



Understanding strategic decision-making through a multi-paradigm perspective: The case of charitable foundations in English football

Journal:	<i>Sport, Business, Management: an International Journal</i>
Manuscript ID	SBM-02-2016-0005.R2
Manuscript Type:	Research Paper
Keywords:	CSR, Multi-paradigm, Strategy, Football, Charitable Foundations, Decision-making

SCHOLARONE™
Manuscripts

1
2
3 **Understanding strategic decision-making through a multi-paradigm perspective: The**
4 **case of charitable foundations in English football**
5
6
7
8
9

10 **Abstract**

11 **Purpose:** The purpose of this paper is to illustrate the efficacy of using a multi-paradigm
12 perspective to examine the relationship between CSR and strategic decision-making
13 processes in the context of charitable foundations.
14
15
16

17 **Design/methodology/approach:** This paper integrates and synthesizes the micro-social
18 processes of *assessable transcendence* (Anagnostopoulos *et al.*, 2014) with Whittington's
19 (2001) perspectives on strategy. *Assessable transcendence* was achieved from the constant
20 comparison of categories developed through an early iterative process in which data
21 collection and analysis occurred during the same period. Thirty-two interviews were
22 conducted among a sample of key managers in the charitable foundations for the first two
23 divisions of English football.
24
25
26
27
28
29
30
31
32

33 **Findings:** The present study illustrates empirically that strategic decision-making in
34 charitable foundations does not 'seat' neatly in any one of Whittington's perspectives. On the
35 contrary, this study indicates a great deal of overlap within these perspectives, and suggests
36 that conflicting paradigms should be celebrated rather than viewed as signs of theoretical
37 immaturity. Multi-paradigm approaches can potentially reveal insights into the 'mechanics'
38 of managerial decision-making that are not easily discernible from a mono-paradigmatic
39 perspective.
40
41
42
43
44
45
46
47
48

49 **Originality/value:** This is the first empirical work that (a) examines CSR in relation to
50 strategy within the context of the English football clubs' charitable foundations, and (b) does
51 so by employing a multi-paradigm perspective on strategy formulation and implementation.
52
53
54
55
56
57
58
59
60

Introduction

Corporate social responsibility (CSR) is generating increased interest in management studies (Aguinis and Glavas, 2012) and in different industry-specific contexts such as hospitality (e.g., Henderson, 2007), tourism (e.g., Inoue and Lee, 2011), finance (e.g., Matute-Vallejo *et al.*, 2011), tobacco (e.g., Cai *et al.*, 2012) and sports (e.g., Bradish and Cronin, 2009; Breitbarth *et al.*, 2015). Both conceptual and empirical scholarly activities have emerged regarding organisational behaviour and human resource management (e.g., Anagnostopoulos *et al.*, 2016; Morgeson *et al.*, 2013; Rupp *et al.*, 2006), marketing (e.g., Maignan and Ferrell, 2004) and operations (e.g., Brammer *et al.*, 2011). Such diverse research has focused on employees' (e.g., Rupp *et al.*, 2013) and consumers' (e.g., Sen and Bhattacharya, 2001) perceptions of CSR, the possible link between CSR and financial performance (e.g., McWilliams and Siegel, 2000) and the different governance models for CSR implementation (e.g., Husted, 2003).

However, works examining CSR in relation to strategy have been few and far between. Although several conceptual research developments linked CSR with strategy (Bruch and Walter, 2005; Porter and Kramer, 2006) and empirically elucidated the strategic implications of CSR (Foss, 2011; McWilliams *et al.*, 2006; Powell *et al.*, 2011), the building of CSR into strategy remains a challenging exercise (Galbreath, 2009, p. 110). According to McElhaney (2008), 'strategic CSR' refers to "*a business strategy that is integrated with core business objectives and core competencies of the firm, and from the outset, is designed to create business value and positive social change, and is embedded in day-to-day business culture and operations.*" (p. 5). Although definitions like the aforementioned are valuable, there is still a profound lack of management studies through which to explicitly study the relationship between CSR and strategy – a correlation that could be "*fertile ground for theory development and empirical analysis*" (McWilliams *et al.*, 2006, p. 2). This shortage may stem

1
2
3 not only from the fractured, complex and vague nature of the CSR concept (Dahlsrud, 2008),
4
5 but also from disagreement among practitioners, researchers and theorists concerning strategy
6
7 – what it is and how it is carried out (Whittington, 2001). The complex relationship between
8
9 strategy and CSR has led researchers to dissect the complexity using single disciplinary
10
11 lenses (e.g., Siegel and Vitaliano, 2007). A multi-paradigm perspective is another way to
12
13 address this shortcoming and may provide a better integration of understanding the
14
15 complexities of strategic CSR viewed through managers' decision-making processes (e.g.,
16
17 Anagnostopoulos *et al.*, 2014; Brown 2005; Cornforth, 2004; Miller-Millesen, 2003; Van
18
19 Puyvelde *et al.*, 2011).
20
21

22
23 This paper contributes to the extant literature by illustrating the efficacy of using a
24
25 multi-paradigm perspective to examine the relationship between CSR and strategy by
26
27 synthesising two related frameworks (see Anagnostopoulos *et al.*, 2014; Whittington, 1993).
28
29 We draw on the context of charitable foundations not only because these organisations are
30
31 now becoming the prime delivery mechanism for CSR across various sectors (Anheier and
32
33 Daly, 2007), but also because empirical research is scarce (Kolyperas *et al.*, 2017; Pedrini
34
35 and Minciullo, 2011; Petrovits, 2006). Our reasoning corresponds to that of Brown and Guo
36
37 (2010), who recognised that like other non-profit organisations, foundations face multiple
38
39 indeterminate challenges that force their boards and managers to make (strategic) choices
40
41 about organisational operations, although researchers often must empirically consider
42
43 responses within a particular subsector of the broad non-profit organisational environment.
44
45 We developed these observations in our research, which focused on charitable foundations
46
47 within the football industry and specifically how strategy is formulated in CSR-related
48
49 programmes. Therefore, in this paper, the concept of CSR is used to describe how football
50
51 clubs in England's top two tiers have mobilised resources for a variety of outreach and
52
53 community- related programmes. This approach responds to the call in Godfrey *et al.* (2010)
54
55
56
57
58
59
60

1
2
3 for management scholars studying socially responsible business practices to consider specific
4 manifestations of CSR and take into account *relevant industry contexts and forces* (emphasis
5 added).
6
7

8
9 Indeed, examining CSR in the sport business context is both timely and relevant. First
10 of all, the professional sport industry fosters social value, including improved physical
11 (Pringle *et al.*, 2013) and mental (Henderson *et al.*, 2014) health, enhanced education
12 (Lambourne, 2006), and social inclusion (Jarvie, 2003). Given their high visibility, however,
13 professional teams in particular have been accused of irresponsibility and living beyond their
14 means, as reflected in the growing instances of peculiar governance structures (Walters and
15 Hamil, 2013), irresponsible practices (Hu *et al.*, 2012), and financial mismanagement
16 (Dimitropoulos, 2011). As a result, this conflicting and challenging role of professional teams
17 as profit-maximizing businesses and utility maximizing social and cultural institutions
18 (Morrow, 2003) has provided impetus for the emergence of numerous CSR initiatives
19 (Babiak and Wolfe, 2013), thereby highlighting the unique features that sport businesses have
20 over their counterparts in other commercial sectors (Smith and Westerbeek, 2007). Against
21 this background, understanding how key organisational actors go about formulating and
22 implementing strategic CSR is a current managerial and research gap that the present study
23 aims to address.
24
25
26
27
28
29
30
31
32
33
34
35
36
37
38
39
40
41
42

43 This introduction is followed by a concise account of the generic perspectives of
44 strategy, as Whittington (2001) proposed, and a description of the managerial decision
45 making framework *assessable transcendence* (Anagnostopoulos *et al.*, 2014). The subsequent
46 section is devoted to the methods employed in this study. Then, the crux of the paper
47 integrates and synthesizes the micro-social processes of *assessable transcendence* with
48 Whittington's (2001) perspectives on strategy in the context of charitable foundations of
49 English football. Thus, we illustrate the relevance of employing a multi-paradigm perspective
50
51
52
53
54
55
56
57
58
59
60

1
2
3 to understand how CSR strategy is formulated.
4
5
6

7 **Theoretical background**

8 *Generic perspectives on strategy*

9
10 Although managers recognize the need to blend socially responsible practices with strategy
11
12 (e.g., Bruch and Walter, 2005; Porter and Kramer, 2006), neither theorising about nor
13
14 practicing the two simultaneously is easy. Whittington's (2001) grid of the four perspectives
15
16 on strategy offers a friendly way to overcome such 'difficulty', especially in charitable
17
18 organisations. However, the intention is neither to revisit the debate of how strategy can (or
19
20 should) be done nor to reconcile the different perspectives. Rather, partly aligning this study
21
22 with Henderson and Zvesper (2002), we discuss how Whittington's framework can be used
23
24 to theoretically understand the strategic decision-making behind CSR in football charitable
25
26 foundations. According to French (2009), Whittington (2001) emphasised non-profit-making
27
28 outcomes more than many other scholars, and consequently his framework appears to be the
29
30 most relevant to examine charitable foundations. What's more, along with the ethical,
31
32 philanthropic actions appeared to be the most significant within the CSR context in the sport
33
34 business industry (Sheth and Babiak, 2010); philanthropic actions are, by and large,
35
36 expressed through charitable foundations (Anagnostopoulos and Kolyperas, 2016; Kolyperas
37
38 *et al.*, 2017). Whittington (2001) summarised in a simple and enlightening way the different
39
40 assumptions about how business, strategy and decision-making work. Drawing on the
41
42 classical, evolutionary, processual and systemic perspectives on strategy, Whittington (2001)
43
44 explained their fundamental differences in two aspects: the outcomes and the processes by
45
46 which strategy is made. Vertically, the focus is on whether strategy aims for profit
47
48 maximisation or other organisational goals and possible outcomes. Horizontally, the grid is
49
50 divided into deliberate and emergent processes (see Figure 1).
51
52
53
54
55
56
57
58
59
60

1
2
3
4
5 TAKE IN FIGURE 1 ABOUT HERE
6
7
8
9

10 Formulating and implementing strategy from the classical perspective means “*profitability is*
11 *the supreme goal of business, and rational planning the means to achieve it*” (Whittington,
12 2001, p. 11). Such a perspective has found both early (e.g., Chandler, 1962; Ansoff, 1965;
13 Sloan, 1963) and later (e.g., Porter, 1980) proponents who demanded that the conception
14 (formulation) of strategy be separated from its execution (implementation) and that the
15 dynamic environment in which an organisation operates not be seen as a problem because it
16 is essentially predictable (Henderson and Zvesper, 2002).
17
18
19
20
21
22
23
24

25 Like classicists, the evolutionists also approach strategy with the belief that
26 organisational survival rests on profit maximising. However, the main difference between the
27 two perspectives lies in the role the environment plays in formulating and implementing
28 strategy. Contrary to the classical perspective, which advocates that managerial activity can
29 control environmental conditions through screening and positioning, evolutionists conceive
30 the environment – and its numerous forces that affect organisational strategies – as “*too*
31 *unpredictable to anticipate effectively*” (Wittington, 2001, p. 3). From this perspective,
32 strategy cannot be that deliberate. Rather, organisational success or failure is determined
33 more by the continuous struggle to achieve the best possible environmental fit than by any
34 environmentally detached managerial calculation.
35
36
37
38
39
40
41
42
43
44
45
46

47 Processual approaches to strategy acknowledge managerial inability to calculate
48 rationally a highly complex and unstable environment, and therefore, favour the
49 evolutionists’ more emergent approach. The fundamental tenets of this perspective lie in the
50 cognitive limits of rational action (March and Simon, 1958), and the micro-politics of
51 organisations (Cyert and March, 1963). Contrary to the evolutionist perspective,
52
53
54
55
56
57
58
59
60

1
2
3 processualists are skeptical about profit-maximising outcomes mainly because organisations
4
5 are not united in optimising a single utility (such as profit), but are essentially coalitions of
6
7 individuals with their own personal objectives and cognitive biases (Whittington, 2001).
8

9
10 Whittington (2001) argued that contrary to the two process-oriented perspectives
11
12 (processual and evolutionary), systemic theorists do not downgrade organisations' capacity
13
14 for forward planning within their environments. Moreover, the fundamental difference
15
16 between the systemic and classical perspectives is that the former concerns managers (that is,
17
18 strategic decision-makers) who are profoundly rooted in thickly interwoven social systems
19
20 rather than detached individuals who are 'calculating' the optimal strategic actions required
21
22 to move forward. The adoption of such a relativist stance denotes that (a) not all
23
24 organisations are perfect profit maximisers, and (b) compromises and influences are not
25
26 restricted to the internal (organisational) level, but extend to a wider (local) network that
27
28 defines both the means and the ends of organisational decision-makers' actions.
29
30
31
32
33

34 *Assessable transcendence: a decision-making framework*

35
36 'Assessable transcendence' is a context-specific framework that illustrates how
37
38 charitable foundation managers make CSR-related decisions in English football
39
40 (Anagnostopoulos *et al.*, 2014). Charitable foundations in this particular context differ from
41
42 those in other industries (such as Coca-Cola, Tesco and Microsoft) in that these non-profit
43
44 organisations deal directly with both the 'parent' company (in this case, the football club) and
45
46 the professional sport league, but also indirectly with social actors and agencies that mandate
47
48 CSR-related programmes through central funding mechanisms. This dual nature augments
49
50 the complexity of the process and the dynamics among organisational actors
51
52 (Anagnostopoulos and Shilbury, 2013). In essence, *assessable transcendence* explains the
53
54 three steps that characterise the decisions foundation managers make concerning programmes
55
56
57
58
59
60

1
2
3 that aim to satisfy leagues' recipes for specific programmes and impact on the local society.
4

5 Through the micro-social process of *harmonising*, foundation managers aim to fulfil
6 charitable foundations' social objectives, whereas through *safeguarding* they aim to achieve
7 the parent football club's business objectives. Ideally, *harmonising* and *safeguarding* are
8 complementary. However, implementing CSR does not occur smoothly through simply
9 contributing to the local community (see *harmonising*) or servicing the parent company (see
10 *safeguarding*). Well planned communicative strategies at both the internal and external levels
11 (see the third step of the process: *manoeuvring*) are required for the first two micro-social
12 processes to occur at all (Anagnostopoulos *et al.*, 2014). At the same time through
13 *manoeuvring*, managers aim for *transcending*, which in turn may lead to a more impactful
14 and strategic CSR.
15
16
17
18
19
20
21
22
23
24
25
26

27 In metaphorical parlance, *assessable transcending* is a 'balancing act' between
28 organisational and institutional pressures. From an organisational perspective, *safeguarding* -
29 by and large - relates to the necessary 'resource allocation' (tangible and intangible resource
30 combination across the 'parent' club and the foundation) so the implemented community
31 programs become more strategic (Kihl *et al.*, 2014) as well as more impactful (Walker *et al.*,
32 2015). It also refers to 'internal motivations' associated with features of legitimisation and
33 offsetting (Slack and Shrives, 2008), as well as with the viability of the very same charitable
34 foundations as organisational entities (Bingham and Walters, 2013). Lastly, *safeguarding*
35 concerns the embedded (or otherwise) CSR into the 'culture' of the organisation (as a whole:
36 'parent' club and foundation as one unit), which can (easier) lead to competitive advantage
37 into both the business (for the parent clubs) and the nonprofit (for the foundations)
38 environment.
39
40
41
42
43
44
45
46
47
48
49
50
51
52

53 From an institutional perspective, *harmonising* concerns those conditions that have a
54 bearing on managerial decision-making. The 'boundaries' define the level of diffusion
55
56
57
58
59
60

1
2
3 between the 'parent' club and the foundation, which, in turn, determine the facilitation of
4
5 strategic management principles that allow for the necessary adjustment when circumstances
6
7 ask for (Kolyperas *et al.*, 2017). The 'form of institutionalisation' concern the level of
8
9 dependence not only between and across the two entities (parent club and foundation), but
10
11 also between the foundations and statutory organisations (Walters and Chadwick, 2009).
12
13 Lastly, *harmonising* relates to 'stakeholder pressures', which allow charitable foundations to
14
15 showcase their responsiveness to a wide range of social issues (Walters and Panton, 2014).
16
17

18
19 *Assessable transcendence* is depicted in Figure 2. Although *manoeuvring* appears to
20
21 balance *safeguarding* and *harmonising*, this is not to suggest that reality in the examined
22
23 context is that well-adjusted. Rather, the role of *manoeuvring* is to ensure that the
24
25 organisational mission of either entity ('parent' club and foundation) is met (to the best of
26
27 foundation manager's ability) through continuous and concrete (hence assessable) 'CSR
28
29 impact' in social and business form alike (Anagnostopoulos *et al.*, 2014).
30
31
32
33

34 TAKE IN FIGURE 2 ABOUT HERE
35
36
37

38 **Method**

39
40 An exploratory analysis was undertaken grounded in data collated from semi-structured
41
42 interviews with managers from football charitable foundations from the same cultural
43
44 context. Recognising that CSR is often a matter of resource availability and other business
45
46 agendas, our purpose was to allow foundations to account for their decision-making process
47
48 and agendas. As a result, *assessable transcendence* was achieved from the constant
49
50 comparison of categories developed through an iterative process in which data collection and
51
52 analysis occurred during the same period.
53
54
55

56 *Research setting*

57
58
59
60

1
2
3 The current study is populated by the charitable foundations of the top two divisions of
4 English football: the 20 football clubs with a Premiership status (Premier League or PL) and
5 the 24 football clubs with a Championship status (Football League Championship or FLC).
6
7 There are clear reasons for focusing only on the top two divisions of English football. The
8 most pertinent relates to the mechanics of funding allocation that support the formulation and
9 implementation of CSR. Despite the variations in this area, there is a direct link between the
10 clubs from these two divisions - they can be relegated or promoted from one league to the
11 other. The PL demonstrates this link by financially assisting those football clubs that are
12 relegated to the Championship with 'solidarity money'. Given that the available fund of
13 money for CSR-related projects is much larger for PL clubs than FLC clubs
14 (Anagnostopoulos, 2013), this playing-status link between the two divisions – and
15 subsequently the implications this has on the strategic development of CSR-related projects –
16 could be only captured by examining charitable foundations of clubs from both divisions.
17
18 Although the variation between PL clubs and FLC clubs when it comes to CSR funding
19 allocation is substantial, this is not the case between clubs with FLC status and the FL's
20 remaining 48 clubs in Leagues 1 (FL1) and 2 (FL2). This fact was the primary reason behind
21 a more practical decision with regard to the population of this study. Trying to approach (and
22 subsequently visit) 48 more football charitable foundations across the country would have
23 made the task impractical, considering issues of time, cost and also the amount of data that
24 would have to be managed.
25
26
27
28
29
30
31
32
33
34
35
36
37
38
39
40
41
42
43
44
45
46

47 The choice of drawing on the English football context was made on the fact that it is
48 this country where the strongest institutionalised forms of CSR have evolved (Hovemann *et*
49 *al.*, 2011; Kolyperas *et al.*, 2017; Walters and Tacon, 2011). The interviewees were
50 considered key participants for two reasons: First, they were directors, heads and senior
51 managers, which meant they were directly responsible for setting strategic goals and
52
53
54
55
56
57
58
59
60

1
2
3 overseeing CSR. Second, key personnel from these charitable foundations offered insights on
4 the role these organisations have (or do not have) in their overall strategic orientation as well
5 as day-to-day operational CSR activities of the parent football clubs. Thus, organisational
6 actors from these foundations discussed CSR implementation processes and social drivers
7 behind these processes, along with barriers that these nonprofit organisations have faced, and
8 continue to, or will potentially face towards the strategic application of CSR in this particular
9 setting.

18 *Interview guide and procedures*

20 Thirty-two interviews were conducted among a sample of charitable foundation managers
21 between 2009 and 2011 as part of the first author's doctoral thesis. All the interviews were
22 conducted as face-to-face meetings and took place either in the participants' offices or in
23 rooms within the football grounds booked for this particular purpose. On two occasions
24 meetings were held in a public place. The sample provided a good mixture of football playing
25 status (at the time of the interview) as it consisted of 12 charitable foundations whose 'parent'
26 clubs had PL status, and 12 charitable foundations associated with FLC-status clubs. Of those
27 32 managers, five were working directly for the club (yet responsible for the CSR strategic
28 agenda), 20 were engaged with the club's charitable foundation and one had dual capacity in
29 both organisations. On two occasions, more than one member of the foundation or club was
30 interviewed at the same time.

32 The interview guide was flexible to the direction of the conversation and the specific
33 organisational context (e.g., whether the charitable foundations had PL or FLC status).
34 Examples of the initial questions during the interviews included, *inter alia*: tell me about the
35 job you do here; what do you think of CSR?; share with me your beliefs regarding CSR
36 issues in relation to your job; describe the values that affect decisions or actions you
37 undertake in your job; talk to me about today's professional football; what does CSR mean

1
2
3 for you?; what is the role of the foundation here?; how does CSR ‘happen’ here?; what drives
4 the application of CSR here?; what do you think CSR means for the wider public (fans,
5 sponsors, other stakeholder groups)?; does CSR work?; how do you know it works (or
6 doesn’t work)?
7
8
9
10

11 The interviews were recorded and transcribed verbatim. Following transcription,
12 member checks were conducted (Newman, 2000) and appropriate changes were made on
13 three occasions. All informants were guaranteed anonymity, and no names were recorded on
14 the transcriptions at any point in the research. Accordingly, interview transcripts were
15 assigned numbers and letters that correlated to each interview. For example, an interview
16 with a manager from a foundation in the Premier League was labelled ‘PL-fc1’ and in the
17 Championship, ‘FLC-fc1’. The numeral indicated the specific participant, recognisable only
18 to themselves and the authors.
19
20
21
22
23
24
25
26
27
28

29 Following the tenets of the Straussian grounded theory coding technique (Corbin and
30 Strauss, 2008), all data were manually coded and analysis was conducted using the constant
31 comparative approach, as synthesised by Spiggle (1994), through the seven-stage process of
32 categorisation, abstraction, comparison, dimensionalisation, integration, iteration, and
33 refutation. In the present paper, however, we offer a thick description of these findings in the
34 form of ‘data extracts’ in order to demonstrate the main tenets of Whittington’s (2001)
35 argumentation on strategy. In the following sections, we discuss *assessable transcendence*
36 and its three (plus one) micro-social processes (*harmonising, safeguarding, manoeuvring* and
37 *transcending*) in context with Whittington’s (2001) generic perspectives on strategy. This
38 analysis illustrates that strategic decision-making in charitable foundations does not ‘seat’
39 neatly in any one of Whittington’s perspectives, which points out the possible need for a
40 multi-paradigm perspective.
41
42
43
44
45
46
47
48
49
50
51
52
53
54

55 **Findings and discussion**

56
57
58
59
60

1
2
3 *Assessable transcendence from a classical perspective*

4
5 According to the classical perspective, the strategy of a professional football club should be
6
7 geared towards profit maximisation. During the past 20 years or so, football clubs have
8
9 increasingly been incorporated into the commercial leisure sector (Hamil and Chadwick,
10
11 2010), yet these companies are far from constituting a profitable business sector (Hamil and
12
13 Walters, 2010). Indeed, the net debt of the 20 PL football clubs at the end of the 2013–2014
14
15 season amounted to £2.4 billion, while the net debt of the 22 Championship football clubs for
16
17 the same period was £1.1 billion (Deloitte, 2015). Granted, debt is part of financing, not the
18
19 financial result of those companies, but the above-mentioned figures suggest that either a
20
21 football club's strategy is not geared towards profit making in strict financial terms or its
22
23 strategy is somehow problematic (Olson *et al.*, 2016).
24
25
26

27
28 Foundation managers acknowledge the business-related pressures their parent football
29
30 clubs face to compete in an increasingly commercialised environment. Managers' decisions
31
32 (largely expressed through *safeguarding*) also can be considered deliberate and aimed at
33
34 business performance, which ultimately can lead to competitive advantage over other
35
36 entertainment forms (Walker and Kent, 2009). This is close to what Cortsen (2014) coins
37
38 'commercial idealism', which suggests the need for "*a cohesion between the idealistic in*
39
40 *helping society via sports and the commercial aspect of profiting from it*" (ibid, p. 90).
41
42 However, while the parent club's primary interest through CSR-related programmes may be
43
44 "*to see bums on the seats*" (FLC-fc4), foundation managers view their job as to "*do things for*
45
46 *the good of the charity and for the good of the community*" (FLC-fc10). Despite the indirect
47
48 support foundations offer to the parent club through various community programmes,
49
50 foundation managers operate charitable organisations under various regulations that highlight
51
52 the relationship between key stakeholders and good performance. One foundation manager
53
54 said:
55
56
57
58
59
60

1
2
3
4
5 *I have to make sure that the charity runs; I have to make sure that money is coming in*
6 *to pay wages. We're not-for-profit so we have to make sure there is enough money to*
7 *pay everything. And then I have to answer to the trustees who run the charity (FLC-*
8 *fc7).*

13
14
15
16 In contrast, the only football club CEO who participated in this research stated emphatically:

17
18
19
20
21 *The core objectives of CSR? I would say the profit, people, planning – well, the*
22 *driving force behind the football club is winning football matches. That's the core*
23 *business and that's what we are judged on. I get judged on profit. That's what my job*
24 *is: to run the business and make a profit. If social responsibility can be integrated*
25 *into that, that's fine, but is it going to be a driving force for me? No, because I don't*
26 *see immediately where that's going to improve my profit lines (PL-fc5).*

27
28
29
30
31
32
33
34
35
36 These divergent priorities and attitudes between parent clubs and foundations
37 exemplify Whittington's (2001) dimensional outcomes. Here, one camp (the parent club)
38 favours an instant, hard business-related outcome, while the other (the foundation) is guided
39 by a soft, more socially driven rationale. What's more, the foundation managers are required
40 to make decisions in an unstable, not easily calculable environment characterised by two
41 principal parameters that form the inner and outer context (Pettigrew, 1985) in which
42 decisions are made. The first parameter is the 'playing status', or whether the parent club is a
43 Premier League or a Championship team. This parameter does not apply equally to all
44 foundations, but in theory all teams can be relegated or promoted. If that happens, there are
45 consequences for funding opportunities from both 'institutionalised' pots of money and third-
46
47
48
49
50
51
52
53
54
55
56
57
58
59
60

1
2
3 party partners or sponsors. The second parameter refers to the landscape in which charitable
4
5 organisations generally operate, characterised more often than not by financial uncertainty
6
7 and instability. This environmental flux in which football foundations operate recently led
8
9 Bingham and Walters (2013) to call for these organisations to diversify their revenue streams,
10
11 ideally through long-term social partnerships that address commercial organisations' CSR
12
13 agendas. Therefore, *assessable transcendence* clearly does not relate solely to profit
14
15 maximising, nor can it bring the optimal outcome simply by good planning and mastering the
16
17 inner and outer environment. Consequently, it would be difficult – if not inaccurate – to argue
18
19 that the classical perspective on strategy guides CSR decisions in English football.
20
21
22
23

24 25 *Assessable transcendence from an evolutionary perspective*

26
27 The principal tenets of the evolutionary perspective may not seem to inform *assessable*
28
29 *transcendence* because the evolutionary perspective identifies profit maximisation as the
30
31 natural outcome of strategy and profit maximisation is arguably not the only driving force in
32
33 managerial decision-making regarding CSR. However, this statement might be an overly
34
35 simplistic assumption for two reasons. First, the foundations' social initiatives nowadays
36
37 differ greatly in scope and scale from the strictly football coaching programmes that had been
38
39 their focus for years. One reason for this expansion is that corporations – in search for
40
41 'commercial idealism' as per Cortsen (2014) - with CSR ambitions have become more
42
43 interested in sports as a vehicle for deploying social initiatives and amplifying their branding
44
45 impact (Smith and Westerbeek, 2007). For example, in 2008, 255 projects used sports as a
46
47 mechanism to facilitate development (Levermore, 2010), and multinational enterprises
48
49 (MNEs) are now increasingly using sports for their CSR agendas (Bason and
50
51 Anagnostopoulos, 2015). This state-of-affairs among these charitable organisations requires
52
53 some *harmonising* with these (new) environmental forces. To some degree, not much
54
55
56
57
58
59
60

1
2
3 deliberate strategizing occurs, as “*markets, not managers, choose the prevailing strategies*
4 *within a particular environment*” (Whittington, 2001, p. 17). One foundation manager
5 concurred:
6
7

8
9
10
11
12 What seems to have happened in terms of finance and resourcing is that all of a
13 sudden the outside world has seen what football can contribute to this area, which is a
14 good thing” (PL-fc4).
15
16
17
18
19

20
21 However, environmental fit is not restricted to the diversification of the foundations’
22 operational portfolio, in accordance with private sector intentions; ‘adjustment’ and
23 ‘responsiveness’ to more traditional pools of funding dictate strategic directions. One
24 participant characteristically noted, “*Actually, we don’t decide what issues we should focus*
25 *on; if we can use the term loosely “society” decides that for us*” (PL-fc2). Another illustrated
26 the same idea, referring to a specific action that the organisation was about to undertake:
27
28
29
30
31
32
33
34
35

36
37 *We are proposing to get into working with 25-plus people who are redundant because*
38 *the money is all moving there anyway. The government clearly cannot have 10,000*
39 *people here made redundant and not put money into trying to resolve that (FLC-fc5).*
40
41
42
43
44

45
46 Second, although foundation managers’ decisions are not guided by the profit-
47 maximising motif (because these are charitable organisations), these managers recognise that
48 good CSR means good ‘business’. Thus, ‘trading surplus’ (which is ‘profit’ in charitable
49 organisations’ parlance) ensures the foundations’ own viability. A participant noted:
50
51
52
53
54
55

56
57 [...] *We’ve got that as a backdrop, so we’ve got certain amount of money in the*
58
59
60

1
2
3 *charity that, if I do touch it, probably that would be the end of the time for me because*
4 *that money is for us to deal with the worst case scenario. So we have put in a pot of*
5 *money [...] definitely we're not money-orientated, but just give us a drive to think that*
6 *money is there. It is our safety net (FLC-fc7).*
7
8
9
10

11
12
13
14 Furthermore, foundation managers unequivocally stated that they use caution when
15 making decisions about how to implement CSR. The following statement illustrates this
16 careful thinking:
17
18
19
20

21
22
23 *We will only appoint staff and deliver projects off the back of funding that is*
24 *confirmed; we won't speculate and do it because we think we can get this or we think*
25 *we can secure that. We will appoint and we will run things once the funding is*
26 *confirmed (FLC-fc6).*
27
28
29
30
31
32
33

34 Such actions corroborate one of the principal tenets of the evolutionary perspective,
35 which considers managers as conscientious individuals whose prime objective is to ensure
36 organisational survival through sound operational rather than strategic decisions. For
37 example, a participant said:
38
39
40
41
42
43
44

45 *When I first started [...], the foundation was in all sorts of mess. The year before I got*
46 *here, we reported losses of £123,000, and it had been for six years, loss, loss, loss,*
47 *loss, loss, loss. So the club financially assisted with a loan, restructured, got rid of*
48 *some staff [...] with regards to strategy and direction in the foundation, and which*
49 *way we will go in, wide open; and to be honest there probably wasn't a lot of interest*
50 *in it because the major problem was financial and structural and commercial. So it's*
51
52
53
54
55
56
57
58
59
60

1
2
3 *all about just steadying the boat, just get us back on track, do whatever you need to*
4 *do to get the finances in check and to get the staff in check and to just sort the*
5 *organisation out. It wasn't about strategy; it wasn't about direction; it wasn't about*
6 *the big picture (PL-fc7).*
7
8
9
10
11
12
13

14 These two interrelated characteristics depict 'environmental fit' and 'sensible
15 operational management', elements of the micro-social processes *harmonising* and
16 *safeguarding*, respectively, which offer reasonable grounds to assume that *assessable*
17 *transcendence* manifests principles of the evolutionary perspective on strategy. Moreover,
18 managers' decision-making seems to be furthered by the apparently good – yet challenging –
19 timing (characteristic of Cyert and March's garbage can model [1963]) for any business to
20 demonstrate social responsibility. For example, one participant stressed that:
21
22
23
24
25
26
27
28
29
30
31

32 With CSR this is the big problem: You open one door and then another one opens
33 and another one opens. It's very, very difficult to get to the boundaries of whom you
34 work with (PL-fc1a).
35
36
37
38
39
40

41 Therefore, the garbage can model also seems to be at play in the less than orderly
42 sequence of steps and trial-and-error actions involved in initiating CSR-related programmes.
43 These extracts exemplify this condition:
44
45
46
47
48

49 I think now – from being a top-down decision-making process – programmes and
50 initiatives can actually start from the bottom, because we have got some good
51 programmes running – it's embedded in the business. So people can now make
52 decisions – no make decisions – make suggestions, whereas before we never spoke to
53
54
55
56
57
58
59
60

1
2
3 each other about [...] For instance, we have been doing some stuff around healthy
4 living. One of the security guards has actually come to us and said, 'Fantastic. Why
5 don't we, at the training ground, start an organic garden?' So that's coming from a
6
7
8
9
10
11
12
13
14
15
16
17
18
19
20
21
22
23
24
25
26
27
28
29
30
31
32
33
34
35
36
37
38
39
40
41
42
43
44
45
46
47
48
49
50
51
52
53
54
55
56
57
58
59
60

each other about [...] For instance, we have been doing some stuff around healthy living. One of the security guards has actually come to us and said, 'Fantastic. Why don't we, at the training ground, start an organic garden?' So that's coming from a guy that you never see. He has actually come forward with an idea. So it just shows you that in a short space of time the attitudes have changed within the business (PL-fc1a).

We have a staff meeting each week and think about what we can do that's different this year. We just brainstorm it and banter the ideas around. Oh, [the club's CEO] is full of ideas – usually crazy ideas that we think that's bonkers, and then two minutes later you are doing it and it works. So, yeah, a lot comes from [him], a lot just comes from the staff here. It's both ways (PL-fc3).

Overall, what is discernible is a continuous managerial endeavour for organisational survival in an anything but stable and controllable environment. However, this environment favours greater CSR, often through decisions taken in a haphazard and random fashion. Within such an environment, decision-making processes display some characteristics of profit maximising. Chief among these is prudent managerial activity (cost control), which aims to ensure the foundation's short-term viability and, indirectly, the parent company's long-term sustainability (dual *safeguarding*).

Assessable transcendence from a processual perspective

Assessable transcendence maximises both social and business performance. Without overlooking the importance of profit maximising (in business and charity parlance alike), *assessable transcendence* corroborates the processualists' pluralistic outcomes of strategy

1
2
3 making. The institutionalisation of CSR in English football though the gradual establishment
4 of charitable foundations governed by separate boards of trustees and managed by paid
5 administrators (foundation managers) has created a multi-powered organisational setting
6 which – perhaps inevitably – also has increased conflicting interests among key
7 organisational actors regarding CSR formulation and implementation (Kolyperas *et al.*,
8 2017). For example, these characteristic and revealing extracts highlight this condition:
9
10
11
12
13
14
15
16
17
18
19

20 We struggle here with engaging the very top people within the football club to
21 acknowledge what we do, acknowledge the benefit of what we do and almost ...
22 ‘invest’ is the wrong word because they would never invest in it. For some within the
23 club we may exist because there is a statutory obligation to have a community
24 organisation. If they could get away with it they would ... There is one or two [...] So
25 it is a strange picture, and I am not sure whether they can understand when it comes to
26 what we do or what we’re trying to achieve (PL-fc9).
27
28
29
30
31
32
33
34
35

36 You know about the solidarity money that comes from PL down to the FL clubs,
37 don’t you? The Premier League decided that the Championship clubs will get more
38 money from the solidarity fund. So they decided to give a massive amount for the
39 Championship clubs anyway. League 1 will get £275,000 and League 2 will get
40 £250,000. All clubs met together and League 1 and League 2 clubs said, ‘No, we
41 aren’t having that. Championship clubs are getting so much and we are just getting
42 £250K, £275K’. The Premier League person who was sitting there said, ‘There is no
43 more money from us. The only pot of money we have got now is the money we give
44 to the FL Community Trust’. The clubs voted to take that money. The clubs decided
45 to take that money off their own community foundations [...] In essence we are
46
47
48
49
50
51
52
53
54
55
56
57
58
59
60

1
2
3 talking about facilitating payments to their costs by £25,000. That's all. So the
4
5 Premier League said, 'We will not give you any more money. There's £1.4 million a
6
7 year that we give to community schemes. If you want, it's up to you what you are
8
9 going to do with that'. The clubs said, 'Well, I take them'. So we've been shocked out
10
11 from our own people; they've let us down, or clubs have let us down (Fb-L3).
12
13
14
15

16
17 Such conflicting interests naturally have led foundation managers to develop political
18
19 skills to achieve the most satisficing (March and Simon, 1958) solution on any occasion. In
20
21 this study, the multiplicity of interests and political compromising – fundamental tenets of the
22
23 processual perspective (Henderson and Zvesper, 2002) – were largely manifested through
24
25 *manoeuvring*, one of the micro-social processes of *assessable transcendence*. *Manoeuvring*,
26
27 expressed more abstractly as internal and external communication, facilitates managerial
28
29 actions in *transcending* both social and business performance. The bargaining process
30
31 involves what Cyert and March (1963, p. 31) described as “*policy side-payments*” in return
32
33 for agreement (Whittington, 2001). For example, foundation managers may be willing to
34
35 implement a specific community programme with social but not necessarily financial returns
36
37 to satisfy particular parent football club executives:
38
39
40
41
42

43 ur chief executive sees in it for us being in the community and how important that is.
44
45 Our schools' programmes work runs at a loss every term; we lose money when we are
46
47 out there. We do that because that is the biggest signal of [what] the club wants us to
48
49 do (FLC-fc7).
50
51
52
53

54 Taking this stance, the foundation manager can then “[...] go in and see the chief
55
56 executive anytime I want to. I don't have to wait until the trustees meeting. So I say, 'Look,
57
58
59
60

1
2
3 *we have got this, we've got that'. We have got this sort of respect for each other"* (FLC-fc7).

4
5 Therefore, strategy becomes "*the product of political compromise, not profit-*
6 *maximising calculation"* (Wittington, 2001, p. 22). Examining *assessable transcendence*
7 from the processual perspective brings to the forefront the highly political context in which
8 foundation managers make decisions, as well as the dynamic environment in which their
9 organisations operate. Through continual *manoeuvring*, these managers seek to achieve the
10 most 'satisficing' result at both internal (with the football club, for example) and external
11 (with partners/funders, for example) levels. In turn, this 'satisficing' result takes them as
12 close as possible to *transcending* the CSR's social and business outcomes.
13
14
15
16
17
18
19
20
21
22

23 24 25 *Assessable transcendence from a systemic perspective*

26
27 The systemic perspective examines the influence of the wider social forces, culture and
28 institutions that impinge on various business strategies (Henderson and Zvesper, 2002),
29 thereby corroborating arguments made in the football management literature (see, e.g.,
30 Brown *et al.*, 2010; Morrow, 2003) that "*football is firmly rooted in the local setting and*
31 *plays a vital part of the cultural and social make-up of local communities"* (Dolles and
32 Söderman, 2013, p. 384). Consequently, an examination of (strategic) decision-making
33 regarding CSR would be inadequate if it overlooked either these socio-cultural ties (Hamil
34 and Morrow, 2011) or the surrounding context of social groups, interests and resources
35 (Wittington, 2001). Rather, an account of this 'social system' in which managerial decision
36 making occurs is necessary.
37
38
39
40
41
42
43
44
45
46
47
48

49
50 According to Mellor (2005), the reputation of football declined during the mid-1980s
51 because of social problems such as serious hooliganism that demanded state intervention. In
52 addition to increased political pressure from central governments for necessary actions,
53 shifting economic and social circumstances combined with the influence of television have
54
55
56
57
58
59
60

1
2
3 created an environment in which football's 'power' became a catalyst for social change
4
5 (Taylor, 2004).
6

7 More specifically, the socio-economic changes in the UK during the past 30 years
8
9 (such as the decline of the UK's manufacturing base, migration away from inner cities and
10
11 changes in most citizens' cultural and social activities) have determined to a large degree
12
13 communities and foundation managers' outreach to them. Thus, detachment of these
14
15 decision-makers from their social systems is practically impossible. The following extracts
16
17 highlight this shift:
18
19
20
21
22

23 We are also in a city here – probably the first in England – that will be an ethnic
24
25 majority city, as the ethnic breakdown is particularly that Southeast Asian Muslim
26
27 population, which traditionally are not watchers of football or participants in football.
28
29 There are Bangladeshi, Pakistani and Indians in the city, and that's increasing rapidly.
30
31 Now, football isn't the number one sport in those countries, and our job is to try and
32
33 make sure that the children in this country are playing football and continue to play
34
35 football. And then eventually when they become adults, you hope they will actually
36
37 become football fans and buy tickets or shirts of [the club] (PL-fc1a).
38
39
40
41
42

43 The football club is very, very different now than it was in 1994, but so is the
44
45 community that we serve. [The city] has become vastly diverse. I think we have
46
47 something like 82 different nationalities within the city, which presents a massive –
48
49 not problem because problem is not the right word. But in terms of a community
50
51 office being equitable and creating access, it comes with its own problem, but a
52
53 challenging problem [...] that we are really enthused and supposed to be tackling
54
55 (FLC-fc4).
56
57
58
59
60

1
2
3
4
5
6
7
8
9
10
11
12
13
14
15
16
17
18
19
20
21
22
23
24
Television also has had an important role in the formation of the social context of
CSR. King (2002) noted that the 1992 BSkyB contract was a crucial moment in the
transformation of top level of English professional football because “*it linked the game to
Thatcherite developments*” (p. 117). The “*Sky-ification*” of football, as Taylor (2004, p. 50)
called it, also had a great effect on the understanding of community. Fans no longer need to
live close to their team’s base or attend matches in order to feel ‘part of the club’ (ibid.).
These ‘fan communities’ require different treatment than the more traditional football
supporters. Television obviously has been a crucial influence on this development, and is key
to addressing it; consequently, football clubs now depend heavily on television revenues.

25
26
27
28
29
30
31
32
33
34
35
36
37
38
39
40
41
42
43
44
45
46
47
48
49
50
51
According to Taylor (2004), the community dispersion and television are the principal
factors in the external pressure on football clubs to reconsider and re-establish relations with
their communities. At a moment of particularly drastic and rapid transformation within
English football, New Labour won a landslide election in the UK. Under the ideological
principle of the ‘Third Way’, the party introduced a number of welfare and public policy
reforms aimed at creating a strong sense of responsibility across society. Hine and Preuss
(2009) wrote that in the wake of the economic liberalisation of the 1980s and 1990s, New
Labour had to perform a balancing act between the values of their traditional constituencies
and the need to be seen as pro- (or at least not anti-) business. Wilson (2000, cited in Hine &
Preuss, 2009) noted that striking this balance prompted the government to avoid the heavy-
handed regulation characteristic of previous Labour administrations and to appeal to the logic
of the market and fair competition as methods of ‘regulating’ activity.

52
53
54
55
56
57
58
59
60
Therefore, the rationales underlying CSR in English football seem to be what
systemic theorists call “*peculiar to particular social contexts*” (Wittington, 2001, p. 26).
Indeed, the differences between national social systems emphasised in the systemic

1
2
3 perspective are empirically apparent in CSR in football (e.g., Hovemann *et al.*, 2011; Walters
4 and Tacon, 2011) with different levels of commitment and diverse activities found among
5
6 European football leagues.
7
8

9
10 This contextual background encapsulates the ‘set of conditions’ (see *harmonising*)
11 under which managerial decision-making in charitable foundations occurs, which
12 underscores the systemic theorists’ crucial point that decision-makers are profoundly rooted
13 in thickly interwoven social systems, such as the football club’s history, local social needs
14 and so forth. For example, one participant said:
15
16
17
18
19
20
21
22

23 We are talking about the club here, so you have people who have been here for a long
24 time and have built up an ethos, philosophy [...] This allows you, this gives you wings
25 to go out and do things [...] So I walk in the footsteps of legends and I am looking
26 after that while I am here [...] My job here is [...] working at the roots where the club
27 has been (PL-fc4).
28
29
30
31
32
33
34
35

36 The relevance that the systemic perspective has to the emerging theory of assessable
37 transcendence is found in the “*play-by-the-local-rules*” proposition (Whittington, 2001, p.
38 10), and the recognition that not all companies are perfect profit-maximisers. The systemic
39 perspective’s relevance also is manifested in the fact that CSR decisions are highly
40 influenced by the leagues, which provide much of the funding. In this respect, the process is
41 less an emergent one than the evolutionary and processual strategies advocate, although
42 foundation managers often use a trial-and-error process lacking an orderly sequence of steps
43 to initiate a CSR programme. Foundation managers align their decisions to a specific CSR
44 landscape within which – at least for three to five years – to strategize as deliberately as
45 possible.
46
47
48
49
50
51
52
53
54
55
56
57
58
59
60

Concluding notes

Strategic decision-making in charitable foundations: toward paradigm pluralism?

Our intention in this paper was to use a context-specific study to illustrate the efficacy of using a multi-paradigm perspective to examine the strategic decision-making processes of charitable foundation managers, encountered through the meanings the managers themselves attached to those processes. Specifically, the decision-making strategies adopted by English football clubs through their charitable foundations seem to align with all but one of the four quadrants of Whittington's (2001) framework (see Table 1).

TAKE IN TABLE 1 ABOUT HERE

For example, managers' micro-social process of *harmonising*, in its reliance on relatively rational planning, displays elements of the systemic perspective, although the process is profoundly interwoven in the local context and greatly influenced by the socio-economic, political environment and the parent company's playing status. On the other hand, *safeguarding* displays characteristics associated with the evolutionary approach, which defines profit maximisation (in both business and charity terms) as the natural outcome of strategy making. From this perspective, a more emergent process, dependent on environmental forces (such as commercial businesses' increased interest in CSR), seems to be at play, which ensures organisational survival, over the short term for the foundations and the long term for the parent football clubs (i.e. 'idealistic commercialism' as per Cortsen (2014). Strategic decision-making from an evolutionary and systemic perspective may lead to *transcending*, yet the latter largely depends on foundation managers' effective communication skills. *Manoeuvring*, then, could be viewed from the processual perspective,

1
2
3 which proposes that the objectives and practices of strategy depend on the ‘compromising’
4 and ‘learning’ processes that may lead in different directions from those initially planned
5
6
7 (through *harmonising* and *safeguarding*).
8

9
10 To reiterate, clear boundaries do not exist between Wittington’s (2001) proposed
11 generic perspectives on strategy. On the contrary, this study indicates a great deal of overlap
12 within these perspectives, and corroborates Henderson and Zvesper’s (2002) argument that
13 conflicting paradigms should be celebrated rather than viewed as signs of theoretical
14 immaturity. Multi-paradigm approaches can potentially reveal insights into the ‘mechanics’
15 of managerial decision-making that are not easily discernable from a mono-paradigmatic
16 perspective. They also offer more comprehensive accounts of organisation reality and
17 therefore are arguably more accurate of the multifaceted nature of organisations (Gioa and
18 Pitre, 1990). Thus, we demonstrate that strategic decision making and CSR implementation
19 do not follow one process or another. Rather there are multiple processes that have potential
20 to engage actors, depending on the local contextual forces and relationship between the
21 paradoxical pressures from differing views on the objective of implementing CSR within the
22 organisation.
23
24
25
26
27
28
29
30
31
32
33
34
35
36
37

38 This empirical exploratory paper is a further step towards understanding strategic
39 decision-making in non-profit sports organisations, particularly charitable foundations. Of
40 course, caution is required given the study’s contextual parameters and exploratory approach.
41
42
43
44
45
46
47
48
49
50
51
52
53
54
55
56
57
58
59
60

To this end, the application of Wittington’s framework towards decision-making
processes in the context of professional team sport organisations in general, and their CSR

1
2
3 delivery mechanisms in particular, illustrates that organisational reality can consist of
4
5 multiple realities and this offers opportunities for further research. For example, more
6
7 detailed comparative analysis of the similarities and differences between manager's decision
8
9 making processes may lead to deeper understanding of the process of CSR implementation.
10
11 Furthermore, taking contextual variables into account and the development of decision
12
13 making practices over time may provide more dynamic accounts of the process of CSR
14
15 strategy creation and implementation. There is also opportunity to conduct comparative
16
17 multi-paradigm analysis to contribute to the extensive debate on 'paradigm wars' as
18
19 articulated by Shepherd and Challenger (2013). Finally, comprehensive (and alternative to
20
21 this study) methodological paradigms such as Critical Realism (see Byers *et al.*, 2015) may
22
23 provide insight into the relationship between structures and agents in shaping the multiple
24
25 realities that are evident through our illustration of Whittington's framework and crucially
26
27 provide explanation as to why the processes of strategic decision making are so complex,
28
29 dynamic and contextually bounded. From a more practical point of view, by empirically
30
31 illustrating that a more multi-paradigmatic perspective is at play when managing the broad
32
33 notion of CSR in professional team organisations, further research of this context, and the
34
35 paradoxical nature of managers decision making, could explore the challenges that these
36
37 organisational actors face in formulating and implementing strategy and CSR objectives of
38
39 their parent companies. It would be useful to parent companies to be informed of how to
40
41 successfully negotiate these challenges and support CSR work to meet multiple actor's
42
43 objectives.
44
45
46
47
48
49
50
51
52
53
54
55

56 List of references

57
58
59
60

- 1
2
3 Aguinis, H., and Glavas, A. (2012), "What we know and don't know about corporate social
4 responsibility: A review and research agenda", *Journal of Management*, Vol. 38 No. 4,
5 pp. 932–968.
6
7
8
9
10 Anagnostopoulos, C. (2013), "Getting the tactics right: Implementing CSR in English
11 football", in Paramio, J.L., Babiak, K. and Walters, G. (Eds.) *The Handbook of Sport
12 and Corporate Social Responsibility*, Routledge, New York, NY, pp. 91-104.
13
14
15
16 Anagnostopoulos, C. and Shilbury D. (2013), "Implementing corporate social responsibility
17 in English football: Towards multi-theoretical integration", *Sport, Business and
18 Management: An International Journal*, Vol. 3 No. 4, pp. 268-284.
19
20
21
22
23 Anagnostopoulos, C., Byers, T. and Shilbury, D. (2014), "Corporate social responsibility in
24 professional team sport organisations: Towards a theory of decision making",
25 *European Sport Management Quarterly*, Vol. 14 No. 3, pp. 259-281.
26
27
28
29
30 Anagnostopoulos, C. and Kolyperas, D. (2016), "Corporate social responsibility", in Byers,
31 T. (Ed.) *Contemporary Issues in Sport Management: A Critical Introduction*, Sage,
32 London, pp. 473-486.
33
34
35
36 Anagnostopoulos, C., Winand, M. and Papadimitriou, D. (2016), "Passion in the workplace:
37 Empirical insights from team sport organisations", *European Sport Management
38 Quarterly*, (online first) DOI: 10.1080/16184742.2016.1178794.
39
40
41
42
43 Anheier, K. and Daly, S. (2007), "Philanthropic foundations in modern society", in Anheier,
44 K. and Daly, S. (Eds.), *The Politics of Foundations. A Comparative Study*, Routledge,
45 London, pp. 3-26.
46
47
48
49
50 Ansoff, I. (1965), *Corporate Strategy*, Penguin, Harmondsworth.
51
52
53
54
55
56
57
58
59
60

1
2
3 Bason, T. and Anagnostopoulos, C. (2015), "Corporate social responsibility through sport:
4 A longitudinal study of the FTSE100 companies", *Sport, Business and Management:*
5
6
7 *An International Journal*, Vol. 5 No. 3, pp. 218-241.
8

9
10 Bingham, T. and Walters, G. (2013), "Financial sustainability within UK charities:
11 Community sport trusts and corporate social responsibility partnerships", *VOLUNTAS:*
12
13 *International Journal of Voluntary and Nonprofit Organisations*, Vol. 24 No. 3, pp.
14
15
16
17 606-629.

18
19 Bradish, C. and Cronin, J. (2009), "Corporate social responsibility in sport", *Journal of*
20
21 *Sport Management*, Vol. 23 No. 6, pp. 691-697.
22

23
24 Brammer, S., Hoejmose, S. and Millington, A. (2011), *Managing Sustainable Global Supply*
25
26 *Chains: A Systematic Review of the Body of Knowledge, Network for Business*
27
28 *Sustainability*, London, Ontario.

29
30 Breitbarth, T., Walzel, S., Anagnostopoulos, C. and van Eekeren, F. (2015), "Corporate
31
32 social responsibility and governance in sport: 'Oh, the things you can find, if you don't
33
34 stay behind!'", *Corporate Governance: The International Journal of Business in*
35
36 *Society*, Vol. 15 No. 2 pp. 254 – 273.
37

38
39 Brown, A. and Guo, C. (2010), "Exploring the key roles for nonprofit boards", *Nonprofit*
40
41 *and Voluntary Sector Quarterly*, Vol. 39 No. 3, pp. 536-546.
42

43
44 Brown, A., McGee, F., Brown, M. and Ashton, A. (2010), "The Social and community
45
46 value of football: Final report", Supporters Direct and Substance, available at
47
48 http://www.supporters-direct.coop/downloads/sdr_report_10a.pdf (accessed 19 June
49
50 2010).
51

52
53 Brown, W. (2005), "Exploring the association between board and organisational
54
55 performance in nonprofit organisations", *Nonprofit Management & Leadership*, Vol.
56
57
58
59
60 15 No. 3, pp. 317-339.

- 1
2
3 Bruch, H. and Walter, F. (2005), "The keys to rethinking corporate philanthropy", *MIT*
4
5 *Sloan Management Review*, Vol. 47 No. 1, pp. 49–55.
6
7
8 Byers, T., Anagnostopoulos, C. and Brooke-Holmes, G. (2015), "Understanding control in
9
10 nonprofit organisations: moving governance research forward?", *Corporate*
11
12 *Governance: The International Journal of Business in Society*, Vol. 15 No. 1, pp. 134-
13
14 145.
15
16 Cai, Y., Jo, H. and Pan, C. (2012), "Doing well while doing bad? CSR in controversial
17
18 industry sectors", *Journal of Business Ethics*, Vol. 108 No. 4, pp. 467-480.
19
20
21 Chandler, D. (1962), *Strategy and Structure*. Chapters in the History of the American
22
23 Industrial Enterprise, MIT Press, Cambridge, MA.
24
25 Clarke-Hill, C., Li, H. and Davies, B. (2003), "The paradox of co-operation and competition
26
27 in strategic alliances: Towards a multi-paradigm approach", *Management Research*,
28
29 Vol. 26 No. 1. pp. 1-20.
30
31
32 Corbin, J. and Strauss, A. (2008), *Basics of Qualitative Research* (3rd ed.), Sage, Thousand
33
34 Oaks, CA.
35
36 Cornforth, C. (2004), "The governance of cooperatives and mutual associations: A paradox
37
38 perspective", *Annals of Public and Cooperative Economics*, Vol. 75 No. 1, pp. 11-32.
39
40
41 Cortsen, K. (2014), "Capitalising on CSR-based partnerships in sports branding and sports
42
43 sponsorship", *International Journal of Sport Management & Marketing*, Vol. 15 No.
44
45 1/2, pp. 75-97.
46
47
48 Cyert, R. and March, H. (1963), *A Behavioral Theory of the Firm*, Prentice-Hall, Englewood
49
50 Cliffs, N.J.
51
52 Dahlsrud, A. (2008), "How corporate social responsibility is defined: An analysis of 37
53
54 definitions", *Corporate Social Responsibility and Environmental Management*, Vol. 15
55
56 No. 1, pp. 1-13.
57
58
59
60

- 1
2
3 Deloitte (2015), *Annual Review of Football Finance*, Deloitte, Manchester.
- 4
5 Dimitropoulos, P. (2011), "Corporate governance and earnings management in the
6
7 European football industry", *European Sport Management Quarterly*, Vol. 11 No. 5,
8
9 pp. 495-523.
- 10
11 Dolles, H. and Söderman, S. (2013), "The network of value captures in football club
12
13 management: A framework to develop and analyse competitive advantage in
14
15 professional team sports", in Söderman, S. and Dolles, H. (Eds.), *Handbook of*
16
17 *Research on Sport and Business*, Edward Elgar, Cheltenham, pp. 418-432.
- 18
19
20 Foss, N.J. (2011), "Why micro-foundations for resource-based theory are needed and what
21
22 they may look like", *Journal of Management*, Vol. 37, pp. 1413-1428.
- 23
24 French, S. (2009), "Exploring the house built on sand!", *Journal of Management*
25
26 *Development*, Vol. 28 No. 1, pp. 38-50.
- 27
28
29 Galbreath, J. (2009), "Building corporate social responsibility into strategy", *European*
30
31 *Business Review*, Vol. 21 No. 2, pp. 109-127.
- 32
33
34 Gioa, D.A. and Pitre, E. (1990), "Multi-paradigm perspectives on theory building",
35
36 *Academy of Management Review*, Vol. 15 No. 4, pp. 584-602.
- 37
38 Godfrey, C., Hatch, W. and Hansen, M. (2010), "Toward a general theory of CSRs: The
39
40 roles of beneficence, profitability, insurance, and industry heterogeneity", *Business &*
41
42 *Society*, Vol. 49 No. 2, pp. 316-344.
- 43
44
45 Hamil, S. and Chadwick, S. (2010), *Managing Football: An International Perspective*,
46
47 Butterworth-Heinemann, Oxford.
- 48
49 Hamil, S. and Morrow, S. (2011), "Corporate social responsibility in the Scottish Premier
50
51 League: Context and motivation", *European Sport Management Quarterly*, Vol. 11
52
53 No. 2, pp. 143-170.
- 54
55
56 Hamil, S. and Walters, G. (2010), "Financial performance in English professional football:
57
58
59
60

- 1
2
3 'An inconvenient truth"', *Soccer and Society*, Vol. 11 No. 4, pp. 354-372.
- 4
5 Henderson, J. (2007), "Corporate social responsibility and tourism: Hotel companies in
6
7 Phuket, Thailand, after the Indian Ocean tsunami", *International Journal of Hospitality*
8
9 *Management*, Vol. 26 No. 1, pp. 228-239.
- 10
11 Henderson, S. and Zvesper, A. (2002), "Narratives of transformation: A strategic decision
12
13 maker's guide", *Management Decision*, Vol. 40 No. 5, pp. 476-485.
- 14
15 Hu, J., Lee, H.C., Wong, R.H. and Kao, T. (2012), "Understanding corporate social
16
17 irresponsibility on sports organizations", *International Business Research*, Vol. 5 No.
18
19 12, pp. 46-58.
- 20
21
22 Claire Henderson, C., Stefanie O'Hara, S., Thornicroft, G. and Webber, M. (2014),
23
24 "Corporate social responsibility and mental health: The Premier League football
25
26 Imagine Your Goals programme", *International Review of Psychiatry*, Vol. 26 No. 4,
27
28 pp. 460-466.
- 29
30
31 Hine, J. and Preuss, L. (2009), "'Society is out there, organisation is in here': On the
32
33 perceptions of corporate social responsibility hold by different managerial groups",
34
35 *Journal of Business Ethics*, Vol. 88 No. 2, pp. 381-393.
- 36
37
38 Hovemann, G., Breitbarth, T. and Walzel, S. (2011), "Beyond sponsorship? Corporate
39
40 social responsibility in English, German and Swiss top national league football clubs",
41
42 *Journal of Sponsorship*, Vol. 4 No. 4, pp. 338-352.
- 43
44
45 Husted, B. (2003), "Governance choices for corporate social responsibility: to contribute,
46
47 collaborate or internalize", *Long Range Planning*, Vol. 36 No. 5, pp. 481-498.
- 48
49
50 Inoue, Y. and Lee, S. (2011), "Effects of different dimensions of corporate social
51
52 responsibility on corporate financial performance in tourism-related industries",
53
54 *Tourism Management*, Vol. 32, pp.790-804.
- 55
56
57 Jarvie, G. (2003), "Communitarianism, sport, and social capital: Neighbourly insights into
58
59
60

- 1
2
3 Scottish sport”, *International Review for the Sociology of Sport*, Vol. 38 No. 2, pp. 39-
4
5 53.
6
7
8 Kihl, L., Babiak, K. and Tainsky, S. (2014), “Evaluating the implementation of a
9
10 professional sport team’s corporate community involvement”, *Journal of Sport*
11
12 *Management*, Vol. 28 No. 3, pp. 324-337.
13
14 King, A. (2002), *The End of the Terraces: The Transformation of English Football in the*
15
16 *1990s*, 2nd Edition, Leicester University Press, Leicester.
17
18 Kolyperas, D. Anagnostopoulos, C., Chadwick, S. and Sparks, L. (2017), “Applying a
19
20 communicating vessels framework to CSR value co-creation: Empirical evidence from
21
22 professional team sport organizations”, *Journal of Sport Management* (in print).
23
24
25 Lambourne, K. (2006), “The relationship between working memory capacity and physical
26
27 activity rates in young adults”, *Journal of Sport Science and Medicine*, Vol. 5 No. 1,
28
29 pp. 49-53.
30
31
32 Levermore, R. (2010), “CSR for development through sport: Examining its potential and
33
34 limitations”, *Third World Quarterly*, Vol. 31 No. 2, pp. 223-241.
35
36
37 Maignan, I. and Ferrell, O.C. (2004), “Corporate social responsibility and marketing: An
38
39 integrative framework”, *Journal of Academy of Marketing Science*, Vol. 32, pp. 3-19.
40
41
42 March, G. and Simon A. (1958), *Organisations*, McGraw-Hill, New York, NY.
43
44
45 Matute-Vallejo, J., Bravo, R. and Pina, J. (2011), “The influence of corporate social
46
47 responsibility and price fairness on customer behaviour: evidence from the financial
48
49 sector”, *Corporate Social Responsibility and Environmental Management*, Vol. 18 No.
50
51 6, pp. 317–331.
52
53
54 McElhaney, K. A. (2008), *Just Good Business: the strategic guide to aligning corporate*
55
56 *responsibility and brand*. San Francisco, California, the US: Berrett-Koehler
57
58 Publishers, Inc.
59
60

- 1
2
3 McWilliams, A. and Siegel, D. (2000), "Corporate social responsibility and financial
4 performance: Correlation or misspecification?" *Strategic Management Journal*, Vol.
5 21, pp. 603-609.
6
7
8
9
10 McWilliams, A., Siegel, S. and Wright, M. (2006), "Corporate social responsibility:
11 Strategic implications", *Journal of Management Studies*, Vol. 43 No. 10, pp. 1-18.
12
13
14 Mellor, G. (2005), "Mixed motivations: Why do football clubs do 'community' work?",
15 *Soccer Review*, pp. 18-24.
16
17
18
19 Miller-Millesen, J. (2003), "Understanding the behaviour of nonprofit boards of directors: A
20 theory-based approach", *Nonprofit and Voluntary Sector Quarterly*, Vol. 32 No. 4, pp.
21 521-547.
22
23
24
25 Morgeson, F., Aguinis, H. and Waldman, D. (2013), "Extending corporate social
26 responsibility research to the human resource management and organisational behavior
27 domains: A look to the future", *Personnel Psychology*, Vol. 66 No. 4, pp. 805-824.
28
29
30
31
32 Morrow, S. (2003), *The People's Game? Football, Finance and Society*, Palgrave, New
33 York, NY.
34
35
36
37 Newman, L. (2000), *Social Research Methods: Qualitative and Quantitative Approaches*,
38 4th Edition, Allyn and Bacon Publications, Boston.
39
40
41 Olson, M.E., Duray, R., Cooper, C. and Olson, M.K. (2016), "Strategy, structure, and culture
42 within the English Premier League", *Sport, Business and Management: An
43 International Journal*, Vol. 6 No. 1 pp. 55 – 75.
44
45
46
47
48 Pedrini, M. and Minciullo, M. (2011), "Italian corporate foundations and the challenge of
49 multiple stakeholder interests", *Nonprofit Management and Leadership*, Vol. 22 No. 2,
50 pp. 173-197.
51
52
53
54 Petrovits, C.M. (2006), "Corporate-sponsored foundations and earnings management",
55 *Journal of Accounting and Economics*, Vol. 41 No. 3, pp. 335–362.
56
57
58
59
60

- 1
2
3 Pettigrew, A.M. (1985), *The Awakening Giant: Continuity and Change in Imperial*
4
5 *Chemical Industries*, Blackwell, Oxford.
6
7
8 Porter, M. (1980), *Competitive Strategy. Techniques for Analyzing Industries and*
9
10 *Competitors*, Free Press, New York, NY.
11
12 Porter, M. and Kramer, M. (2006), "Strategy and society: the link between competitive
13
14 advantage and corporate social responsibility", *Harvard Business Review*, Vol. 84, pp.
15
16 78-92.
17
18 Powell, T.C., Lovallo, D. and Fox, C.R. (2011), "Behavioral strategy", *Strategic*
19
20 *Management Journal*, Vol. 32, pp. 1369-1386.
21
22
23 Pringle, A., Zwolinsky, S., McKenna, J., Daly-Smith, A., Robertson, S. and White, A.
24
25 (2013), "Effect of a national programme of men's health delivered in English Premier
26
27 League football clubs", *Public Health*, Vol. 127 No. 1, pp. 18-26.
28
29
30 Rupp D.E., Shao R., Thornton M.A. and Skarlicki D.P. (2013), "Applicants' and
31
32 employees' reactions to corporate social responsibility: The moderating effects of first-
33
34 party justice perceptions and moral identity", *Personnel Psychology*, Vol. 66, pp. 895-
35
36 933.
37
38
39 Rupp, D.E., Ganapathi, J., Aguilera, R.V. and Williams, C.A. (2006), "Employee reactions
40
41 to corporate social responsibility: An organisational justice framework", *Journal of*
42
43 *Organisational Behavior*, Vol. 27, pp. 537-543.
44
45
46 Sen, S. and Bhattacharya, C. (2001), "Does doing good always lead to doing better?
47
48 Consumer reactions to corporate social responsibility", *Journal of Marketing*
49
50 *Research*, Vol. 38 No. 2, pp. 225-243.
51
52
53 Shepherd, C. and Challenger, R. (2013), "Revisiting paradigm(s) in management research:
54
55 A rhetorical analysis of the paradigm wars", *International Journal of Management*
56
57 *Reviews*, Vol. 15 No. 2, pp. 225-244.
58
59
60

- 1
2
3 Sheth, H. and Babiak, K. (2009), "Beyond the game: perceptions and practices of corporate
4 social responsibility in the professional sport industry", *Journal of Business Ethics*,
5 Vol. 91 No. 3, pp. 433-450.
6
7
8
9 Siegel, D. and Vitaliano, D. (2007), "An empirical analysis of the strategic use of corporate
10 social responsibility", *Journal of Economics and Management Strategy*, Vol. 16 No. 3,
11 pp. 773- 792.
12
13
14
15
16 Slack, R. and Shrivs, P. (2008), "Social disclosure and legitimacy in Premier League
17 football clubs: the first ten years", *Journal of Applied Accounting*, Vol. 9 No. 1, pp. 17-
18 28.
19
20
21
22 Sloan, A. (1963), *My years with General Motors*. London: Sidgwick & Jackson.
23
24
25 Smith, A. and Westerbeek, H. (2007), "Sport as a vehicle for deploying corporate social
26 responsibility", *Journal of Corporate Citizenship*, Vol. 25, pp. 43-54.
27
28
29
30 Spiggle, S. (1994), "Analysis and interpretation of qualitative data in consumer research",
31 *Journal of Consumer Research*, Vol. 21 No. 3, pp. 491-503.
32
33
34 Taylor, N. (2004), "Giving something back: can football clubs and their communities
35 coexist?", in Wagg, S. (Ed.), *British Football and Social Exclusion*, Routledge, Oxon,
36 pp. 47-66.
37
38
39
40
41 Van Puyvelde, S., Caers, R., Du Bois, C. and Jegers, M. (2012), "The governance of
42 nonprofit organisations: Integrating agency theory with stakeholder and stewardship
43 theories", *Nonprofit and Voluntary Sector Quarterly*, Vol. 41 No. 3, pp. 431-451.
44
45
46
47 Walker, M. and Kent, A. (2009), "Do fans care? Assessing the influence of corporate social
48 responsibility on consumer attitudes in the sport industry", *Journal of Sport
49 Management*, Vol. 23 No. 6, pp. 743-769.
50
51
52
53
54 Walker, M., Hill, S. and Heere, B. (2015), "Evaluating a socially responsible employment
55 program: Beneficiary impacts and stakeholder perceptions", *Journal of Business
56
57
58
59
60*

1
2
3 *Ethics*, (online first) DOI 10.1007/s10551-015-2801-3.
4

5 Walters, G. and Chadwick, S. (2009), "Corporate citizenship in football: Delivering
6 strategic benefits through stakeholder engagement", *Management Decision*, Vol. 47
7
8 No. 1, pp. 51- 66
9


10
11 Walters, G. and Tacon, R. (2011), "Corporate social responsibility in European football",
12
13 *Birkbeck Sport Business Centre Research Paper*, Vol. 4 No. 1.
14

15
16 Walters, G. and Hamil, S. (2013), "The contests for power and influence over the regulatory
17 space within the English professional football industry, 1980–2012", *Business History*,
18
19 Vol. 55 No. 5, pp. 740-767.
20

21
22 Walters, G. and Panton, M. (2014), "Corporate social responsibility in professional
23 football", *Soccer and Society*, Vol. 15 No. 6, pp. 828-846.
24

25
26 Wittington, R. (2001), *What is Strategy – and Does it Matter?* 2nd Edition, Routledge,
27
28 London.
29
30
31
32
33
34
35
36
37
38
39
40
41
42
43
44
45
46
47
48
49
50
51
52
53
54
55
56
57
58
59
60

Table 1: 'Assessable transcendence' in relation to strategy perspectives (modified by Whittington, 2001, p. 39)

	Classic	Processual	Evolutionary	Systemic
<i>Strategy</i>	Formal	Crafted	Efficient	Embedded
<i>Rationale</i>	Profit maximisation	Vague	Survival	Local
<i>Focus</i>	Internal (plans)	Internal (politics/cognitions)	External (markets)	External (societies)
<i>Processes</i>	Analytical	Bargaining/learning	Darwinian	Social
<i>Key influences</i>	Economics/military	Psychology	Economics/biology	Sociology
<i>Key authors</i>	Chandler; Ansoff; Porter	Cyert & March; Mintzberg; Pettigrew	Hannan & Freeman; Williamson	Granovetter; Whitley
<i>Emergence</i>	1960s	1970s	1980s	1990s
<i>In this study</i>	Inapplicable?	<i>Manoeuvring</i> (communication) 	<i>Safeguarding</i> (business performance)	<i>Harmonising</i> (social performance)
			<i>Transcending</i>	

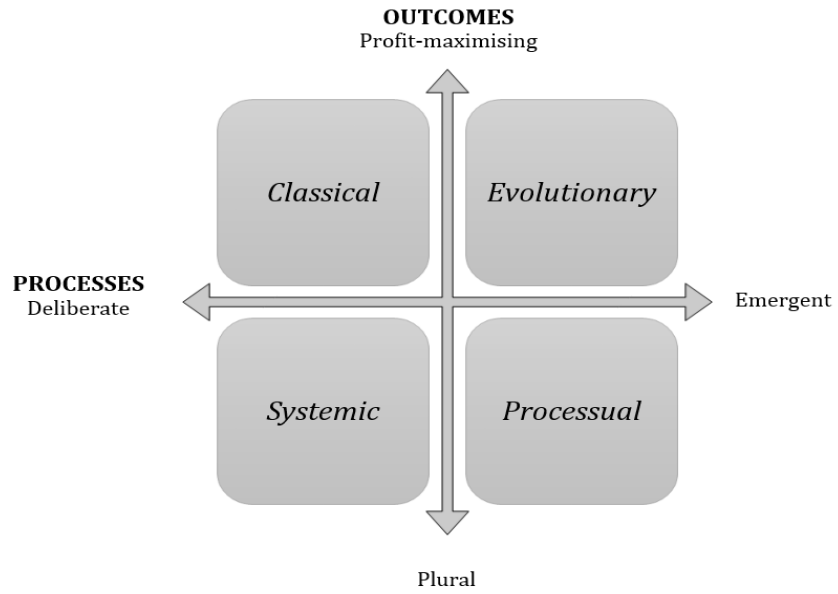
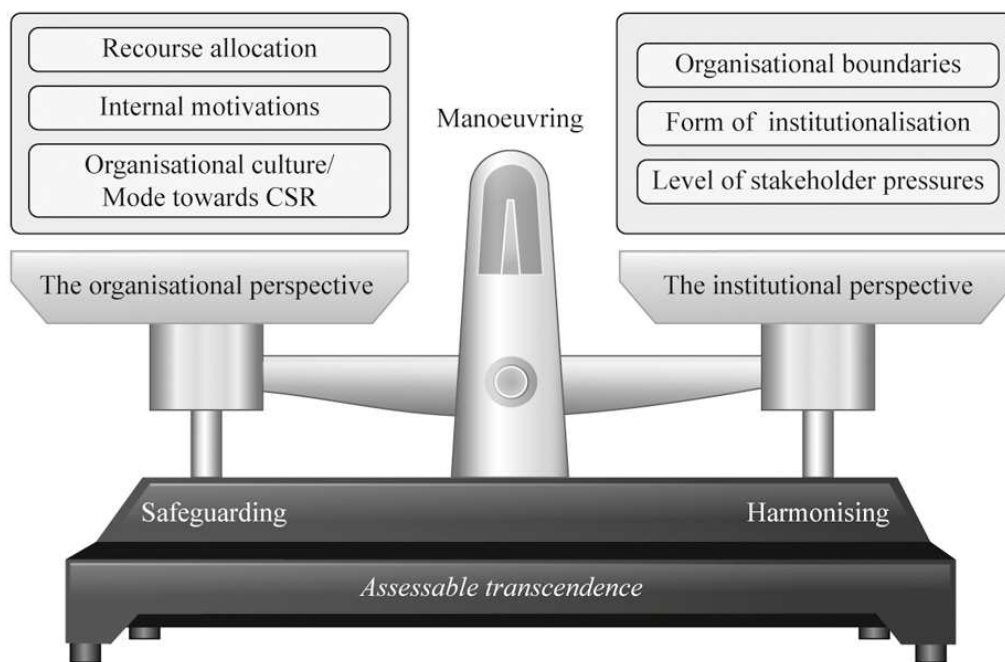


Figure 1: Generic perspectives on strategy (Whittington, 2001, p. 3)

1
2
3
4
5
6
7
8
9
10
11
12
13
14
15
16
17
18
19
20
21
22
23
24
25
26
27
28
29
30
31
32
33
34
35
36
37
38
39
40
41
42
43
44
45
46
47
48
49
50
51
52
53
54
55
56
57
58
59
60

Figure 2: 'Assessable transcendence' (modified by Anagnostopoulos *et al.*, 2014)



1
2
3
4
5
6
7
8
9
10
11
12
13
14
15
16
17
18
19
20
21
22
23
24
25
26
27
28
29
30
31
32
33
34
35
36
37
38
39
40
41
42
43
44
45
46
47
48
49
50
51
52
53
54
55
56
57
58
59
60

ment: an International Journal