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Organisational factors for corporate social responsibility implementation in sport federations: a qualitative comparative analysis

Research question: Understanding corporate social responsibility (CSR) implementation requires identifying factors that contribute to the ability of a sport organisation to develop CSR. This paper examines the complex combination of organisational factors associated with CSR implementation in a sport federation (SF) setting. Thus, this study identifies organisational factors of professionalisation for CSR implementation and different configurations associated with CSR implementation.

Research methods: The study adopted a comparative approach combining a survey, interviews, and organisational documents in a sample of 19 Belgian SFs. A crisp-set Qualitative Comparative Analysis (csQCA) was carried out to identify the combination of organisational factors associated with CSR implementation.

Results and Findings: This study identifies four configurations associated with high CSR implementation and three configurations with low CSR implementation. Innovation capacity is a necessary organisational factor for CSR implementation that should be combined with financial autonomy, knowledge and human resources. The study reveals that organisational size is not a key condition associated with CSR implementation. The latter does not necessarily require a significant number of professional staff as long as the organisation is innovative and financially autonomous.

Implications: This study contributes to the emergent research in the sport management literature and CSR literature on factors shaping CSR implementation by highlighting that it requires a combination of key organisational factors. The multiple configurations that emerged reveal the complex nature of CSR implementation, and reinforce the view that there is no "one size fits all" solution to implement CSR.

CORPORATE SOCIAL RESPONSIBILITY IMPLEMENTATION

Keywords: Corporate Social Responsibility, Sport Governing Bodies, Non-profit Sport Organisations, Professionalisation, Configurational Comparative Approach.

CORPORATE SOCIAL RESPONSIBILITY IMPLEMENTATION

Introduction

Corporate social responsibility (CSR) is gaining increasing attention from all types of organisations, in and outside sport (Breitbarth, Walzel, Anagnostopoulos, & van Eekeren, 2015). Generally, CSR is defined as 'context-specific organisational actions and policies that take into account stakeholders' expectations and the triple bottom line of economic, social and environmental performance' (Aguinis, 2011, p. 858). The concept has found relevance in the non-profit sector as recent - yet limited - studies have reported that sport federations (SFs) actively implement CSR (Zeimers, Anagnostopoulos, Zintz, & Willem, 2019).

SFs increasingly pursue social missions alongside their sport related missions. Business-like practices stimulate pressures from stakeholders for CSR practices (Lucassen & de Bakker, 2016) and increased professionalisation processes contribute to the development of organisational factors for shaping CSR (Nagel, Schlesinger, Bayle, & Giauque, 2015).

There has been a growing number of studies examining CSR implementation, ranging from the levels, steps and stages thereof (Heinze, Soderstrom, & Zdroik, 2014; Kolyperas, Morrow, & Sparks, 2015). The study of CSR implementation involves "focusing on practical guidelines and success factors that can help organisations to design and implement their CSR initiatives''(Maon, Lindgreen, & Swaen, 2010, p. 26). While several studies have indicated the importance of organisational factors shaping CSR implementation (Jamali, El Dirani, & Harwood, 2015; Puplampu & Dashwood, 2011), the combination of organisational factors that relate to CSR implementation within SFs are largely unknown.

Examining CSR implementation by SFs is needed because CSR is sensitive to organisational context and characteristics (Breitbarth et al., 2015). SFs possess unique characteristics (Nagel et al., 2015) and implement CSR using their own assets (Zeimers et al., 2019). SFs are non-profit organisations with specific features such as intangible strategic objectives, numerous stakeholders embedded within the sport network, a mixed economy

balancing public funding, sponsorship and membership, complex human resource balance between paid staff and executive volunteers, flat organisational hierarchy, complex interplay between national and regional governing bodies, a membership (sport club) network structure, and professionalisation, good governance and CSR pressures (Bayle & Robinson, 2007; Geeraert, 2018; Nagel et al., 2015; Shilbury & Ferkins, 2011; Walters & Tacon, 2010; Winand et al., 2010; Winand & Anagnostopoulos, 2017).

This paper examines the complex combinations of organisational factors of professionalisation for CSR implementation. While not causally claiming that organisational factors are the only conditions for CSR to operate successfully, this study aims to explore how organisational factors could be leveraged to support CSR implementation. It is crucial to examine how SFs compensate their resource constraints (Winand, Rihoux, Robinson, & Zintz, 2013) by combining critical organisational factors when implementing CSR. Indeed, CSR implies multiple interactions (Jamali et al., 2015), and thus, requires a configurational approach to studying organisational factors of CSR implementation. Such an approach allows examining cases as configurations of factors and the synergies among these configurations, rather than isolated factors (Rihoux & Ragin, 2008).

In the absence of substantial research on organisational factors of CSR (Jamali et al., 2015), the study draws on the professionalisation model of Nagel et al. (2015) to examine organisational factors of professionalisation facilitating CSR implementation in a SF setting. The following question is posited: which combinations of organisational factors of professionalisation are associated with high and low levels of CSR implementation?

The contribution of this study is threefold: first, it highlights the need to grasp CSR implementation by SFs along with their professionalisation. Second, this configurational approach enables understanding how organisational factors combine into distinct configurations, their empirical importance and differences between SFs. Such empirical

insights can bring to the fore which factors could be associated with CSR implementation within a SF setting. Third, this focus should also advance knowledge on reluctant behaviours towards CSR through the examination of low CSR implementation level that remains largely unknown.

Literature review and Theoretical framework

The study of CSR implementation focuses on the organisational developments and factors required to integrate CSR principles (Baumann-Pauly et al., 2013; Kolyperas, Morrow, & Sparks, 2015; Maon et al., 2010). This stream of literature is central to this study as it helps towards identifying high and low levels of CSR implementation.

Accordingly, two frameworks served as the conceptual roadmap for this study (Baumann-Pauly et al., 2013; Maon et al., 2010). First, Maon et al. (2010) provided a consolidative organisational and cultural model of CSR implementation. Their framework consists of three phases (reluctance, grasp and embedment) associated to three dimensions (knowledge and attitudinal, strategic, tactical and operational). Second, Baumann-Pauly et al. (2013) recognised specific assessment indicators (commitment, internal structures and procedures) for the informal and implicit way of organising CSR for small organisations compared to the formal and explicit profiles for multinational companies. These consolidated models are particularly amenable to be used since they are based on solid theoretical conceptualisation of CSR and offered indicators to measure the depth of CSR implementation.

Consistent with these models, five indicators of CSR implementation were derived. First, the *budget* indicator refers to the resource commitment and allocation of funds for specific CSR budget. Second, the *strategy* indicator refers to the formal CSR commitments of the organisation into strategic documents such as (CSR) strategic plans. Third, the *specialisation* indicator captures the existence of organisational coordination of CSR through

specialised job functions, dedicated CSR staff and/or departments. Fourth, the *communication* indictor refers to the external communication of CSR activities via websites, social media, and annual reports. Fifth, the *evaluation* indicator relates to the evaluation strategy of the CSR programs that includes audits, monitoring and process and performance evaluation.

Studies outside the sport management literature have progressively explored how organisational factors support successful CSR implementation (Jamali et al., 2015; Puplampu & Dashwoood, 2011). For instance, studies have indicated the importance of organisational moderating factors such as financial performance (Torugsa, O'Donohue, & Hecker, 2012), size (Baumann-Pauly, Wickert, Spence, & Scherer, 2013), and age (Ding & Wu, 2014). Although Walker and Parent (2010) found that CSR practices vary according to the size and type of the organisations, few studies have explicitly examined organisational factors shaping CSR implementation in sport organisations.

To achieve effective implementation, CSR needs to be approached as a planned responsive approach that is embedded within the organisation. Such approach is compatible with the professionalisation trend of sport organisations (Nagel et al., 2015). Professionalisation in a sport setting is defined as "the process by which sport organisations, systems, and the occupation of sport, transforms from a volunteer driven to an increasingly business-like phenomenon" (Nagel et al., 2015, p. 408).

The adoption of business-like practices has led to a hybridisation trend among SFs (Bayle & Robinson, 2007). Lucassen and de Bakker (2016) argued that hybridity has encouraged SFs to implement CSR initiatives, as a strategy to safeguard their legitimacy for sport service delivery and social good. SFs, as hybrid organisations, increasingly pursue sport related missions as well as social missions to counterbalance increasing business objectives.

In this context, the professionalisation process seems to be contributing to the development of organisational factors shaping CSR implementation. In the wake of

professionalisation, increased capacity building and potential organisational resources are available to manage complex challenges more effectively (Nagel et al., 2015) such as CSR implementation. It can be assumed that highly professionalised SFs are more prone to implement CSR, whereas low professionalised SFs will have more difficulties to dedicate resources. Although this assumption does not imply that an organisation that is not professionalised cannot implement CSR, the literature suggested that only skilled and professionalised organisations are capable of developing such strategy (Maon et al., 2010).

Within business research, Risi and Wickert (2017) recently discussed the mutually supportive and reciprocal relationship between organisational professionalisation (i.e. established organisational professionals such as CSR managers) and CSR institutionalisation. To date, no studies examined the relationship between the level of professionalisation and CSR implementation. Thus, the present study considers that a high level of CSR implementation requires a certain level of SFs' professionalisation.

Accordingly, six potential organisational factors were identified. These factors derived from Nagel and colleagues' model (2015) and were validated by the general CSR literature (i.e., Baumann-Pauly et al., 2013; Torugsa et al., 2012). SFs' unique characteristics (Nagel et al., 2015) are expected to influence CSR implementation and are partially examined bellow.

Size. Size triggers a specific implementation pattern of CSR (Baumann-Pauly et al., 2013) and explains the mismatch between CSR walk and talk (i.e., implementation and communication gaps) (Wickert, Scherer, & Spence, 2016). In the SF context, Nagel et al. (2015) also suggested that size is a critical factor for professionalisation. It can be assumed that larger SFs are more prone to implement CSR, whereas medium-sized and small SFs have a low implementation level. Larger organisations may indeed have greater social pressures to comply with external stakeholders' expectations concerning CSR activities (Kolyperas et al.,

2015). Yet, recent studies noted smaller organisations approach CSR differently due to their different resources and capacity (Baumann-Pauly et al., 2013; Wickert et al., 2016).

Staff involvement in the board. The role of board members (usually volunteers) and paid staff in the decision-making process is crucial in SFs as it is considered as key for board strategic capability (Shilbury & Ferkins, 2011; Winand, Rihoux, et al., 2013). Studies have shown that professionalisation has consequences for organisational governance regarding structure, organisational objectives and values, as well as the role of the board (Nagel et al., 2015). Notably, Ferkins, Shilbury, and McDonald (2005) observed, "the evolutionary process of bureaucratisation and professionalisation has resulted in changing board roles and relationships with paid executives" (p. 2019). Shilbury and Ferkins (2011) also highlighted that board strategic capability is crucial in the process of professionalisation. However, limited research has investigated the consequences of strategic capability in the context of CSR implementation. Yet, Shilbury and Ferkins (2011) showed that professionalisation increases the expectation of external stakeholders and member organisations.

Professionalisation of individuals. From a human resource perspective, the role played by paid staff has been the focus of research in the sport management field (Bayle & Robinson, 2007; Clausen et al., 2018; Winand, Rihoux, et al., 2013). Professionalisation of individuals refers to the increased number of paid employees and higher expectations of the competence of volunteers (Nagel et al., 2015). Bayle and Robinson (2007) noted, "the delegation of management to paid and unpaid staff facilitates the progression and implementation of projects" (p. 261). Individual key actors are indeed crucial resources for SFs (Nagel et al., 2015). Therefore, paid staff could relate to a high level of CSR implementation.

Financial autonomy. Financial resources refer to the ability of soliciting and expanding financial capital (Wicker & Breuer, 2011). Financial autonomy considers the

autonomy of an organisation from the financial resources received from government funding and other sources. SFs rely on a diverse set of revenue sources. They are often financially constrained due to the funding received from government (Winand, Rihoux, et al., 2013). The literature supports that revenue diversification is desirable because it enables organisational stability (Nagel et al., 2015). In the context of CSR, few studies have examined organisations' ability to diversify their resources through their CSR implementation level (Bingham & Walters, 2013; Torugsa et al., 2012). Therefore, this study hypothesises that the more dependent SFs are on government funding, the less SFs might implement CSR activities given their limited resources.

Innovative capability. Innovation relates to the adoption of an idea or behaviour that is new for the organisation (Damanpour & Schneider, 2006). Innovative capability refers to the ability of organisations to mobilise individuals' skills and resources to create new knowledge leading to new services, products or processes (Damanpour, 1991). It is crucial for non-profit sport organisations to be innovative given the professionalisation of the industry (Hoeber, Doherty, Hoeber, & Wolfe, 2015). Winand and Anagnostopoulos (2017) suggested that innovativeness reflects the capability of an organisation to be innovative. In their model, Nagel et al. (2015) refer to 'transformation of goals and values" and "diversification of the activities" that can be associated to innovative capability. In the CSR literature, Luo and Du (2015) showed that organisations with greater CSR activities exhibit higher innovativeness capability. Bocquet, Le Bas, Mothe, and Poussing (2013) found that firms with strategic CSR profiles are more likely to innovate. Hence, the SFs' innovative capability is potentially influencing CSR implementation.

Knowledge of CSR. Knowledge is one of the most valuable assets an organisation can possess (Nonaka, 1994). Knowledge is a mix of experiences, values, contextual information, or insights based on frameworks of understanding originating in the minds of individuals or

groups (Davenport & Prusak, 1998). In this respect, knowledge can provide many benefits to organisations in terms of organisational growth and survival, innovation, effective performance, quality of service and competitive advantage (Grant, 1996). In the context of professionalisation, Nagel and colleagues (2015) considered knowledge management in the professionalisation of structures and processes. The significance of CSR-related knowledge remains under-investigated despite the interconnection between organisational learning and CSR implementation (Zeimers et al., 2019). The existing implementation models have not explicitly integrated knowledge (Maon et al., 2010) although managers' knowledge is crucial for implementing CSR (Preuss & Córdoba-Pachon, 2009).

Methods

A Qualitative Comparative Analysis (QCA) was carried out to analyse CSR implementation by SFs. This configurational comparative approach is growing in sport management research (Clausen et al., 2018; Winand, Rihoux, et al.,2013).

Research context

In Belgium, regional governing bodies have separate regulations and sport governing bodies. Flemish and French SFs are the sport governing bodies for these regions. Collectively, this study labels them as sport federations (SFs) in the remainder of this text.

At the time of the data collection, 65 Flemish and 56 Walloon SFs were officially recognised and funded by their governments. This provided a total population of 121 SFs. Their missions mainly consist of developing and promoting sport participation and supporting elite sport programmes.

Data collection

The use of multiple data collection techniques as well as the combination of quantitative and qualitative data helped complement the data, and expand the breadth of enquiry to enhance the quality of interpretation. First, a survey and organisational documents were used for the

QCA. Second, the interpretation of the data was performed with the post-interviews and organisational documents.

Survey. This study is part of a broader research study that analysed CSR initiatives by SFs in Belgium. Overall, 96 SFs completed the survey and of those responses, 89 were usable (73.5 per cent response rate).

For the purpose of the QCA, only 22 SFs were examined. This reduction of cases was due to the use of filter questions: Have you ever heard about the concept of Corporate Social Responsibility? and Do you think that your organisation is implementing socially responsible programs? Consequently, this study purposively only included SFs that consciously and strategically implemented and reported CSR programs although some organisations may undertake CSR without realising it. Discarding SFs with no proclaimed CSR initiatives is consistent with the CSR implementation literature (i.e. strategic awareness) (Maon et al., 2010) and with the standard of good practice in QCA (i.e. to sample cases purposively) (Greckhamer, Furnari, Fiss, & Aguilera, 2018). Three of the 22 SFs were discarded because they ceased to exist or did not provide the additional data required to assess their level of CSR implementation. Hence, this led to a final sample of 19 SFs.

As QCA is suitable for small and intermediate-size samples (Rihoux & Ragin, 2008), it is suitable for this study which aims to identify combinations of conditions to high and low CSR implementation in a limited number of SFs. Hence, the small number of cases should not be seen as a limitation but as a theoretical choice to ensure their relevance to the research and their fine-grained interpretation (Greckhamer et al., 2018).

The survey took place between June and September 2015. SFs were contacted by letter and by email. The contacted representative for each SF was asked to fill out a 34-question online survey using Limesurvey software. The questionnaire derived from Walters and Tacon (2011). It comprised 34 closed (Likert scales, dummy, ordinal, and metric) and open

questions. Questions covered organisational characteristics of the SFs, their CSR strategies and practices, the organisation's degree of attention and knowledge of CSR themes.

Organisational documents and websites. The data collection was supplemented by public documents from the cases consulted from June 2015 to January 2019. Secondary sources included annual reports, strategic documents, reports, newsletters, websites and web articles. These documents complemented the information gathered from the survey for one condition (e.g., the condition staff involvement in the board) and provided understanding of the organisational characteristics and the CSR strategy to calibrate and interpret the data.

Interviews. To interpret QCA findings, semi-structured-interviews were carried out with six cases - three high implementers and three low implementers sampled from the 19 SFs. The lead author conducted five face-to-face interviews and one phone interview with four secretary-generals, one deputy secretary general, and one CSR manager. Sample questions included; what is your organisation doing in terms of CSR? How did your organisation integrate these objectives into its operations, strategy and communication? Which assets did your organisation need to implement CSR? Each interview lasted between 40 and 150 minutes, were audio-recorded and transcribed verbatim. These data provided in-depth insights about proto-typical cases to interpret the results (Greckhamer et al., 2018).

Qualitative Comparative Analysis (QCA)

QCA is a configurational comparative case-oriented approach. As such, QCA enables comparing differences and similarities between a set of cases (Marx, 2008). QCA allows comparing CSR implementation levels by examining how organisational factors combine and are associated with such implementation. QCA integrates both qualitative (case-based and holistic-oriented) and quantitative (variable-oriented) data and approaches (Rihoux & Ragin, 2008). It implies that each case is a complex combination of factors (i.e., '*configuration'* in QCA terminology) (Rihoux & Ragin, 2008). Therefore, by comparing cases, QCA allows

understanding these configurations of variables and how they relate to a certain phenomenon (Marx, 2008). QCA enables identifying different combinations of relevant '*conditions'* (i.e. factors of CSR implementation) linked to an '*outcome'* (i.e. CSR implementation level).

Crisp-Set Qualitative Comparative Analysis approach (csQCA)

The set-theoretic logic of QCA considers both conditions and outcomes as sets. Each case is assessed for its membership in each of these sets (Greckhamer et al., 2018). For csQCA, the cases are assessed and calibrated in a dichotomous way. This means that each case is "fully in" (1) or fully out" (0) of the sets. The study used the Tosmana software to perform the csQCA. It followed the steps outlined in Figure 1 and described below.

INSERT FIGURE 1 HERE

Following the assessment and the calibration of the outcome and the conditions (Step 1 and 2), the first csQCA started (Step 3) by transforming the data into a *Truth table.* This *truth table* clusters similar combination of conditions. Further, the '*minimisation'* step is the deliberate process of reducing complex expressions into a simplified combination of conditions (Ragin, 2008; Rihoux & Ragin, 2008). Accordingly, four minimisations procedures were run: for both configurations relating to outcome 1 and 0, with or without '*logical remainders' (LR).* LR are logically possible configurations of conditions that have not been observed among the empirical cases or do not (yet) exist (Rihoux & Ragin, 2008).

This first csQCA aimed to highlight key factors from the list of potential factors. In order to obtain a theoretically valid model, the ratio between the number of variables (conditions + outcome) and the number of cases should be limited to 0.33 or less (Marx, 2008) (Step 4). The analysis must be repeated, by reducing the list of factors, until this ratio reaches the theoretical threshold (Step 5). A second csQCA performed only with the key factors, revealed combinations of factors relating to CSR implementation (Step 6). Finally,

the interpretation of the csQCA (Step 7) and the fine-grained analysis of each SF helped to understand the different configurations observed.

Assessment and calibration of CSR implementation levels

Step 1 involved developing a qualitative measure, deriving from Maon et al. (2010) and Baumann-Pauly et al. (2013), to measure five indicators of CSR implementation. The indicators were measured in the survey with the following questions: Does your SF have a budget dedicated to CSR activities? Does your SF outline its CSR activities in a specific strategic document? Does your SF have an individual dedicated or to working on CSR activities? Does your SF externally communicate on these CSR activities via your websites or press releases? Does your SF monitor and evaluate its CSR activities?

These indicators were measured by binary variables (1= yes; 0= no) and added to obtain an implementation score. To perform the QCA, based on this *outcome*, SFs were separated in two groups: low CSR implementers and high CSR implementers. Following Greckhamer et al. (2018), the threshold was the median of the distribution (i.e. two). Seven SFs with an implementation score above the median were coded as high CSR implementers (outcome = 1), whereas twelve with an implementation score below the median were coded as low CSR implementers (outcome = 0) (Table 1).

INSERT TABLE1 HERE

Commented [GZ1]: Should become table 1 instead of table 2

Assessment and calibration of the factors of CSR implementation

Step 2 was performed for the 19 SFs using the survey and the organisational documents. Table 2 provides details about the measurement, calibration of the conditions and their dichotomisation thresholds. The conditions were measured based on the following questions formulated in the survey: How many affiliated members (i.e. individual players) does your SF count? How many full-time paid employees work at your SF? Could you indicate in percentage the distribution of your SF source of revenues (membership fees, private, public

and others)? How often does your SF implement innovative initiatives beyond its sport objectives? Among these definitions, which one refers to CSR? The condition involvement of staff in the board was examined using SFs' relevant official document.

Dichotomisation thresholds were established from both the existing literature and the distribution of the data. Different thresholds (marked with an asterisk) were used for Flemish and Walloon SFs as they are considered as two different countries (Truyens, De Bosscher, & Sotiriadou, 2016) with different funding schemes and regulations, thereby different size references. The median of the overall population was measured, and was then applied to the sample for two factors (*size and professionalisation of individuals*). Rihoux and Ragin (2008) consider that such statistical criteria can be used if this does not locate the threshold in an area of the data distribution where many cases are situated. Winand, Rihoux, et al. (2013) suggested that SFs could be considered as *financially autonomous* when less than 40% of its funding are public resources. For the conditions *staff involvement in the board, innovative capability and knowledge* measured by binary variables or a Likert scale, the thresholds were defined according Present/High/ Yes= 1 and Absent/Low/No = 0 (Rihoux & Ragin, 2008).

INSERT TABLE 2 HERE

Results

A first csQCA was performed to match and contrast the 19 SFs. Size was removed because it offered less parsimonious solutions compared to the other conditions. This elimination reduced complexity further and ensured maximum parsimony of the configuration model (Marx, 2008). It revealed a final list of five key organisational factors: professionalisation of the staff; staff involvement in the board; innovative capability; financial autonomy and; knowledge of CSR.

A second csQCA was performed using the five key factors highlighted by the first csQCA. According to the csQCA steps, the minimisation showed five contradictory

simplifying assumptions (CSAs). To solve these contradictions, outcome values [1] or [0] were attributed to these CSAs. By doing so, the latter became 'fictive cases' (FC) and were included in the minimisation to theoretically obtain valid results (Rihoux & Ragin, 2008). Table 3 shows the solutions from the empirical cases and the FC. The organisational factors, expressed by their symbol, are followed by the value 1 or 0 according to the dichotomisation.

INSERT TABLE 3 HERE

The consistency analysis indicates that innovative capability shows perfect consistency (consistency value: 1), which reveals that it is a necessary condition for CSR implementation. This means that innovative capability is invariably present through cases when the outcome occurs.

Table 4 represents the solutions for high and low CSR implementation of the second csQCA. The organisational factors are expressed by their symbol in capital letter when equivalent to 1 and in lowercase letter when equivalent to 0. The [*] (multiplication) symbol represents the logical "AND". The [+] (addition) symbol represents the logical "OR". Finally, the arrow symbol [→] signifies the link, between the combinations of organisational factors and CSR implementation.

INSERT TABLE 4 HERE

Discussion

The analysis identified five key organisational factors that relate to CSR implementation. These factors are discussed separately and in combination. Four configurations supported a high level of CSR implementation. These configurations should all be considered as possible trajectories to high level of CSR implementation. Likewise, three configurations related to a low level of CSR implementation. In the next section, these will be discussed in detail.

The study has revealed that high *innovative capability* – despite its restricted measurement - is necessary for high implementation of CSR. This finding offers a different

perspective to comprehend CSR implementation and innovation. Studies noted that non-profit sport organisations implement innovations including CSR initiatives (Hoeber et al., 2015). However, from a CSR implementation viewpoint, this study shows that it is necessary to develop innovative capability to increase the level of CSR implementation. While Hoeber et al. (2015) identified new CSR initiatives as innovation themselves, this paper establishes that innovative capability is associated with a high level of CSR implementation. Therefore, SFs that do not have innovative capability would be less likely to implement CSR (solution 1 Outcome 0).

Furthermore, this analysis shows that innovative capability must be combined with, at least, one other key organisational factor: knowledge or financial autonomy. Accordingly, one configuration relating to low implementation consisted in a SF with a low level of financial autonomy and knowledge (solution 2 Outcome 0).

First, results showed that the combination of innovative capability and knowledge relate to a high implementation of CSR (solution 1 Outcome 1). This finding is consistent with studies that see SFs as innovative (Winand et al., 2013). This configuration illustrates that innovation and knowledge are intertwined. Knowledge is a critical component of the innovation process (Damanpour, 1991; Hoeber et al., 2015). This relationship is two-sided: innovation requires individuals to gain CSR knowledge and relates to the acquisition of new CSR knowledge (Hoeber & Hoeber, 2012). Given that knowledge can contribute to competitive advantage (Grant, 1996), SF with CSR knowledge can uniquely exploit opportunities to be positioned strategically within the sport industry. In this perspective, SFs that are more effective than others at finding, absorbing, and exploiting new CSR knowledge may implement CSR better than other SFs.

This study therefore reinforces results from recent studies highlighting the importance of knowledge for CSR (Preuss & Córdoba-Pachon, 2009). These findings are particularly

relevant for the models of CSR implementation that had not explicitly examined the influence of knowledge on CSR implementation (Maon et al., 2010).

Second, findings showed that *financial autonomy* was a key factor for CSR implementation in five of the seven SFs (not in SF O and M). This is in accordance with the supporting idea that financially secure organisations are more likely to engage in innovations (Damanpour & Schneider; 2006; Hoeber et al., 2015). With sufficiently diversified financial resources, SFs have the latitude to implement CSR. The impact of financial autonomy on the level of implementation of CSR extends the existing literature that considers revenue diversification as desirable because it enables organisational stability (Wicker & Breuer, 2011). As such, two configurations including innovative capability and financial autonomy, respectively combined with a third organisational factor - *staff involvement in the board* (solution 2 Outcome 1) or a *small number of professional individuals* (solution 3 Outcome 1) - emerged from the analysis.

However, Winand, Vos, Zintz, and Scheerder (2013) also showed that SFs perceiving competition for financial and human resources are significantly more innovative. Despite some shortcomings discussed within the literature (Marx & Dusa, 2011), the richness of the QCA lies in its ability to provide different scenarios to explain a phenomenon. This study establishes that financial dependence (see Table 3) combined with a limited number of professional individuals, who are not involved in the board, with innovative capability, relate to CSR implementation. Therefore, scarce financial and human resources are also a catalyst to develop new ideas such as CSR programs. This will be discussed further below with solution 4 Outcome 1.

A second configuration is based on staff involvement in the board, innovative capability and financial autonomy (solution 2 Outcome 1). In most cases, CSR has been introduced in the organisation's strategy with both board members and professional staff

involved in the elaboration and implementation of CSR programs (Zeimers et al., 2019). Moreover, this configuration stresses the importance of financial autonomy of SFs.

The contextual background of the Belgian sport system provides an appropriate explanation of this condition. SFs must be regionalised to receive financial support from the regional authorities. Historically, for political reasons and/or because they were self-sufficient, some SFs remained national and therefore did not receive pubic grants. This stimulated them to diversify their sources of revenues. Over the last decades, some of these SFs have regionalised and have remained financially autonomous from public authorities. As noted by Winand, Vos, et al. (2013), SFs perceiving financial insecurity tend to look for innovative ways to identify other sources of revenues. Moreover, an alternative interpretation could be that financially independent SF have more freedom to allocate resources for the strategy developed, which could include CSR activities. Consequently, SFs may probably be more prone to dedicate resources to CSR programs while simultaneously seeking additional sources of income from private and public partners such as through cross-sectoral social partnerships.

Furthermore, this configuration highlights that whatever the number of professional individuals, the involvement of staff in the board is critical. This trust and eventually this knowledge exchange from these two sides is of utmost importance (Anagnostopoulos, Byers, & Shilbury, 2014; Ferkins & Shilbury, 2012). This relationship between volunteering board members and paid staff results in a shared vision leading to the development of a common strategy realised through innovative services (Winand, Rihoux, et al., 2013). As such, these results are in line with Ferkins and Shilbury (2012) who stressed the importance of shared leadership between the board and the staff. This study therefore extends the previous finding that trust between board members and staff can help develop CSR initiatives (Anagnostopoulos et al., 2014).

This is particularly true considering the configuration relating to low implementation of CSR (solution 3 Outcome 0). The findings show that a large number of professional staff does not systematically relate to a high level of CSR implementation. The research also found that some SFs under investigation do not implement CSR at a high level due to poor key organisational factors such as innovative capability.

Consistent with the previous configuration, a third configuration is based on a limited number of professional staff, a high level of innovative capability and financial autonomy (solution 3 Outcome 1). Two SFs illustrate this configuration. One of them is a leisure sport organisation. This SF is highly implementing CSR because of its social mission (i.e., a focus on social integration through sport). The other SF is constrained by environmental legislations that influence their environmental responsibility. Coupled with good governance practices, this situation thereby positions them as a high implementer in the ranking.

Therefore, whether CSR programs explicitly derive from their mission statements or are driven by environmental regulation, the implementation does not require the involvement of many professional staff under the condition that the organisation is innovative and financially autonomous. This configuration suggests that if SFs have limited professional staff, they should use the skills, knowledge and experience of their volunteers and staff and work on developing innovative capability.

Finally, a fourth configuration for high implementation emerged from the analysis (solution 4 Outcome 1). A limited number of professional individuals, who are not involved in the board, combined with innovative capability relate to CSR implementation. This configuration is only represented by one case and may be explained by the use of external resources to deploy CSR programs. Due to its sport specificities (i.e., considered as non-environmental friendly sport), this SF has been encouraged by public authorities to comply with environmental regulations and has eventually received external public financial

resources. As such, their high level of knowledge can be explained by their acquiescence to institutional pressures as well as by the environmental awareness of these individuals working in the SFs.

This configuration - which contrasts with solution 2 Outcome 1- therefore stresses the important role of skilled and committed volunteers (Winand, Rihoux, et al., 2013). Especially, small sized SFs without staff involved in the board means that the organisation does not need or cannot afford having staff dedicated to CSR *per se*. Rather, this suggests that if volunteers need to manage CSR, it can only work if they are conscious and mindful of social responsibility, knowledgeable and skilled (i.e., CSR champions). Eventually, despite no formal participation of the staff in the board, informal relationships might allow the exchange of knowledge and resources. Alternatively, CSR champions - regardless if this is a professional, a board member or a volunteer - might be enough to implement CSR.

Overall, these configurations illustrate that human resources are key factors associated with CSR implementation. Results show that the way a SF operates between this dichotomy between paid staff and volunteer board members is necessary to implement CSR. Volunteers and staff should joint their different and complementary valuable organisational factors to develop CSR strategically. Whatever the number of paid staff in the SF, the involvement of these individuals in the strategic decision-making has been important for CSR implementation.

Theoretical implications

Four main contributions are drawn. First, this study found that SFs' organisational factors of professionalisation combined have a strong influence on CSR implementation. The current professionalisation process seems to contribute to the development of organisational factors shaping CSR implementation (Jamali et al., 2015; Puplampu & Dashwoood, 2011). However, contrary to what the literature could suggest (Lucassen & De Bakker, 2016; Nagel et al.,

2015), the research did not provide evidence that a higher professionalised SF automatically relates to a high implementation of CSR. Professionalisation involves organisational rationalisation, efficiency and business-like management (Nagel et al., 2015). However, the implementation of efficiency-based management instruments and paid staff does not seem to relate to a higher CSR implementation. Results showed that in some cases, few paid staff can also relate to high level of CSR implementation if other organisational factors of professionalisation are combined. A group of volunteers may make better decisions regarding CSR than paid staff. As such, it is reasonable to presume, that it is not only the number of professional individuals that matters but also the quality of these individuals and the coordination of the workforce that matters. Low level of CSR implementation has also been observed in SF with a certain level of professional staff because what influences the level of CSR implementation is the way SFs combine key organisational factors. Accordingly, this eventually allows concluding that there seems to be a minimum level of professionalisation or different forms of professionalisation (Nagel et al., 2015) desirable to implement CSR. This implies that board members acting as CSR champions combined with other factors could also be associated with CSR implementation.

This study herein has broader implications for research CSR implementation. Existing models (Baumann-Pauly et al., 2013; Maon et al., 2010) have insufficiently examined the organisational factors for CSR implementation by mainly investigating CSR implementation processes in terms of stages and phases. In the absence of substantial research on organisational factors of CSR (Jamali et al., 2015; Puplampu & Dashwoood, 2011), this research suggests organisational success factors for CSR implementation. Moreover, these configurations provide alternative explanations for the differences in CSR implementation levels between organisations. This therefore extends the idea that there is no “one size fits all” solution (Maon et al., 2010). CSR implementation is a process that involves constant

combination of organisational factors. Given the complexity surrounding CSR implementation, identifying appropriate factors that contribute to the ability of sport organisations to implement CSR is timely for scholars and practitioners.

Moreover, this study has also shown that size is not a key organisational factor for CSR implementation. This shows that no matter the size, SFs are able to implement CSR using other organisational factors. Therefore, this research supports Baumann-Pauly et al. (2013) and Wickert et al. (2016)'s findings that small organisations also implement CSR. Hoeber et al. (2015) made similar conclusions regarding community sport organisations.

Second, the study builds and expands the current knowledge on CSR and sport by setting out different configurations for a high and a low level of CSR implementation. Most sport-CSR studies have examined organisational resources for CSR (Kolyperas, Anagnostopoulos, Chadwick, & Sparks, 2016) or developed CSR implementation models (Kolyperas et al., 2015; Heinze et al., 2014). Importantly, this study provides a unique contribution to the sport-related CSR literature by offering a configurational perspective for CSR implementation that has been neglected previously. Consequently, CSR and sport research should move away from considering non-profit sport organisations as resource deprived and view them as distinct organisations implementing CSR.

Third, by examining low implementers, this study captures explanatory factors behind reluctant behaviours towards CSR that remain largely unknown. Maon et al. (2010) have shown that organisations have evolved on a continuum from a rejection stage, via a grasping stage, towards an embedment stage (Maon et al., 2010). This study advances the current knowledge on CSR by providing insights to the behaviours of sport organisations that lack innovative capability, are financially dependent on public subsidies and lack knowledge; have no staff involved in the board, lack knowledge despite a professional staff.

Fourth and last, from a methodological perspective, the study demonstrates the relevance of QCA to compare CSR implementation in sport organisations. Whereas conventional statistical techniques are concerned with linearity between variables, innovative comparative methods, like QCA, are relevant to study how organisational factors combine to each other and relate to CSR implementation (Skarmeas, Leonidou, & Saridakis, 2014). However, these findings do not offer insights on how processes link to specific degrees and distinct patterns of CSR implementations. Eventually, although the prevalence of comparative research in the sport management literature is relatively new, this study partly addresses calls to adopt such design beyond classical qualitative and quantitative research in our field (Rudd & Johnson, 2010).

Practical implications

CSR implementation can be challenging for many SFs given their limited resources. The findings showed that no matter their size, SFs may possess unique organisational factors to implement CSR. For practitioners, this study offers several insights on how to improve their CSR implementation level. The configurations led to the identification of three strategies sport managers could develop, depending on their assets, to further implement CSR: bricolage, cultivate or collaborate.

Bricolage involves that SFs build on their existing forces to compensate their weaknesses. For instance, the findings showed that SFs without financial autonomy can implement CSR if they rely on their workforce. Qualified and committed volunteers and paid staff are central for CSR implementation because their skills, knowledge, and time to develop practices can considerably create relevant structures and mechanisms such as strategic plans for CSR implementation. This eventually requires nurturing the relationship between executives and personnel to create a positive climate for initiatives.

Cultivate means either improving existing or acquiring new resources internally. The study showed that organisations that desire greater CSR should prioritise innovative capabilities and knowledge. Practically, sport organisations should proactively adopt new activities, techniques and ideas by, for instance, promoting staff flexibility and engaging in learning strategies such as workshops for training, developing ideas, and sharing good practices within their sport clubs and organisational members. This also means having the right people at the right place. Consequently, the recruitment, appointment and management of skilled individuals with knowledge about CSR, experience and positive attitude towards change is essential to develop CSR.

Finally, collaborating with external partners can generate additional resources for high-level implementers willing to sustain this level or low-level implementers without innovative capability. Recruiting staff and volunteers with a useful network of partners is also crucial.

Conclusions and future directions

This study used QCA to explore organisational factors and configurations that relate to CSR implementation. Three conclusions emerged from this research. First, this research advances the scholarly investigation on CSR in sport into a new non-profit context by setting out combinations of key organisational factors of professionalisation for CSR implementation. Second, this study unveils that innovation capacity is a necessary factor that must be combined with financial autonomy, knowledge and human resources. Findings show that there is no one best way to implement CSR: there are different pathways to CSR implementation depending on how SFs combine their critical assets. SFs possess critical resources that may allow them to implement CSR according to different combinations of organisational factors. Third, the professionalisation perspective is helpful in explaining the need for sport organisations to have appropriate organisational factors to implement CSR.

However, three (de)limitations need to be borne in mind when interpreting this research. First, the contextually-laden nature of CSR (Breitbarth et al., 2015) and the specificity of the SFs (Nagel et al., 2015) call for additional investigations in other countries and sport organisations. Some adaptations might be required for future research examining different non-profit sport organisations implementing CSR. For instance, the headcount threshold for regional SFs would be different for international SFs (Clausen et al., 2018). Furthermore, future studies in multiple contexts would provide rich opportunities for cross-cultural and organisational comparisons. Moreover, as any other qualitative study, QCA allows modest generalisation given the small sample.

Second, adopting a single level of analysis limits the findings. Delving into multi-level research could pave the way for a better understanding of how they intersect, addressing issues such as individual level factors (e.g., personal attributes and leadership) and institutional level factors (e.g., external stakeholders, sport system and structures (Hoeber & Hoeber, 2012).

Besides, additional organisational factors were unmeasurable in this study such as organisational culture (Pulampu & Dashwoods, 2011), the profile of paid staff and managers, specialisation, formalisation and communication (Nagel et al., 2015). This study did not explicitly consider the evolving nature of organisational factors but rather examined measurable variables. Another limitation is that the findings may be temporary in nature as organisations, resources, strategies and individuals change.

This study gives ways to further explore the link between innovative capability (its own determinants as identified from Hoeber and Hoeber (2012)) and CSR (as an outcome). Examining CSR as a determinant leading to change and reinforcing organisation capability to innovate (Winand & Anagnostopoulos, 2017) could be a future inquiry.

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Tables

Table 1. Calibration of outcome

Case	Budget	Strategy	Specialisation	Communication	Evaluation	Total	Outcome	Stage
SF A	0	0	0	0	0	0	0	
SF B	0	0	0	0	0	0	0	
SF C	0	0	0	0	0	0	0	
SF D	0	0	0	0	0	0	0	
SF E	0	0	0	0	0	0	0	
SF F	0	0	0	0	0	0	0	
SF G	0	0	0	0	0	0	0	Low
SF H	0	0	0	0	0	0	0	
SF I	0	0	0	0	0	0	0	
SF J	0	0	0	1	0	1	0	
SF K	0	0	0	1	0	1	0	
SF L	0	0	0	1	0	1	0	
SF M	1	0	0	0	1	2	1	
SF N	1	0	0	1	0	2	1	
SF O	1	0	0	1	0	2	1	
SF P	0	0	0	1	1	2	1	High
SF Q	0	1	0	1	1	3	1	
SF R	0	1	1	1	1	4	1	
SF S	1	1	0	1	1	4	1	

Table 2. Calibration and dichotomization thresholds of the potential conditions of CSR implementation

Organisational factors	Measurement	Threshold	Calibration
Size	Number of affiliated athletes for Walloon/Flemish SFs	Median: 4300/9728* (Winand, Rihoux, et al., 2013)	Less than 4300/9728 : 0 4300/9728 or more: 1
Staff involvement in the board	Presence or absence of staff member involved in the board	Present/Absent (Winand, Rihoux, et al., 2013)	Absent : 0 Present : 1
Professionalisation of individuals	Number of administrative personnel for Walloon/ Flemish SFs	Median: 3/5* (Clausen et al., 2018)	Less than 3/5: 0 3/5 or more: 1
Financial autonomy	Percentage of financial resources comes from public grants	40% (Winand, Rihoux, et al., 2013)	40% or more : 0 Less than 40 %: 1
Innovative capability	Degree of development of social innovative activities	High (always, often and sometimes)/Low (rarely and never) (Winand & Anagnostopoulos, 2017)	Low: 0 High: 1
Knowledge	Knowledge of CSR's definition	Yes/No (Hunt, 2003)	No: 0 Yes: 1

Table 3. Truth table with the five organisational factors

CASE	SIB	PRO	FIN	INA	KNO	OUTCOME
SF J	1	1	0	1	0	0
SF A; SF H	0	0	0	0	0	0
SF F	0	1	1	1	0	0
SF K	1	0	0	1	0	0
SF D	1	1	1	0	1	0
SF B	1	0	0	0	1	0
SF L	1	1	0	0	0	0
SF E	1	0	1	0	1	0
SF C	1	0	0	0	0	0
SF I	0	1	1	0	1	0
SF G	1	1	1	0	0	0
SF O	0	1	1	1	1	1
SF N	1	0	1	1	1	1
SF M	0	0	0	1	1	1
SF P	1	0	1	1	0	1
SF Q; SF R; SF S	1	1	1	1	1	1
FC 1	1	-	0	1	1	1
FC 2	1	1	1	1	0	1
FC 3	0	0	1	1	0	1
FC 4	-	0	1	0	0	0
FC 5	0	0	1	-	0	0

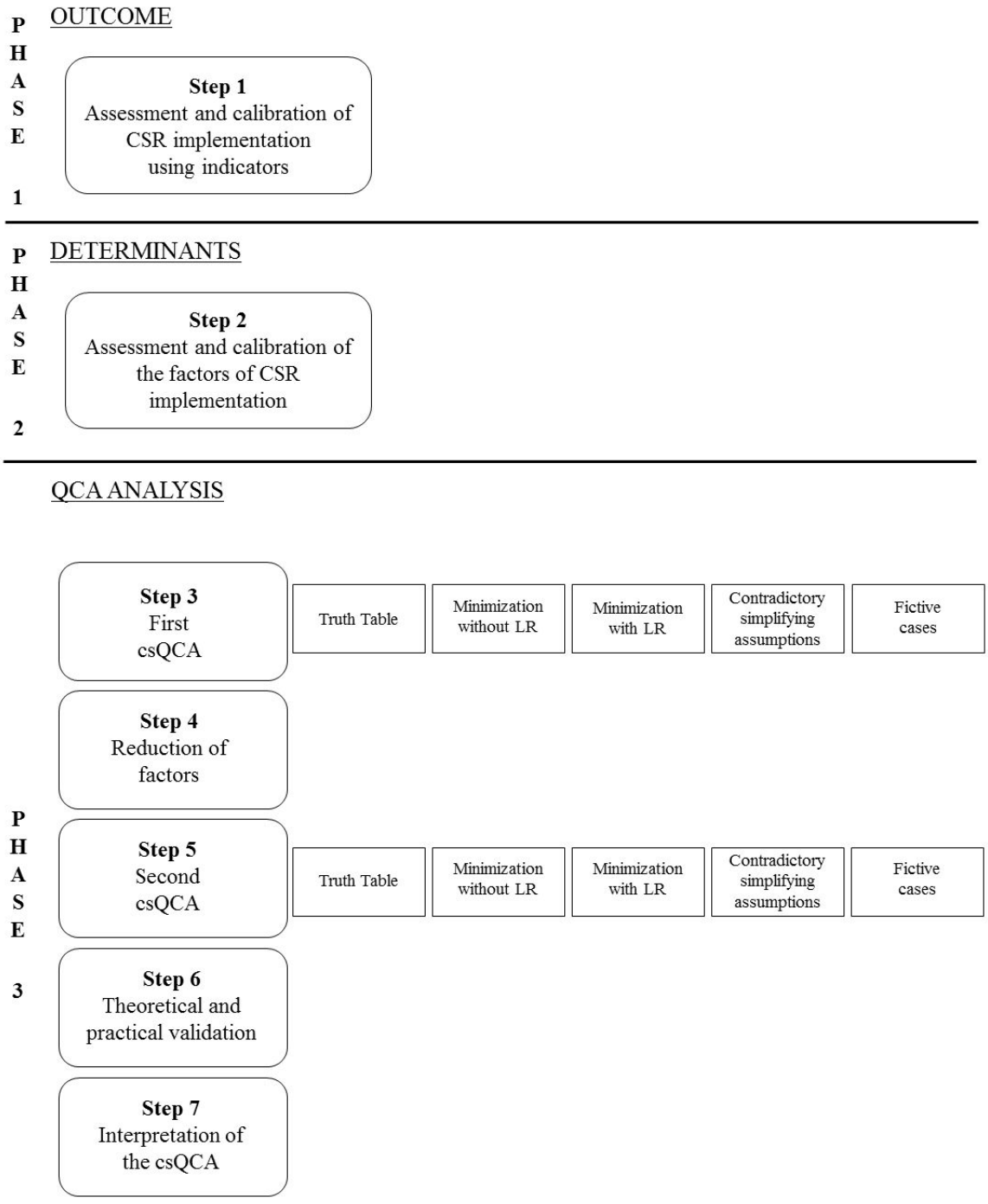
Notes. SIB = Staff involvement in the board; PRO = Professionalisation of individuals; FIN= financial autonomy, INA = Innovative capability; KNO = Knowledge; FC= Fictive cases

Table 4. Solutions for high and low CSR implementation

Solutions	1) INA*KNO +	2) SIB*INA*FIN +	3) pro*INA*FIN +	4) sib*pro*INA +	→	OUTCOME [1]
Cases	SF R SF N SF Q SF S SF O SF M	SF R SF N SF Q SF S SF P	SF P SF N	SF M		High implementation of CSR
Solutions	1) ina +	2) fin*kno +	3) sib*PRO*kno +		→	OUTCOME [0]
Cases	SF H SF A SF D SF B SF L SF E SF C SF I SF G	SF J SF H SF A SF K SF L SF C	SF F			Low implementation of CSR

Notes. ina – INA = Innovative capability; kno – KNO = Knowledge; fin – FIN= financial autonomy; sib – SIB = Staff involvement in the board; pro – PRO = Professionalisation of individuals; * = AND; + = OR; → = the link, between the configurations and the outcome. SYMBOL IN CAPITAL when equivalent to 1; symbol in lowercase when equivalent to 0.

Figure 1. *Research design process*



Abbreviations: Notes: LR = Logical Remainders, csQCA= crisp-set Qualitative Comparative Analysis

Figure 2. *Configurations for high and low implementation of CSR*