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

Lina Nilsson has an MSc in Business Administration and a BSc in Sport Management at Södertörn University. Her master thesis investigated CSR in Swedish club football. This article is a summary of the thesis.
Introduction

Background

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

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

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

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

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

The Swedish sports movement

The attitude towards the role of sport is different in Sweden compared to many other countries. The core values of the Swedish sports movement are that the sport itself is supposed to provide a sound health, exercise, solidarity and team spirit. The Swedish government, by virtue of the generous public funding of sports, has traditionally put more or less implicit demands on sports organisations to implement these values. Importantly, there has been a change in the welfare state in the last decades, which has increased the demand for social actions from the civil society where the sports movement has an important role as the biggest actor. Hence, even though sports-related CSR is relatively new as a concept and research field, the connection between Swedish sport and the idea of CSR is natural since it is traditionally seen as the primary inherent role of the sports movement to answer to the
demand of the core values leading to societal well-being (Persson & Nor- 
mark 2009).

In Sweden, an elite sports club can either be organised as a non-profit 
association or a sports corporation, i.e. a joint-stock company. According 
to the rules set by the Swedish Sports Confederation (RF), the club must 
possess the majority of the shares in the sports corporation, which means 
that a minimum of 51 percent of the shares must belong to the club (Back-
man 2008; Malmsten & Pallin 2005). This is commonly referred to as “the 
51-percent rule” and it constitutes a difference to many other countries, such 
as the UK, where external investors may own the majority of the shares 
(Söderman 2013). The reason for the Swedish limitation of external owner-
ship is for the club to manage the development of the corporation, in order 
to avoid too drastic changes (Malmsten & Pallin 2005). In addition, sports 
corporations mark the ultimate evidence of the last decades’ commercialisa-
tion of the Swedish elite sport, since the non-profit form is abandoned and 
replaced by focus on profit making for the shareholders (Larsson von Ga-
raguly 2016; Peterson 2005). For clubs turning into corporations, the pub-
lic subsidies completely disappear, making the commercial revenues even 
more important (Backman 2009).

The sixteen football clubs of Allsvenskan have different organisational 
forms: six clubs are sports corporations and the rest are non-profit associa-
tions (Richnau 2016). Since the decision of RF to allow the corporate form 
in Swedish sport in 1999 (Peterson 2005), the public debate of the matter 
has been lively. The 51-percent rule has been questioned by som actors – 
such as the Swedish Football Association (SvFF) – suggesting that it should 
be the choice of each national association to decide the barrier for external 
ownership in sports corporations in order to make it possible for certain 
sports to allow external ownership to a greater extent (RF 2010). However, 
in 2013, the decision-making body of RF decided to keep the rule without 
revisions (Dagens Nyheter 2013).

The problem

The question of organisational form in Swedish football has been widely 
debated. Some actors argue that the commercial forces are damaging foot-
ball (Bank 2013; Wagner 2013), whereas others state that the forces should 
be unrestrained (Fhager 2015; Niva 2018a). However, there is a need for 
placing the question in a CSR context and ascertain whether or not the or-
ganisational form is affecting the club’s CSR efforts. By doing this, new
knowledge can be added in the discussion about the keeping of the 51-per-
cent rule and sports corporations.

The sports corporations of today can be considered more business-like
than the non-profit associations, but the non-profit associations receive pub-
lic funding leading to a greater demand on social responsibility from the
government in return. Accordingly, the football clubs are facing different
external pressure. It could well be that clubs that are more commercialised
have a different approach to CSR than the less commercialised clubs – but it
could also be that a stronger internal pressure is compensating for the lower
degree of commercialisation and therefore affect the outcome of the CSR
actions. Accordingly, the CSR work of clubs with different organisational
forms could either be very different or similar. There is a big gap in our
knowledge here, making these kinds of questions hypothetical and the an-
wers indeed uncertain. There is a great need for putting the two competing
organisational forms under greater scrutiny, in Swedish sport research in
general as well as in CSR research in particular. The growing importance of
CSR in society today, in addition to the highly debated question regarding
clubs’ organisational forms in the public sport forum, highlight the necessity
of giving them both attention also in research.

Purpose

The purpose of the study is to examine how and why Swedish football clubs
– organised as either sports corporations or non-profit associations – work
with CSR. The purpose is also to elucidate whether or not there are differ-
ences in the CSR work of clubs with the different organisational forms.

Summary of research questions

1. How and why do the Swedish football clubs work with CSR?
2. What are the differences in the CSR work of the two different organisa-
tional forms?
Theoretical framework

**Definition of CSR**

There is not one common definition of CSR, instead there is a wide array of definitions being used within the field (Bice 2017; Carroll & Shabana 2010; Malik 2015). Aguinis and Glavas (2012, p. 933) use a definition that has been adopted by others. According to them, CSR principally refers to “…the triple bottom line of economic, social, and environmental performance”. Furthermore, Carroll’s definition, which has been adopted by other researchers until today (Carroll & Shabana 2010; Lee 2008), specifies the concept of CSR further. Carroll (1979, p. 500) states that ”The social responsibility of business encompasses the economic, legal, ethical, and discretionary expectations that society has of organizations at a given point in time”. Carroll and Shabana (2010) elucidate that the term discretionary expectations refers to expectations of philanthropic actions. They further name the ethical and philanthropic responsibilities as the new responsibilities of CSR and hence the essence of the concept, while the economic and legal responsibilities are referred to as the classical responsibilities. Both CSR defenders and contestants – such as Friedman (1970) stating the only responsibility of corporations to be to maximise profit to shareholders – have stressed the argument of corporations’ economic responsibility. Hence, economic responsibility is not specific to CSR, but to business in general. Consequently, this study focuses on the ethical and philanthropic responsibilities as the two essential concepts of CSR and leaves the two classical responsibilities aside, since those are not related to the core concept to the same extent. Accordingly, actions of pure financial character being made in order to answer to the demand for taking economic responsibility will not be regarded as CSR actions in the scope of this study. The same argument can be fitted to the definition of Aguinis and Glavas (2012), meaning that this study will focus only on the social and environmental aspects of CSR. This does however not mean that social or environmental actions made in order to answer to the demand for ethical and philanthropic responsibilities cannot have financial motives (Hamil & Morrow 2011; Kolyperas, Morrow & Sparks 2015).

To sum up, the present study uses the definitions by both Aguinis and Glavas (2012) and Carroll (1979) for defining CSR, meaning that CSR refers to the social and environmental performance and furthermore to an organisation’s ethical and philanthropic responsibilities. Accordingly, both of
the definitions are modified in order to be more suitable for the context of the present study.

**Theoretical synthesis**

The core of the theoretical framework consists of the Triple Bottom Line theory (TBL) and the two pillars environmental and social actions. Furthermore, the stakeholder theory is foundational for the study. The theories combined create a foundation for the investigation of the CSR work of the selected clubs. The figure below presents the synthesised framework, which forms the groundwork of the study.

**Figure 1. Framework for the study.**

A foundational part of a club’s CSR work is actions in order to address the present ethical responsibilities. This can be done by designing a club specific code of conduct, in which the club highlights which values that are important to the club and its actors (Sheth & Babiak 2010). Hence, the core values of the club are positioned above the foundational pillars of the TBL theory. Additionally, the first pillar of the TBL theory is environmental actions. The study will ascertain whether any form of environmental actions – such as the examples presented in the framework – are being made in the clubs. The second pillar – the social actions – is divided into two main parts: the internal and the external community. The internal community refers to the employees, which in a football club include the players, coaches and other roles connected to the sports practice and to the administration of the club. The external community refers to actions directed towards the actors.
outside the club (Gimenez, Sierra & Rodon 2012). Here, the four different CSR programs identified by Kolyperas, Anagnostopoulos, Chadwick and Sparks (2016) are incorporated in the synthesis. More concretely, educational programs refer to actions in order to encourage learning in primary and secondary school and also to activities helping to prepare for employment; sport/health programs intend to encourage an active lifestyle and social/cultural programs deal with social challenges such as integration, anti-social behaviour and racism. In addition, many clubs engage in different kinds of charitable activities, such as fundraising to certain issues or social institutions. The study aims at investigating which of these social actions that are being taken by the clubs. Moreover, the study will investigate why these actions are being taken, so that the motives for CSR will be investigated.

In the surrounding society, external stakeholders that are affecting the CSR work of the football club are positioned. These stakeholders are also affected by the results of the club’s CSR work, in that there is a two-way dependence relationship. Additionally, supporting sport bodies refer to football bodies helping the CSR work of the clubs. The two main bodies are SvFF and the CSR council of the interest organisation Swedish Elite Football (SEF). The study will investigate the clubs’ relationships with these stakeholders and how they affect the CSR work.

In summary, the investigation of the clubs’ CSR work consists of the three parts: the CSR concept and activities carried out (i.e. the concrete work with core values, social actions and environmental actions), the motives for engaging in CSR and the role of the stakeholders.

Method

The study uses a qualitative research method and the data is collected with help of semi-structured interviews and documentary studies. Four clubs are chosen for a deeper investigation – two are sports corporations and two are non-profit associations. The sports corporations selected are AIK and Djurgårdens IF (DIF), whereas the non-profit associations selected are IFK Göteborg and Malmö FF (MFF). Interviews have been conducted with the CSR manager of each club, except for MFF where two interviews are conducted since two managers are involved in the CSR work. The interviewees are: Max Bergander (AIK), Filip Lundberg (DIF), Elisabeth Anderton (IFK Göteborg), Jan-Ove Kindvall and Karin Heri (MFF). The study will, however, also synoptically map the CSR actions being conducted in all clubs of
Allsvenskan. No interviews are conducted for this investigation – instead secondary data is used. Consequently, a broader description of the CSR work in the league will be established. In addition, interviews with a representative of SvFF and with a representative of the CSR council of SEF are conducted.

CSR in Allsvenskan

**CSR actions**

In the two tables below, the CSR actions of all clubs of Allsvenskan are summarised: the first table presents the clubs organised as sports corporations and the second the non-profit associations. Only the primary aims of the programs are considered – even though some concepts might have several aims. In the case of IFK Göteborg for instance, *IFK on the timetable* also focuses on achieving better school results and addressing problems related to integration. However, the main aim is to encourage an active lifestyle and the concept is hence a sport/health program.
Table 1. Summary of the CSR activities conducted by the clubs organised as sports corporations of Allsvenskan 2018.

<table>
<thead>
<tr>
<th>Ethical actions/Core values</th>
<th>Educational programs</th>
<th>Sport/health programs</th>
<th>Social/cultural programs</th>
<th>Charity programs</th>
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<tr>
<td><strong>AIK</strong></td>
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<tr>
<td>The AIK Style: respectfulness, friendship, doing one’s best (AA)</td>
<td>The Supporter academy (young supporters learn how to be role models) (AB)</td>
<td>School programs (football practices and lectures on core values) (AC)</td>
<td>CSR partner D. Carnegie: night football (open football practices in evenings), football schools (AD; AE)</td>
<td>Football practices for newly arrived (Bergander)</td>
<td>Pensioners’ match (one match each season when pensioners get a special treatment) (AF)</td>
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1 In 2018, Dalkurd FF changed location from Borlänge to Uppsala (Dalkurd FF 2017). The CSR activities noted are therefore the ones that were conducted in Borlänge, since the CSR work has not been established in Uppsala. The club’s wish is to start similar activities in Uppsala as in Borlänge (CB). Furthermore, the club was started as a social project in order to take care of and engage young people isolated from society (CD).
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<tr>
<th>Ethical actions/Core values</th>
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<tr>
<td>DIF</td>
<td>Joy, comradeship, fair play (BA)</td>
<td>School programs (football practices) (BB)</td>
<td>Mobile sports ground (facilitating spontaneous sport) (BC)</td>
<td>Partner- ships with the following organisations: Astrid Lindgren Children’s Hospital Barn till ensamma mammor Fryshuset Äldrecenter Stockholms Stadsmission Trygga Barnen (Lundberg)</td>
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<tr>
<td>Dalkurd FF</td>
<td>The man before the football player (CA)</td>
<td>School program (player visits to encourage an active lifestyle) (CB)</td>
<td>Integration football (practices, tournaments) (CB)</td>
<td>The girls’ group (different activities once a week for girls to achieve inclusion and equality) (CB; CC)</td>
<td>Partnership with My Special Day (CE)</td>
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<tr>
<td>Hammarby Fotboll</td>
<td>Ethical actions/Core values</td>
<td>Educational programs</td>
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<td>History, ambition (doing one’s best), fellowship, respect, love (DA)</td>
<td>He For She (campaign by the UN to make men stand up for women’s rights and equality) (DB) School program (players visit schools to talk about growing up, the importance of working hard and everyone’s possibility to reach success) (EY 2018)</td>
<td>Free match tickets to organisations and schools (EY 2018) Fundraising to The Swedish Heart-Lung Foundation (DC) Fundraising to The Swedish Childhood Cancer Foundation (DD)</td>
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<td>Ethical actions/Core values</td>
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<td>Örebro SK</td>
<td>Pride, heart, passion (EA)</td>
<td>The reading match (players meet young people to encourage reading) (EB)</td>
<td>Summer football camps (players are involved) (EB)</td>
<td>Good role models (players meet unaccompanied minors. Participants get match tickets) (EB)</td>
<td>Black and white stars (player visits at and donations to a hospital) (EB)</td>
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<td>Fundraising to Världens Barn (EB)</td>
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<td>Fundraising to charity organisations during home matches (EB)</td>
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<td>Östersunds FK</td>
<td>Ethical actions/Core values</td>
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<td>Openness, long-term perspective, sincerity, reliability, professionalism (FA)</td>
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<td>Cultural project (lectures and workshops by authors, musicians, dancers and artists to break gender norms) (EY 2018)</td>
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<td>Younglings (children in the age 7-12 learn good fan culture) (FB)</td>
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<td>Hbtq certification (FB)</td>
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<td>ÖFK Cosmos (integration football team for refugees) (FB)</td>
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Table 2. Summary of the CSR activities conducted by the clubs organised as non-profit associations of Allsvenskan 2018.

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<th>Ethical actions/Core values</th>
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<tr>
<td>BK Häcken</td>
<td>Positive attitude, honesty, respect, responsibility, encouragement (GA)</td>
<td>School program (inviting school-children to learn about sport activities) (GB)</td>
<td>Football Friday (spontaneous football for integration) (GB)</td>
<td>Respect Every Body (raising consciousness about sexual harassments) (GC)</td>
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<td>GIF Sundsvall</td>
<td>Clarity, responsible, loyal, communicative (HA)</td>
<td>Career day (employers and job-seekers meet, have lunch and play football together) (HB)</td>
<td>School program (homework help and language classes involving players) (HC)</td>
<td>Back 2 Basics (recreational activities, football practices and summer camps for inclusion and integration) (HD)</td>
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<tr>
<td>IF Brommapojkarna</td>
<td>Joy, responsibility, everyone’s right to participate (IA)</td>
<td>The first job Västerort (work during matches, help with writing CVs, summer jobs and internships at partnering companies) (IC)</td>
<td>School program (football practices after school one day a week) (ID)</td>
<td>Meeting place Västerort (integration, inclusion): Night football (IC)</td>
<td>Girls’ football (football practices and other activities for girls who have not played sports before. In collaboration with Systrar Runt Hörnet) (ID)</td>
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<td>Equality (focus on becoming an equal club. In collaboration with EqualPay and Futebol da Forca) (IB)</td>
<td>Summer camp Västerort (free of cost) (IE)</td>
<td>School program (football practices after school one day a week) (ID)</td>
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<td>School program (children from different schools meet in order to promote inclusion and reduce isolation, prejudice and segregation. In collaboration with Goodsport) (IF)</td>
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<tbody>
<tr>
<td>IF Elfsborg</td>
<td>Attitude, responsibility, respect (JA)</td>
<td>Jobs together (help with employment and internships at partnering companies, help with writing CVs) (JB)</td>
<td>Camp Elfsborg (summer camps in collaboration with other clubs to encourage football in the region) (JC)</td>
<td>LikaOlika (supporters act as mentors to newly arrived people that are invited to matches and other activities. The participants can also apply for free match tickets) (JE)</td>
<td>Partnerships with the following foundations: Stiftelsen Hedra Klas Ingesson (JF) Garissa Foundation (JB)</td>
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<td></td>
<td>Future together (employment project where 10-15 job seekers work together to identify young people in isolation to direct them to clubs in the region) (JB)</td>
<td>Walking football (football practices for people older than 55 years. Neither running nor body contact is allowed) (JD)</td>
<td>Language Lunch (integration lunches for newly arrived people at different companies where language and culture are mutually exchanged) (JB)</td>
<td>Lectures on core values (to prevent violence and racism in schools) (JB)</td>
<td>Environmental friendly turf in arena (JG)</td>
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<td>The summer project (provision of summer jobs to young people by doing football activities in areas with social issues) (JB)</td>
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<td>Good friend class football (fair play tournament for school children. Participants get lectures on core values to prevent racism) (JB)</td>
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*JA: Jonas Andersson, JB: Jeppe Bring, JC: Josef Carlsson, JD: Johan Davidsson, JE: Jonas Eriksson, JF: Johan Forsman, JG: Jonas Granberg*
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<th>Club</th>
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<tbody>
<tr>
<td>IFK Göteborg</td>
<td>Comradeship, passion, conviction, pride, winning mentality (KA)</td>
<td>Active Gothenburg (football practices and job coaching for unemployed) (KB)</td>
<td>IFK on the timetable (football profiles in selected schools in areas with social issues) (Anderton)</td>
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<td>Visiting organisation (one charity organisation is presented each home match) (Anderton)</td>
<td>Environmental diplomacy of events and training facility (KD; Anderton)</td>
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<td>Active ethical decision making (e.g. location of training camps) (Anderton)</td>
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<td>Courts for the future (football courts to facilitate football practice in suburbs. In collaboration with Johan Cruyff Foundation) (KC)</td>
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<td>Young fellows (young supporters are educated in core values to become role models) (Anderton)</td>
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<td>Actions for hbtq-rights (Anderton)</td>
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<td>IFK Norrköping</td>
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<td>Spontaneous sport (EY 2018)</td>
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<td>Lira (school program for integration and inclusion) (LA)</td>
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<td>IK Sirius</td>
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<tr>
<th>Ethical actions/ Core values</th>
<th>Educational programs</th>
<th>Sport/ health programs</th>
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<th>Charity programs</th>
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<td><strong>Kalmar FF</strong></td>
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<td>The pentathlon (school tournament and other activities for school-children) (NB)</td>
<td>Player visits on youth centres in schools (focusing on comradeship) (NB)</td>
<td>Free match tickets to schools (NB)</td>
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<td>Partnership with My Special Day (NB)</td>
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<td>Malmö FF</td>
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<td>Football academies (football profiles in specific schools to encourage learning) (Kindvall)</td>
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<td>Partnerships with the following organisations: Ronald McDonald House Lund (OF)</td>
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<td>The career academy (job matching of unemployed in the age 16-29 and club partners) (Heri)</td>
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<td>Integration coffee (newly arrived and people that have lived in Sweden for a longer time integrate during a match. In collaboration with Öppna Dörren) (OD)</td>
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<td>Career day with football (unemployed meet with club partners. The event includes an exposition, a joint lunch and a football tournament with mixed teams) (OB)</td>
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<td>Football against racism (tournament for children focusing on anti-racism) (OE)</td>
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<td>Trelleborgs FF</td>
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<td>Employment program (meeting places for job seekers and sponsors during events and matches) (PB)</td>
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Motives for CSR

AIK

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

We have a great responsibility since we can affect people in a way that other instances and authorities cannot do. Because children, young people and adults have chosen to be in our environment and also because we have that trademark. So if we carry these good values people will listen in another way.

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

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

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

This is a big agreement for AIK in many ways: big in terms of value, feelings and commitment but also of good financial character for AIK. That is always important to us, of course. (AIK Fotboll 2016a)

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

AIK – especially AIK Fotboll AB – has a clear focus on integrating sponsors in the CSR work. Moreover, Bergander describes a new trend in companies’ sponsorship strategies, which focuses on areas other than more traditional sponsoring.

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

DIF

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

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

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

The CSR work of today started in 2015, with a motion to the annual meeting stating that the fan base of IFK Göteborg did not reflect what the population of the city actually looked like (interview Anderton). The club has been called the white man’s club and has historically been lacking support in suburbs where the immigrant population has been high, resulting in multi-cultural communities. This has also been evident within the organisation: few players and coaches on all levels, especially in the first team, have come from these suburbs. In some circles, the club has even been branded as being racist (Niva 2018b; Winkler 2016). Many people living in these suburbs did not even know about IFK Göteborg, which is why a greater effort was called in order to become a club where all citizens could feel welcomed. Anderton states that the old notions of the club as being superior had to be changed in order to attract new people.

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

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

In recent years, Anderton has observed an evident trend: the club’s more strategic CSR work is also reflected in the sponsors’ approach to sponsorship. Many of the sponsoring companies have gone through processes of change regarding CSR and sustainability, making the sponsorship with IFK Göteborg suitable. According to Anderton, the CSR work of the club is crucial for some companies that would not have been sponsors otherwise.

If we would not have had this work, many companies actually had not been able to sponsor us since they, according to their new general guidelines, can only sponsor things that contribute to the public welfare.
**Malmö FF**

An important part of Malmö FF’s CSR work is the club’s school academies in the whole region of Skåne. By engaging in schools, Malmö FF wants to encourage better school results. The idea is to make the school days more interesting and more fun for the students that are able to practice the sport they are passionate about, which will increase the likelihood that the students are present at school. Kindvall emphasises that this will result in better school results.

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

The club has allocated many resources to the CSR work in order to provide education on and off the field. In order to strengthen the social responsibility, the club wanted to take the next step after having standardised its work with the football academies. The club realised that the unique position and the many relationships with companies in the city could be used in order to help both parts in the employment process. In order to use this position, *The Career Academy* was initiated (interview Heri).

MFF has a very strong position in the city, we get very much from the City of Malmö and our citizens. We need a lot of people, there are many dedicating their lives to us, so to speak. And if you look at the stands, football is uniting. There are young and old, rich and poor, bank directors and assistant nurses. We have the whole range of people coming to us and it is important to MFF to always give something back if we can.

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

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

Both Kindvall and Heri state that there has been an evident change in interest from sponsors in recent years. The sponsors are now more inclined to support CSR activities than before. Kindvall describes it in the following way:

We have talked to many of the big sponsors now, it feels like it is important to sponsors that when you invest money – sometimes a lot of money – that you can say internally in the company that this is not just for the wages of a new signing. There is an external pressure on sponsors to engage in good things. We have many big sponsors now that want to engage in a constructive way.

Conclusions

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

The result of the study shows that the clubs of Allsvenskan are working in practice with CSR by conducting six types of CSR actions:

1. working with core values,
2. educational programs,
3. sport/health programs,
4. social/cultural programs,
5. charity programs and
6. environmental actions.

Having said that, the different types of programs are not equally common. All clubs of the league are actively working with core values that state what values that should be encouraged within the club. Furthermore, the second-most common action is programs conducted in schools – all clubs except two are active here. The aims of the school programs differ, in that they belong to different programs according to the classification mentioned above. Hence, some are educational programs focusing on encouraging learning; others are sport/health programs aiming at encouraging an active
lifestyle, while yet others are social/cultural programs intending to face social challenges. Thus one conclusion that accordingly can be made is that Swedish elite football clubs are actively participating in schools as a way of conducting CSR actions. Consequently, a great part of the CSR work is directed to children and young people.

The most common type of CSR program is the social/cultural program – all the clubs of the league but two are active here. Within this program, the most common actions are focused on integration and inclusion, such as football practices at night-time. The two clubs not conducting social programs are also involved in actions combating social issues; however, these actions have other primary aims and are hence counted as other CSR programs. Additionally, six clubs organised as non-profit associations are conducting employment programs. This number will probably increase in the future, as SEF’s CSR council is encouraging these types of activities. Moreover, only three clubs are conducting environmental actions, strongly indicating that the clubs are not prioritising taking environmental responsibility.

The result further shows that there is a wide array of different CSR actions being made in Swedish elite football, and that different clubs have different strategies. Some clubs focus on several different CSR programs, whereas others are specialised in just a few types of programs. Furthermore, some are focused on actions related to the core competence and others go beyond that. Additionally, the interviews with respondents from four of the clubs together with documentary studies show that the CSR concepts of these clubs are all focused differently: AIK on core values, DIF concentrates on the core competence, IFK Göteborg on reaching out to new geographical areas, and Malmö FF on educational programs. In this way, the clubs have developed different competitive advantages.

Crucial stakeholders to the clubs are sponsors, non-profit organisations and municipalities, fans and finally sport governing bodies. Sponsors are primarily involved to provide monetary and in-kind donations to the club. In addition, the sponsors are highly involved in some CSR actions and not active at all in others. Municipalities often take the form of a financier, whereas non-profit organisations facilitate exchange of competence with the club. Fans can also take the form of initiators, receivers or passive evaluators of CSR actions. In some clubs, the CSR work has led to enhanced feelings of pride among fans. The result of the multiple case study clearly shows that actions that can be perceived as political notoriously receive criticism from certain groups of fans. Additionally, these fans often regard actions in favour of hbtq rights as political initiatives. The underlying argument for this cri-
tique from fans is that the club should only focus on the core competence, meaning the practice on the pitch. Finally, the multiple case study and the interviews with representatives of SvFF and SEF show that these governing bodies until only recently have not participated in the clubs’ CSR work. This could have a historical signification, since the newly initiated CSR council of SEF might actually change that fact in the near future.

Finally, the motives for conducting CSR actions – that is, answering the question of why clubs engage in CSR – is proven to be pressure from stakeholders, a social agenda or a financial motive. All motives are present in all four clubs of the multiple case study, but for some clubs the social motives are more prevalent, whereas others are more affected by financial motives. Furthermore, all interviewees state that the pressures from sponsors on an active CSR work in the club has increased in recent years, making CSR in many cases crucial for receiving new sponsorships.

What are the differences in the CSR work of the two different organisational forms?

The multiple case study finds that all four clubs’ CSR work are specialised in certain ways, however, the sports corporations appear to be more focused on certain types of CSR programs compared to the non-profit associations. This is most evident in the case of DIF, focusing on sport/health programs and thus on the core competences – but also for AIK Fotboll AB, mostly focusing on social/cultural programs. The actions made by IFK Göteborg and Malmö FF are equally distributed on several types of programs. The two non-profit associations are also doing environmental actions and employment activities, which the sports corporations are not doing today.

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

The greatest difference between the two types of organisational form is the motives for engaging in CSR; the two sports corporations of the multiple case study have a much clearer and much more outspoken financial motive.
than the two non-profit associations, they are instead emphasising the social motives. The two sports corporations explicitly mention the importance of good financial results for the CSR work – something that the non-profit associations do not mention. A clear example: DIF emphasises that the social activation is as much a commercial strategy as a social, whereas Malmö FF instead dissociates itself from the thought of profit maximisation since that would undermine the social objectives.

**Theoretical contribution and managerial implications**

The study has investigated how and why Swedish elite football clubs engage in CSR, providing new knowledge about the actual work of the clubs of Allsvenskan 2018. The findings describing the clubs’ CSR work are expanding our knowledge and contribute to fill the existing gaps in the field. The study finds evidence for the fact that sports corporations and non-profit associations actually work differently with CSR and also have different motives for their work. This finding is a contribution of new knowledge to the research field; this question, however, has to be investigated with bigger samples in order to be generalised beyond the four clubs of the present study.

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

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