THE SOCIAL RESPONSIBILITY OF FOOTBALL CLUBS : THE 'SHARED VALUE' AS A PROCESS OF VALUE CREATION? (1)

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Abstract: In the literature, CSR has been studied as a mean to reconnect sport organizations and society. Nevertheless, little attention has been paid to Porter and Kramer's « shared value ». Therefore, after presenting the management of sport organisations as well as CSR, this article will be drawn on Crane et al.'s six characteristics of CSR and on Porter and Kramer's concept to assess whether professional football clubs in Belgium are developing CSR or not. Then, we will assess, in this qualitative and exploratory research, if the most developed ones regarding CSR are also the most involved in the shared value process. In addition, value creation will be examined regarding supporters. This study, realized in 2012, allows discovering that if CSR is well developed in the observed football clubs, differences exist between them and opportunities to create shared value can still be taken. We will show that the success of one club doesn't depend only of the financial and human resources. A successful RSE process has an impact on the representation that the stakeholders have about the club and on the engagement for the club.

Keywords Social responsibility – stakeholders - management sport organization – communication-ethics

Sport has an important place in our current society, for instance in the European societies. According to the Eurobarometer published by the European Union, 40 % of EU citizens practice sports at least once a week (European Commission, 2010, p. 8). However, sport raised important issues nowadays. The image of sport is tarnished by large misuses; corruption, falsification or political hijacks (Andreff, 2007; Chantelat, 2001; Katz- Bénichou, 2004). The public opinion demands more transparency and the audience threatens not to follow the major sports events anymore (Chantelat, 2001). Sponsors may withdraw themselves as Radobank did following the doping scandal of its cycling team. Therefore, Sports organisations may lose important financial resources. This contributes to jeopardize sport and its institutions (Chantelat, 2001). This is why the implication of sports clubs for CSR (Corporate Social Responsibility) is important to keep in my mind.

In the first part of this study, the literature review, the concepts of 'social responsibility' and 'shared value' are defined . Then, the importance of CSR for sport clubs is reviewed. Finally, the importance of CSR within the Belgian sport clubs is emphasized and it will be questioned whether 'shared value' theory from Porter and Kramer (2006,2011) can be proven. Sport club are classified according to the importance they give to CSR. A relation between CSR politics and the 'shared value' concept will be established and it will be questioned whether the clubs most involved in CSR and in shared values are the ones within which the audience feels the most concerned. The conclusion will bring limitations of this study and the potential further extensions.

1. CSR and Shared Value

1.1 The notion of Social Responsibility

The concept of social responsibility has been well studied (Barthe & Rosé, 2011; Gond & Isalens, 2008; Igalens & Joras (2002) ; Lepineux, Rosé, Bonnani, Hudson, 2010; Capron & Quairel, 2007). Regarding sports management, CSR is the equivalent of sustainable development atbusiness level (Bayle et al., 2011). This notion standsat the intersection of three pillars; economic, social and environmental (Burke & Gaughran, 2007; Grégory et al., 2008). This purpose is important because the major issues met by the sports industry during last years highlighted the difficult adequacy between economic, social and environmental.

In 1953, Bowen defines CSR as 'voluntarily taking in consideration the social responsibility of businessmen to solve economic problems in guidance with societies' norms' (Dovergne, 2012, p. 34). Since, the concept has evolved a lot (Carroll, 1979, p. 497). Van Marrewijk (2003, pp. 96-97) identified three main approaches: the « shareholder» approach, initially vulgarized by Freeman, the "stakeholder" approach (the company must take into account the interests of different stakeholders) and the « societal» approach (the responsibility is to society as a whole). As explained by Gond and Mercier (2005), the stakeholder approach has been largely studied. Crane et al. (2008, pp. 6-8), for their part, tried to identify some characteristics that highlight the main qualities of CSR: voluntary (beyond legal requirements), internalization or externalities management (e.g. management of negative consequences of the activity), managing stakeholders (multiple responsibilities), the necessity to align social and economic responsibilities (balance between both), a set of practices, strategies and values. Finally, CSR should go beyond philanthropy. Indeed, it should not be "one shot" activities, but rather thinking about how all activities of the organization can impact society.

This approach for the analysis of the situation of sports clubs has been adopted because these issues have been raised at sports clubs.

Another interesting approach is the one of Carroll who distinguishes economic, legal, ethical and discretionary responsibilities. Carroll says that CSR is firstly based on economic performance. Then, they must run its activities within the legal framework. Beyond these legal and economic obligations, the company has other roles, including ethical and social roles (Carroll, 1979, Carroll, 2004). The organization has also a purely volunteer role guided by its willingness to engage in a social role that is required neither by law nor by the company in an ethical sense (Carroll, 1979). It is interesting to see how sports clubs articulate the pursuit of economical objectives and social objectives that benefit the society.

1.2 The shared value: a mean to develop CSR?

Porter and Kramer (2006) indicate that different leaders must imperatively focus on the intersection points between society and enterprises, and that business decisions and social policies are interdependent. They suggest a new concept of "shared value", which they define as follows: "create economic value in a way that also creates value for society by responding to its needs and challenges "(we translate) (Porter & Kramer, 2011, p. 64).Creating shared value must be an integral part of the company's earnings and its function. This is how organizations can create the greatest possible value over the long term. Within this context, Porter and Kramer (2006) suggest a procedure for any organization dedicated to create this shared value. Firstly, it is necessary to "identify points of intersection between the organization and the community" whether internal-external (e.g. activities of the value chain) or external-internal links (e.g. social conditions). The social *challenges* must then be selected. These can be under three pillars: economic, social justice and environment. Not every of them can be selected and priority should be given to those who strengthen the competitiveness of the organization. The third step is to create a "social agenda" that goes beyond the expectations of the community and will provide social and economic benefits simultaneously. This agenda must respond to stakeholders but it should not stop there. A "responsive CSR" (being a good citizen,) should evolve to a "strategic CSR" (social aspects that strengthen competitiveness, ...).

Porter and Kramer (2011) suggest three different ways to do this: redesigning products and markets (e. g. explore new markets and needs), redefining the value chain (e.g. reducing packaging) and finally contributing to the development of a local cluster (e.g. help improve the education system). It is about integrating internal-external and external-internal practices to everyday business. The last step consists in adding a social dimension to the value proposition (McWilliams & Siegel, 2001; Porter & Kramer, 2006, 2011). This will make social impact integrally linked to the overall strategy of the company and provide new possibilities in terms of competitive positioning. CSR programs will be sustainable when we get to a situation of "win-win-win" for the company, the stakeholder(s) and the cause (Bhattacharya et al., 2011).

2. CSR and sport

The literature on the subject, though still embryonic (Bayle et al, 2011;. Walters, 2009) has been growing for ten years (Babiak & Wolfe, 2006; Babiak &H. Sheth, 2010). As stated by François (2010, p.5), "the theme of corporate social responsibility applied to the field of professional sport is a relatively new phenomenon and is being increasingly brought to a consensus linked with the social dimensions of "sport". "

2.1. Legal aspects and societal role

Considering the typology of Carroll, the activity of sports clubs relates to the compliance to economic and legal obligations but also exceeds them. On one hand, failure to comply with law in this domain is source of many scandals. On the other hand, many examples of responsibilities (linked to the defense of social values by the sports world) can be mentioned. We can quote the creation of foundations associated with big names in sport such as Roger Federer (Roger Federer Foundation, 2013) or UEFA's campaign "United against racism" (Bayle et al., 2011).

2.2. Stakeholder management: the importance of fans and sponsors

Theories of social responsibility show the importance of stakeholders and emphasize the transition from the concept of shareholder to that of a multitude of stakeholders with different interests and influencing or could be influenced by the organization (Freeman, 1984; Smith & Westerbeek, 2007; Crane, 2008).

Different organizations that define the sports industry (federations, clubs...), that are associated with it (events management, sports media, and sports goods sellers) or that use it (for management purposes for example) (Bayle et al., 2011) are a set of partners that share more or less common interests. In addition, sport playing a social role; it must consider its environment (Hoye, Smith, Westerbeek, Stewart & Nicholson, 2006, p. 3). Therefore, stakeholders are numerous and can have divergent interests: players, employees, suppliers, members, owners, sponsors, agents, supporters, local community and media (Hoye et al., 2006; Tribou & Augé, 2009). Choosing priority stakeholders can be complex. Two key players are the fans and the sponsors. First, they are a great source of income: the supporters by purchasing their ticket and derivatives, sponsors via their funding. Then, it is really the purpose of a professional sports club to create a show and therefore attract spectators, which sponsors may benefit.

2.3. Organizational behaviour about CSR

As several authors have noted, it would be desirable to integrate CSR into the company's business and not to separate it (Crane et al., 2008; Porter and Kramer, 2006, 2011). However, it is not always the case. In their book on sports and CSR, Bayle et al. (2011) identified four organizational behaviours regarding CSR: autistic, cosmetic, integrated and social.

The "autistic" behaviour comes from Milton Friedman's vision, for whom the main social responsibility of an organization is to maximize profits (Carroll, 1979). The inclusion of social issues is therefore absent.

The organization with a "cosmetic" behaviour declares practicing CSR, but the main drive is either to legitimize certain activities or to obtain financing. Therefore, its practices are one-off and are not fully integrated to the management.

In an "integrated" sports organization, CSR is part of the culture and is key to management. Social responsibility is therefore "endogenous", that is, internal to the company.

Finally, the "societal" organization aligns its policies towards sustainable development and assumes that sport is a way to tackle society issues. The empirical part will locate cases encountered about this typology, which will clarify the organizational practices implemented.

3. Management of professional football clubs in Belgium

3.1 Objectives and research hypotheses

We will seek to understand how the clubs implement any CSR approach, the importance it has for them and the activities they develop. We will also show the importance of creating shared value in this process. To analyse our results, we will use the classification of Crane et al. (2008) on CSR on one hand; that of Porter and Cramer on shared value (2006, 2011) on the other hand. We will also define the clubs from the typology of Bayle et al. (2011) perspective. Finally, since shared value should lead to greater value creation, we will seek to determine if, nowadays, the most advanced clubs in shared value creation perform better than others, particularly in terms of reputation with supporters. We will also analyze our results against allocated budgets to the different clubs.

3.2 Methodology

In order to answer our various questions, we selected in 2012 two groups to study: Belgian football clubs and their supporters. For clubs, the qualitative approach was preferred since the objective was to understand how they run their business in regards to CSR. Among the 18 contacted, five clubs answered positively. In-depth interviews were conducted with Community or communication managers from these clubs (1 hour on average).We have specifically requested the type of activities performed, how to choose these activities, what are the clubs' relationships with various partners, what is the importance of the performance and the importance of economic and social outcomes. We met the interlocutors twice. We have conducted a thematic summary of the responses to better understand the characteristics of the implementation of CSR identified in the literature.

We then analysed the content of the interviews by proceeding in two stages. Firstly, we looked at the definition that each club gives to CSR and we have specifically classified the responses of interviewees using the six characteristics of CSR presented by Crane et al. (2008) : volunteer, management of negative externalities, multitude of stakeholders, alignment of social and economic responsibilities, a set of practices and values, and finally, integration into the business model.

We drew a table with the elements of interviews connecting, that is to say, the number of times the theme emerged during interviews. We considered synonyms and the people's insistence of highlighting certain themes. We ensured the quality of coding and conducted back and forth study between theory and interview extracts to ensure stability on the allocation of meanings (Fallery and Rodhain, 2007).

Secondly, we wanted to determine the clubs' position regarding the stages of shared value by Porter and Kramer (2006) and see if some of them are more engaged in the process than others. For this purpose, we used different variables. First, we looked at how clubs identify social problems and select the programs. We tried to see if they focus on "inside-out" and / or "outside-in" elements that could strengthen competitiveness. Then, we looked to the elements to indicate if the club is more in a 'responsive CSR "(being a good citizen, mitigate effects of the value chain) or in a "strategic CSR" (elements to strengthen corporate competitiveness). Also, we tried to find out if the programs are integrated into the operations of the clubs, if they concern a " reorganization "of the value chain, new products or markets, or the development of a local cluster. Finally, we determined the extent to which clubs add or not a social dimension to their value proposition. We drew a table with parts of interviews relating to these variables with their occurrences, that is the number of times the subject appeared in the interviews. Following the responses, we performed a first encoding according to the dimensions of the literature; we then performed a replay of the first encoding by taking into account similar meanings sometimes expressed differently.

We conducted a survey for the fans. Respondents received the questionnaire based on Bhattacharya et al. model (2011) via social media, fans forums but also on the road to the stadium entrances. In total, we collected 312 responses: 33 for Club A, 69 for Club B, 111 for Club C, 63 for club D and 36 for club E. Club On average, over 85% of the fans interviewed are men, the majority is subscribed or goes to the stadium at least once each season. In addition, we interviewed some fans more deeply to understand the benefits of triangulation, that is to say, "using complementarity of qualitative and quantitative approaches "(Thietart et al., 2007, p. 104).

We compared the discourse of each club based on the relative importance of each dimensions identified in the theory. For each dimension, we identified the subjects mentioned and the number of times these topics were mentioned. We did not specify the number of absolute responses for each club to preserve anonymity of the latter. Indeed, the number of responses is proportional to the size of the clubs. Our study is mainly based on the discourse and comments gathered. We tried to understand, as much as possible, by identifying the practices of each club, how they stand in relation to social responsibility and how each of them integrate in their daily activities, the search for financial end and the pursuit of social objectives.

The objective of this survey is to understand the perception of supporters against CSR practices of their club. Our goal here was to make a first validation of the perception of respondents in bringing additional information in a study, which remains qualitative and comprehensive. It could probably be useful to conduct a quantitative and explanatory study to

test the model. This study would be different both in terms of the objectives than the methodology. Results of this study of supporters were synthesized in a comparison chart, each club earning a ranking based on the percentages or averages obtained or the average translated into scores for each scale of attitude. We did not specify the absolute number of responses for each club to preserve anonymity. Indeed, the number of responses is proportional to the size of clubs. Our study is mainly based on the discourse and feedback gathered with reference to the data. By identifying the possible practices of each of the clubs, we sought to understand how they stack up relation to social responsibility and how each incorporates in its daily activities, seeking financial results and the pursuit of more social objectives. Finally, we may suggest an approach to a larger number of clubs and variables likely to be retained as a result of our study.

3.3 Results

3.3.1 CSR Approach

Based on the six dimensions of Crane et al. (2008), we compared the clubs to identify if some present a more developed CSR than others. Following research we identified, through content analysis, the items proposed by respondents. We subsequently classified these items by themes grouped in dimensions.

For the "voluntary" dimension (actions that go beyond legal requirements), each club mentions joint activities of several clubs made compulsory by the Pro League (association of football clubs playing in 1st division of the championship and ensuring the quality of football in Belgium). Except club C, all mention activities that are legally non-binding. Clubs A and B cite activities initiated by foundations or associations, clubs C and D, societal activities independently organized by the club.

For the dimension "management of externalities" (management of positive and negative effects of the club's activity), we noticed that most clubs tend to focus on the society rather than talking about the management of positive or negative impacts of their activities. All clubs mention the implementation of activities based on the existence of specific audiences: visually impaired people in need, children and adults with illness or disability, services for the community.

For the "stakeholders" dimension and identification of the parties involved, only one club, Club E, considers the sponsors as partners. However, sponsors are associated with the achievement of non-financial objectives (Clubs D and E). All clubs mention the existence of activities related to foundations, all refer to the collaboration with the management that "launches initiatives", which "supports". Note that club B puts more emphasis on the existence of partnerships in a general sense while clubs A and C or even D and E mention more the orientation towards supporters.

About the *balance between the pursuit of profits, the recognition and the return to the human,* the focus is rather on the recognition. With the exception of Club D, all the clubs mention the visibility or emphasize the importance of communication. Seeking profits is

partly seeking grants. With the exception of club B, all the clubs evoke sponsors. Clubs A and D indicate the importance of subsidies, respect of the financial framework, the search for supporters. The club B points out lack of money and the importance of sports performance. Club B is the club that has the lowest budget. Club E emphasizes the societal role of the club. The themes discussed consider the socio-economic situation of the clubs. However the question of the balance between the pursuit of profit and the return to the human received little attention.

Regarding "practices, values and strategies related to social issues," clubs A, D (mainly) and E emphasize the desire to "return to society" and to "help others ". Representatives of club B rather mention ensuring athletic performance but especially to "make it with little time and money." Club C especially emphasizes the importance of communication.

For the "integration" dimension (act beyond philanthropy and encourage recurring activities that influence society), the focus is again on the communication: the existence of a "communication" position, "community manager" or "specialized secretariat."

A summary of these results is included in the tables below.

Table 1

We observe that clubs A, D and B have the best results. These clubs organize activities at the initiative of foundations and associations, the Pro League; they seek to respond to specific audiences in need or sick, and emphasize the development of services towards society. Clubs A and D emphasize collaboration with supporters and the link to the community. They also emphasize the importance of sponsors research and respect of the financial framework. They set up non-compulsory activities. The values are based on helping others, finding many subsidies to realize many projects. The club D stated that it is also about pursuing non-financial objectives, to assist each other and to ensure a return to society.

Both clubs A and D - hired a "community manager" stressing the importance of integrating CSR activities to the operations of the club. Based on this table, we understand that the club that seems the less advanced is club E. For the Communication Manager of club E, the goal is not, he said, to improve financial performance. He states, "To have more fans is not the goal, but the visibility is." This, however, contributes to the economic success. He also states that the sponsors do sometimes relate to the club's activities, but he mentions less CSR activities than other clubs do. Those who mention most CSR activities are clubs A, D and B. However, for the latter, activities seem less priority, "the performance of a sports club is primarily [...] fearing that the sponsorship budget decreases if a partner is investing in the social "(Director communication, club B). As a communications manager also indicated, no means are available for these actions, "*the communication manager is the only one who works on the subject and he does not have much time*."

As we conclude, the situation differs from one club to another even if the clubs are unanimous on the fact that they set up activities designed for public difficulties and thus contribute to a return to society. The collected discourses put also focus on communication and visibility. However, it does not mention the negative effects that activities have on the environment or the need to be transparent as to how to operate.

3.3.2 The "shared value"

This section aims to define where clubs stand in relation to different stages of the shared value presented by Porter and Kramer (2006, 2011), including the pursuing, or even integration of financial but also social goals. Several steps have been defined in the theory (including identification of social challenges, the choice of programs to implement, the strategic and reactive nature of the actions, etc.), it is therefore necessary to see if some clubs are more engaged in this process than others.

For the *dimension 'identification of social challenges'*, we also note a very wide disparity in the results. We can mention the consideration of fans and community by clubs A and B. Club D evokes the consideration of sponsors, supporters, including municipal partners and specific audiences. It also mentions the attention paid to the situation of the area where the club is located. Clubs A and E evoke the observation and analysis of socio-economic situations, the law and the inclusion of partners and specific audiences. Club E emphasizes the importance of the socio-economic context of the region.

For the "*program selection*", the same disparity appears. Clubs B and E express themselves the most. Club E rather mentions links with the area, taking account of internal resources and proposals from sponsors, of club affinities. Club B discusses the role played by the partners in general and the importance of the "effectiveness of the project." Club A sets as a criterion for the selection of activities the needs of the "less fortunate", the fact that these activities are already organized. Club C emphasizes the existence of internal resources, the possibility of prior consultation and taking into account the opinion of fans. Club D mentions the existence of internal resources, to consider the proposals of the sponsors and the feasibility of the project.

Regarding the "*reactive nature*" of CSR, there is a greater consensus on the choice of activities for a return to society: actions of "blood donation", building infrastructure for visually impaired persons, organization of trainings for the visually impaired, for ill or disabled people, for the homeless, for the youth. It is also aimed at responding to specific actions, to participate in programs for the reduction of violence in stadiums, and to organize social activities such as preparing meals for a visitor centre, to control actions against drugs, sports people visits in hospitals. Most clubs also discuss the implementation of communication activities including the use of social media.

Regarding the "*strategic nature*" of CSR, the proposed themes create less unanimity. Clearly, club D is present and has the most varied types of activities: differentiating activities relative to competitors, cooperation with other departments, with sponsors, integration in the value chain (in connection with the inner city), organization of sports courses. We can also mention

the initiatives of the President (club C), the selection of activities in connection with the strategy (Club E), the participation in health education programs, school remediation, remediation for supporters' children (clubs A and C), participation in job fairs and the availability of temporary jobs related to CSR activities (club A), the creation of foundations (Club A), the implementation of activities to differentiate themselves from competitors (clubs D and E), the creation of a position of community manager (clubs A and C), collaboration with other departments (clubs C, D and E), collaboration with sponsors (clubs D and E). As we can see, some of these points are related to the strategy, others much less.

For the "*social dimension added to the value proposition*", we could mention the creation of a specific page on the web or communication via social media, that is chiefly to communication. The club D is very active although one of these points has been quoted by each club. The social aspect is seen rather as the fact to "*make known what you do.*"

The conscious, deliberate and systematic integration of financial performance objectives and social objectives towards society has not really been highlighted even if some clubs are more advanced in this regard.

The following table summarizes the importance of these dimensions for different clubs. It highlights once again club D. It shows the importance of taking into account the sponsors, partners and supporters, the importance of analysing the socio-economic context. Club D distinguishes itself by its variety of activities regarding the selection of programs: the importance of taking into account the internal resources, taking into account the proposals of the sponsors and the project feasibility. This club also distinguishes itself by the importance of the proposed topics related firstly to the strategic dimension, particularly from the perspective of the integration of sponsors and to the social dimension (communication via the site and the media social). Club A follows the same trend.

Table 2

Given this table, the less involved clubs in the value creation process (Porter and Kramer, 2006, 2011) are first club C and then B and A. For example, identification of social challenges as well as the setting up of programs have not been addressed by the speakers of these clubs. Regarding club B, very little amount of programs are strategic. They are set up with associations, but not in the sense of creating shared value, "*It is difficult for an average club. We therefore prefer recurrent actions with partners and with immediate effect*"(Communication Manager, Club B). Having observed disparities in the value creation process, let us look at the opinion of the fans.

3.3.3 The opinion of fans

In this section, we present the results of a survey conducted on supporters of each club, held to determine whether clubs that are the most engaged in the value creation process are also those that represent, in the eyes of the fans, the greatest value. For this purpose we used several variables: the filling rate of the stadium, the proportion of supporters aware of CSR activities, their opinion on them, their sense of belonging to a club they feel responsible, the feel that they have, or not, to contribute to the welfare of society and finally the influence of these activities on the purchase of a game ticket (including those who do not know them). The most performing club on each criterion is ranked '1', the one having the smallest total having therefore the best results. We do not take into account the variable "stadium filling " because some galleries of some clubs were closed. Considering the proportion of supporters who say that they know the club's CSR activities, we find that club D has the highest proportion of supporters claiming to be informed (70%), followed by Club E (64%), club A (58%), club C (50%) and club B (46%). Fans of club D appear to be the most likely to know the club's CSR activities. This club also showed great dynamism in the field of CSR activities. Club E has a relatively large proportion of supporters informed of CSR activities; it also seemed to favour the "*stakeholders*" and the "*alignment of economic and social activities*" dimensions. Club A has a relatively smaller number of supporters aware of the club's CSR activities (58%), despite a significant dynamism according to the information we have. Among the supporters who are not aware of the CSR activities of their club, some would be willing to invest through buying a place. We can also highlight clubs A and D with results of 36% and 47% of uninformed fans ready to support the club by purchasing tickets. Then come clubs B (24%), E (23%) and C (18%).

We also asked fans to position themselves on 5 scales of opinion and we reflected the results for each of the scales by a score of 4 resulting from the calculation of the weighted average of each scale. The lowest score is the most favourable opinion. The results are shown below. The most favourable score for the items retained is that of club C. This club is the one that is the most oriented towards external communication, as showed the table above of detailed results of CSR. Club A also shows a rather favourable opinion of the fans. In all clubs, fans recognize particularly being influenced by the CSR activities of the club when buying tickets and feel like helping the company by buying one. However, the sense of belonging to a responsible club and their judgment on CSR activities appear less favourable than for other items.

To resume the typology of Bayle et al., we could mention the "*cosmetic*" approach regarding club C, highlighting the development of autonomous activity in connection with the Pro League, the organization of partnership activities in general but in practice mainly oriented towards the fans. On the one hand, we note the importance of finding sponsors and on the other hand, communication. However, except some one-off actions, few activities pursuing both financial and social objectives are highlighted. In this club, we also see the importance attributed to the existence of the foundation associated with the club and the will of the president. This club is among those with the largest budget among the five considered clubs (Sport.be, 2013).

The club B (among the clubs who have the smallest budgets) places great emphasis on communication and, in general, on partnerships by emphasizing the importance of sport performance but also the lack of money. If it mentions the existence of social activities, partnerships are discussed in very general terms.

The club E has more apparent link with supporters, the regional government and municipalities. It considers having a societal role, seeking subsidies for other purposes than financial returns. It believes that it should give back to society and devotes a function of communication to inform about the actions it takes. Its position is more related to the "*societal*" type. Content analysis also suggests its close position near club D regarding the "*creation of shared value*".

Clubs A and D point the existence of activities towards specific audiences in need, to achieve in collaboration with supporters, associations, foundations. They pointed out the needed research for subsidies, the respect of the financial framework, and the importance of returning to society. It can be seen as a 'social' organization as it is oriented towards society. However, the operations of the club do not fully fall within a sustainable development policy.

All clubs emphasize the importance of management in their actions, which would help qualify them as "*integrated*". However, we do not have enough information to suggest that the various functions of management and the culture of each of these clubs fall within social responsibility.

4. Discussion

Our research aimed to study the implementation of CSR in the Belgian professional football clubs. We also wanted to see if the objectives pursued exceeded the financial goals and if they could be associated with a desire to return to society. Specifically, we used the six characteristics of CSR presented by Crane et al. (2008) and the theory of shared value of Porter and Kramer (2006, 2011) in order to build our analysis. We could also classify our clubs (Bayle et al., 2011) based on their involvement in CSR.

Among the studied clubs, it is not especially the most successful clubs at financial and sports level that develop more a CSR approach. Indeed club D, with a smaller budget and the less good sports ranking, partly due to historical difficulties, is the club that has the most successful approach. Therefore, as suggested by Crane et al. (2008, pp. 6-7) "*for many people it is more than that - a philosophy or a set of values that support these practices*" (we translate). The budget of a club is far from being the main element on which CSR is based, on the contrary. It does not seem possible then to assert that the budget of a club, for example, is the only item on which the CSR approach is based.

Unlike suggested by Porter and Kramer (2011), social is not everywhere related to the economical factor. Other factors, such as the values of the club, are involved in the process. Therefore, our study seems to confirm the idea of Crane et al. (2008) that CSR would be, with the highlighting and consideration of values, integrated into the business of the

organization since in general, the studied clubs with the most developed CSR are the most advanced in the process of shared value, where integration is a component.

However, we must bring some clarifications. In fact some consistency appears. One of the clubs (Club D) being the most active in terms of social responsibility is also the one who appears to be the most committed in terms of shared value creation. It is also the club for which the proportion of supporters knowing CSR activities is the highest, the one whose sense of belonging (for the fans) to a responsible club is the largest and the one whose supporters are more likely to invest by buying a game ticket. Club A holds a similar position than club D. However, CSR approaches do not all go in the direction of shared value and many activities are limited to communication. This brings us to the study conducted by the University of Utrecht and the Vrije Universiteit Brussel. According to the study, clubs do not always have economic objectives linked to their community activities, their goals are more social and symbolic with the search for greater visibility (Theeboom, Brinkhof van Eekeren and Verheyden, 2012). Our research seems consistent with this finding.

Following our analysis, we can suggest that a social responsibility of football clubs seems to exist. As the communications manager of club E states: "*This movement is gaining more and more ground.*" This results in the creation of a growing number of social activities and the appointment of Community Managers. However, certain steps still seem incomplete and the various areas of CSR are not all at 100% covered. For example, the stakeholders are not all taken into account yet. As pointed out by Porter and Kramer (2006, 2011) and Bhattacharya et al. (2011), CSR is a long-term process, and we are probably at an early stage of its development. Also, some contextual elements such as the economic situation could not be taken into consideration. Finally, as noted by Damasio (1995, preface II), "*the neurological aspect of emotion has implications for decision making in general, and social behavior in particular.*" Therefore, the strong emotional connection between the club and the fan is probably involved in the purchasing decision and would be interesting to explore in a future study. Besides, clubs seem well engaged in a process of value creation, combining economic and social aspects, but not entirely. Shared value creation is sometimes informal, observed a posteriori. In addition, activities are more "responsive" than strategic and the social dimension of the value proposition is little developed. Finally, we note a lack of consensus on the type of explained activities and the absence of a clear framework. Finally, communication and concerns for visibility sometimes seem to dominate at the expense of a true integration policy of CSR into recurring activities of the clubs.

Our study allows us to say that yes, CSR develops itself within professional football clubs, and that we find shared value items. However, the development is not complete yet and presents great disparities between clubs. Many opportunities are still to grasp, especially because the clubs are not aware of the potential of their activities.

This research highlights several managerial implications. First, social activities are not mentioned in the first place when fans are asked about their feelings towards their club. In addition, only 45 up to 70% of the fans questioned about social activities are aware of the existence of these activities. Therefore, as communication is an important vehicle for the

spread of CSR, it has to be improved. However, activities and policies related to CSR and shared value should not be limited to communication and visibility research. Then, some fans would like to be consulted about these activities. As Porter and Kramer have mentioned (2006), the stakeholders cannot agree on everything, but it might be interesting to involve them in the process in one way or another, which could strengthen the link between the club and supporters. As one of these mentioned us: "*I cannot be a player on the sports field… but if people like me who are fans feel that they can bring something to the club through this, it can be a plus because you feel like a supporter and player at your own level*." Besides, clubs should add a social dimension to their value proposition. Indeed, social activities do not currently appear to influence the buying decision of the fans. Therefore, it would be interesting to mention them on the "ticketing", or at least to create a link between them and the act of purchase. Finally, the integration of economic and social aspects in the club management activities should be further improved.

Conclusion

Our study aimed to analyse CSR within football clubs in Belgium and to determine whether it is in a process of "shared value" or not. On the one hand, we discovered that the studied clubs develop social responsibility, but its amplitude is not equal everywhere. On the other hand, the shared value is sometimes unconscious and does not, today, automatically lead to better results. Finally, in addition to the theoretical contributions mentioned above, it is worth mentioning the interest of this research that has mobilized for the first time the concept of shared value as such in connection with the sports industry and has shown several potential developments within sports clubs.

To remain totally objective, let us note some limitations of this study showing that further analysis would be needed to definitively prove the importance of developing CSR policies within sports organizations.
Firstly, this study focused on the views of clubs' communication managers and supporters. It would be useful to interview more people within the club, to have a greater diversity of views, and to meet other stakeholders such as sponsors and media. It would be interesting to compare the situation in different countries, which would reduce the cultural bias of the findings of our research. Finally, it has been difficult to obtain more precise information on how the implementation process of the CSR approach is organized as the management of sports clubs is subject to confidentiality. Access to financial information, including cost reductions and gains related to societal activities, would provide a more comprehensive view of the situation. However, if we could identify different indicators of the dimensions mentioned in the theory and the empirical approach, it would be useful to define indicators for integration of CSR in the daily management of clubs in order to show if there is a real integration. A study with a larger number would validate the absence, or not, of a strategic approach. It would also identify the importance of communication for either supporting real integration, or for a more reactive and ad hoc policy. The importance of networks and partners, the size of the clubs and their history cannot be neglected. Let us remember the words of Porter in a discourse to the Beyond Sport United (Beyond Sport, 2013): "If you can integrate your core business in a process that leads to social progress, there is the highest

impact of all. [...] This industry can be a role model for all the others"(we translate). However, our study shows that it is not just to communicate on the social aspects or even create social value but also to actually integrate the social dimension in the daily management. This aspect has been relatively little highlighted by the clubs studied.

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Tables

Table 1

Dimensions of RSE (Crane et al., 2008) : comparaison between the clubs (number of items for each dimension)					
Variable	Club A	Club B	Club C	Club D	Club E
Voluntary	8	6	2	7	2
Externalities	4	2	1	4	1
Stakeholders	9	11	7	7	7
Balance social and economic responsabilities	4	5	5	7	7
Practices and values	1	4	6	3	3
Integration	6	1	6	2	2
TOTAL	**32**	**29**	**27**	**30**	**22**

Table2

Share Values (Porter et Kramer) : comparaison between the clubs (number of items for each dimension for each club)						
Variable	Club A	Club B	Club C	Club D	Club E	Total
Identification des défis sociaux	6	6	1	6	3	22
Programmes	2	8	3	3	7	23
Caractère réactif de la RSE	2	3	6	4	3	18
Approche stratégique	8	1	7	9	7	32
Dimension sociale	1	1	1	4	2	9
Total	19	19	18	26	22	104