers	32	93 %	
Existence of personnel devoted to attention to clients	32	87 %	
Existence of procedures for complaints and claims from clients	32	100 %	
Number of SR events	32		24,27

Source: own authors

Decision-making posts are still mainly occupied by men, although women are represented both on management boards (an average of above 2) and among heads of foundations. Accessibility to club facilities for all actors associated with the company was scored as ‘excellent’ (from 7 to 9). In the previous decade, and particularly after the ECR came into effect, clubs had developed their infrastructures in line with the requirements of universal access and other factors related to sustainable performance in terms of the new SR. This was also the case for measures for saving regular supplies (water and energy, essentially) and waste recycling; for both indicators we found percentages of around three quarters of the clubs interviewed. In aspects relating to the environmental dimension of the ISO 26000, the relatively low frequency of measurement of environmental impacts was notable (only one out of every three clubs had carried this out), contrasting with the normally close attention to waste recycling and energy and water savings. Aside from this, the vast majority of clubs prioritized contraction of local providers (93%), preferably SMEs (67%). The difference between these two figures was explained informally by interviewees in terms of the difficulty of finding certain highly specialized or high quality services and products in the local market. In consumer affairs, almost all clubs had personnel devoted to attention to clients, in addition to systematic procedures for dealing with complaints and claims. As in the case of waste recycling and regular supply savings, this high frequency is most likely due to the legal obligation to have such procedures. Lastly, the clubs declared an average of over 24 external activities or events seen as SR.

Table 3. Club social activities and projects.

Table 3. Club social activities and projects	n	%
Sports schools and campuses 14/15	15	46,9 %
Sports-based leisure activities 14/15	8	25,0 %
Educational activities 14/15	20	62,5 %
Support for NGOs and other bodies 14/15	25	78,1 %

Art, culture and/or gastronomic activities 14/15	9	28,1 %
Grants and awards 14/15	8	25,0 %
Activities and actions for vulnerable groups 14/15	19	59,4 %
Gender equality actions 14/15	4	12,5 %
Alternative football 14/15	4	12,5 %
Club-society relationships 14/15	16	50,0 %
Interculturality actions and cooperation with countries of the South 14/15	9	28,1 %
Collective agreements and sponsorships 14/15	8	25,0 %
Acknowledgements and homages 14/15	7	21,9 %
Actions in hospitals and blood donation 14/15	12	37,5 %
Benefit events and fund-raising 14/15	6	18,8 %
Other 14/15	8	25,0 %

Source: own authors

Turning to the social activities and projects carried out by clubs in their environments, support for third sector bodies was the most frequent: almost four out of five clubs carried out some kind of investment (economic, with their own resources or provided by the brand) in this category. Educational activities and those oriented towards vulnerable groups were in second place (around 60% of the clubs undertook these). The third-ranking group of projects was in the area of sport schools and campuses and public relations (around 50%). The wide variety of social activities was completed with another seven types, performed by approximately one in four clubs (international cooperation, cultural and leisure activities, collective agreements, sponsorship and homages). Less frequent was the organization of benefit events and actions in favour of gender equality; these were undertaken by only 12.5% of clubs.

Table 4. Objectives of activities and projects.

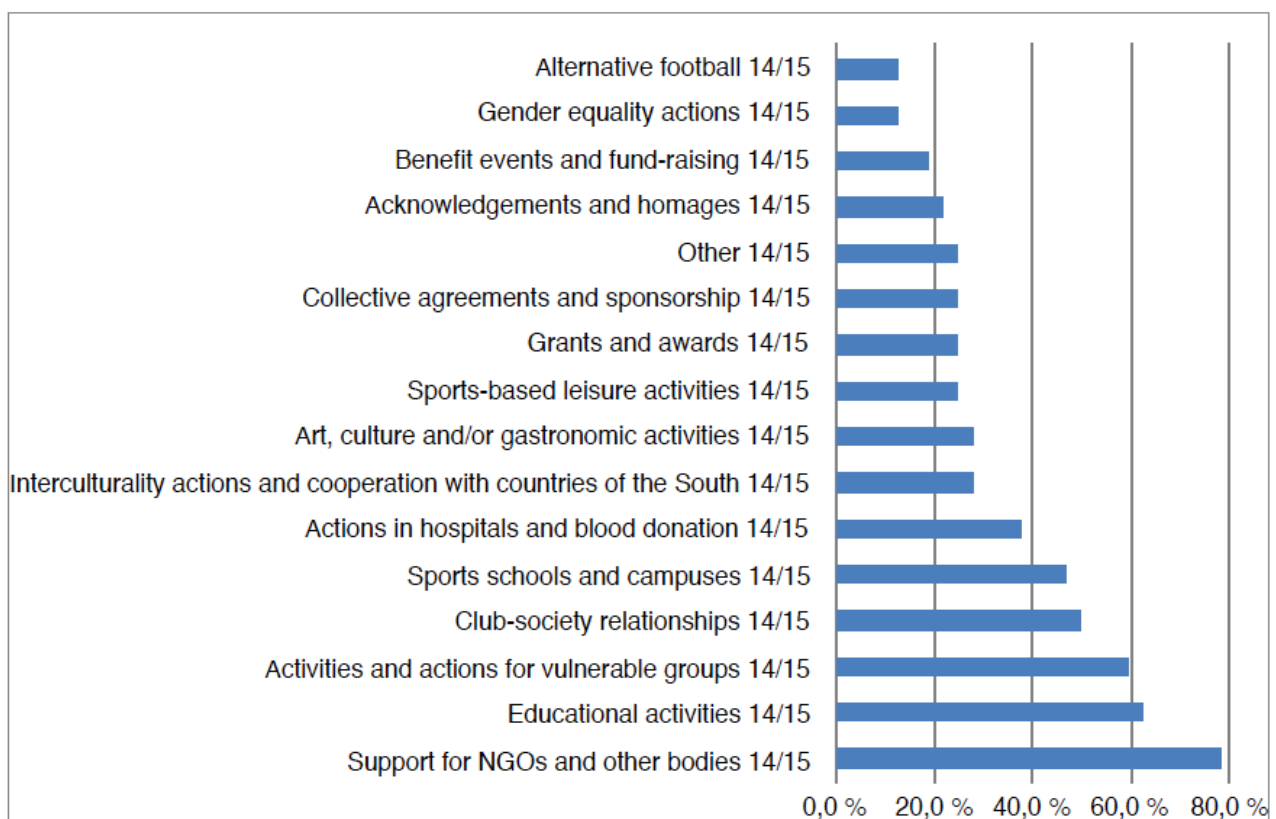
Table 4. Objectives of activities and projects	n	%
O1. To transmit positive values related to football and sport 14/15	18	56,3

O2. To work with associations and public bodies by participating in campaigns, fund-raising, and/or other activities 14/15	21	65,6
O3. To promote analysis, reflection and relationships around football and other areas (culture, art, etc.) 14/15	2	6,3
O4. To undertake sports activities in the area of values education and ways of understanding sport 14/15	7	21,9
O5. To foster social inclusion and improve the situation of particularly vulnerable groups (disabled, immigrants, minors, prisoners, etc.) 14/15	19	59,4
O6. To foster and promote the practice of sports 14/15	9	28,1
O7. To boost sports actions with special attention to the gender perspective 14/15	2	6,3
O8. To encourage education and other non-sports fields 14/15	8	25,0
O9. To carry out activities of knowledge transmission and awareness-raising 14/15	15	46,9
O10. To facilitate access to sports practices and/or boost football and values among underprivileged people/areas 14/15	7	21,9
O11. To boost the image of the club and its relationships with society 14/15	18	56,3
O12. To work with the health system through hospital visits and support campaigns 14/15	12	37,5
O13. To create sports schools and/or infrastructures 14/15	2	6,3
O14. To sign and/or pursue collective agreements, strategic alliances and sponsorships 14/15	6	18,8
O15. To organise leisure, benefit and/or recreational activities 14/15	6	18,8
O16. To ensure or improve club services 14/15	4	12,5
O17. To raise funds for investment in other club projects 14/15	3	9,4
Local area 14/15	19	59,4
Provincial area 14/15	20	62,5
Regional/county area 14/15	13	40,6
National area 14/15	17	53,1
International area 14/15	12	37,5

Source: own authors

The most frequent objectives of the clubs' social actions were in the area of collaboration with associations, the promotion of social inclusion for vulnerable groups, the transmission of values and boosting the public image of the club. These four groups of objectives were cited by at least half the number of clubs. Transmission of knowledge, awareness-raising and working with the health system made up a second group of objectives often set for the clubs' social actions; at least one in three clubs took part in these.

Table 5. Would you say that would you know.



Source: own authors

The geographical scope of clubs' social actions tended to be local; in general the data revealed that frequency diminished with physical distance from the club. This held true on all levels except the national, cited by 53.1% of interviewees. This may be related to the scope of the main competitions of the great majority of clubs, covering the whole territory of Spain. On the same topic it was notable that 12 clubs cited the international arena as interesting for their SR, as a similar number regularly compete internationally (principally in Europe).

5. Discussion and conclusions

The results shown here indicate two factors as the main characteristics of clubs' social performance: (1) the high number and wide variety of initiatives, and (2) the weakness of the strategic approach in SR management and practice. The need for a strategic approach to social performance in professional football was highlighted in 2008 by the G14 (the association of the 14 most important European clubs). The president of this body, Jean-Michel Aulas, set as a specific objective the assessment of social activities, with a clear stress on systematic analysis aimed at maximizing social impact, mainly through 'measuring and evaluating our social performance and investments in the community' (G-14, 2008, p.62).

It is to be hoped that in the near future the sector will adopt a more strategic approach to social performance. Given its gradual normalization as an economic sector, it may be foreseen that its strategic models will be similar across the board. Thus, social and political concerns common to the whole of society may well increase in importance (for example, gender equality, climate change, etc.). Or, from a more analytical point of view, clubs may evolve towards maximizing their effective social impact, paying attention to the social needs of their environments (in the most local area); or towards the consideration of criteria of growing international importance, such as SDGs and the GRI. In addition, in the Spanish business context, clubs are subject to increasingly strict regulation in terms of positive socio-environmental impacts and risk control. The most recent example in Spain is the 11/2018 Law on Non-Financial Information and Diversity, which is also fully consistent with the above-mentioned international criteria. Some of the data we have discussed may corroborate this hypothesis, such as the arrival of a new generation of professionals, young people with a high level of education and training which, in the majority of cases, come from other economic sectors (as the fieldwork for this study revealed). Normally the youth of people occupying executive positions is related to better social performance of companies (C De Pelekais and Aguirre, 2018).

Football, as an economic sector, shares corporate social risks with all other sectors, but also involves risks of its own. These are linked to close contradictions between the positive values sport in itself transmits (comradeship, teamwork, health, sportsmanship, links with the local community, identity, etc.) and corruption, match-fixing, scandals, frauds and other types of malpractice which become news (Mendelewitsch and Jessel, 2007). However, these risks could be mitigated or diminished by an RS strategy that encompassed a culture of risk assessment, impact measurement and communication/interaction with stakeholders (Breitbarth et al., 2011). As a strategic factor to take into account in risk management, we should add the proven emotional bond fans have with football in general and their club in particular; the fan's "affective bond" with his club (Walker et Al, 2019) as we underlined. Some decades ago it was demonstrated that fans show absolute loyalty and faithfulness to their team's stock of values, regardless of the negative effects of other factors or events. It could be said that the club forms part of their way of life (Branston et al., 1999). A factor of strength is thereby generated which, managed strategically, could multiply the social impact of SR programmes. These are strengths which can only with great difficulty be reproduced in other industries either close to sport (leisure and entertainment) or far from it (Yang and Sonmez, 2005).

However, at the time of completing the fieldwork for this study, it could not credibly be argued that the G14's 2008 message had made appreciable impact on Spanish football. Blumrodt et al., (2012) have underscored that the fact that managers of sporting bodies in general underestimate the importance of SR, and hence it would be difficult for them to adopt a strategic approach. For similar reasons Breitbarth and Harris (2008) advocate launching SR regulations for the professional football world. From a socio-structural point of view, and as highlighted in the theoretical

framework of this work, the top management and organizational institutions linked to the professional football sector nowadays host a debate that, in the light of what has happened in other economic sectors, will be resolved through pressures from the top down (regulations) but mainly from the bottom up (consumer demand). Despite the delay in incorporating football industry into corporatization and professionalization, our data and grey literature review seem to point out that it has maintained a progressive commitment to society, since, as we have seen in our results, it has set up a large corpus of social programmes with stable financial backing, mainly devoted to strengthening the associative fabric (two out of every three clubs defined precisely this as their SR objective). On the one hand, this indicates a clear orientation towards social action for the benefit of the community (Marquis et al., 2007), particularly groups in a clear situation of vulnerability (almost 60% of clubs addressed their social project objectives to these groups) from the same geographical area, or when they are further away, within the company's range of operations (almost two out of three clubs devoted their social action to the local or provincial area). Otherwise strengthen the argument pointed out in the background and theoretical framework of a greater approach of the world of football to the concept of the citizen company, business citizenship or corporate citizenship (Silvestre et Al. 2018).

The last note of interest in the analysis of the data presented here is that SR in Spanish football is mainly carried out under the aegis of the foundations set up by the clubs. This is a classic format, common to all the large European leagues, which externalizes and differentiates the company's social activities from that which is its main object or purpose (in this case, their economic performance deriving from football). It is generally accepted, however, that this differentiation does not facilitate the implementation of a modern, strategic form of SR (Anagnostopoulos and Shilbury 2013). On the other hand, our data revealed social performance with a certain amount of 'modernity' in the pattern of SR, in line with the indicators from the ISO 26000 guidelines, such as the preference for contracting local SMEs, measures for promoting work-life balance, universal accessibility to facilities, measures for recycling and energy saving, etc. Also clubs' project objectives tended towards this mixed model. For example, there were very frequent references to promoting the image of the club through social relations, and some clubs (12.5%) stated that their social projects aimed to ensure or improve their own services. This coexistence of old and new SR factors suggests a model in a period of transition, which, as we remarked previously, will probably evolve in the medium term towards embracing the socio-environmental dimension as a core part of the business.

The shift in models may have been facilitated by economic restructuring resulting from the coming into effect of the ECR in the season in which our data were gathered. Finding conclusive evidence of the link between social and economic performance would be particularly interesting in the area of sports companies, a field in which there is as yet little research. Some studies, however, have investigated this relationship, for example Inoue et al. (2011), which adopts 'benefit spending' as a variable indicating good financial performance among the clubs of the four big US professional leagues (basketball, American football, baseball and hockey). Recent studies have shown the positive link between greater attention paid to the social actors in the club/company's local networks and the positive impact of such community interaction on club reputation (Walker et al., 2019), which is a progressive reality in Spanish professional football clubs, as can be contrasted in our results. Reputation is a highly interesting driver of financial performance, which again indicates that financial restructuring and social action are indirectly connected. Therefore a field of academic work of high social interest emerges which, given the economic, political, cultural and even emotional importance of football, should be approached from a transdisciplinary perspective.

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Artículo tercero. 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. Heliyon, Volume 7, Issue 6. Publicado el 06.06.2021

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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.

Keywords: Governance, measures, social responsibility, stakeholder management

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 increasingly 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, K.H. & Shin D, 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 G et Al, 2018).

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 L.K., 1998). The dimension of corporate performance is also present. A company used to be sustainable 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 M & Searcy C. 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 G et Al, 2018), 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 S & 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.

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 & 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 & 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 & 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 & 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 (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, 2019) 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.

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 & 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.

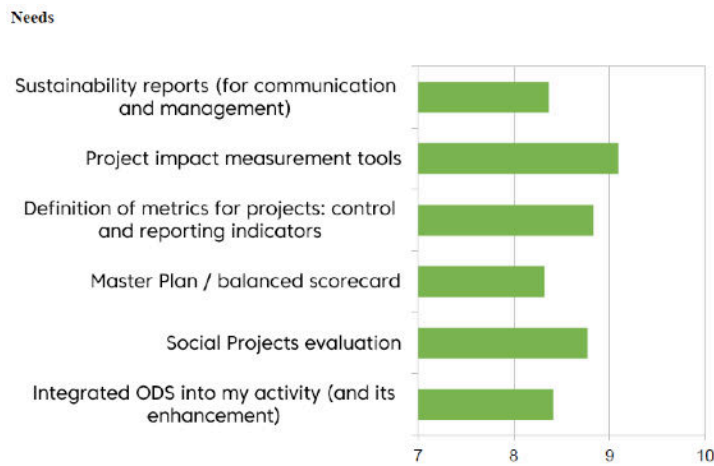
After putting the project initiatives into operation, and taking into account our positive perceptions of the process and feedback from the clubs and foundations, we decided to attempt to identify the level of development and application of social commitment in the football industry. To this end we designed 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.

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.

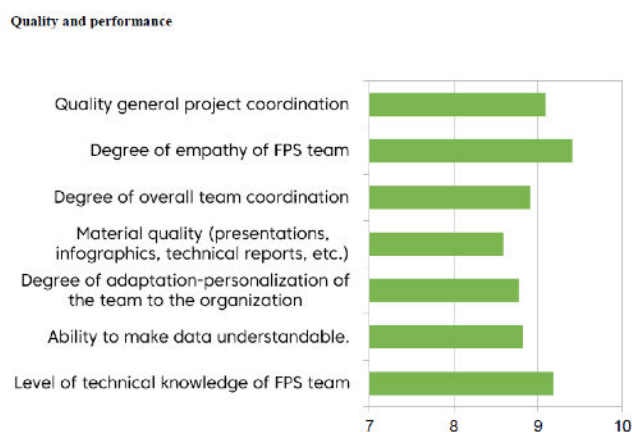
Figure 1. Assessment of the needs of each club in relation to each of the tools offered in the SFP project.



Source: own author

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.

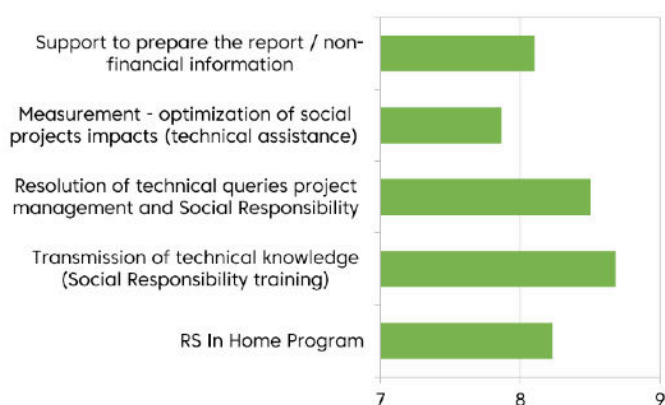
Figure 2. Respondents' assessment of satisfaction with the quality and performance of the SFP team.



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.

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

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 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.

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

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.

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

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), Buyse 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 Bommeel, 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), Buyse and Verbeke (2003), Fang et al. (2010), Galbreath (2006), Galbreath (2009), Katsoulakos and Kastoulacos (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

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.

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VII. Copia completa de los trabajos publicados

El artículo titulado *“El Derecho del Trabajo en la Ley 11/2018 de Información no Financiera: su consideración en la industria del fútbol”* ha sido retirado de la presente tesis por razones relacionadas con las restricciones derivadas de los derechos de autor. En sustitución del texto completo, se facilita la referencia bibliográfica correspondiente y resumen en español e inglés.

Fernández-Villarino R. El Derecho del Trabajo en Ley 11/2018 de Información no Financiera: su consideración en la industria del fútbol. *Revista Aranzadi Doctrinal*, ISSN 1889-4380, Nº. 4, 2022.

RESUMEN:

Español

La Ley 11/2018 de Información no Financiera y Diversidad, tiene como objetivo identificar riesgos de empresas de determinado tamaño, para mejorar su sostenibilidad y aumentar la confianza de sus inversores, consumidores y la sociedad en general y para ello contempla la divulgación de información no financiera o relacionada con la Responsabilidad Social. Es interesante conocer qué Derecho del Trabajo ha perfilado esta norma de cara a conocer qué repercusión y valor puede tener esa información para los actores más relevantes de aquéllas (más allá de los clásicos: representación legal de los trabajadores, autoridad laboral, etc). Información no sólo relacionada con la esfera de derechos básicos de los trabajadores, sino también en elementos tales como el patrimonio intangible relacionado con el capital humano, su identificación con la organización y la mejora que ello puede suponer en aspectos como la identificación de la cultura de la organización, retención del talento, mejora de la productividad, etc. El mundo del fútbol no es ajeno a esta realidad. Es una industria en la que la divulgación de su política de Responsabilidad Social puede resultar un poderoso aliado para obtener legitimación social y contrarrestar los riesgos que sus actores le atribuyen. Por otra parte, las particularidades derivadas de la composición de su equipo humano: plantilla deportiva y plantilla administrativa y el alto grado de elementos intangibles tales como el “sentimiento de pertenencia” ofrecen un caso de análisis interesante para conocer el alcance u oportunidad que plantea el marco jurídico del reporte en la gestión socialmente responsable de los recursos humanos en la industria del fútbol.

Inglés

Law 11/2018 on Non-Financial Information and Diversity aims to identify the risks of companies of a certain size in order to improve their sustainability and increase the confidence of their investors, consumers and society in general, and to this end it contemplates the disclosure of non-financial information or information related to Social Responsibility. It is interesting to know what labour law has shaped this regulation in order to find out what repercussions and value this information may have for the most relevant stakeholders (beyond the classic ones: workers' legal representatives, labour authorities, etc.). Information not only related to the sphere of workers' basic rights, but also in elements such as intangible assets related to human capital, their identification with the organisation and the improvement that this may entail in aspects such as the identification of the organisation's culture, talent retention, improved

productivity, etc. The world of football is no stranger to this reality. It is an industry in which the dissemination of its Social Responsibility policy can be a powerful ally in obtaining social legitimacy and counteracting the risks attributed to it by its players. On the other hand, the particularities derived from the composition of its human team: sports staff and administrative staff and the high degree of intangible elements such as the "feeling of belonging" offer an interesting case of analysis to find out the scope or opportunity posed by the legal framework of the report in the socially responsible management of human resources in the football industry.

VIII. Informe con el factor de impacto de las publicaciones presentadas

Informe con el factor de impacto de las publicaciones presentadas (artículo 35 4 f) del Reglamento doctorado de la Universidad de Huelva)

Artículo primero “El impacto financiero de las normas de fair play financiero del fútbol español”.

Revista: Sport, Business and Management: An International Journal de Emerald Publishing (Article ID 671461); Volume 12 Issue 2; ISSN: 2042-678X

Autores: Roberto Fernández-Villarino y José Andrés Domínguez-Gómez. Publicado el 30.08.2021

Enlace con el artículo: https://www.emerald.com/insight/content/doi/10.1108/SBM-05-2021-0061/full/html?utm_source=smc_email_welcome&utm_medium=email&utm_campaign=ace_weekly_welcome_emails_postalp_followup_20200330

Indicios de calidad.

Según consta en la revista, con fecha de acceso de 19.05.2022 constan 191 descargas del artículo (<https://www.emerald.com/insight/search?q=Fernandez-villarino&showAll=true>); y conforme a lo reportado por la revista es indexada y tiene los siguientes datos de Ranking:

ABI Inform, Academic Research Library, British Library, Business Source Alumni Edition/Complete/Corporate Plus/Elite/Premier (EBSCO), Cabell's Directory of Publishing Opportunities in Accounting, Computer Science - Business Information Systems, Economics & Finance, Marketing and Management, CABI, EBSCO, ProQuest, ReadCube Discover, Research Library, Summon, Association of Business Schools (ABS) Academic Journal Quality Guide, Australian Business Deans Council (ABDC) Quality Journal List, Australian Research Council (ERA Journal List), Chartered Association of Business Schools (CABS, UK) Academic Journal Guide, Emerging Sources Citation Index (Clarivate Analytics), NSD (Norway), Polish Scholarly Bibliography (PBN), Scopus

Scopus: 1,8 CiteScore 2020

Scopus: 2,3 CiteScore Tracker 2021

F u e n t e : https://www.emeraldgroupublishing.com/journal/sbm?distinct_id=17fdb2926b51fb-00df0b1571a282-3d62684b-13c680-17fdb2926b6585&_ga=2.64781419.577961061.1648649382-481596159.1648649382

Segun consta en jcr.clarivate.com

Tiene un Journal Citation Indicator (JCI) de 0,38, un total de 401 citaciones y un ranking JCI 84/129 Q3 JCI percentile 35,27

Artículo Segundo: “A Social Responsibility Map of Spanish Professional Football League Clubs.”

Capítulo de libro “Perspectives on Corporate Responsibility, Sustainability and Markets. A su vez parte del Part of the [Palgrave Studies in Governance, Leadership and Responsibility](#) book series (PSGLR). Palgrave Macmillan, Cham. Print ISBN 978-3-030-79659-4; Online ISBN 978-3-030-79660-0:

Autores: Roberto Fernández-Villarino y José Andrés Domínguez-Gómez. Publicado el 11.12.2021

Enlace artículo: https://link.springer.com/chapter/10.1007/978-3-030-79660-0_4

Indicios de calidad.

Según consta en la revista, con fecha de acceso de 19.05.2022 constan 234 descargas del capítulo (3075 del libro) (https://link.springer.com/chapter/10.1007/978-3-030-79660-0_4); y conforme a lo reportado por la publicación la serie Palgrave Studies in Governance, Leadership and Responsibility está indexada en Scopus.

Según el ranking SPI (Scholarly Publishers Indicators in Humanities and Social Sciences), Palgrave-McMillan se sitúa en la posición 12 (ICEE 302) del listado internacional http://ilia.cchs.csic.es/SPI/prestigio_expertos_2018.php (consulta a 09.04.2022).

Artículo 3: 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.

Revista: Heliyon, Volume 7, issue 6, ISSN 2405-8440; part of special issue SI: Business and Economics

Publicada el 24 de junio de 2021

Autor: Roberto Fernández-Villarino

Acceso enlace: <https://www.sciencedirect.com/science/article/pii/S2405844021014213>

Indicios de calidad.

Según consta en la revista el artículo se ha descargado 26 veces (a 20.05.2022) y conforme a lo reportado por la revista es indexada y tiene los siguientes datos de Ranking: 2.1; CiteScore (2020) 0.455; Scimago journal rank/SJR (2020); 72nd percentile/0.46; JCI ranking in JCR multidisciplinary category/JCI (2020)

Según consta en Scopus : tiene un CiteScore 2020 2.1 y 2021 de 2.1; SJR 2020: 0.455; SNIP 2020: 1.079

Artículo 4: El Derecho del Trabajo en Ley 11/2018 de Información no Financiera: su consideración en la industria del fútbol.

Revista: Aranzadi Doctrinal, ISSN 1889-4380 nº 4, 2022; de Aranzadi Thomson Reuters

Autor: Roberto Fernández-Villarino

Acceso enlace: <https://www.thomsonreuters.es/es/tienda/revistas/revista-aranzadi-doctrinal/p/10001516>

Indicios de calidad.

Según IDR dialnet métricas: Impacto 2020: 0.141; Derecho 2020: 162/352; derecho multidisciplinar 2020: 25/75; CIRC: clasificación integrada de Revistas Científicas: ciencias sociales D

Según el ránking SPI (Scholarly Publishers Indicators in Humanities and Social Sciences), Aranzadi-Thomson Reuters se sitúa en la posición 3 (ICEE 911) del listado nacional http://ilia.cchs.csic.es/SPI/prestigio_expertos_2018.php (consulta a 09.04.2022).

Consideración final complementaria

Además de las publicaciones aportadas por el doctorando en esta memoria de tesis doctoral, se quiere dejar constancia de que, a lo largo del desarrollo del curso de doctorado, se han publicado una serie de artículos que a entender de esta parte, manifiestan un interés y determinación del doctorando por complementar y mejorar los resultados del objeto de su investigación.

Todos ellos están debidamente incorporados y evaluados en la plataforma RAPI y son los que se enumeran a continuación:

1. "Fair Play Social. Una estrategia conjunta de Responsabilidad Social para todo el fútbol Español. Dentro del Libro" Capitulo de libro (en Coautora con De la Fuente García-Peytaví O. Dentro del libro "9 Necesarios debates sobre la Responsabilidad Social". Editorial Comares ISBN: 978-84-9045-778-8, 2019.
2. "La Ley 11/2018 de Información no financiera y Diversidad: un marco legal lleno de retos para la industria del fútbol". Dentro del Libro "Cuestiones Conflictivas de Derecho Deportivo"; Sánchez Pino y VV.AA. Tirant Lo Blanch. Valencia, 2020.
3. "Fair Play Social: metodología para el impulso y la gestión estratégica de la RS" dentro del "Manual del método Fair Play Social"; Coordinado por el Dr. D. José Andrés Domínguez-Gomez y editado por FUNDACIÓN LaLiga; ISBN: 978-84-09-37667-4 (presentado ante RAPI, pendiente aceptación Director/tutor)