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Author post-print (accepted) deposited in CURVE January 2016

Original citation & hyperlink:

Bason, T. and Anagnostopoulos, C. (2015) Corporate social responsibility through sport: a longitudinal study of the FTSE100 companies. *Sport, Business and Management: An International Journal*, volume 5 (3): 218-241

<http://dx.doi.org/10.1108/SBM-10-2014-0044>

ISSN 2042-678X

DOI 10.1108/SBM-10-2014-0044

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Corporate Social Responsibility through Sport: A Longitudinal Study of the FTSE100 Companies

Abstract

Purpose - Under growing public scrutiny of their behaviour, the vast majority of multinational enterprises have been undertaking significant investments through corporate social responsibility in order to close legitimacy gaps. The purpose of this paper is to provide a descriptive account of the nature and scope of MNEs' CSR programmes that have sport at their core. More specifically, the present study addresses the following questions: (1) How do FTSE-100 firms utilise sport as part of their CSR agendas? (2) How do different industries have different approaches to CSR through sport? and (3) Can the types of CSR through sport be classified?

Design/methodology/approach - Centred on legitimacy theory and exploratory in nature, the study employed a content analysis method, and examined three types of document from each of the FTSE100 firms, namely, annual reports, annual reviews and CSR reports over the ten-year period from 2003 to 2012. In total, 1,473 documents were content analysed, thereby offering a sound representation of CSR disclosure of the FTSE100.

Findings - From the analysis three main streams emerged: 'Philanthropy', 'Sponsorships', and 'Personnel Engagement' with the first showing the smallest growth compared with the other main streams. Findings show the general rise in CSR through sport, thereby demonstrating that the corporate world has practically acknowledged that the sporting context is a powerful vehicle for the employment of CSR.

Originality/value - Previous empirical studies have sought to investigate CSR through sport, yet they have generally suffered from sampling limitations which have, in turn, rendered the drawing

of reliable conclusions problematic. Particularly, the lack of an explicit focus on longitudinality is a typical limitation, meaning that no conclusions can be made regarding the trend. The study outlined in this paper offers the most comprehensive longitudinal study of CSR through sport to date, and thus contributes to the increasing volume of literature that examines the application of CSR in relation to the sport sector.

Keywords: CSR, sport, MNEs, legitimacy theory, longitudinal content analysis, philanthropy, sponsorship, personnel

1. Introduction

With the world now facing unprecedented economic, social and environmental challenges (Macagno, 2013), multinational enterprises (MNEs) are becoming increasingly active in promoting corporate social responsibility (CSR) programmes (Kolk and Lenfant, 2013). Such engagement in CSR appears to be a response from MNEs to their ever increased exposure to public scrutiny, which in turn sees these corporations investing resources in an endeavour to act in a more socially acceptable manner (Arvidsson, 2010). Sport seems to have been recognised as one means towards achieving such legitimacy, and also in enhancing maximum value through the application of principles propounded by the so-called ‘enlightened stakeholder theory’ (Jensen, 2001). According to the Wall Street Journal (2009), an increasing number of MNEs that exist and operate outside the sport industry have now started recognising the value of employing CSR through sport in order to achieve their own commercial and social ends. In the present study, therefore, and in line with Turner et al.’s (2011) work, CSR will mean those activities that recognise the interrelationship between making money, the people who benefit from the money making activity and the resources employed to do so. Granted, this may read as a rather broad

definition; however, the scope of the present study is not to position itself in any particular ‘definitional box’. This scepticism regarding the adoption of a specific definition (i.e., making a definition of CSR the starting point for the study) is based upon the inductive approach employed here. That is, the intention is, rather, to delineate how CSR is implemented by those corporations that practice it and oversee its strategic application.

In the past decade there has been a marked increase in CSR programmes initiated by MNEs that have had sport at their core. Levermore and Beacom (2009), for example, report that 255 projects were listed in 2008, 93 percent of which had been created since 2003. This trend is, perhaps, not surprising if one considers that sport offers some unique features not enjoyed by other areas of activity (Godfrey, 2009), such as mass media distribution, youth appeal, healthy lifestyle, social interaction and cultural integration, environmental awareness, and some immediate gratification benefits (Smith and Westerbeek, 2007)

All of the above-mentioned reasons offer, to varying degrees, opportunities for MNEs not only to legitimise themselves, but also to strategically integrate CSR into their business agendas, thereby creating shared value with primary and/or secondary stakeholder groups (Porter and Kramer, 2011). To paraphrase Levermore (2013, pp. 55-56), through “deliberate greenwashing” MNEs can achieve the necessary “licence to operate”, in other words legitimisation; whereas through “distorting power relations” (ibid.) they can create those conditions to satisfy stakeholder groups that are key for the achievement of business objectives. However, claims that CSR through sport can be beneficial to businesses and communities alike (see, for example, May and Phelan, 2005) have not been unchallenged. Besides warnings that sport should not be regarded as unproblematic (Morrow, 2012), much less “a magic elixir” (Inoue et al., 2013, p. 322), Levermore (2010) advocates that the deployment of CSR through sport is most often

driven by the needs of the donor, and thus may be too brand-centric, rather than by those of the community the programmes are supposed to serve. This is chiefly due to the fact that the outcomes that such programmes produce have “rarely been articulated systematically, and even less frequently monitored and evaluated” (Coalter, 2007, p. 21).

Despite scepticism about both the impact and the motivation of CSR through sport, this does not seem to prevent MNEs from increasing the pace by which they deploy sport for their CSR agendas. McDonald et al. (2009), when studying the indexed MNEs with the highest CSR performance rankings, found that CSR through sport is, indeed, becoming increasingly popular in a number of areas, such as: sponsorship, volunteering, health, disability, grassroots initiatives, underprivileged groups, and the environment. However, with the exception of the work of McDonald et al. (2009), existing empirical research falls short of providing an account of the MNE’s CSR engagement through sport. As a result, our knowledge of the degree to which sport-focussed initiatives have penetrated the fabric of MNE’s ‘CSR behaviour’ is still in its infancy.

The purpose of this paper, therefore, is to provide a descriptive account of the nature and scope of MNEs’ CSR programmes that have sport at their core. More specifically, through this research we try to address the following questions: (1) How do FTSE-100 firms utilise sport as part of their CSR agendas? (2) How do different industries have different approaches to CSR through sport? and (3) Can the types of CSR through sport be classified?

Previous empirical studies have sought to investigate CSR through sport (for example, Levermore, 2010; 2011; McDonald et al., 2009; May and Phelan, 2005; Walters, 2009), yet they have generally suffered from sampling limitations which have, in turn, rendered the drawing of reliable conclusions problematic. As has been emphasised by Campbell et al. (2002) when examining corporate philanthropy in the UK, and more recently by Albertini (2014) who

examined environmental disclosure in the French context, the lack of an explicit focus on longitudinality is a typical limitation, meaning that no conclusions can be made regarding the trend.

To the authors' knowledge, the study outlined in this paper offers the most comprehensive longitudinal study of *CSR through sport* to date, and thus contributes to the increasing volume of literature that examines the application of CSR in relation to the sport sector (Paramio-Salcines et al., 2013). To this end, the research design and data used in this study enabled a number of lines of enquiry that had been impossible in previous studies, and thus we hope that this will in part redress what we perceive to be an empirical deficit in the area of CSR through sport. However, as opposed to some significant studies that offer the much needed critical perspective (see, for example, Levermore, 2010; 2011; 2013; Waddington et al., 2013), the current paper approaches CSR through sport in a more descriptive fashion in order to offer the 'access point' into the matter, yet based on a larger sample and over a longer study period.

The article is organised into five sections. Following this introduction, we discuss the theoretical foundations on which this study is based. Next, we give a detailed account of the research design employed in this study. This is followed by the core of the paper, where we report the study's findings in relation to the three research questions. The article concludes by proposing managerial implications, and by suggesting potential avenues for future research in relation to CSR through sport.

2. Theoretical background

The foundations of many MNEs have been shaken, and their legitimacy corroded, as a result of the aftermath of corporate scandals, such as those involving Enron, WorldCom and Parmalat,

together with the current economic climate which, given that these corporations account for most of the world's trade and investment (Rugman and Verbeke, 2004), has largely been ascribed to MNEs. Therefore, under growing public scrutiny of their behaviour, the vast majority of MNEs have undertaken significant investments to improve their corporate social performance (Bouquet and Deutsch, 2008). In essence, what MNEs try to achieve through CSR-related involvement is to close what is called the 'legitimacy gap' (Sethi, 1979). Such a 'gap' occurs when organisational goals, methods of operation, and outcomes are not in accordance with the expectations of those stakeholders who confer legitimacy (Wartick and Mahon, 1994).

Early studies (e.g., Dowling and Pfeffer, 1975; Meyer and Rowan, 1977; Shocker and Sethi, 1974) suggest various ways that organisations can adapt in order to address the legitimacy gap. Dowling and Pfeffer (1975), for example, offer three ways towards the achievement of such a goal. The first entails a complete modification of the organisation at both strategic and operational levels, so that organisational practices become congruent with the established definitions of legitimacy, and consequently with the social expectations. The second way takes a converse view whereby organisations themselves try to determine what constitutes legitimacy, so that there is no 'conflict' between social expectations and overall organisational practices. The third way entails a less direct approach which often occurs through an association with "symbols, values, or institutions that have a strong perceived image of social legitimacy" (Chen et al., 2008, p. 133).

The last of the abovementioned ways for organisations to address legitimacy gaps appears to be the most probable scenario for us to pursue in our study, because society acknowledges that sport, at least in most of its aspects, enjoys a strong perceived image of social legitimacy. This less drastic and indirect way leaves the essential operations of MNEs intact, while at the same

time it mitigates their attempts to re-define social legitimacy. Meyer and Rowan (1977) implicitly refer to this type of association with symbols, values and similar “external criteria of worth” as ceremonial production functions. For example, social investments, donations, and philanthropic actions, in our case in relation to sport, can all “demonstrate socially the fitness of an organisation” (Meyer and Rowan, 1977, p. 351).

The above point moves the discussion forward to what prior literature on organisational legitimacy refers to as ‘strategic and institutional legitimacy’ (Suchman, 1995). This is based on two instrumental theoretical approaches, namely, ‘resource dependence theory’ (Dowling and Pfeffer, 1975; Pfeffer and Salancik, 1978) and ‘stakeholder theory’ (Freeman, 1984). Examining issues of legitimation from the strategic managerial perspective “emphasizes ways in which organizations instrumentally manipulate and deploy evocative symbols in order to garner societal support” (Suchman, 1995, p. 572). In other words, employing deliberate strategies, such as implementing sport-focussed programmes to meet social expectations, can gain, safeguard or restore organisational legitimacy. From this perspective, there are frequent conflicts between managers and various stakeholder groups over the form these legitimation activities should take. The former camp promotes practices that are symbolic, yet operationally beneficial to the firms, whereas the latter camp calls for more concrete and substantive responses (Ashforth and Gibbs, 1990).

In contrast, the institutional perspective accepts legitimacy as being congruent with a set of beliefs in a firm’s organisational field (Suchman, 1995). Here, external institutional forces and norms define not only the same existence and behaviour of the organisation(s), but also the manner in which the various constituents perceive and judge them. According to Robin and Reidenbach (1987), all these institutional norms act as unwritten rules of the “social contract” to

which organisations must adhere. The institutional perspective, therefore, attaches little importance to the power of organisational actors to achieve legitimacy via calculated and deliberate socially acceptable behaviours, since these actors are also part of a larger frame of reference, which, in essence, has formed their beliefs in a manner congruent with the various constituents (Suchman, 1995). Metaphorically speaking, institutional perspective adopts the viewpoint of society looking ‘in at’ the organisation, whereas the strategic perspective approaches matters from a looking ‘out’ point of view (cf. Elsbach, 1994; Suchman, 1995).

In this study, although we acknowledge the role institutional perspective has on the deployment of sport by MNEs for their CSR agendas, and in particular as a ‘recipe’ for best practices (see ‘mimetic isomorphism’ (DiMaggio and Powel, 1983)), we agree with Sonpar et al. (2010) who also see the problematic nature of the concept of legitimacy from the institutional perspective. Firstly, different value systems, even vis-à-vis the notion of ‘sport’, by multiple and diverse constituents across the world (see ‘multinationality’ in the work of Bouquet and Deutsch (2008)) render institutional prescriptions incompatible, and therefore legitimacy-seeking potentially unrealistic. Secondly, differences in organisational fields (DiMaggio and Powel, 1983) have a bearing on how legitimacy-seeking is regarded, and subsequently pursued. This is particularly relevant in our study, where we draw on 32 different industries to examine CSR through sport. Even within the very same industry, however, while environmental determinism may pressurise firms to adopt certain CSR practices, “organisational scepticism” (Oliver, 1991, p. 161) results in resistance if these practices are in conflict with other organisational outcomes. For example, even if sport with its connoted meaning (for example, physical and mental health) exerts institutional pressure to firms from the Tobacco industry, this does not necessarily mean that these firms will alter their product on offer. Thirdly, environmental determinism, as

postulated by the institutional perspective, only implicitly acknowledges the time-context dynamic (for example, Rivoli and Waddock, 2011). The embeddedness of firms into society implies following-up with flexible social expectations, something that in turn, makes 'maintaining legitimacy' a much less straightforward exercise (Elsbach and Sutton, 1992).

In summary, the above-mentioned reasons advocate strategic legitimacy as a more promising theoretical perspective for the examination of MNE's CSR through sport. For these reasons, we embark on this empirical study from the viewpoint that the CSR programmes in question are based on mainly 'pragmatic legitimacy', rather than 'moral and cognitive legitimacy' (Suchman, 1995). The pragmatic type of legitimacy rests on "the self-interested calculations of an organization's most immediate audiences" (Suchman, 1995, p. 578); put differently, it rests on judgments about whether a given activity benefits the specific stakeholder groups that, in turn, legitimise the firm's operations and its overall purpose of existence. In the context of this study's objectives, pragmatic legitimacy would denote an MNE's ability to respond to the expectations of its immediately relevant audiences (Baur and Palazzo, 2011); whether it be supporting the participants of a grassroots sports initiative, renovating a local sports facility, backing-up a sport team's social cause campaign through financial or in-kind support for a sporting event, and so on. Thus, rather than either evaluating "the consequences, techniques and procedures, structures and leader behaviors" (Suchman 1995, p. 579) that moral legitimacy propounds, or taking into account that there are mutual behavioural expectations suggested by cognitive legitimacy upon which different interest groups have somehow agreed (Baur and Palazzo 2011), pragmatic legitimacy consists of 'exchange legitimacy', for example, supporting an MNE's sport-related CSR programme based on that programme's expected value to a

particular stakeholder group, and ‘influence legitimacy’, for example, specific stakeholders acknowledge a certain MNE’s responsiveness to their interests (Suchman 1995, p. 578).

3. Method

To analyse the data collected, we used a form of content analysis. This technique has been widely employed in CSR research, and is the most common method of analysing social and environmental disclosure by firms (Gray et al., 1995; Milne and Adler, 1999). Content analysis is, at its simplest, a research technique used to determine the presence of certain words or concepts within a passage of text (Sweeney and Coughlan, 2008). In line with the methodological recommendations of Gray et al. (1995), and given that a prerequisite for any research is some definition of the subject to be researched, we adopted the broad definition of sport as outlined in the Council of Europe’s European Sports Charter (1992), where “sport means all forms of physical activity which, through casual or organised participation, aims at improving physical fitness and mental well-being, forming social relationships, or obtaining results in competition at all levels”. To this end, the unit of analysis in the present study is the word ‘sport’.

According to Gray et al. (1995, p. 84), words have the advantage of “lending themselves to more exclusive analysis (are categorized more easily) and have the pragmatic advantage that databases may be scanned for specified words”. That being said, apart from the word ‘sport’, and in order to identify specific themes, examples were also extracted from McDonald et al.’s (2009) work which offered guidance in the coding process. Thus, words such as ‘volunteers’, ‘funding’,

'health', 'disability', 'grassroots', and 'athletes' were also searched for. Data collection, therefore, started in a deductive fashion, before a more inductive approach was adopted, as recorded later.

The research process began by obtaining the list of the FTSE100 constituent firms on 5 August 2013. In essence, this index comprises the 100 most highly capitalised blue chip companies listed on the London Stock Exchange. Although the purpose of this study is to examine CSR through sport, we opted for the FTSE100, rather than the reasonable choice of FTSE4Good, which has been selected in similar studies (for example, Clacher and Hagendorff, 2012; Knox et al., 2005; McDonald et al., 2009). This decision was made for two main reasons. Firstly, in order for a company to be included in FTSE4Good, it needs to satisfy, amongst other things, certain environmental and human rights criteria. It is not that these criteria do not really apply to our study, but they may exclude some MNEs of significance that deploy sport for their CSR agendas. Secondly and on a similar note, FTSE4Good automatically excludes controversial industries (see, for example, Cai et al., 2011; Du and Vieira, 2012) such as Oil and Gas Producers, or the Tobacco Industry. Given that, for example, tobacco firms in the UK have a longstanding association with sports such as snooker, horse racing, cricket and Formula 1, we see the relevance of also including these types of industry. Moreover, such a decision is theoretically consistent with the pragmatic legitimacy theory adopted in this study.

An important decision in any content analysis study is the choice of which documents to analyse (Krippendorff, 1980). Although "ideally" (Gray et al., 1995, p. 82) all types of communication, including advertising, house magazines, press releases, and so on, should be monitored if one is to determine all CSR undertaken by an entity (ibid.), in practice a limit must be set on the range of documents included in any research study (Unerman, 2000). A safe and

legitimate choice of document for analysis would have been the annual report, widely regarded as the most important document in terms of an organisation's portrayal of its own social imagery (Neimark, 1992). According to Roberts (1991, p. 63), however, the exclusive focus on annual reports "may result in a somewhat incomplete picture of disclosure practices". Such observations have also been made elsewhere (for example, Harte and Owen, 1991; Unerman, 2000; Zeghal and Ahmed, 1990), and the present study acknowledges that restricting the data collection and analysis to annual reports alone would have provided only a partial account of how MNEs deploy sport for their CSR agendas.

To this end, we carried out a search of the official websites of the FTSE100 firms with the purpose of locating three types of document, namely, annual reports, annual reviews, and CSR reports over the ten-year period from 2003 to 2012. In total, 1,473 documents were content analysed, thereby offering a sound representation of CSR disclosure of the FTSE100 (see Table 1).

Table 1: Breakdown of the examined documents

	2003	2004	2005	2006	2007	2008	2009	2010	2011	2012	Total
Annual Report	73	83	86	91	95	98	98	98	99	100	921
Annual Review	9	9	10	11	14	14	16	15	13	14	125
CSR Report	23	26	32	35	42	45	48	51	55	70	427
Total	105	118	129	137	151	157	163	164	167	184	1473

The content analysis of the FTSE100 three types of documents was undertaken manually using the search function within Adobe Reader. The search was conducted year by year for all 100 MNEs, starting with an examination of annual reports, then CSR reports, and finally annual reviews. The lead author identified the page number where reference to a sport-based CSR was made, and highlighted the text in the PDF document, while counting the frequency of use of the word 'sport' rather than attempting to measure the degree to which it was discussed. At the same

time, the analysis was directed towards reducing data through open coding and summaries (Miles and Huberman, 1994), in line with the inductive approach. In other words, the three main categories we discuss in the following sections were not pre-determined CSR activities, but rather, emerged during the research process. Data analysis was mainly conducted by the lead author in order to obtain a more comprehensive overview of the data and to guarantee consistency of the data analysis process. Subsequent peer-checking was carried out, where recorded findings and coding choices were discussed with the second author for feedback and final decisions. Table 2 below offers some illustrative examples of how coding was carried out, and how data was grouped under first and second-order streams.

To reiterate, the method employed in the present study sought to establish trends towards, and the degree of adoption of, sport among the sample firms. As per the second research question, to highlight whether industry differences influence the deployment of sport for CSR initiatives, we examined the emerging types of *CSR through sport* in relation to the industry composition of the FTSE100. Lastly, by using content analysis, the study sought to classify the types of CSR through sport in an endeavour to offer the most comprehensive account of the matter under investigation so far.

Table 2: Illustrative examples of data analysis

1 st Order Themes	2 nd Order Themes	#	Illustrative Data
Philanthropy	Firm Raises Money	41	Next hold an annual 5-a-side football tournament for employees with the intention of raising money for Cancer Research UK (2005)
	In-kind Donations	53	G4S donated services to the Special Olympics Ireland, including the moving and counting of cash (2009)
	Financial Donations	189	WEIR Group donated R5,000 to the University of the North West (South Africa) to sponsor orphaned children to attend a sports camp (2006)
	Donated Equipment	78	BAE Systems donated 112 bicycles and helmets to the children of military families at Fort Dix, McGuire Air Force Base and Lakehurst Naval Center (2008)
	Work with a Sports Charity	141	Prudential set up a charitable partnership with Greenhouse, a London based charity, which uses sport to assist young people in the most deprived areas of the city (2012)
	Built Facilities	94	Barclays launched Spaces for Sport, a programme which creates and regenerates 150 sport sites around the UK (2004)
Partnerships	Partners a Governing Body	83	Centrica worked with British Swimming to invest £15m in supporting swimming in schools and communities (2009)
	Sponsor a Charity Event	89	The Whitbread owned David Lloyd Leisure sponsored a series of 'Mile Events', encouraging people to run a million miles to raise money for charity (2005)
	Sponsor an Event/ Competition	224	RBS used its sponsorship of the 6 Nations to grow and promote the RugbyForce programme which has helped 600 local rugby clubs improve facilities (2012)
	Sponsor an Individual	52	Aviva used Sachin Tendulkar to promote an initiative encouraging underprivileged children to read (2011)
	Sponsor a Team	163	Smith & Nephew sponsor Hull City FC and the health pillar within the Hull FC Community Foundation (2009)
Personnel Engagement	Employees Raising Money	219	20 Serco Group employees took part in the Tour de Cure cycling event, raising over \$2,000 (2012)
	Employees Sporting Activity	214	Rexam paid the entry fee for employees to enter the JP Morgan Corporate Chase Challenge to encourage exercise (2007)
	Employees Volunteering	102	ARM Holdings employees volunteered to support the Special Olympics Texas (2003)

4. Findings and Discussion

Of the 100 companies whose documents were analysed, 92 recorded at least one CSR practice through sport, and seven companies reported cases in each year. The 1,473 cases that were recorded over the ten-year period have been split into three emerging streams, namely, ‘Philanthropy’, ‘Sponsorships’ and ‘Personnel Engagement’. Some cases are relevant to more than one stream, and so are recorded in each. For example, Barclay’s *Spaces for Sport* initiative involved creating and regenerating sport sites across the UK, but also provided equipment, and encouraged employees to volunteer for the scheme.

These three main themes that inductively emerged from the data analysis were then further explored by looking at the ‘Beneficiaries’ and the intended ‘Outcomes’ of the identified schemes.

Figure 1: First Order Themes

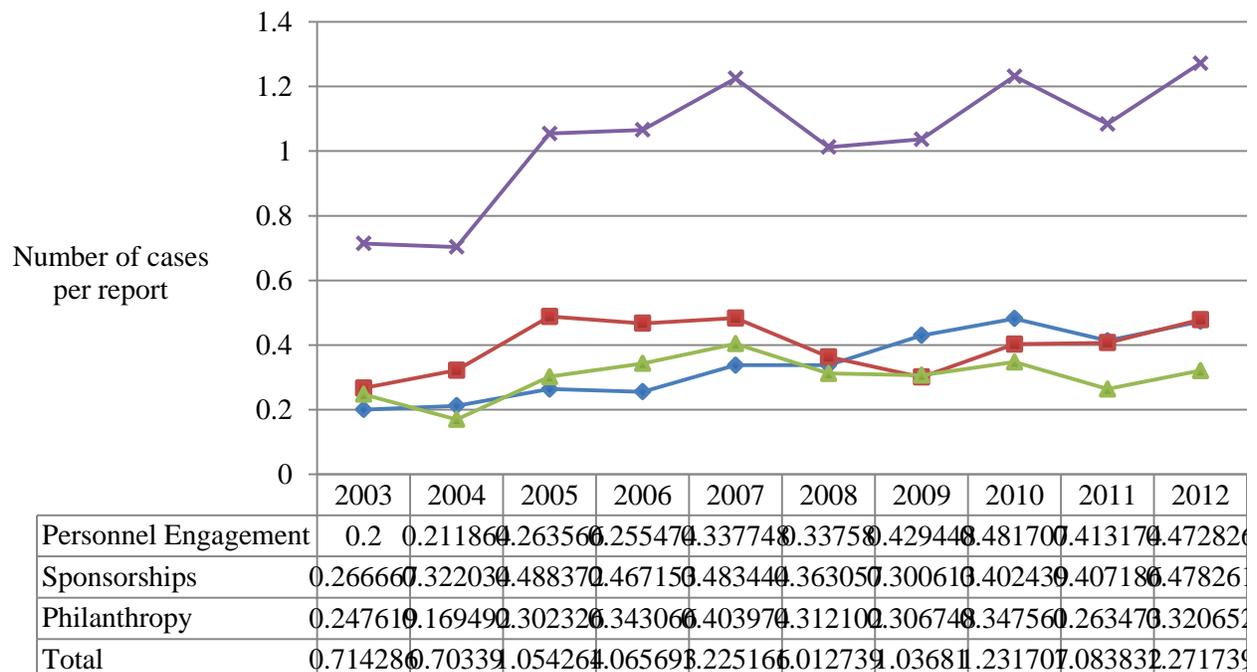
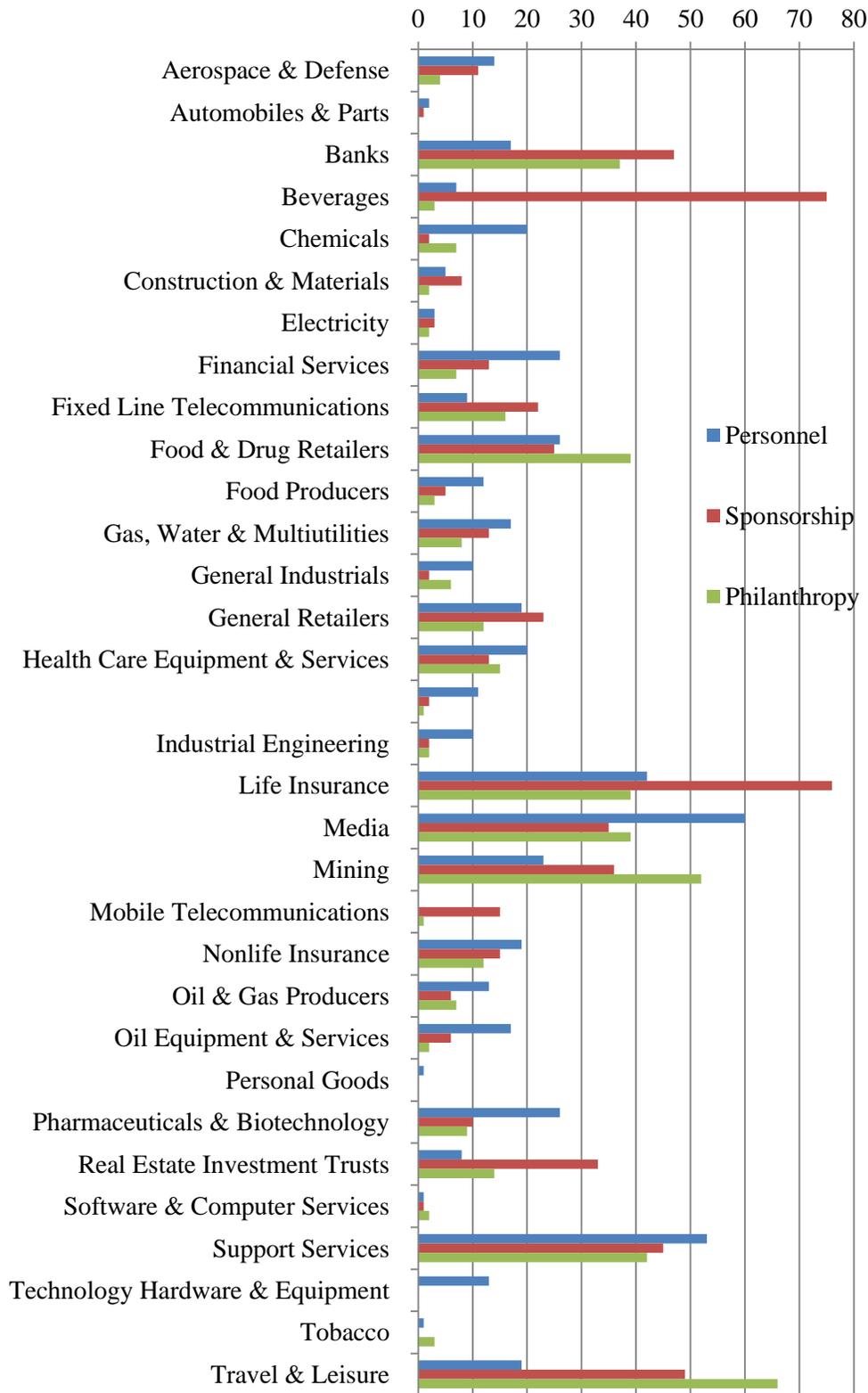


Figure 1 shows the number of cases each year, indexed against the amount of documents that were available for analysis. There has been a general rise over the ten-year period, from 75 reported cases in 2003 to 229 in 2012, involving a total of 59 sports across 62 nations. The outlier in the data is 2007, which saw an increase of 28 percent from 2006, and then a 13 percent decrease into 2008. Both 'Philanthropy' and 'Sponsorships' fell significantly during this period, with the latter still declining the following year. This is perhaps due to the economic crisis, which saw a general fall in sponsorship and business activity during this time (IEG, 2010). It was not until 2012, with a number of London 2012 Olympic and Paralympic-based activities, that 'Sponsorships' again reached the levels of the mid-2000s. Of the 88 'Sponsorships'-related CSR activities in 2012, 40 were directly connected with the 2012 Olympic Games, with many companies activating their sponsorship through CSR campaigns.

Figure 2 below shows how different industries used the three streams throughout the ten-year period. The most prominent industries were Life Insurance, Support Services, Media, Travel & Leisure, and Mining, and Banks, with each industry recording over 100 examples of sport-based CSR throughout the ten-year period.

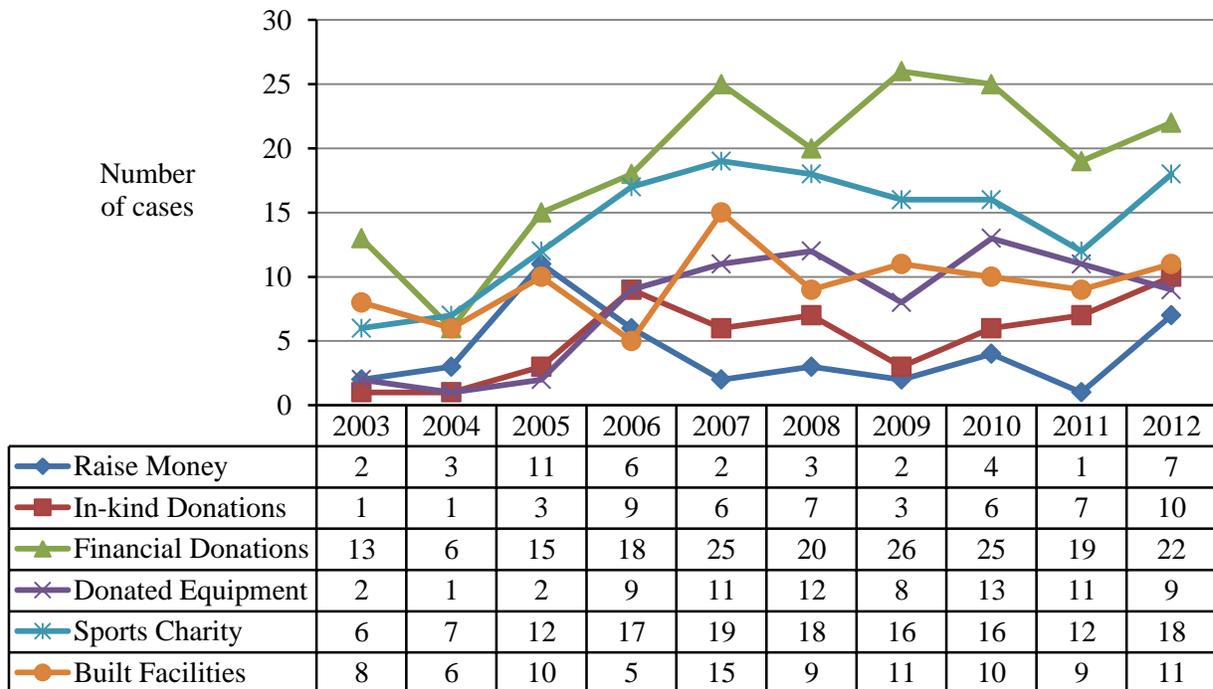
Figure 2: Cases by Industry



Philanthropy

The ‘Philanthropy’ stream is close to what Polonski and Speed (2001) call “corporate citizen[ship] without seeking to generate or exploit any association with the cause” (p. 1363). Thus, instances of ‘Philanthropy’ CSR include: firms making donations, whether they be financial, in-kind or equipment; firms raising money for charitable purposes; firms working specifically with sports charities; and firms building new facilities. The smallest number of firms participated in the ‘Philanthropy’ theme, with 71 of the 100 firms recording philanthropic cases. Within the ‘Philanthropy’ stream, financial donations were the most prevalent sub-stream, with 48 firms recording examples over the same period. Conversely, only 20 firms recorded in-kind donations over the period, with 25 donating equipment (see Figure 3).

Figure 3: Cases of 'Philanthropy', 2003-2012



While financial donations were the most frequent, it is also the sub-stream with the least available information; many of the firms who report donating money to sports teams or initiatives give very little detail as to the nature of the donations, often just reporting 'sport' in a list of areas to receive donations during the year. The most generous donor is William Hill, a bookmaker, who donated an £2.9 million each year to the British Greyhound Racing Fund. The only other firm to donate each year was the multinational mining company Anglo American plc. The Mining industry made frequent donations, with seven of the nine firms reporting their contribution. These donations were often specifically used to fund the building of sports facilities in areas in the vicinity of their mines, with BHP Billiton, Fresnillo and Antofagasta all reporting examples of this.

Comparatively, in-kind donations was the smallest of the sub-streams, with just 20 firms involved; and, together with the sponsorship of individuals, it was also the joint lowest of all sub-streams over the period. Many examples of in-kind donations occurred around the time of the London Olympic and Paralympic Games with sponsors providing services and products such as airplanes and hotel rooms.

Many firms used sponsorship of athletes to donate equipment. For example, G4S plc supported 14 young athletes to donate equipment in the build-up to the 2012 Olympic Games. Each athlete visited schools in their respective countries to donate equipment to the less fortunate. The most prominent sporting equipment donated were bicycles, comprising around one sixth of all sporting equipment donations. Nine different companies in the sample provided cycling equipment, which included bicycles for the children of military families in the USA, and donating bicycles to Whizz-Kids, a charity providing disabled children with mobility equipment.

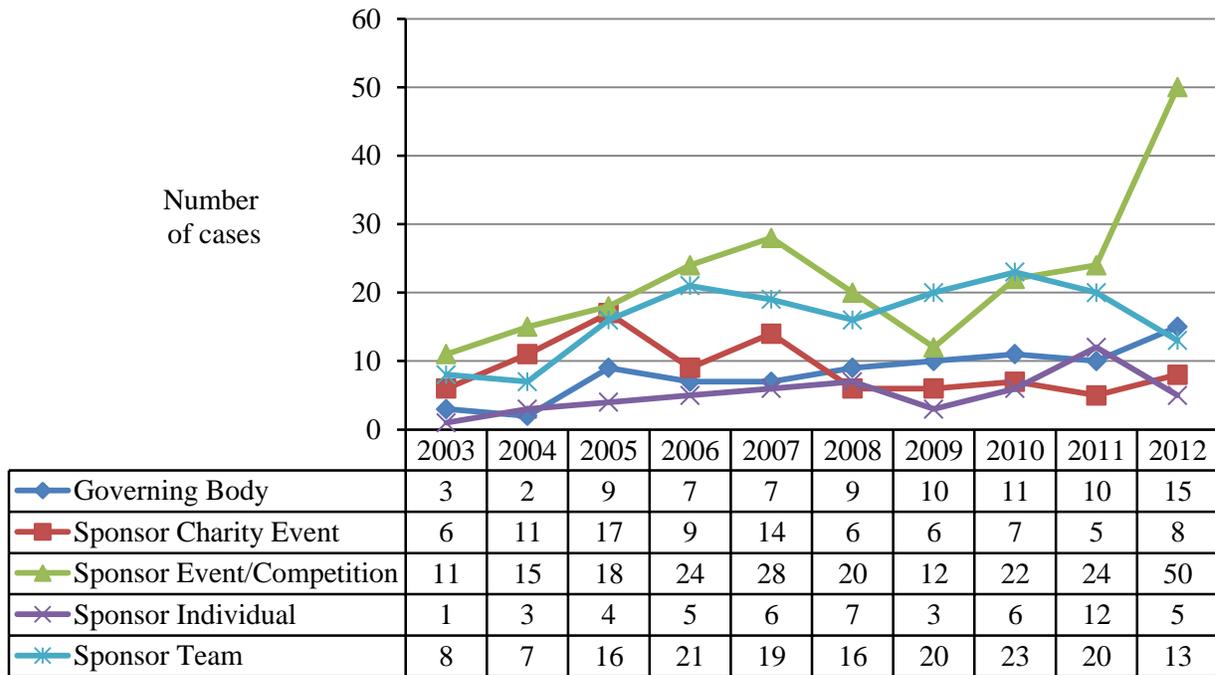
Besides Whizz-Kids, the sports charity that received the most support was Sport Relief, with seven companies being involved over the ten-year period, either raising money or providing volunteers. Sport Relief is one of the more high profile sports charities in the UK, and BBC television devote a night to its cause every two years. According to The Guardian (2014), 7.8 million people watched the show in 2014, providing those firms involved with a large media presence.

Sponsorships

The 'Sponsorships' stream largely represents a business transaction rather than simply a patronage or a philanthropic action. Close to what Seguin et al. (2010) call 'corporate support', this stream comprises sponsorship of competitions or events, which may be professional, amateur or for charity, sponsorship of a team or an individual, or working closely with a governing body for mutual benefit. Throughout the ten-year period, the most popular practice was to sponsor an event or a competition, comprising of 224 cases within the 594 cases in the stream. Sponsorship of events and competitions rose during the earlier years, peaking in 2007. With the economic climate in subsequent years, firms moved away from this type of sponsorship, falling from 27 instances in 2007 to 11 in 2009 (see Figure 4). By 2012, firms had become more involved again in sponsoring events and competitions, with a total of 50 different examples. Of these, 35 involved sponsorship of the 2012 Olympic and Paralympic Games, nine firms being either Official Partners or Official Suppliers and Providers. Furthermore, 12 firms were involved in the Financial Times Stock Exchange- British Olympic Association (FTSE-BOA) initiative, set up to partner established UK companies with individual national governing

bodies (Dowling et al., 2013). It is unsurprising that so many firms have developed partnerships with the London 2012 Olympic Games; as Kim (2013) recognises, firms involved gain exclusive access to an event that is broadcast globally, with the 2012 London Olympic Games being broadcast to 220 countries and territories, and viewed by 3.6 billion people (IOC, n.d.). A number of firms supplemented their sponsorship of the 2012 Games through sponsorship of individual athletes competing. While established stars, such as Jessica Ennis, were obvious candidates for sponsorship, six firms sponsored young up-and-coming athletes in the build-up to the Games. These sponsorships generally provided more than just financial backing, by offering support in other areas and using sponsorships of established stars to support the younger athletes. This is typical of Dowling et al.'s (2013) assertion that all actors in the partnership can benefit from the arrangement. It is noticeable that the sponsorship of the London 2012 Olympic and Paralympic Games is one of the few occasions that the firms use sport to promote environmentally schemes, with both BP and BT being official 'Sustainability Partners'. With the afore-mentioned global spotlight on the Games, and a focus by the IOC towards sustainability, this could be seen as an ideal platform for firms to show off their eco-friendly practises (Kim 2013).

Figure 4: Cases of 'Sponsorship', 2003-2012



The most active industry in the 'Sponsorships' stream was Beverages, with firms in the industry averaging nearly four instances of sponsorship per year. Diageo were particularly active during the period, sponsoring 10 different teams (three domestic and seven international) in five different sports and across five continents. Diageo also sponsored a number of events and competitions across five different sports. Many of these sponsorships involved using the sport itself to promote responsible enterprises, such as using the sponsorship of the McLaren Mercedes Formula 1 team to promote anti drink-driving messages. Similarly, SABMiller were active in sponsoring events, sponsoring six tournaments in five sports across three continents. Interestingly, both these firms focus purely on sponsoring events, competitions and teams, with neither reporting any direct sponsorship of individuals, possibly due to a reluctance for athletes to associate themselves with alcoholic beverages.

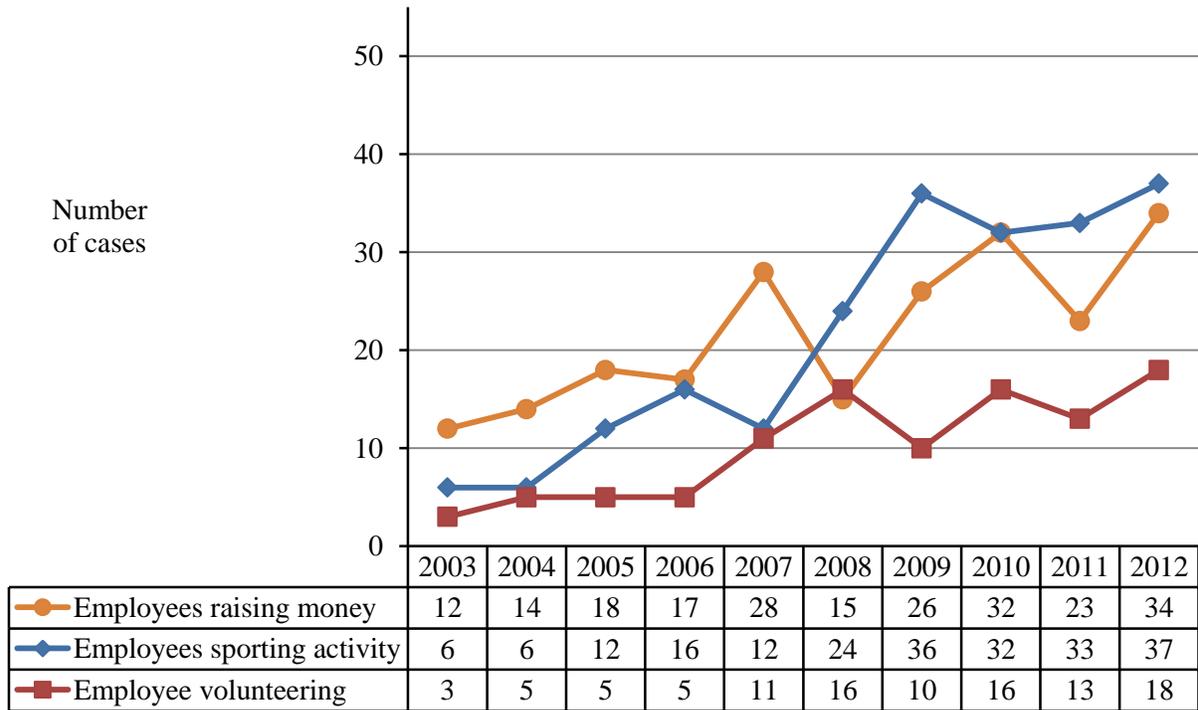
Throughout the ten-year period, 30 different firms were involved in working with a governing body. BSkyB were the most prominent firm, focussing on cycling, through which it is

already heavily involved through the Team Sky professional cycling team. BSkyB worked with Team GB and British Cycling to encourage children to take up the sport. During the later years of the study, BSkyB's focus moved towards grassroots sports, and the company used relationships with governing bodies to set up initiatives designed to encourage participation in sport. As well as financial support, a number of sponsorships involved knowledge sharing and services in-kind. For example, Experian provided Sport England with geo-demographic segmentation systems to aid its research, while GlaxoSmithKline worked closely with the World Anti-Doping Agency (WADA) in its fight against drugs in sport.

Personnel Engagement

The final stream that emerged in the present study concerns the activities of employees in relation to sport. Employees, rather than the firm, initiated many of these cases. These are divided into three sub-streams: employees taking part in sporting endeavours to raise money; firms providing opportunities for their employees to take part in sport and/or physical activity; and employees volunteering to provide support to sport organisations and/or events. Of the 100 companies in the sample, 82 record examples of 'Personnel Engagement', the most for all three streams. This is perhaps unsurprising; literature suggests that employee involvement in CSR strategies is important. A study by Turker (2009), measuring the ways that a business is responsible to stakeholders, concluded that CSR involving employees was important when measuring CSR, with six of the 18 most components involving personnel. Of these six, four can be directly linked to our findings.

Figure 5: Cases of 'Personnel Engagement', 2003-2012



The sub-stream with the most instances is ‘employees raising money through sport’. While examples, such as those involving employees completing marathons, still account for 14 percent of all cases in the present study, this is not likely to include every instance since companies are unlikely to identify every example in their corporate documents (McDonald et al., 2009). Despite 219 examples of employees raising money through sport, only three of these directly raised money for sports charities. These charities were the aforementioned Sport Relief, and SportAid. However, many of the documents do not include the identity of the beneficiary of the money raised, and this number could be larger than realised. A number of the firms supplement their employees’ efforts; for example, Barclays, Smith and Nephew and William Hill matched the funds raised by their employees. Six examples involved money being raised in ways other than sporting activity, such as Smith and Nephew utilising their sponsorship of Hull City Football Club to provide tickets for matches to employees for £5, with the proceeds going to charity.

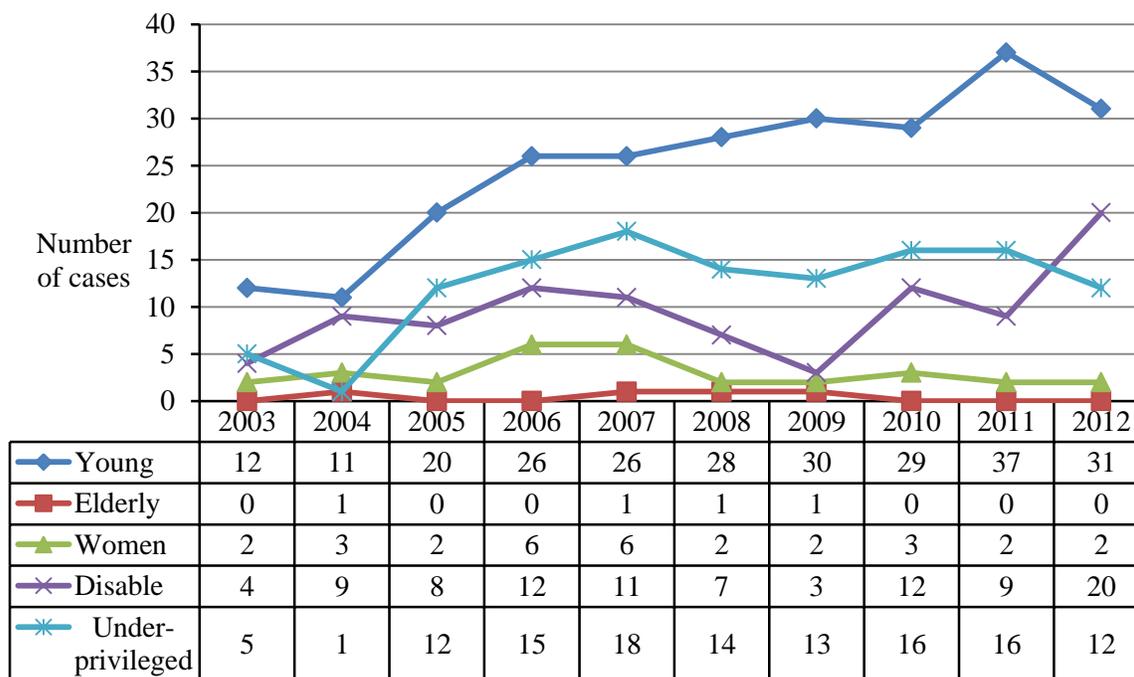
There was a consistent rise in MNEs offering sporting opportunities to their employees over the period, with the majority of these focussing on firms encouraging fitness for their employees. Indeed, of the 214 cases, 93 involve providing employees with gym equipment, or subsidies to access sporting facilities elsewhere. A further 27 involved the encouragement of employees to cycle to and from work, echoing the emphasis on cycling throughout the study. The encouragement of cycling is unlikely to be truly altruistic; there is a concerted government campaign to encourage employers to promote cycling as an option for employees (businesscycle.org.uk, n.d.; Department for Transport, 2009), while many studies have demonstrated the benefits to employers of having a workforce that cycles to work, not least in reducing absenteeism (Hendriksen et al., 2010).

The final sub-stream in 'Personnel Engagement' features employees being involved in sports organisations or events. This peaked in 2012, with a number of firms involved in the London Olympic Games. Most of these firms utilised their Olympic involvement by providing employees with tickets, allowing employees to carry the Olympic torch, or moving their workplace inside the Olympic venues. Furthermore, of the 71 cases of employees volunteering, nearly 20 percent of these volunteered to assist the disabled, with seven cases involving the Special Olympics. Most notably, National Grid provides volunteers to help run the event, and act as mentors to the athletes. The Special Olympics feature extensively in the data, with 11 different firms being involved in some capacity over the time period.

Beneficiaries

While not always obvious from the text, many of the CSR activities had a direct beneficiary; 500 saw the young, the elderly, women, the disabled or the underprivileged directly benefit as a result of the CSR activity.

Figure 6: Beneficiaries of CSR activities, 2003-2012



The group who consistently benefited the most over the time period was the young, with 56 of the MNEs recording examples of this. Food and Drug Retailers were most prominent, with campaigns run by Tesco and Sainsbury's providing sports equipment for children being noticeable. This was typical of many of the examples involving children, with 47 involving the donation of sporting equipment. As well as donating equipment, many firms worked with sports charities to benefit children; for example, the Youth Sport Trust gained support from BSKyB, Sainsbury's and Lloyds over the period. Each of these schemes was devised with the intention of encouraging children to participate in sporting activities. Indeed, of the 250 cases involving children, 148 were directly focussed on increasing sporting activity of the young through a number of different sports.

It is noticeable that initiatives to benefit the disabled were at their highest in 2012, with 12 of the 20 cases being based around the Paralympic Games. These initiatives ranged from British

Telecom (BT) supporting the Great Britain Paralympic team, to the International Airlines Group taking injured soldiers to Paralympic sports. A more consistent group of beneficiaries were the underprivileged. In line with McDonald et al.'s work (2009), many of these occurred in underprivileged countries. Of the 122 occurrences, 93 took place outside of the UK, across 38 different countries, including 17 different African nations. Of the nine mining companies in the study, seven contributed to the underprivileged, with five building sporting facilities in local towns their mines are situated.

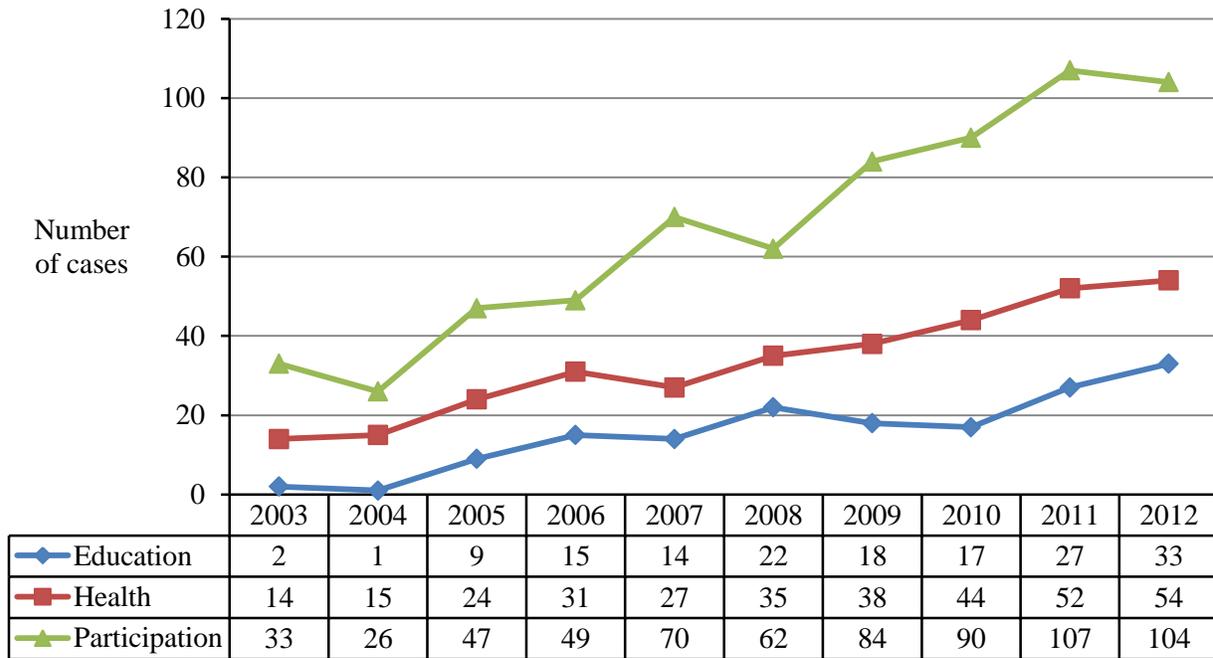
Of the 30 cases that see women as direct beneficiaries, 22 involved employees raising money for breast cancer charities. Of these, 18 were in support of Cancer Research UK's Race for Life, with Tesco being a sponsor of the 5 kilometre run. Away from supporting cancer charities, Standard Chartered implemented a scheme entitled GOAL in 2006, designed to empower women through sport. By 2011, the scheme was running in China, India, Jordan, Nigeria and Zambia, and had reached more than 47,000 girls in 2012.

The final group of beneficiaries were the elderly. Examples of these were sparse, and primarily involved the sponsorship of senior golf tournaments. The only instance of firms encouraging participation in sport was the construction of a bowling green in an old people's home by GlaxoSmithKline. This indicates that firms do not necessarily see sport as an appropriate vehicle for supporting the elderly, and instead may focus their attention elsewhere.

Outcomes

Most of the examples of CSR provided by MNEs in their official documents directly led to a specific outcome. Similar to the way we identified the beneficiaries of the CSR initiatives, we used a deductive approach, and thus outcomes were categorised into three groups: education, health and participation.

Figure 7: Outcomes of CSR activities, 2003-2012



As can be seen from Figure 7, all three outcomes showed an increase over the period of time, but the most prevalent throughout were those that increased participation. A total of 672 cases directly led to participants in the scheme taking part in some sort of sporting activity. The beneficiaries who were the most involved were the young (148 cases), and these were again dominated by the Sainsbury’s and Tesco schemes that provided young people with sporting equipment and activities (*Active Kids* and *Sport for Schools and Clubs*). While BSKyB’s work at increasing participation through cycling has already been mentioned, many other media companies aim to improve participation in sport. Of particular note is WPP who offer of gym facilities, as well as providing sports tournaments and encouraging more formal sports teams.

The link between increased participation in sport and health has been extensively researched (for example, Bergeron, 2007; Haskell et al., 2007), with Sport England promoting sporting activity as a way of leading a healthier life (Sport England, n.d.). As such, many of the schemes

that lead to participation will also lead to an increase in health, but for the purpose of this study, only schemes that directly mention health benefits have been included in this category. The industry with the greatest focus on health was Beverages, and in particular the company Diageo. Diageo used sponsorships of events and competitions (for example, the 2007 Cricket World Cup, Formula 1), of teams (for example, Washington Redskins, Mercedes McLaren) and of individuals (for example, Jim Furyk, Lewis Hamilton) to promote anti-drink driving messages. While the Formula 1 and NASCAR sponsorships seem a natural fit for anti-drink driving messages, Diageo uses its wide range of sponsorships to target various geographical areas around the world. For example, Indian golfer Jeev Milkha Singh promoted the initiative in the Johnny Walker Classic golf event that takes place in the Asia Pacific region.

The final and least prominent category is education. This includes schemes that contribute towards education, knowledge and training. As with the health and participation categories, this increased over time, peaking in 2012. Telecommunications firms were particularly prominent within this stream. By way of example, Vodafone's sponsorship of the Laureus Foundation used sport to provide education for the underprivileged throughout the world, while BT unveiled a number of initiatives in line with the sponsorship of the London Olympic Games. This included work with 'Get Set London' that encouraged learning for school children through sport, and using its position as a London 2012 Sustainability Partner to explore different ways in which environmental impacts can be reduced during the Games, including the trialling of electric vehicles in the Olympic Park.

5. Concluding notes

The present study has taken a longitudinal approach, with the purpose of providing a descriptive account of the CSR activities of FTSE-100 companies that entail an element of sport, thereby extending strategic legitimacy theory and its pragmatic strand (Suchman, 1995) into the context of sport, at the profit, non-profit and individual levels. In particular, the study set out to investigate the answers to three key questions that were previously unaddressed in either the broader literature on CSR or the ones specific to CSR in sport. Based on our findings, we can put forward a number of theoretical contributions, as well as managerial implications. We address each of these in the sections below, before discussing the limitations of this study and suggestions for further research.

Theoretical contributions

Three main theoretically-related findings emerged from this work. Firstly, by identifying a general rise in CSR through sport by the FTSE-100 firms over the ten-year period, the study demonstrates that the corporate world has acknowledged - in practice - that the sporting context is a powerful vehicle for the employment of CSR (Smith and Westerbeek, 2007). Notwithstanding such acknowledgement, the present work characteristically points out that firms that use sport as part of their CSR agendas are moving towards what has been called “strategic philanthropy” (Brush and Walter, 2005) or “strategic CSR” (Porter and Kramer, 2006). In other words, MNEs increasingly seem to be seeking to close legitimacy gaps through sport, with some calculations of self-interest in play – as the strategic legitimacy strand advocates – rather than simply responding to institutional ‘recipes’ for socially responsible behaviour, which in essence, sees the firm and society as separate entities. Indeed, this becomes evident not only because ‘Philanthropy’ has been the stream with the fewest number of firms taking part, but also because it saw the smallest growth compared with the other main streams.

Secondly, although the economic crisis may have had an influence on the ‘Philanthropy’ stream, the ‘Sponsorships’ stream in contrast has shown inconsequential signs of slowdown. In 2013, a year after the period of this study, total annual global sponsorship spending was estimated to be 53.3 billion USD, with the bulk of this spending, approximately 69 percent of all global sponsorship spending, being allocated to sporting events (IEG, 2013). Indeed, our study demonstrates that the most popular approach within this stream was the sponsorship of an event or a competition. In essence, the present study is in line with recent work by Tilcsik and Marquis (2013) who empirically evidence how and why major events within communities affect organisations in the context of corporate philanthropy. Tilcsik and Marquis’s study shows that CSR-related spending fluctuated dramatically as mega-events generally led to a punctuated increase in otherwise relatively stable patterns of social behaviour by local firms. As Dowling et al. (2013) point out, “timing and context matters, with sport being inherently more attractive in the lead up to mega-events” (p. 288), yet the present study shows that these partnerships are more likely to occur, or at least be communicated, if the firm is based in the nation hosting the mega-event. In the present study, the prominent application of CSR through sport was the involvement of firms such as Lloyds Bank and Sainsbury’s with the 2012 Olympic and Paralympic Games. Such findings reinforce Plewa and Quester’s (2011) call for additional empirical research that will help us better understand sports sponsorship in the context of CSR.

Thirdly, our findings reveal that more firms were involved in ‘Personnel engagement’ than the other two streams. This important aspect of social responsibility not only deals with the direct employee involvement in community improvement efforts (Caligiuri et al, 2013), but also with indirect advantages and benefits that might accrue to firms themselves, for example, staff turnover, absenteeism, ‘cool’ workplaces, talent recruitment, and so on. Indeed, staff engagement

with assignments that include meaningful projects (see, for example, cases from the sub-stream ‘employees raising money’) or opportunities for skill development (see, for example, cases from the sub-stream ‘employee volunteering’) are associated with benefits to multiple stakeholders (Morgeson et al, 2013). All three abovementioned theoretical contributions become even more significant because, to various degrees of explicitness, they yield important practical implications. It is to these implications that we now turn our attention.

Practical Implications

The increased attention that MNEs pay to CSR practices that encompass sport creates practical implications not only for CSR executives in the examined industries, but also for managers inside the sporting sector. On the one hand, CSR champions in MNEs may identify best practices of how other firms in their industry, or even firms in other industries, use sport for CSR purposes; perhaps best demonstrated by the similar campaigns run by Sainsbury’s and Tesco. For example, the present study reveals that: (a) the main beneficiaries of the CSR programmes under examination are those from the younger generation, and (b) the most prevalent outcomes of such socially responsible initiatives are those that increase sport participation. Although continuing to pay attention to these two parameters may well satisfy MNEs’ business objectives by targeting ‘customers-for-life’, other target groups (for example, the elderly or women) may perhaps become more influential advocates of the intentions and/or operational practices of firms. Potentially, the latter may yield more short-term legitimation, yet also always entails a calculation of self-interest.

On the other hand, if sport managers have a ‘picture’ of the type of programmes into which MNEs are willing to invest resources, it may help them to re-align their overall strategic

approach towards CSR engagement. This is particularly so for NGOs and other non-profit sport organisations, such as sport charitable foundations, which, due to their limited resources (Anagnostopoulos and Shilbury, 2013; Bingham and Walters, 2013) are increasingly trying to become more outward looking (Morrow and Robinson, 2013). After all, cross-sector partnering, and in particular collaboration between non-profit organisations and businesses, has increased significantly, and is viewed by both academics and practitioners as an inescapable and powerful vehicle for achieving social and economic goals (Austin and Seitanidi, 2012; Porter and Kramer, 2011; Seitanidi and Crane 2009; Selsky and Parker, 2010).

Limitations and Further Research

Although this article provides an important step in our understanding of the way MNEs deploy sport for their CSR agendas, there are a number of limitations, and several questions remain unanswered. Firstly, and similar to the conclusions of Preuss and Brown's (2012) study, since the present article's focus was on CSR programmes by the FTSE-100 companies, the findings may reflect a bias stemming from the cultural environment of the United Kingdom. In particular, while interpreting the study's findings one should be mindful of one important parameter: much of the data revolves around the role the 2012 Olympic Games played in all three streams to which this study refers. Caution is needed, however, as this mega sporting event took place in the city where the FTSE-100 list comes from, and this fact may hide some bias regarding both the number and the breadth of the programmes under examination, especially when previous research has empirically shown that the Olympics, in particular, exert the strongest pre-event and post-event effects on CSR-related initiatives by corporations (Tilcsik and Marquis, 2013). This point, therefore, may need to be moderated by the fact that during the examined period two

similar events of this scale were held: the first in a relatively less developed country and one of disproportional size in many respects (China in 2008), and the second in a much smaller country on the periphery of Europe (Greece in 2004) with a less developed 'MNE culture' than the one in the UK. It is extremely noticeable that there is only one reference to the Games in Beijing and no mention of the Athens Games, in comparison to the 40 cases related to the London Olympic Games. Relatedly, although the present study examined MNEs, looking exclusively at FTSE-100, which by definition limits our study to UK based MNEs, may not bring a universal and therefore comparative perspective across different countries.

Furthermore, we have relied on information disclosed by the companies in their three official published documents, albeit without verifying that this information corresponds to reality. In such cases, as Albertini (2014) also recommends, future research could study CSR practices that employ sport in greater depth, and compare the data obtained with the disclosures made by the firm(s) through case studies. On a related note, future research could employ more structured methods of qualitative data analysis, such as the use of computerised software like Leximancer which can establish the relational strength between specific streams and sub-streams and then present them in such a schematic way as to help interpret the strength of association between them. For example, although the most prevalent outcome that emerged from this study is 'participation', we delimited our descriptive analysis to identifying just that, and thereby neglected to examine concrete relationships with, for example, the 'beneficiaries', or with any of the emerged three streams.

Moreover, given the inductive approach employed in this paper, one should also take note that the three streams that emerged in the present study may not fully encapsulate the latest CSR discussions in European level (see European Commission) that include corporations'

ecological products, environmental friendly value chains or sustainable innovations to name but a few CSR dimensions. While the study did provide some evidence of these (for example, Next ensured that the value chain for its London 2012 product range was in accordance with the ethical, social and environmental guidelines established by the London Organising Committee of the Olympic and Paralympic Games, while BT trialled electric vehicles in the Olympic Park in 2012), many were based around the London 2012 Olympic and Paralympic Games.

Last, it is worth reiterating that the present study is limited to a descriptive, rather than an explanatory, account of how FTSE-100 firms utilise sport for CSR purposes. Further studies should take the descriptive picture offered therein to a more explanatory level and attempt to demonstrate the reasons why these firms use sport to close legitimacy gaps. Despite the contextual and methodological limitations mentioned above, we envisage that this study's insights will not only add to management literature discussions on CSR implementation, CSR reporting, sport sponsorship and human relation management, but also provide a much needed access point into the matter for the sport-scholarly community as a whole.

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