VALUE-BASED SPONSORSHIP BETWEEN MUNICIPALITY AND TOP-DIVISION SPORT CLUBS

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ABSTRACT

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Value-based sponsorship between municipality and top-division sport clubs	
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Sport sponsorship has become a notable form of business in modern society. Sport sponsorship has been studied in academia during the last decades, but the studies are mostly concentrated on the viewpoint of private businesses. Especially in Nordic countries also public institutes, such as municipalities, are sponsoring local sport clubs. This study investigates sport sponsorship from the viewpoint of municipality.

The theoretical framework of the study combines terms and research from the area of sport business with research from other business fields. Concepts and theories of sport sponsorship are combined with theories of value-creation in business. With this combination, the concept of value-based sponsorship cooperation as a base for pursuing desired objectives is introduced. In addition, the framework describes special qualities of the symbiosis between a municipality and a sport club in the area.

This study investigates how a municipality can utilize value-based sponsorship cooperation with top-division sport clubs to pursue responsibility goals. Data collection was done using qualitative research methods. The target area of the study is a rather big city in Finland. Data collection is conducted using semi-structured interviews. The interviews were conducted with four representatives of sport clubs, who have ongoing sponsorship contract with the target municipality. Transcribed material was analysed with thematical content analysis methods.

Results of the study show, that responsibility themes have become a major part of the sport club actions, especially from the sponsorship viewpoint. The special characteristics of sport business make it a fruitful field for pursuing responsibility targets for different stakeholder groups. Measurement of the benefits of responsibility actions and sport sponsorships is still rather challenging. Against this background, it is still possible to state that public actors have the possibility to use value-based sport sponsorship to pursue responsibility targets. | |
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Urheilusponsoroinnista on kasvanut modernissa yhteiskunnassa merkittävä liiketoiminnan muoto. Sponsorointia on tutkittu viime vuosikymmeninä akateemisesti, mutta tutkimukset ovat keskittyneet yksityisten yritysten näkökulmaan. Varsinkin pohjoismaisissa yhteiskunnissa myös julkiset instituutiot, kuten kunnat, sponsoroivat paikallisia urheiluseuroja. Tämä tutkimus tutkii urheilusponsorointia kunnan näkökulmasta. Tutkimuksen viitekehys yhdistää käsitteistöä ja tutkimuksia niin urheiluliiketoiminnasta, kuin myös muilta liiketoiminta-alueilta. Sponsoroinnin tutkimuksia ja käsitteitä yhdistetään teorioihin arvonluonnista liiketoiminnassa. Tämän yhdistelmän avulla esitellään ajatus arvopohjaisesta sponsorointiyhteistyöstä tavoitteiden edistämisen pohjana. Lisäksi viitekehys kuvaa erityispiirteitä kunnan ja kyseisen alueen urheiluseuran symbioosista. Tutkimuksessa selvitetään, kuinka kunta voi hyödyntää arvopohjaista sponsorointiyhteistyötä pääsarjatason urheiluseurojen kanssa vastuullisuustavoitteidensa edistämiseen. Aineistonkeruu toteutettiin kvalitatiivisia tutkimusmenetelmiä hyödyntäen. Tutkimuksen kohdekaupunkina käytettiin suurehkoa suomalaista kaupunkia. Tutkimuksen aineistonkeruu toteutettiin puolistrukturoiduilla haastatteluilla neljän sellaisen seuran edustajan kanssa, jolla on voimassa oleva yhteistyösopimus kohdekaupungin kanssa. Litteroitu aineisto analysoitiin hyödyntämällä teemoittelua. Tutkimuksen tulokset osoittavat, että vastuullisuusteemat ovat muodostuneet tärkeäksi osaksi urheiluseurojen toimintaa varsinkin sponsorointinäkökulmasta. Urheiluliiketoiminnan erityispiirteet tekevät siitä hedelmällisen alustan vastuullisuustavoitteiden edistämiseen erilaisille sidosryhmille. Vastuullistoiminnan ja urheilusponsoroinnin hyötyjen mitattavuus on kuitenkin vielä haastavaa. Tätä taustaa vasten myös julkisilla toimijoilla on mahdollisuus hyödyntää urheilusponsorointia keinona vastuullisuustavoitteiden edistämiseen.	
Asiasanat Sponsorointi, yhteiskuntavastuu, vastuullisuus, urheiluliiketoiminta, kuntamarkkinointi	
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CONTENTS

1 INTRODUCTION

Sport sponsorship has grown in the last decades to become a huge business around the world. Even in Finland 270 million euros was invested in sponsorships in 2022 (Sponsor Insight, 2023). The vast amount of money is circulating around sports, particularly around professional sports when companies are using sport as a marketing tool. Companies can use sports to get more sales, promote their brand, or even use sports as a corporate social responsibility tool (Buser et al., 2022; Gillooly, 2016; Tripodi, 2001). On the other hand, sport organizations are dependent on sponsorship money, so the business is not disappearing anywhere.

According to Gwinner (2014), sport sponsorship deals have shifted from pure philanthropy to part of the marketing mix of the companies in recent times. A further shift has seen sponsorship objectives enlarge outside marketing actions – value-based sponsorship and sustainability-linked objectives have increased as a part of sponsorship (Gillooly, 2016). Sport offers a platform to promote sustainability which is not present in many other disciplines in the same way with the unique aspects it has. Sport organizations are similar organizations than in any other business. However, the nature of sport business makes sport organizations influence society and communities more than many other disciplines. Characteristics such as locality create strong bond and integration with sport organization and communities. (Smith & Westerbeek, 2007.) This can be used to benefit sponsorship cooperation.

Alongside private companies, especially in Nordic welfare states public sector is mainly funding professional sports (Giulianotti et al., 2019). Professional teams and clubs are deeply connected with their city, so cooperation is evident. Municipalities often provide facilities for professional sports but also do sponsorship deals with clubs. Caemmerer and Descotes (2014) argue that whereas private companies often use sponsorship to promote sales, municipalities and cities might have different targets. My research aims to find out how municipality can utilize value-based sponsorship cooperation with professional clubs to promote responsibility targets. This thesis focuses on a municipality context in a city that

is looking for sponsorship that can share similar values to their cooperative partners. The city under scrutiny is a lively sports city, as there are active and competitive sport clubs in several different sports. The city has sponsorship deals with some of the clubs. On a yearly basis, the city needs to justify the selection of the sponsorship deals but also decide what are the criteria when negotiating the size of the sponsorship deals. Thus, the city holds important that responsibility and sustainability aspects are included in these criteria and the city targets that there are visible criteria to justify the public money spent. It is valuable for the city and for the sponsorship deals that the sport clubs can deliver indicators to make visible and enable the assessment of the ways clubs are promoting sustainability and responsibility in the community.

The theoretical framework of this study is built by combining previous research from scientific academic articles. To build an encompassing framework for the study, the literature review combines previous research from different disciplines. Theories presented and concepts defined include terms such as business society relations and corporate social responsibility. Sport sponsorship is also defined and scrutinized from the viewpoints of sponsorship objectives and value creation in sponsorship. To specify the viewpoint of this study, sport scene in Finland and the concept of municipality marketing are briefly introduced.

Empirical data of this study is collected by interviewing representatives from four sport clubs who currently have a sponsorship deal with the municipality in question. Interviews are conducted using a semi-structured interview method. The themes in the interview are identified from the previous studies. The interviews will be transcribed, and the research data will be analyzed for findings from the empirical data. A content analysis is utilized. When these findings are compared and discussed with previous studies, it is possible to create suggestions for theoretical and practical contributions. This study concentrates on one city and all the interviewees were located in the same geographical area. This study has utilized AI-tool for grammar check.

The main research question of the study is:

Q1: How can a municipality utilize sponsorship cooperation with top-division sport clubs to promote responsibility targets by using value-based sponsorship cooperation?

In addition, the study has sub-questions:

Q2: How do sport clubs describe and understand responsibility and sustainability in their activities?

Q3: How do the sport clubs target their activities for building a responsible and sustainable municipality?

2   LITERATURE REVIEW

Cooperation between municipalities and professional sport clubs is not widely researched even though it is quite common. However, there is previous research to work with when different disciplines are combined. Terms such as sponsorship (Buser et al., 2022; Gillooly, 2016; Gwinner, 2014; Zinger & O'Reilly, 2010) and value-creation (Hsu et al., 2021; Leroi-Werelds et al., 2014; Pihl, 2013; Vargo & Lusch, 2008) are quite well-established terms in the business scene. Even though sport business has its unique features (Smith & Westerbeek, 2007), theories from other business fields can be still be widely utilized.

The literature review is structured as follows: Firstly, sport scene in Finland is defined to build a context for this study. Secondly, sport sponsorship is defined and investigated using previous research. In third section, terms concerning business-society relations and corporate social responsibility in the sport context are defined by introducing academic studies from this context. The last sub-chapter in the literature review investigates the combination of municipalities and sport clubs, which differentiates this study from most of the papers in the sponsorship context.

2.1   Sports scene in Finland

To understand how sport and sport clubs connect with civil society in Finland, it is important to look into the Nordic welfare states and the 'Nordic model'. In the 20th and 21st centuries sport has been understood to have social benefits such as health, environmental sustainability, cultural diversity, and social equality in Nordic countries (Groeneveld et al., 2010). According to Giulianotti et al. (2019), sport have had a major part in the 'social citizenship' thinking, which led to major investment with public funding in sports.

Competitive sports have moved towards professionalism and commercialism also in Finland. This influences sponsorship deals when clubs who before

worked on a voluntary basis have paid staff and are seeking more commercial revenues. In Finland, one of the turning points was an economic recession in the 1990s. The recession led to major cuts in public budgets, which made it necessary for the sport sector to seek new ways to fund their actions. Development continued in the next decades and even though the public sector still owns over 70% of sports facilities, spenditure on sports is less generous (Giulianotti et al., 2019). Because of this public investment in sport clubs, especially professional sport clubs, needs to be even better justified. This study seeks to find if social benefits could be achieved through social responsibility actions the sport clubs in question are part of.

Nowadays, sport clubs have an important role as a part of health and well-being policy in society, but the focus of their existence has taken new forms. A couple of decades ago, competitive sport was the center of focus, and social significance was understood through it. In recent times the area has become broader and sport clubs also have significance around competitive sports. Sport scene has changed to more demand-orientated. To receive public subsidies, sport clubs need to give reasons for how they provide to society. Competitive sports are not often the main task of the public instances, so sport organizations need to have a wider impact on the community so that the subsidies can be justified. (Koski, 2012.) Competitive sports and offering sports for all do not exclude each other. But both have different effects on society.

One big indicator of professionalism is the company form of the sport club. When a sport club participates in a competition on a high enough level, the elite section tends to be separated from other parts of the club. There are different ways to do the separation, sometimes limited company is formed and sometimes another association handles the elite sport. Both have their benefits. According to Stieger et al. (2023), a limited company is a more profit-oriented legal form compared to a registered association, so it is more present in more commercially driven sports. Traditionally sport clubs in Finland have been registered associations, where the whole club, representative teams, and juniors, are under the same association. In bigger sports representative teams have been separated from juniors and they have become limited companies. A questionnaire for Finnish sport clubs in 2020-21 found that most of the top division teams in ice hockey, football, basketball, Finnish baseball, and floorball teams are limited companies (Aarresola et al., 2022). In this study two of the largest sport organizations targeted are limited companies, others work on an association basis. But in all these cases possible junior organisation is separated from elite sports, and the finances are not shared. So even though it might sometimes be hard to separate different parts of the club, in this research interviewees are from the elite sport section of the clubs.

The shift towards a more professional sport scene in Finland has been partially possible by growing sponsorship markets in Finland. A study by Sponsor Insight (2023) measured that in 2022 the whole sponsorship market in Finland was 270 million euros. More specifically sport sponsorships were 167 million euros, which is 15,2 percent more than in 2021. When the growing sponsorship

market is combined with public sector influence in the sport scene in Finland, an interesting field for research is established.

2.2   Sponsorship

Sponsorship is a term that has a wide spectrum of different definitions. Term sponsorship is often mixed with advertising or philanthropy, but it differs from them (Gwinner, 2014). The main difference is that there is a third party present. Sponsorship is a contract between a sponsor and a sport event or organization for commercial purposes. Sponsorship is present in many different areas of business, but this topic concentrates on sport sponsorship.

In sport sponsorship, the sponsor provides money or other resources to a sport organization or event. Sponsorship is not only philanthropy, as sponsors want something in exchange (Gwinner, 2014). Studies in sponsorship have shown that cooperation between companies and sport organizations can be mutually beneficial (Zinger & O'Reilly, 2010). Studies have mainly concentrated on the perspective of big companies. However, municipalities and smaller companies can also benefit from sport sponsorship.

In sport sponsorship sponsors have different objectives. According to Gillooly (2016), the most common objective is to increase brand awareness. The second most common objective is to use sponsorship as a tool to reach desired target audiences. Sport often has high engagement with customers, so target audiences are possible to reach. Sponsors can also try to find direct sales from sport sponsorship (Buser et al., 2022). Objectives differ depending on the needs of the sponsor and might even change during sponsorship cooperation. Big multinational companies have different needs than for example municipalities.

It has become clear, that in modern society sponsorships are not only a form of philanthropy. In sponsorship cooperation, the sponsee receives money or other resources, but often the benefits for the sponsor are more difficult to measure (Jensen & White, 2018). To receive mutual benefits from sponsorship cooperation, sponsorship relationships must be strong. Previous research by Hessling et al. (2018) suggests that there are five aspects of a strong sponsorship relationship; shared values, trust, affective commitment, value-based commitment, and value creation. Shared values are essential for cooperation as they make it possible to create shared goals for sponsorship cooperation. Trust between both parties makes it possible to pursue towards shared goals and objectives (Hsu et al., 2021). Affective and value-based commitment both relate to benefits – value-based commitment means interest with rational benefits such as financial gains, whereas affective commitment means that both parties feel the cooperation is valuable even though benefits are hard to measure (Hessling et al., 2018). The last aspect, value creation, informs that the value from any cooperation does not often come without work and long-term planning (Hessling et al., 2018;

Vargo & Lusch, 2008). In line with this study is also a literature review by Renard and Sitz (2011). They suggest that in terms of achieving successful sponsorship cooperation, sponsee should act as a brand. Sponsee should have clear brand pillars where to build cooperation. These pillars are identity, clear value-creation offer, organization, and strategic alliances with sponsors to fulfill promises and identified target groups. Even though the aspects are named differently in these two studies, the themes are similar.

Sponsorship can also be seen as an engagement platform. Sponsee can create value for a sponsor also by linking sponsors together. This network can create monetary and non-monetary value for the sponsor. Even though this possibility is noticed, it is difficult to measure clear impacts. A study by Buser et al. (2022) suggests that sponsors and sponsees often integrate resources more into the sponsorship cooperation than the contract agreement would say. These resources can lead to partnerships between sponsors. These voluntary resources are not often included when talking about the benefits of sponsoring, thus possible gains might be bigger than estimated. This connects well with trust and affective commitment presented by Hessling et al. (2018), sponsorship might have non-tangible benefits if both parties invest resources and time.

Sport organizations, especially sport clubs often have strong brand heritage. In other disciplines, brand heritage has been identified to include one or three aspects. A study by Rose et al (2021) argues target sport clubs have up to five distinct aspects: athletes, coaches, symbols, stadiums, and rituals. These create a strong bond between fans and the club. As the brand heritage is larger within the sport, sponsorship can utilize that to create a positive impact on consumer perceptions towards the sponsor.

Sport clubs are financially dependent on sponsorship money, so they want to have long-lasting cooperation. On the other hand, research has shown that long-term planning often leads to potentially better results. But that is not the reality and sometimes sponsorship cooperations end. A study by van Rijn et al. (2019) identified reasons why companies cancelled their sponsorship deals with football clubs in the Netherlands. The study identified reasons which sport clubs cannot really influence, such as changes in marketing strategy or financial situation inside the sponsoring company. But the study also identified reasons, which could have been avoided with better planning or better sponsor-sponsee fit. Two examples of these kinds of reasons are insufficient value creation and exclusivity. (Van Rijn et al., 2019.) This connects well with the study by Hessling et al. (2018). If sponsorship cooperation does not possess all five aspects of a strong relationship, it is more probable to end with dissatisfaction.

2.2.1   Sponsorship objectives

As sponsorship is concluded as a marketing tool for sponsoring organisation, it should be treated as one. This means that the objectives should be set before the

sponsorship agreement. When objectives are clear, the sponsor can choose the event or club to reach the target group needed to fulfill the objectives. Sponsorship objectives should also be in line with the other marketing mix of the organization. (Tripodi, 2001). With the right objectives, it can be justified why an organization is involved in sponsorship and what is the additional value compared to other marketing activities.

Alongside commercial objectives sponsorship can be used to establish and maintain relationships with important stakeholder groups. Sport generally brings people together, so it is a good way to deepen the connection between stakeholder groups. This is also important for public organizations or municipalities as there are a lot of stakeholder groups to keep satisfied. Caemmerer and Descotes (2014) conducted a survey measuring the respondents' attitudes towards the City Council of Nantes and the sponsorship agreement between the city and national handball cup finals. The main finding was that public sponsors need to be good at communicating the benefits of the sponsorship agreement to citizens. Sponsorship deal with local sport event might have a positive impact on the city's image, but the benefits have to be clearly communicated. Public sector and sport events do not naturally have a natural sponsor-event fit, so the sponsorship needs to be justified using actual benefits gained. (Caemmerer & Descotes, 2014.) Public organizations use tax money to sponsor, so agreements need to be well-justified and transparent. It can be argued that because of the use of taxpayers' money, public organizations need to be even more careful when placing the objectives for sponsorship. Otherwise, these deals might seem like a waste of public money and the influence turns out to be negative.

As mentioned earlier, sponsorship is often integrated into the marketing mix and the objectives are similar to any other marketing activities. Objectives can vary from brand building to increasing sales by targeting new consumers or other stakeholders by using sport as an engagement platform (Buser et al., 2022; Gillooly, 2016). In addition to using sponsorship as an external marketing tool, Cliffe and Motion (2005) suggest that sponsorship can also be used as an effective internal marketing tool. Through sponsorship can target to improve internal brand image or create better employee satisfaction. Actions to fulfill these objectives can include for example sponsorship-related incentives such as match tickets or sport courses led by professional athletes. Sponsoring activities employees are passionate about can also correlate with greater employee satisfaction. (Cliffe & Motion, 2005). Municipalities especially in Finland are big employers in local areas. When sport clubs are deeply connected with their local cities and communities (Aiken et al., 2013) synergy with the employees of the city could be utilized with sponsorship. When both the sponsor (city) and sponsee (sport club) are actors in the local community, shared sustainability objectives could be passed to internal stakeholder groups using sport clubs as societal change agents (Lozano & Barreiro-Gen, 2022). City and local sport clubs naturally share some of the aspects of strong sponsorship relations (Hessling et al., 2018), which can used as a platform to build shared sponsorship objectives.

2.2.2 Sponsorship evaluation

Sponsorship involves resources from the sponsor so it should be treated as an investment. It has a lot of possibilities to have a desired positive impact, but without good evaluation and measurement, they might be difficult to point out. In business ROI (return on investment) is maybe the most used indicator of how financially beneficial investment was. However as ROI mostly measures straight financial gains, Meenaghan et al (2013) suggested that in sponsorship evaluation it is more beneficial to use the wider term ROO (return on objectives). In sponsorship actions can be targeted to more than one stakeholder group and not all objectives lead to straight financial gains. For example in value-based sponsorship cooperation objectives can be related to brand building, sustainability promotion, or well-being of stakeholders (Meenaghan et al., 2013). This theme is also being noticed by industry experts. The reality is that in sponsorship ROI is the most used way to showcase the impact sponsorship has. But in many cases that only showcases the short-term impacts but does not give emphasis to longer-term positive impacts such as brand-lift mentioned earlier. Jensen & White (2018) suggest that sponsorships could be evaluated more on a ROO basis, but the difficulty is how to turn long-term impacts into a metrizable form. It is also challenging to point out which benefits are consequences of sponsorship and which are affected by other marketing actions.

In the digitalised world sponsorship values are more often measured on media equivalency values. So basically, views in traditional mass media and later social media are calculated and compared to the cost of similar advertising time bought. Crompton (2004) argued that this is not the most beneficial way to measure sponsorship value. This approach does not give any emphasis on how well the message is absorbed in the eyes of consumers. So, it does not help in evaluating the success of sponsorship objectives. Comparing sport sponsorship to traditional paid advertising is not fruitful as they often have different objectives (Buser et al., 2022; Cliffe & Motion, 2005; Gillooly, 2016). Sport organizations should develop broader ways to evaluate sponsorship deals to better justify them to companies. Most of the sponsors expect that the help for sponsorship evaluation should come from the sport organization. (Crompton, 2004.)

As ROI, ROO or media equivalency values do not tell the whole story about the influence sport clubs have, new assessment tools have to be created to justify why sport clubs are important to surrounding societies. One of these new assessment tools that has grown in the last years is Social Return on Investment (SROI). The SROI model combines economic returns with social returns, such as health and subjective well-being (Davies et al., 2021). The model includes tangible returns (financial) to intangible elements and assesses them on monetary

terms. SROI can be applied to different sports or even to different disciplines such as health care and cultural activities. To this date, SROI has been mainly studied in the football context as it is the most popular sport in many countries and the Union of European Football Association (UEFA) has promoted the model as a measurement tool for football clubs to justify their importance. (Lombardo et al., 2019). Measuring social impacts using the SROI model has already demonstrated that sport has a substantial social benefit. A study by Sport Wales stated that the social value of sport was three times bigger than the economic impact (Davies et al., 2021). SROI measurement in England also showed that the return on investment in sport is positive and substantial. The social value created by sport potentially makes it a cost-effective way for policymakers to address social issues in the local society. (Davies et al., 2019). One of the sport clubs targeted in this study has also conducted an SROI measurement to address the positive financial and social impacts it has on surrounding society.

2.2.3   Value in sponsorship

Since the direct monetary gains from sport sponsorship might not always be visible, the value gained from sponsorship activities should be measured more broadly. As sponsorship is seen as a part of the marketing tools, marketer expects to get value in return for the resources used (Tripodi, 2001). The term value-based sponsorship cooperation can be used when cooperation is built on shared values, trust and affective commitment. With emotional connection to sponsee, sponsor is more capable of understanding and perceiving future business value and benefits. (Hessling et al., 2018.)

Traditionally the definition of the value has been quite straightforward. The so-called one-dimensional approach sees value as a tradeoff between paid costs and received benefits from the customer's point of view (Leroi-Werelds et al., 2014). This mainly concentrates on monetary benefits as others are more difficult to measure and compare. Criticisms for the one-dimensional approach have stated that the concept of value is more complex than this (Vargo & Lusch, 2008). For example, as described earlier responsibility has become a big theme in sponsorship markets and these benefits are often hard to measure only based on straight monetary gains.

In the last decades, the definition of value has become broader. Recent literature does not see value-creation only as a one-way trade-off but instead more as a network including more stakeholders. Pihl (2013) argues that the term value co-creation has been presented to describe a reality where consumers are also creating value as well as firms. The concept of value co-creation also includes thoughts about value being created through a longer period of time than one transaction where money is changed to receive benefits (Vargo & Lusch, 2008). In value-based sponsorship sponsoring party does not receive the benefits directly when paying the resources. Both parties and other stakeholders need to work together to create value for all the connected parties. This requires shared

ambitions, goals, and clear objectives. When this does not happen, it is possible that value co-creation turns into value co-destruction – a term introduced contrary to positive value creation (Hsu et al., 2021).

Even though sponsorship is most often defined as a marketing strategy, most common marketing objectives are not always the important ones in sport sponsorship. Value-based sponsorship can be done from different starting points. A study by Datson et al (2021) about the sport sponsorship objectives in German small and medium-sized enterprises found that often social factors were more important than many marketing-related objectives. The thought of giving back to the local community and positioning the company in local society were seen as the prime factors for sponsorship. Including companies in community families through sports can lead to engagement and bonding in the longer term. This links to corporate social responsibility (Brown & Forster, 2013), and sport sponsorship is used to strengthen the social factor in CSR. This study was conducted on small and medium-sized enterprises, but some of it can be applied to municipalities also. Even though they are not similar enterprises the objectives are often similar. Municipalities want to target local communities in order to promote environmental and social sustainability.

2.3   Business and society relations

In recent decades business research has pointed out that companies do not live separately from surrounding society. In order to run a successful business companies need to justify their existence between multiple stakeholder groups. Stakeholder groups have various claims on economic, social, and environmental issues businesses might have. (Steurer et al., 2005.) By dealing with these claims corporate aim to achieve corporate legitimacy (or social legitimacy) (Carson, 2019). This theory is built on the assumption that organizations contribute positively to surrounding society. If stakeholder groups believe that organizational activities are appropriate, corporate legitimacy can be gained. Corporate legitimacy can be seen as a non-material asset for the company. If the company loses corporate legitimacy due to unethical behavior contradicting stakeholder claims, it affects the business through bad publicity and loss of brand value (Attig et al., 2014).

In 2015 United Nations published 17 sustainable development goals that can be used as a benchmark for the sustainability actions of the corporation. SDGs include ecological, economic, and social objectives. These sustainable development goals provide a more precise look at sustainability than the three categories mentioned earlier. (Carson, 2019). These can be used to communicate corporate actions to stakeholders to strengthen corporate and social legitimacy.

Development in business-society relations has led to an increased amount of communication strategies regarding sustainability development. Companies want to emphasize commitment to sustainable development in order to gain

social legitimacy (Carson, 2019). One tool for that has been sport. In Canada, a lot of companies have funded Sport for Development (SFD) programs as a part of their responsibility actions. Funding SFD programs were linked to positive development in social responsibility. Results from the research in Canada also noted that positive results need planning and resources. (Millington et al., 2020.)

If a business aims to achieve success in the long term, the key point is value creation. Businesses aim to create value for different stakeholder groups in order to justify their place in society or gain financial returns from customers (Leroi-Werelds et al., 2014; Vargo & Lusch, 2008). To do that, business-society relations are needed. One of the most common business society relations theories is the stakeholder theory. Companies work in the center of various stakeholder groups who have different expectations and needs. Businesses need to identify the key stakeholder groups and cooperate with them to exchange value. (Freudenreich et al., 2020.)

Value is often understood as financial gains (Vargo & Lusch, 2008). But all the time more sustainability and responsibility values have been integrated into the relationship between the company and stakeholders. Thus, the term Corporate Social Responsibility (CSR) is now often talked about in the same context as stakeholder theory. Even though these two things do not mean the same thing, Brown & Forster (2013) argue that stakeholder cooperation could and should be used to fulfill the CSR obligations company has.

Stakeholder theory involves term stakeholder saliency. This means how managers prioritize the claims different stakeholder groups have for the business. Prioritization is done by comparing the power of the stakeholder, the legitimacy of the claim, and the urgency of the actions. (Huml et al., 2018.) In sport, there are a lot of different stakeholder groups involved. Some of them are connected to the sport side of business such as players, coaches, leagues, and sport bodies. Others are more connected to the business side such as sponsors, customers, and media. Sport organizations are always pursuing success on the field but sometimes the claims from stakeholders outside the sport itself are more important. Stakeholder salience is not always simple and needs planning.

Even though stakeholder theory is mainly discussed in regard to traditional business fields, it still applies also to sport business. One might argue that stakeholder relations are even harder to manage in the sport business. Different stakeholder groups in sport might have different expectations as some measure the success in financial terms and some prioritize sporting success to be more important objective. A case study by Junghagen (2018) about the professional Swedish football club Malmö FF identified four important stakeholder groups for the club: supporters, sponsors, media, and community. Supporters were identified as the most important stakeholder group and the relation to supporters is also important for other stakeholder relations. For example, sponsors often want to target supporters to achieve their sponsorship targets. In the case study, several somewhat conflicting expectations were found within different stakeholder groups. The club needs to deal with them using stakeholder saliency

(Huml et al., 2018). The solution often is either choosing to fulfill one of the expectations or finding a solution in balance between two expectations.

2.4   Corporate Social Responsibility (CSR) in sports

Corporate social responsibility (CSR) has become an important part of companies' brands as consumers are ranking companies on how they give back to the community. Studies have stated that companies with high scores in CSR tend to perform better (Attig et al., 2014; Smith & Westerbeek, 2007). One tool to promote the CSR image of the company is the use of sport sponsorship and the unique features sport have compared to other disciplines.

There is no universally accepted definition of corporate social responsibility. Generally, it has been understood that to be socially responsible, companies need to give back to their communities (Brown & Forster, 2013; Carson, 2019; Steurer et al., 2005). A deeper definition of what giving back is varies. The most common way to understand and measure CSR is the triple bottom line concept first introduced by John Elkington. This concept suggests that companies need to measure success in environmental and social matters alongside financial performance. Triple bottom line is not a perfect tool for measurement, but using this concept companies can report their strengths in the area of sustainability. (Savitz, 2013). Even though this model is targeted at companies, public organizations such as municipalities can also use it. Municipalities can look at their own sustainability actions but also analyze sponsorship partners. Sponsorship objectives could be set to match the strengths of the sport club in question.

Sport has unique features, which makes it a good tool for sponsors to promote CSR. Smith and Westerbeek (2007) list these seven unique aspects. These are mass media distribution, youth appeal, positive health impacts, social interaction, sustainability awareness, cultural understanding, and immediate gratification benefits. These are aspects that are unique to sports and are present in partnerships. These are also reasons why for example municipality could benefit from cooperation with local professional sport teams when trying to promote sustainable lifestyles.

Lately, sport organizations have made a leap towards a more sustainable way of working. A study conducted amongst teams in four professional sport leagues in America (NBA, NFL, NHL, MLB) found that CSR has become an integral part of the strategy of the clubs. The most important part of CSR was philanthropic actions such as supporting social causes (Sheth & Babiak, 2010). When this is combined with the study by Lozano and Barreiro-Gen (2022), it can be stated that sport has a lot of potential to be a change agent towards a more sustainable society.

CSR includes a wide spectrum of different aspects. Not all sport organizations are equally good at every aspect of CSR. Sport organizations

should be knowledgeable about their strengths in the field of CSR to have realistic offerings to their sponsors. Some sport organizations are really good at pursuing social responsibility whereas others might do philanthropic work (Djaballah et al., 2017). If a sponsor wants to use sport as a vehicle for CSR actions, they need to identify objectives and the right sponsor to achieve them. A study by Sheth and Babiak (2010) found that in professional sport leagues in the United States CSR actions of the sport clubs are fairly similar. Clubs tend to concentrate on CSR aspects close to their core business, such as social and ethical causes.

A study by Mamo et al. (2021) identified the relevant dimensions of CSR that can help to achieve positive social outcomes within sport fans. In the sport context, fans are different customers compared to many other disciplines. Fans are part of the sport organization and CSR actions might influence the bond they have with the club. The study identified sport governance as the most important CSR dimension followed by environmental management, sustainability activities, and philanthropy activities. As sport governance was identified as the most important one, it can be stated that the most important CSR action is to be transparent and honest about the core business. Only after that, the external activities can be beneficial.

As the earlier chapter shows, sport have been classified as a potential platform to engage with CSR actions. Sport has unique features that allow CSR to be more present than in many other disciplines (Smith & Westerbeek, 2007). This is often used in sponsorship cooperations – organizations want to engage in sport to improve their CSR image. Many studies have pointed out the unique possibilities sport has regarding CSR, but there is not that much research on the characteristics that make sport a fruitful field for CSR promotion. A study by Plewa et al. (2016) argued that there are two main characteristics, which are really influential in making CSR initiatives successful. The first one is high national visibility, which makes the message in CSR communication stronger. The second one is the high locality where sport properties engage highly in the local community. In the case of the municipality, in order to promote CSR visibility through sponsorship cooperation, different sport clubs can have positive impacts. Bigger sports with bigger visibility can strengthen the CSR message the municipality wants to pursue and smaller sport clubs could emphasize locality with community actions. Different characteristics of sport properties have an influence on how the message is consumed.

Even though the social impacts of sport have been mentioned and sport has been introduced as a powerful force in sustainable development by organizations such as the United Nations, the social outcomes have not been researched that much. A study by Lee et al. (2013) from the University of Michigan introduced an instrument to measure social impact. It divided social impacts into five categories based on previous literature: social capital, collective identities, health literacy, well-being, and human capital. These are all aspects that are identified to contribute to the positive impacts sport has. Sport can increase social cohesion in the community but also have direct impacts on well-being and health by promoting healthier life habits. CSR actions need to be in the sport organizations'

core strategy. If CSR is just a marketing program, positive outcomes are not possible (Carlini et al., 2021). CSR is co-created value with different stakeholders looking to achieve real social change (Carlini et al., 2021; Freudenreich et al., 2020).

One example of social capital professional sport can provide is the belongingness of sport fandom. A study by Stone (2022) from the United Kingdom explored how football acted as a tool to bring social inclusion for forced migrants and asylum seekers in the local community. Study showed that football club has a serious potential to create a sense of belonging for forced migrants. Football fandom lowered the barriers between the local community and newcomers. Inclusion and belongingness are one way for competitive sport clubs to provide benefits for local communities. However, this does not happen without strategic planning and concentration. For example, forced migrants might have economic restrictions to attend sport events regularly. Sport clubs need to take these restrictions into account to achieve the desired benefits.

Levermore and Moore (2015) argued that the "sport CSR" discussion lacks two important perspectives, political CSR and critical CSR, which are important in order to analyze CSR with a wider perspective. Political CSR emphasizes that CSR actions should always be analyzed as a part of the core business activities. Individual actions are not enough to turn an organization responsible if core activities do not support that. Critical CSR also extends from here – CSR action should always be reviewed critically. CSR as a concept is quite inexact and difficult to measure. As described earlier, research has shown many positive aspects of sport in order to promote CSR (Mamo et al., 2021; Plewa et al., 2016; Smith & Westerbeek, 2007). But sport CSR should also be reviewed critically. The sport also has features that can be really harmful – for example, doping, violence or corruption have been linked with sport within the last decades.

Sport business has its own features, but the similarities with other businesses are also clear. Sport and the CSR in sport cannot be revived separately from the surrounding society. The academic research in sport CSR has been concentrating on the unique sport features, but the existing concepts in other business fields could be implemented more. (Breitbarth et al., 2015.)

2.5   Sport clubs and municipalities

As municipalities are mainly operating on tax money, it is under debate whether municipalities should even use funding to help professional sport clubs. Nielsen et al. (2019) studied if citizens are willing to pay to have a professional first-tier football club in the municipality, even though the benefits are not tangible or easily seen. The study was conducted in a Danish municipality, which does not currently have a first-tier football right now. The main finding was that citizens generally see significant value in having a top-tier football club in the city and are willing to pay for it. On the other hand, it was noted that municipalities should be careful when using funds collected from taxes for sport. Losses reduce

the benefits sport clubs provide to municipalities. It is important to note that this study was based on a hypothetical situation. The willingness to pay might be different when the situation is real. Even before this study Barlow and Forrest (2015) studied citizens' willingness to pay for football clubs to avoid relegation from the lowest professional football division in England. The study was conducted in two middle-sized cities and citizens were surprisingly willing to pay to avoid relegation. This shows that at least in some cases it is justified for municipality to use money to fund professional sport clubs.

Even in Finland, there is a study concentrating on the use of public funds for professional sport clubs in the area. The question is concentrating on whether funding professional sports is only an expense for the city or if it is an investment for the economy. Rasku et al. (2020) conducted a study on the professional ice hockey team JYP to find out if JYP provides economic impacts on the city of Jyväskylä. The study states that JYP brings a positive economic impact to the city. Visitors of the game events use money inside and outside of the arena for different services. All the events have a portion of attendees from outside of Jyväskylä, who are visiting the city particularly for the match. Alongside that, the club itself is acting as a business and creating employment and monetary flows to the city. According to this study, public spenditure on professional sport can be justified. This study also concentrates on economic impact, professional sport clubs might also have other benefits which are more different to measure. Social and health impacts should also be studied.

Using taxpayers' money to fund professional sport teams might create more possibilities for the clubs to succeed. Often sport clubs state that success also correlates with sport participation among citizens. If so, this is an argument to justify using public money to sponsor professional sport clubs – successful clubs make citizens more active in sports which makes them healthier. Storm and Holum (2020) studied whether the success of local football club influences membership levels. This research states that the trickle-down effect on sporting success is not present as success does not increase membership levels. Surprisingly relegation might lead to a decrease in membership levels. This indicates that failure has a greater impact than success.

In recent decades there has been extensive financial support from public instances to sports. Extensive support has been legitimated by stating that sports bring benefits to the communities. Claimed benefits have changed from increasing children's sport participation to promoting collective identity in the city (Alm, 2016). As these benefits are difficult to measure, it is debatable if funding sports increases for example citizen's participation in sports. In Nordic states, facilities for professional sports are mainly built using public money. A study by Alm (2016) discusses how municipalities decide to fund new facilities for professional sport in Sweden. And if municipalities fund the facilities, is it enough for sponsoring as clubs are anyway deeply connected with their city?

Sponsorship influence is often studied from the perspective of the sponsor. A recent study by Thomas et al. (2022) from Switzerland turned this upside down and studied if sponsorship can affect motivation for sports consumption. The

study stated that sponsorship could positively affect sport consumption amongst consumers if the brand-event fit is high. If sponsorship is not perceived as too commercial, it truly can increase consumption For municipalities this is the main target, influence citizen's sports consumption through sponsoring professional sport teams in the city. Brand-event fit in sponsorship means that the sponsor and sponsee have similar attributes that connect them. (Gwinner, 2014.) One of those aspects is locality, which is naturally high when professional teams are deeply connected with their hometown.

Current progress towards more sustainable societies has created changes in many different businesses and sport is no different in that. When thinking about the targets of the municipality it is to create an environmentally, socially, and economically sustainable city where citizens live healthy lives. Lozano and Barreiro-Gen (2022) studied how civil society organizations, in this case football clubs, work as agents for societal change. The study found that football clubs have made several sustainability efforts in Sweden. Interviews in the study also found that clubs have a lot of potential to influence society through their fans. If sponsorship activity between professional sport club and the municipality is justified by economic impacts, a municipality could use professional clubs as change agents to a more sustainable society through sponsorship.

As sponsoring is mainly understood to be one tool in marketing, it is important to understand why municipalities market themselves. When municipalities use public money, it makes them work a bit differently than private businesses. Zavattaro (2013) suggests that some cities are acting more as public relations and marketing firms to promote brand image and to get citizens to participate in the city. The main reason for this is that no city can be successful without citizens. People can choose the location where they settle, so cities need to market their services to the public. Also, when a municipality provides, for example, sport services, getting citizens to use them has a possibility to reduce health expenses.

The impacts of professional sport clubs on city image are not widely researched, but there still are some studies. The impacts of Bundesliga club Borussia Monchengladbach were studied in a study by Fischer and Hamm (2019). A survey of 265 respondents suggested that the football club is the most important image builder for the city of Monchengladbach. The study also showed that respondents with a more positive image of the football club Borussia also had a more positive image of the city. This study would suggest that municipalities can use successful sport clubs as marketing tools. But it would need more research to point out if the impact is similar in different sports. Also, it is difficult to know which level of success is needed in order to maintain the positive image of the sport club.

Sport clubs and their home cities are deeply connected anyway, so it is logical the teams are associated with their home cities, in many cases even within non-fans of the sport. In reality, the connection is even deeper than that. In the United States groups studied personality trait connections between NFL teams and their respective cities. The study found that people see professional teams as

reflections of their home city. People link brand images of the cities with the team brand and personality. In this study, the correlation was even higher with respondents who rated themselves as NFL fans. (Aiken et al., 2013.) When people correlate brand images between city and professional sport teams, in theory city could use sport clubs to communicate sustainability and responsibility to citizens. At least those who identify as fans would be open to internalizing communicated messages better.

Mega-sport events such as the Olympics and the World Cup of football are used to promote national image and the host of these events. But also smaller, medium sport events, can be used to brand the city's image. In medium sport events, such as regular season sport competitions (football, ice hockey), the audience is mainly local and domestic fans (Herstein & Berger, 2013). With these medium-sized events, cities can reach local audiences and deliver pursued messages.

3   DATA AND METHODOLOGY

This chapter describes the research process used in this thesis. Firstly, the qualitative research method is introduced and the selection of the method in this thesis justified. Secondly, the data collection process is described and lastly analysis methods introduced.

To examine the main research question and two sub-questions introduced in the first chapter of this thesis, data was gathered using qualitative research methods. Semi-structured interviews were conducted with representatives of the sport clubs which have an active sponsorship deal with the city. Total number of interviews was four. As described in the introduction part, the aim of is thesis is to find out how municipality can utilize value-based sponsorship cooperation with top-division sport clubs in promoting responsibility targets it has. The selection of the interviewees was done in contrast to this aim. The interview structure was built on the theories presented. Interviews are used to gather new insight into sponsorship reality in one particular area. These practices and thoughts are later connected to studies presented in earlier chapters. With these connections, it is possible to create recommendations on how sponsorship cooperation could be developed to promote social responsibility and achieve the goals the sponsor (in this case city) wants to place.

Sport organizations targeted for this study are those who already have a sponsorship agreement with the city in question. These represent men's ice hockey, football (same organization includes men and women), men's volleyball team, women's volleyball, and women's floorball. There are also other teams in the area, but the city has already done the selection of which clubs are in sponsorship cooperation with the municipality. This justifies the selection also for this study – clubs with ongoing sponsorship cooperation have filled requirements in sponsorship negotiations so that the agreement has been reached. Basically, the clubs targeted are the largest ones in the area measured in turnover and competitive level. In the end, four out of the five sport clubs targeted agreed to participate in the study, so the total number of interviews is four. Sport clubs are very different in terms of the size of the business. Two limited companies in the study generate multi-million turnovers whereas in two of the smaller clubs,

the turnover is around a million or lower. Differences in business lead to the fact that the biggest sports are professional, but the selection of clubs also includes half-professional teams. This reflects the situation in the whole nation also. In 2018 professional athletes in Finland almost all were from five team sports: ice hockey, football, basketball, Finnish baseball, or volleyball. Ice hockey had the biggest number of professional athletes followed by football. In these other three sports also top-division teams had a large portion of half-professional players. (KIHU, 2018.)

3.1 Qualitative research

Qualitative research is used as a way to understand phenomena and explain connections between groups. Qualitative research itself is an umbrella term for a large variety of different research practices. (Leavy, 2014.) A common thing with all these practices is that they do not provide clear numerical data.

It is important to note that not all qualitative research is homogenous and uses the same practices and principles. Tuomi and Sarajärvi (2018) named seven different traditions for qualitative research, which all have their own special qualities. It is also sometimes stated that all the research which does not include numeric measurements and analysis is qualitative research. That is not the case as qualitative research needs a theoretical framework where the research is based and which is used to analyse empirical findings gathered in research. (Tuomi & Sarajärvi, 2018.)

Qualitative research methods are logical choices when previous knowledge about the phenomenon remains scarce. It is hard to compare statistical differences between different cases when there is not enough understanding to create a reliable questionnaire for data collection. (Lincoln, 2021.) Or like in this case when the aim is to learn more about the phenomenon in one particular area and the target group is relatively small. Qualitative research looks for themes raised by the participants. Both the variety of different viewpoints and recurring themes can be used to develop a deeper understanding. (Lincoln, 2021.) The viewpoint from the public instance is not widely researched, which makes it logical to use qualitative research methods.

In qualitative research data can be used to find different explanations and descriptions of phenomena in question. In qualitative research, it is almost impossible to collect enough cases to make the analysis statistically significant. (Alasuutari, 2012). So, qualitative research can develop an understanding of different concepts and phenomena, but it does not directly tell how different groups or individuals differ from each other.

3.2 Data collection

In qualitative research, there are lots of different ways to collect data. The right option depends on the research question and study design. The most common ones are questionnaires, observation, interviews, and knowledge gathered from different documents (Tuomi & Sarajärvi, 2018.) All these four options also have different sub-categories. Also, data collection does not need to be limited to using only one of these if the study design needs to use more.

Interviews were conducted as semi-structured for the purposes of this study. In semi-structured interviews, the researcher has open-ended questions which will guide participants through the interview. Open-ended questions give room for participants to come up with new insights but also create clear boundaries for the interview. (Galletta, 2013.) The interviewees had the opportunity to familiarize themselves with the interview structure beforehand. This gave the opportunity to collect more thorough information as interviewees had the opportunity to organize their thoughts. It is important to note that the interview structure provided beforehand did not include definitions for different terms used in the area, but rather focused on how these were understood by the participants.

In semi-structured interviews same questions are asked from all of the interviewees. Even though the questions are the same, the order might be a bit different in every interview (Hirsjärvi & Hurme, 2022.) Rearrangement of the question was also used in these interviews. If the interviewee brought up themes from later parts of the structure, the order was rearranged to keep the interview flowing smoothly. In semi-structured the role of the interview is important as follow-up questions should be formulated in connection with what the interviewees have already said. This keeps the interviews more like a conversation, which encourages free-flowing answers. (Roulston & Choi, 2018.)

Semi-structured interviews are used when the target is to collect new insight on a particular theme. Semi-structured interviews give interviewees the freedom to answer questions as extensively as they want. But pre-planned structure still ensures that all of the themes are addressed. (Hirsjärvi & Hurme, 2022.)

The role of the interviewer is also important in how the interviews are conducted. If the interviewer does not give enough space to interviewees, they might easily express their own views too much, and therefore questions tend to be leading. With leading questions, the researcher often finds the answers they seek, but the scientific process is not reliable (Roulston & Choi, 2018). In this research, there was no need to explain questions too much, as the interviewees had the opportunity to familiarize themselves with the questions beforehand.

In this research, interviews were done both in person and online in December 2023. Interviews held online were executed using Microsoft Teams, and recorded with the same software. The last two interviews were held in person at the interviewees' workplace. These interviews were recorded with a

separate voice-recorder. Even though the atmosphere might differ in online discussions compared to ones done in person, in this case, it can be managed. Interviews are not collecting personal data, so it is easier to share opinions also online. Interviews are conducted in Finnish and the results afterwards are translated. Before the interview, all the participants were provided all the necessary information about the research and data protection through e-mail. Material provided included research notification and privacy notice alongside the permission document for processing personal data. Special categories of personal data were not collected in this study. With these documents, participants were made aware of privacy matters and ethics regarding participation in this thesis process. Interviewees provided their consent to participate in the study by e-mail and it was also verified at the start of the recording.

Table 1. List of interviews

Code	Position	Company form of the sport club	Interview length
H1	Marketing manager	Limited company	29 minutes 35 seconds
H2	Executive director	Registered association	25 minutes 48 seconds
H3	Executive director	Registered association	50 minutes 2 seconds
H4	Marketing manager	Limited company	56 minutes 27 seconds

3.3 Data analysis

When interview recordings were translated and transcription was done, in total 45 pages of transcribed material was available (font size 12, line spacing 1.0). From this material, important themes were coded with different colors. The interview structure was built to process different themes so interviews would

flow naturally. These themes were pointed out in the transcription process so the classification of data would be easier. Results were analyzed theme by theme and later in the report findings are merged together to answer the research questions.

As mentioned above, four research interviews were conducted to collect data for this study. Two of the interviews were held in person and two using Microsoft Teams. In some cases, online interviews might have a different atmosphere compared to those held in person. However, because these interviews do not involve personal or otherwise delicate information, online interviews do not have the same kind of impact.

The main idea of this study arose in discussions with the representatives of the city organization where all of the teams that participated are located. Currently, the goal of pursuing more sustainable development has become more crucial. For example, United Nations has mentioned sport as an important tool towards more sustainable societies, the municipality in this case wants to use sponsorship deals more as part of the sustainability and responsibility actions. In order to find themes and solutions on how sponsorship deals could be utilized it is important to find out how the clubs see their place in the society and how sustainability and responsibility are taken into account. This was the main reason for the research interviews.

Semi-structured interviews were divided into three main categories to keep the structure similar with every attendee. Categories were the responsibility of the sport club and stakeholders, the sport club as a part of the surrounding society, and responsibility in sponsorship cooperation. In this section of the study firstly some of the general results are pointed out and later results of all the themes are analysed separately more thoroughly.

After the interviews recordings were transcribed. This also kickstarted the analysis process, as the researcher was able to read the answers through again. In the transcription process utterances, which do not contribute to the research problem (such as oh, yeah, etc), were removed to make transcriptions easier to read. This is a commonly used process in qualitative data analysis (Roulston, 2014).

Data analysis followed a three-step process introduced by Roulston (2014). The steps are data reduction, data reorganization, and data representation. Firstly, relevant findings from all interviews were picked up from the transcriptions. Then the findings from each interview were reorganized thematically to the same document with each other to find out similarities and differences between interviews. Lastly, the data is represented in the results section of this research paper with suitable illustrations.

During the content analysis, answers from different interviewees were compared. Generally, one way to measure the reliability of analysis is the level of iteration. If the responses start to resemble each other and nothing new comes up, the research probably is wide enough. (Grbich, 2012). Even though this research only had four interviewees, the answers were similar in most of the themes. But on the other hand, all of the clubs represented were quite homogeneous in terms of the geographical location.

All of the interviewed persons in this study pointed out that the general theme was quite topical, and the responsibility is a part of the sport clubs' actions in today's society. The length of the interviews varied quite a bit, shortest one was 25 minutes and 48 seconds whereas the longest one lasted 56 minutes and 27 seconds. All of the themes were dealt with in all of the interviews, but the order changed a bit as some of the interviewees were more proactive in answering different questions and themes.

4   RESULTS

Interviews showed that responsibility in sport clubs is a very current phenomenon. Many of the different stakeholder groups are bringing up the discussions about responsibility and sustainability, so sport clubs need to adapt. Interviewees stated that themes such as responsibility and sustainability are more present than they have been ever before. When comparing discussions with stakeholders to the ones held a decade or so ago, sustainability and responsibility have become almost a new section in them.

Even though responsibility and sustainability are important parts of the day-to-day actions of the sport club, the definition of responsibility varied quite a bit. In the research interviews responsibility was mostly seen as part of the day-to-day actions and with being transparent. Results showed that if sport clubs do not think responsibly in day-to-day work, one-off responsibility campaigns do not have the desirable outcome on the image of the club.

Clubs researched in this study understand their role as role models, so the actions need to be open and respectable in accordance with different stakeholders. It was clear that in all of the cases responsibility was somehow thought about, but only one of the interviewees pointed out that their club has created a code of conduct and introduced their view on responsibility and environmental sustainability in their webpage. So, according to these interviews, only one of the clubs participated has a written responsibility programme.

Of the three different aspects of responsibility, the social dimension was mentioned the most. Values such as equal treatment, respect, and trust were emphasized in the interviews. Sport has generally been seen as a tool to connect people, so the social dimension is crucial. Environmental and economic aspects also got mentioned. Three out of the four interviewees mentioned the game events and how the environmental impacts of the are thought and tried to be reduced. Two of the four interviewees also pointed out the materials of clothes and fan products how they should be as responsible as possible and how it is also expected currently. The economic aspect was mentioned briefly. Clubs try to reach a level where their actions are economically sustainable, but it was also mentioned how hard the sport business is in Finland. The funding is hard to

gather every year so long-term planning is hard. One of the interviewees mentioned that the club has achieved to work on a profit and brought up their sales to make the club more economically sustainable. So the responsibility of the sport clubs is as thorough as it is in any other business. All of the actions can be thought and developed to be more sustainable.

Even though all of the clubs researched are located in the same city, interviews showed that their realities are different in many ways. Clubs operate in different sports and have different attendances which leads to the fact that the size of their businesses varies a lot. This showed in the interviews also when talked about responsibility and more specifically environmental sustainability. One of the interviewees pointed out that they have measured the carbon footprint of the club's game event whereas in another interview it was stated that it would be nice to do measurements, but the club does not have enough resources right now.

When talking about responsibility actions, there was one that was similar to all of the clubs. All of the interviewees mentioned touring in the local primary schools. The themes of these visits varied a bit, but the athletes were typically talking about healthy lifestyle but also other topics such as school bullying or traffic safety were included.

The interviewees stated that the most important part of the sustainability is to concentrate on the everyday work. In the interviews, it showed that clubs are also ready to be involved in different sustainability and responsibility stunts or campaigns, but often are not really having initiatives in them. These ideas often come from the cooperation partner and the sport club makes the decision to be involved from their own perspective. So, for example in sponsorship, the clubs are open that sport is used to promote CSR targets but are not the ones planning the concepts. One of the reasons stated in the interviews was resources as the number of staff is often limited.

All of the interviewees agreed that sport has a role in building a more responsible society. The main reason for that which all of the interviewees pointed out was that sport has a really big variety of different stakeholder groups and sport clubs and athletes are often widely followed. More specifically clubs are bigger than their economics would suggest in the local community. Even though the turnover of the clubs does not compare with many private companies in other disciplines, events organized by sport clubs gather quite wide audiences compared to traditional businesses. All of the interviewees mentioned that their partnerships are mostly with local companies that want to target local audiences. When sport clubs or athletes are delivering an important message it might be better heard than in some other cases. It was also stated in the interview that the general image of sport is associated with a healthy lifestyle and positive social impacts, even though high-performance sport sometimes has to deal with bad press.

When talking about sponsorship cooperation it became clear that responsibility is a part of sponsorship negotiations. In a couple of interviews, it was pointed out that at least with the bigger companies it might even be a very

big part of the sponsorship negotiations when the sponsor has their own CSR program and know what they are looking for.

All of the interviewees also agreed that the value of responsibility in sponsorship is really hard to measure. In one of the interviews, it was stated that in many cases responsibility image of the sport club is the starting point for negotiations and the minimum requirement in order for the talks to keep going. So, for the sport club, the value in this case is that with responsible actions club can keep a responsible image and remain as an attractive target for sponsors. This is a bit contradicting as it was mentioned in earlier results that clubs are often not the ones planning the responsibility actions as the resources are limited. So that the sport clubs can be attractive targets in sponsorship markets for new partners, they need inputs for responsibility actions from current partners.

To conclude this chapter, it was clear that responsibility-thinking was a part of the daily reality for sport clubs. However, the tools to measure the impacts of responsibility work are still very limited. Also, resources in Finnish sports are limited which also affects the responsibility work. Clubs need to adapt to the situation that the expectations of the ways to work are different than they once were. In these interviews, all of the interviewees stated that clubs had thought about responsibility and saw its importance, but only one of the clubs had written responsibility programs and a code of conduct.

4.1 Responsibility of the sport club

As mentioned previously, the interview structure was divided into three different sections. First of them was the responsibility of the sport clubs and the stakeholders followed by sport club as a part of the surrounding society and responsibility in sponsorship cooperation. In this report first theme is divided into two separate chapters to make the result section clearer. The responsibility of the sport club as one chapter and stakeholders and stakeholder claims as another.

The first proper question of the interview was to openly tell the most important tasks and targets the sport club has. This was done to build the scenery on why the sport club exists. When analyzing answers to this question it is important to note the background information every interviewed person gave. All of the clubs have separated their high-performance sport from the junior activities. One of the clubs interviewed does not have its own junior teams but cooperates with many different junior sport clubs and all the others have separate associations for junior sports. So even though three of the clubs do have junior teams and many classify them as the same sport club as the representative team, these interviews were answered from the competitive sport point of view. Of course, in many cases, it is hard to completely separate these from each other as the name and the logo might be the same.

The answers about the main tasks and targets of the sport club were fairly similar. All of the interviewees mentioned that the main task is running and developing high-performance sport possibilities successfully. Other than the success in the field two of the interviewees pointed out that it is also an important task to build a career path for juniors to rise through the ranks and give them an example that sport can also be a profession. Without this possibility, the motivation for some juniors to keep going might be lower. Two of the interviewees also stated that high-performance and professional sport is an entertainment business. Sport events compete with any other leisure activities to attract interest in local audiences. To be successful sport events need to contain entertainment elements so that audiences remain interested.

> "One of the main targets for us is to provide a sport story to this economic region. If we talk about the limited company the offering of the sport story means that it is a sporty entertainment business what we offer to this area... So, we bring visibility and attractiveness to this area." (H4)

Alongside the sport and entertainment business, two interviewees pointed out that the task of the organization of the club is to run a financially sustainable business in order to the entertainment business and sporting success to be possible. In difficult financial circumstances sport clubs need to also think about economic sustainability. Economical sustainability is not often mentioned first when talking about sustainability, but it is the starting point. If the economic situation of the club is severe, it is hard to plan long-term future.

> "We are able to grow our sales. We have financial targets and I think we are on a pretty good level with those. We are able to fund our actions from our profit." (H1).

> "We live challenging, perhaps even exceptionally challenging times, with those financial burdens, inflation and so on. We do not in any case preserve from that. Most of our funding comes from the cooperation partners and when it is going weak for them and they are very careful with the budgets of marketing and promotion those are the first ones which are cut off." (H3).

When asked if the clubs in question have responsibility targets assigned to the strategy, all of the interviewees agreed that there are not any numerical targets. The responsibility is more thought about as a bigger theme guiding everyday actions. Values such as equal treatment and honesty need to be at the center of the ways to work or it has consequences. In addition to that one of the interviewees mentioned that they have for example measured the carbon footprint of game events and the second measurement provided better results than the first one. Progression in every sustainability aspect was part of the strategy.

> "We have now seen examples elsewhere that the cooperation partners disappear if the actions inside the club are not ethically and morally sustainable" (H4)

As described in the theory chapter, sustainability has sometimes been divided into three main aspects: economic, environmental, and social sustainability. In the interviews attendees were asked to describe how these three aspects can be seen in the actions of the sport club and if some of them are more present than others. All of the participants mentioned that all three aspects are present, but three specifically mentioned that in sport social responsibility has generally been understood to be the most influential one. Sport figures such as athletes are role models to kids but also to other followers, so social responsibility is important. One of the interviewees mentioned that this is also part of the culture, in Finland it is generally understood that the purpose of the sport clubs is to create social good for communities.

Other aspects were also mentioned. Three out of the four interviewees pointed out that the actions of sport clubs create carbon footprint and waste, and this should be taken into account. For example, the waste management of game events and the background of fan products are things that could affect environmental responsibility if not planned properly. Economic responsibility on the other hand was seen as a base where to rely on. The economically responsible business allows more long-term planning and development.

> "Probably the social responsibility is quite strong with this. Especially when we are kind of part of the junior organization it is pretty big for us. But also, the economical responsibility. If we do not take care of that, pretty soon the bottom falls out from all of this." (H2)

One interviewee mentioned that the club has produced an SROI (social return on investment) measurement of their actions. The model calculates the economic benefit the club has for local society. It has three main aspects: social, economic, and health benefits. It was pointed out that the benefits are indirect, but the measurement gives evidence of how their socially responsible actions have economic benefits to the local community.

As mentioned in the earlier theory chapter, institutions such as the United Nations have mentioned sport as a powerful force in the change towards more sustainable societies. Interviewees were asked about why they think that is. All of the answers were along the same lines. Sport has a wide variety of different stakeholder groups, and it raises emotions which often make the messages more powerful. Compared to similar-sized businesses in other disciplines, sport probably has a more powerful voice to deliver and point out different issues.

> "We in this economic area are surely part of most of the household's breakfast conversations in some way or the other. Someone's child is playing, or someone has read from the paper about our games. So, influencing through sport clubs UN surely feels that we can move and influence large masses and per se sport clubs are seen on a positive light and we produce good" (H4)

When talking about the responsibility of the sport clubs, the interview also touched a bit about the byproducts high-performance sports sometimes must deal with. Doping, corruption, violence or other incidents like this might generate bad publicity for the whole sport and connected stakeholders. When asked how to prepare or evade these kinds of incidents, all of the interviewees stated that they have clear rules on how to act from the league or governing body. Alongside that one interviewee pointed out that probably all of the sport clubs have the same kind of value-based rules on how to act and how to create the culture inside the club. It then depends on to club how well the developed rules are integrated into the culture of the club. However, all the clubs in this research had guidelines on how to act if something happens even outside the club in question. Two of the four interviewees specifically mentioned that the best way to prepare alongside the guidelines is to make sure that the general ways of acting are transparent and responsible.

4.2   Stakeholders and stakeholder claims

Part of the first bigger theme in the interviews was stakeholders involved in the activities of the sport club. In this report, stakeholders are separated under their own heading to make the structure clearer.

When asked to openly describe the stakeholder groups involved with the sport clubs all of the interviewees stated the number of different stakeholders is really high and it is not possible to name all of them. Corporate partners were mentioned in all of the interviews. Alongside that, players, their close ones, fans, voluntary workers, staff, board members, junior players, and their parents were mentioned as important stakeholder groups. However, the general consensus was that it is hard to even identify all of the different stakeholder groups as there are so many of them.

> "That question (about the stakeholders) is firstly easy to answer with one word, all. Our stakeholders are all of them who want to be part of this story" (H4)

Previous studies described in this study proposed the thought about stakeholder claims. Interviewees were asked what kind of claims and requirements different stakeholder groups express if they do express any. Answers to this theme varied a bit. One of the interviewees saw that there are really not any particular demands.

> "Not really. We act quite transparently so there have not been a case that they (stakeholders) would have been demanding something from us every year" (H3)

Three out of the four interviewees stated that there are claims from different stakeholder groups. All of these three pointed out different examples. One mentioned that for example the junior player and their parents expect the representative team to act as a role model to kids growing up. In another interview, it was mentioned that corporate partners expect that responsibility matters are taken into account and that the club is a trustworthy partner. Also, it was mentioned that clubs in the same league expect that all of the teams are competing within the same rules and certain things are done in the same way.

In one of the interviews, the interviewee pointed out how different the claims are depending on the stakeholder group. The background and the viewpoint of the stakeholders vary, and this has an effect on the expectations. For example, a corporate partner from the waste management business might expect that the club has taken waste management and carbon footprint into account, so the values do not clash. In some cases, clubs even need to adjust their ways of acting.

> "Some of the stakeholder groups have very specific ethical demands and always we cannot answer to them all directly. In these cases, we need to think about or even adjust our own ways of acting" (H4)

In general, answers about stakeholder claims showed that the term itself was not really familiar, at least in Finnish. At first, the answers were quite short and inexact. But when the theme was thought about a bit more, it became clear that the expectations of stakeholder groups have an influence on the actions of the sport club. Stakeholder claims in this case seemed not to be direct demands on particular things. More so there seemed to be expectations that the general way of acting in the club is transparent and sustainable. In some cases, the background of the stakeholder had an impact on the expectations. For example, corporate partners can expect that the club is acting responsibly in their core business area whereas parents of the junior players might concentrate more on the social responsibility of the club so it is a good growing environment for their kids.

4.3   Sport club as part of the surrounding society

The next theme in the interviews concentrated on the sport club as a part of the surrounding society. In general sport clubs have deep symbiosis between with the local area. When interviewees were asked to describe what kind of meaning the home city has to them, it sparked different answers and viewpoints.

When all the interviewees agreed that there is meaning and symbiosis, three out of the four interviewees stated it is very important and deep. All the four pointed out that the support from the city is crucial. This includes the support from city organisation for example in providing the facilities but also the mental

support from the whole community. Traditions and history from the particular sport offer support to current actors.

> "For example, we need the city that we have and facilities and can play. It has a meaning" (H1)

> "If I think about this city as a phenomenon and area, it has a meaning. One of the meanings comes from history, our sport has a strong footing historically in this city and in this area… From those times we still have strong echoes and voices from the past" (H4)

In three out of the four interviews, it was mentioned that the local community is larger than only the city in question. As the city is the biggest one in the county, clubs are able to attract interest also from outside the city borders. One interviewee mentioned that it is crucial to do so because the competition is so high in the city in question due to the many different clubs at high levels.

> "I once calculated that around 60-65% of our funding comes outside the city, even though we live here. This thing would not actually run only in this city, the competition is so high. There are so many other teams that in this category where we act in my opinion it would not be possible to act only in one city." (H3)

> "When we talk about supporter region it is quite easy for us to speak for the whole area. We are the biggest here (in the particular sport), here we can speak to the city area but also to nearby areas. Our voice echoes to there also because they cooperate with us" (H4)

Right after this theme, the question was turned upside down and interviewees were asked to describe what kind of meaning the existence of their club has to the local community. Firstly, in two interviews marketing viewpoint rose up. Clubs are connected to their cities when playing elsewhere in Finland or abroad and this can be seen as marketing to the whole city.

> "From the marketing perspective we play in many different cities and we can bring to there this… We use in our marketing local perks, and we bring this locality strongly. We have a slogan, and we want to very strongly tell that this city and this county is our home." (H1)

Another point which was raised in two interviews was that the actions of the sport clubs bring interesting content to the lives of the locals. In some cases, this can be justified also from statistics.

> "We bring from our part content to this city and if we talk about the whole club, we move big masses and bring wellbeing merely from that point that as a club people can take part in sport with us. But also, we also create this story for example to supporters, that they have one content in their lives that they can sympathize with us this our story." (H4)

"We see that. Last year came study, for the first time, we got information on how much we are watched on a streaming platform. I argument that (the influence) with the fact that we were, not dominantly, but we were the most watched team in our sport" (H3)

As the last part of the theme interviewees were asked to describe the responsibility actions the club has conducted in the local community. As mentioned in the general results, all of the interviewees mentioned school tours as one of the ongoing activities. All of the clubs visited different elementary schools with their players to talk about the sports but also pointed out different themes such as school bullying, healthy lifestyle, or traffic safety. These visits were described as a win-win situation. Clubs are able to make their sport and players more familiar to kids but also the messages about important subjects might be better heard when athletes act as role models and deliver these messages.

In two different interviews, it was mentioned that the game events are the pinnacle of the actions in the sport clubs. It is also possible to build responsibility actions alongside these events. One of the clubs mentioned that they play friendly matches before the season in smaller municipalities where it is not possible to play league games. In this way, the club can engage with local junior players and include them with the sport club. In smaller municipalities, juniors would not otherwise have the opportunity to engage with professional sport so closely. Another option regarding the game events pointed out by two interviewees was to let some groups enjoy the events free of charge. In this case, it was mentioned that for example in cooperation with a hospital, some patients have a possibility to attend. Game events are also creating waste and emissions, so they are good places to make environmental choices.

"We have aimed to develop our events forward by reducing our carbon footprint. We have done some carbon-neutral matches and have compensated emissions. And by all means also in restaurant services we try to make more environmentally friendly choices. If we have multiple choices, we take the one with smaller load from responsibility side" (H1)

One thing in common in the mentioned responsibility actions was that most of them were done in cooperation with a company or association. In some of them persons from the sport clubs, often players, are asked to visit for example in hospitals to cheer up the patients. In some cases, they are delivering needed equipment collected in cooperation with the stakeholder groups of the club.

In one of the interviews, it was mentioned that even though the club does some responsibility projects or separate actions, the most important thing is that everyday ways of working are responsible. The club is ready to participate in responsibility actions and campaigns suggested if it matches the values. But the main point of the actions is the sport and the resources to plan and execute own campaigns are limited.

4.4 Responsibility in sponsorship cooperation

The last theme of the interviews concentrated on sponsorship cooperation and the responsibility aspects of it. The main point of this theme was to collect information on how values and responsibility influence sponsorship cooperation as it is an important part of the funding in competitive sports.

When asked to describe what kind of sponsorship network the club in question has, all of the four interviewees mentioned that it is wide and has a large variety of different companies. In all four interviews, it was also pointed out that the cooperation deals are really different in size, starting from really small deals rising up to main partnerships that are really involved in the actions of the club.

In all of the four interviews, it was pointed out that the network is mainly local. Even though clubs have some nationwide partnerships, most of the companies involved are from the local area, from the same city, or from the county. The locality was described to be an important factor in linking the sponsor and sponsee.

> "We have experienced that the more we have players from this city and from cooperation clubs in nearby areas, the stronger contact we get with the corporate network of this area. We can speak to them better for example in environmental issues or any issues. We have to be topical and hear what this area is speaking. And we must answer to that."

> "Probably 80% are local companies but then there are some of those who are acting in larger area, so it depends. If the company is working locally, it wants more visibility in local areas, for example in the game events. On the other hand, if the company is acting nationwide, we can think about the partnership so that they get more visibility for example in streaming platform" (H2)

When asked about how values are part of the negotiations and conversations with sponsors, all of the four interviewees agreed that they are present in most of the discussions. And even more importantly than before. One of the interviewees mentioned that in some cases matching values are a starting point for a negotiation with new partners.

> "We have created a value map. We have some kind of value profile about the company. It has different attributes and how the company answers to them. Then we have done one about ourselves. Similar map and we have asked people and companies how we are seen, and they have answered. Then we search for those kinds of companies from this area and some of the negotiations start from that point that our values match. We look that, OK, our profile and your profile are

quite the same. We speak about similar issues and we want to speak to people from these perspectives." (H4).

"If we talk about for example producing some kind of marketing video, all the surfaces and transcripts are getting approved first and we go through if there is something which gets noticed. We do not pretty much do anything if we haven't got the approval about their values. " (H3)

The values of the company are sometimes even the reason why the company decides to cooperate with a particular sport club. Or at least they often have a part in the decision-making. In some cases, companies see sport as a platform to lift their responsibility image and carry out different responsibility-linked campaigns. The better sport clubs have thought about their actions from a responsibility viewpoint, the more they have possibilities to offer this platform and create successful partnerships. These successful partnerships with sponsors are crucial in building an economically sustainable future for the club.

"Equality is one thing which raises up. Some companies have contacted us directly saying that we noticed that we haven't sponsored women's sport at all, we are only sponsoring men's teams. They are with us because they have decided in their company that we need to sponsor equally." (H2)

"In these days it has become more common that the company says that we want to support junior sports and we put our money into the youth. We often get pretty good conversations about that. I challenge the company a bit that we do not have our own junior teams, but we support them financially and give them an opportunity to sell our tickets… We need to also have the high-performance sport, the visible part" (H3)

It was also pointed out in three interviews that the level of responsibility discussion depends on the size of the cooperative partner. The bigger the partner is, the more probably they have a playbook of written responsibility strategies that need to be followed. Sport clubs need to have possibilities to answer these strategies to make cooperation possible. One club specifically mentioned that they have a fund for junior players in need and some partners direct money also to there. It was pointed out specifically that the club needs to be honest about its possibilities.

"It is more the corporate or community stakeholders who have the suggestions. Then we listen if we have possibilities to be involved in that idea. If we have then absolutely, we will get a good story about that. But we do not if there is any suspicion that it will turn out against us because we are not able to manage it… We need to think in the longer term in cooperation negotiations. If we express ourselves greener than we are or cleaner than we are, it can end very fast. The connection." (H4)

"And clearly it is more and more taken into the contract. It is not necessarily so clearly about that we need our logo seen in the arena or somewhere or it is the

most important thing that it is in the kit. It is more about can we do something together regarding responsibility" (H1)

When asked from the interviewees how a sport club can help in a situation where a partner has responsibility targets, the main answer which was raised in two interviews, was the possibility of influencing different stakeholder groups. As mentioned in earlier answers, sport club has a wide variety of different stakeholder groups and deliver the message. Sport clubs and athletes are more followed than persons in many other industries and are often connected with responsible traits such as a healthy lifestyle.

The last theme in the interview concentrated on the value of responsibility actions in sponsorship cooperation. All of the four interviewees agreed that the monetary value is difficult to assess and measure. Responsibility is part of the brand and image, and the real benefit is difficult to make numeric. Two out of the four clubs mentioned that in the sponsorship agreement, the cost can be calculated by pointing out the action cost, but the real benefit is harder to assess.

"It can be said that we are still kind of looking for it. Of course, we try to find some general concrete points where we can define some kind of price, like how many working hours some activity takes and what we communicate outside about some action" (H1)

"Before there started to be more conversations about the responsibility and how you can act smart economically with it and you have this some kind of economically sustainable and good strategy to grow business. Companies more and more look into that. If we go ten years backward no one did not even pretty much know what it means. However, the amounts of money are not perhaps even changed from that" (H3)

In two different interviews, it was mentioned that the responsibility image of the club is the base for the whole cooperation. Even though it is hard to define value specifically for the responsibility actions, without it there in some cases would not be a cooperation contract at all.

"I would say that the value of the responsibility image is very hard to define in monetary terms. But on the other hand, it is the whole value of the sponsorship contract because the whole partnership would not necessarily exist, if our responsibility values would not match" (H2)

It is evident that responsibility and sustainability have become important themes in sport sponsorship, at least according to these interviews. When discussion about corporate social responsibility has become more common, companies are integrating these themes as a part of their decision-making process. The monetary value of the responsibility image of the club is hard to measure and according to this data, it is debatable if responsibility actions will add more value to current sponsorship deals. On the other hand, it seems that clubs need to act

responsibly to even attract sponsorship partners, so irresponsible behavior or bad image could lead to monetary loss in partnerships.

5   CONCLUSIONS

The purpose of this last chapter in this study is to tie previous studies and theoretical concepts together with the results that are based on the analysis of the research data. With these connections, the main research question can be properly analyzed.

The main research question in this study was about how sponsorship deals with top-division sport clubs can be used to pursue the responsibility goals a sponsor has. In this case, the sponsor is the municipality organization where the clubs participated act, so the analysis is done keeping this in mind. By connecting theory and previous studies with the reality situation in the area in question, different themes and actions can be proposed.

5.1   Theoretical contributions

As stated by (Smith & Westerbeek, 2007) corporate social responsibility (CSR) has become a crucial part of the business in modern society. This introduction was done over 15 years ago. Research interviews showed that at least during the last decade or so CSR has become a reality also in the actions of the clubs that participated in this study. The result was similar compared to the study done for professional teams in American leagues (Sheth & Babiak, 2010), even though the scale of the sport business is different. Responsibility and sustainability are themes involved in the everyday actions of the club. But still, the resources and other reasons limit the scope of the CSR actions. All of the clubs participated are thinking about how to act responsibly, but only one of them mentioned a written responsibility programme with a code of conduct and one mentioned written rules on how to act throughout the whole club.

In previous research, it has been proposed that civil society organisations such as sport clubs can act as agents for societal change. One reason for that is the high visibility and interest sport clubs create compared to their size as a business. There are two different characteristics for that in sport – national visibility through competitive sport and high locality in the community. (Lozano & Barreiro-Gen, 2022; Plewa et al., 2016). This was also pointed out in the results of the study. Actions of the sport clubs have wide audiences. Game events attract audiences live at stadia or through streaming services, but the audiences for actions of the sport club are wider than that. Clubs interact with a wide variety of different stakeholder groups in local communities. Those are for example sponsorship partners, junior players in the organization and their relatives, or even local scholars who are present when teams visit schools.

The results showed that sport clubs in question have a wide variety of different stakeholder groups. This means that sport clubs also need to deal with the stakeholder groups and create value for them. So, stakeholder theory (Freudenreich et al., 2020) is also applicable to sport clubs in this study. It was also found that sport clubs to some extent receive claims from different stakeholder groups and stakeholder saliency (Huml et al., 2018) is needed to deal with the most important ones. As a study by Junghagen (2018) stated, the claims from the different stakeholder groups of the professional football club might sometimes be conflicting as different stakeholder groups examine the issues from different perspectives. This was pointed also in the interviews of the study – for example, sponsors and fans might have different expectations. The results showed that clubs cannot always fulfill all the expectations. The best way to deal with the claims is to have clear values and communicate them transparently. But it was also pointed out that clubs in this study need to examine their own actions and sometimes adjust them to answer the most urgent and legitimate stakeholder claims. For example, if a partner with expertise in waste management has concerns about the ecological load of events produced, the club can use the expertise and create more sustainable ways of acting in cooperation with the stakeholder.

As mentioned earlier, sport clubs in this study did not have a whole load of different responsibility stunts or programs. It was stated that the more important thing is that responsibility is integrated into day-to-day actions. The paper by Carlini et al. (2021) was along the same lines, CSR actions need to be integrated into the core strategy in order to gain a positive outcome about them. CSR is a co-created value between different stakeholders and because sport club connects with a lot of different stakeholders it can create a good platform for that. However, that platform does not provide good results if the planning is not on point.

If value co-creation aims to succeed, all of the parties involved need to share the same goals and ambitions (Hsu et al., 2021). This was also emphasized in the results of this study. As the CSR actions of the sport clubs are mainly concentrated on keeping the day-to-day activities responsible, it is important that the club shares values with different stakeholder groups. It was mentioned that in some cases the values are the starting point in the discussions between

sponsors and the sport club. This way of linking parties together is also backed by previous studies – shared values are one of the aspects of strong sponsorship relationships (Hessling et al., 2018). When the values and everyday culture of working match, it is also possible to plan different responsibility activities.

The findings here pointed out that at least in this context it is hard to determine a value for CSR, especially in sponsorships. In sponsorships, some objectives can be connected to brand building or sustainability promotion (Meenaghan et al., 2013) and the clear impact of the monetary value of these are hard to measure. Alongside that, CSR as a concept is quite inexact and hard to measure (Levermore & Moore, 2015). On the other hand, it has been stated that sport has possibilities to promote sustainable goals to different stakeholder groups by increasing sport consumption (Thomas et al., 2022), working as a change-agents (Lozano & Barreiro-Gen, 2022), or promoting social inclusion (Stone, 2022). These were themes also raised in the interviews as the strengths of sport clubs on the CSR side. It is clear that in some ways sport has possibilities to develop responsible things for society, but current methods and tools in reality are not really suitable to find out the exact monetary value for the sponsor.

As mentioned in the theory chapters, SROI-model is one of the tools developed for measuring the social impact sport club have (Davies et al., 2021). In the research interviews, one of the participants pointed out that they had conducted an SROI study. This tells us that also within the boundaries of this study, new ways to measure the impacts are developed and those riding the first wave might have an advantage in justifying the importance of the sport club.

A study in Wales showed that the social value of sport was clearly higher than the direct economic impact (Davies et al., 2021). Even though this research did not include measurements this theme was visible as all the interviews pointed out that the social aspect of responsibility is a really big part of sport clubs' actions. Environmental and economic responsibility was also present, but the social aspect was the biggest one. This lines well with a study from the United States which showed that sport clubs tend to concentrate on CSR aspects close to their core business, such as social and ethical causes. (Sheth & Babiak, 2010.) In this study, the examples of the CSR actions done by the clubs interviewed were mainly social causes such as educating students in school or providing access to events to those in need.

Sport has unique features that make it a good platform to promote sustainability, especially social responsibility (Smith & Westerbeek, 2007). These features also come up in the interviews, but as sport also has features that are not perceived as responsible, sport CSR should also be reviewed critically (Levermore & Moore, 2015). In this study, it was found that the clubs are prepared for possible bad press by concentrating that the everyday actions of the clubs are responsible and transparent. The five aspects of strong sponsorship cooperation (Hessling et al., 2018) are also aspects that limit the risk of negative publicity.

5.2   Managerial contributions

Results of this study and previous studies gathered both shared the same thought that sport and more specifically sport sponsorship can be used to pursue responsibility goals. Even though the theme is currently present in the sport business at least in this research context, practical plans remain scarce. In the results, it was pointed out that sport clubs are willing to be involved in different responsibility projects if they match the values of the club, but do not often have resources or possibilities to plan them themselves. In many cases, the responsibility to come up with the activities involving a sport club comes from the cooperation partner, often from a sponsor. So, to fully reclaim the potential of sponsorship cooperation, the sponsor, in this case municipality, needs to have initiative. Sport was understood to be a good tool to promote CSR, but without planning from the sponsor side special CSR actions probably won't happen to the same extent.

Previous studies proposed that sport clubs should be knowledgeable about their strengths about their strengths in different areas of CSR. As the term is quite wide, not all aspects are equally present in the activities of a sport clubs. Sport clubs tend to concentrate on CSR aspects close to their core business, like social aspect. (Djaballah et al., 2017; Sheth & Babiak, 2010.) This was also seen in the results of this study. The social aspect of CSR was generally the most present one in the context of the clubs involved. Most of the mentioned examples of CSR activities can be classified under social aspect, such as school visits and giving access to events for certain groups. A study by Stone (2022) showed that football acted as a tool to create a sense of belongingness for forced migrants. Combining this study and the results of this study, it can be thought that in this context sport could increase social cohesion in the municipality also within different groups than forced migrants.

This would suggest that the most fitting way to pursue responsibility targets using sport sponsorship is to concentrate on social targets and use sport clubs and athletes as change agents and role models. In the research interviews, it was pointed out that sport clubs could and should use the expertise of their cooperation partners to act more responsibly. For example, sponsorship partners whose core business concentrates on environmental issues might help to develop the actions of the sport clubs. As the definition of value creation has widened from two-way exchange more towards value co-creation (Pihl, 2013; Vargo & Lusch, 2008), this could be utilized more also in sponsorship cooperation. Joint ventures combining the expertise and platforms of sport clubs and multiple sponsors at the time could lead to benefits for all.

To create possibilities for successful sponsorship cooperation, all of the parties should share relevant values together (Hessling et al., 2018). Municipality and the clubs could have multiple matching values where to build the cooperation, but locality is value, which is naturally quite similar to sport club and the municipality (Gwinner, 2014). In medium-sized sport events, the

audience is mainly local (Herstein & Berger, 2013). Results of this study also showed that locality is an important value for clubs in this study and most of the stakeholder groups are mainly local. A study by Plewa et al. (2016) introduced two main characteristics that make sport CSR activities successful. One of these two was the high engagement in the local community which is natural for sport. So, combining the last two thoughts municipalities could concentrate on pursuing social CSR targets for the local community in order to make success more probable.

Even though the locality was introduced as one of the most natural values to be shared between the municipality and the sport club, it is not the only one. If sport clubs want to achieve positive outcomes in CSR amongst the sport fans, the most important dimension is governance. The day-to-day actions of the club need to be transparent and responsible, or the one-time CSR activities are not impactful (Mamo et al., 2021). This was also a theme in the results. Interviewees mentioned that the starting point for the responsibility is the culture of the day-to-day actions. So, municipalities should also look at the responsibility of the sponsorship partner broadly when planning the cooperation.

A transparent and responsible way of acting is also important to reduce the risk of bad publicity in sponsorship cooperation. Even though studies argue that sport has many qualities fruitful for promoting CSR, there are features in sports which have which can be harmful for club and cooperation partners. In the results, it was found that clubs that participated have guidelines on preventing these kinds of issues and the most important one is transparency and set rules and values. Levermore and Moore (2015) point out that also critical CSR thinking should be included more in sport CSR -discussions. In this case, municipalities should acknowledge the possible threats, so they can be prevented.

As described in earlier chapters, sponsorship is acknowledged as part of the marketing mix. Sponsorship has different objectives and alongside CSR-linked objectives, there might be marketing-linked ones. Municipality is a different kind of actor compared to private businesses, but according to Zavattaro (2013) in current society municipalities need to market themselves to promote brand image and participate citizens. Sport can be used as a tool also for that. The local area is connecting value between the sport club and the municipality and the sport club. This could also be seen in results; clubs are competing nationally and sometimes also abroad connecting with local city. A study from Germany pointed out that for example in the city of Monchengladbach, those who had a positive attitude towards the football club Borussia had a more positive image about the city. (Fischer, 2019.) If this connection can be gained, it can also be seen as part of the responsibility targets – a municipality with a better brand image might have a better chance of attracting new taxpayers and being more economically sustainable.

Both previous studies (Crompton, 2004; Meenaghan et al., 2013) and the results of this study argued that often the benefits of sponsorship are not straight monetary gains and are for that reason hard to measure. For that reason, ROO (return on objectives) could be a better way to measure success than ROI (return

on investment), which concentrates more on monetary gains (Meenaghan et al., 2013). One study even pointed out that for German small and medium-sized enterprises social objectives were more important than marketing-related (Datson et al., 2021). So that some kind of evaluation could be done, objectives should be set clearly and in cooperation. To co-create value more effectively cooperation should happen within a longer period of time (Vargo & Lusch, 2008). But if the objectives are not set carefully this can turn into insufficient value creation, which is one of the reasons why sponsorship cooperation ends (van Rijn et al., 2019).

In general, both previous studies and the results of this study pointed out the same benefits sport sponsorship can have to promote CSR ambitions sponsor, in this case, the municipality might have. Mostly they seem to be linked with the social side of the CSR. Possible objectives might be for example using sport as a societal change agent (Lozano & Barreiro-Gen, 2022), promoting inclusiveness (Stone, 2022), or promoting sport consumption (Thomas et al., 2022). Even though social aspects of CSR seem to be most present, other aspects should not be forgotten. With wider cooperation also objectives for environmental and economic responsibility might be pursued. Evaluation of these CSR activities in sponsorship might be hard to measure, but with careful objective setting, success can be evaluated. Both results and previous studies suggest that in the future we might see more tools such as SROI (Davies et al., 2019; Lombardo et al., 2019) to measure also the social impact more effectively. It also was pointed out that success in sponsorship cooperation needs effective communication (Caemmerer & Descotes, 2014) and wider cooperation with shared goals and ambitions (Hsu et al., 2021).

5.3   Study limitations

This study is not without limitations. One of the biggest limitations is the scope of this study. The study concentrated on one city, which is relatively small by European standards. Only four clubs from domestic top-division in their sport were interviewed. This makes generalization of the result hard, as the study paints the picture only from a relatively small area. Also, interviewing clubs from the same area led in the same way to similar answers, even though the difference in size of the sport and business led to some differences.

The second limitation is the difficulties in terms used in this study. As mentioned in earlier chapters, terms such as CSR are sometimes hard to define and contain a wide variety of different issues. Also, most of the terms used in this study are originally in English. Interviews were conducted in Finnish, so some terms might be perceived differently. Some of them do not even have direct translation. Furthermore, even though the structure of the interview was delivered to respondents before, all of them did not possibly share the same understanding of the terms used in academic discussion.

The third limitation is the connectivity between previous studies and research interviews. Most of the previous studies around the themes addressed are conducted in big European or American sport leagues. In these instances, sport clubs run multi-million businesses, which leads to more resources and possibilities to develop CSR strategies. Even though there were some studies from similar backgrounds, not all the theories and findings were applicable to different business environments.

5.4 Future research

As most of the research concentrated on CSR in sport business is concentrated on the largest sport enterprises around the world, more research in a similar environment as in this study would be suitable. This research was conducted in one city in Finland. It would be beneficial to study if the different characteristics of the city influence the responsibility focus on the sport clubs. The results of this study showed that the social aspect is the most present part of responsibility in the actions of the sport clubs. Some cities have strong branded images for example as environmentally responsible communities so it would be interesting to study if this image also changes the emphasis in the responsibility thinking of the sport clubs in the area.

Sport seems to have quite a significant role in building more sustainable societies, at least according to the results of this study and previous research introduced. Large institutions such as the United Nations recognize the role of sport and sport clubs themselves see that their core business thrives sustainability in local communities. As the role of sport organizations and clubs seems to be widely recognized, it would be interesting to study the local citizens on how sport clubs impact their lives from a sustainability perspective. This study could be limited to social sustainability as it seems to be the most prominent aspect. A study by (Stone, 2022) tipped into this by researching football fandom as a tool to integrate asylum seekers. But wider research about the social impact of sport clubs could be done amongst citizens.

From the results of this study, it became evident that even though responsibility has become an important part of sport business, it is hard to measure in monetary value. Theoretical framework showed that different tools have been built in recent times to measure the monetary benefits sport clubs bring to local communities. One of the clubs researched in this study measured their social return by using the UEFA SROI model. As these models become more common, it would be interesting to study all of the clubs in one city to compare if there are differences in return between different sports or different kinds of sport clubs.

As previous research about sport sponsorship showed, one reason for sport sponsorship is the fruitful field it offers to promote the sustainability image of the company. Even though this is mentioned a lot in academia, results about the

impacts are often imprecise. Research could be done on how a partnership with sport clubs influences the sustainability image of the sponsoring company. This kind of research about sponsorship impacts has been done around mega-events such as the Olympics. Research from a more local perspective would give new insights.

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APPENDICES

APPENDIX 1: INTERVIEW STRUCTURE

Haastattelurunko

Perustiedot:

- Kertoisitko perustietoja seurasta? Esimerkiksi sarjataso, kokoluokka (henkilöstä, pelaajat, mahdollisesti junioripelaajat), organisaatiorakenne (onko seuran sisällä erikseen OY ja RY?).

Urheiluseuran vastuullisuus ja sidosryhmät:

- Mitkä ovat urheiluseuran tärkeimmät tehtävät ja tavoitteet?
- Kuinka hyvin nämä tehtävät ja tavoitteet toteutuvat seurassanne?
- Mitä vastuullisuus tarkoittaa seurallenne?
- Kuinka vastuullisuus on huomioitu seuran toiminnassa ja arvoissa?
- Onko seuralla jonkinlaisia vastuullisuustavoitteita? Jos on, kuvaile kuinka niitä edistetään
- Ketä urheiluseuran sidosryhmiin kuuluu? Miksi?
- Millaisia vaatimuksia sidosryhmiltä tulee liittyen seuraan toimintaan?
- Yhteiskuntavastuu jaetaan yleensä kolmeen kategoriaan: sosiaalinen, taloudellinen ja ympäristövastuu. Kuinka nämä osa-alueet näkyvät seuran toiminnassa?
- YK on tunnistanut urheilun yhdeksi tärkeäksi välineeksi vastuullisemman yhteiskunnan luomiseen. Kuvaile, millä tavoin seuranne voi vaikuttaa vastuullisempaan yhteiskuntaan.
- Urheilun ympärillä on myös ilmiöitä, jotka eivät edistä vastuullisuutta (väkivalta, doping, korruptio jne.). Kuinka nämä on otettu huomioon?

Urheiluseura osana ympäröivää yhteiskuntaa:

- Urheiluseura elää tiiviissä symbioosissa paikallisen yhteisön kanssa. Mikä merkitys kaupungilla on seurallenne? Miksi? Osaatko kuvailla käytännön esimerkkejä?
- Millainen merkitys urheiluseuralla on kaupungille ja sen asukkaille? Miksi? Osaatko kuvailla käytännön esimerkkejä?
- Tutkimusten mukaan urheiluseurat voivat toimia tärkeinä muutosagentteina kohti vastuullisempaa yhteiskuntaa. Onko tätä pohdittu seuran toiminnoissa?
- Kertoisitko käytännön esimerkkejä seuran vastuullisuusteoista?

Vastuullisuus ja sponsorointiyhteistyö

- Millainen yhteistyökumppaniverkosto seuralla on?
- Kuinka arvot nousevat esiin keskusteluissa yhteistyökumppaneiden kanssa?
- Kuinka tärkeää paikallisuus on yhteistyökumppaneiden ja seuran linkittymisessä?
- Tutkimusten mukaan urheiluseurojen täytyy perustella olemassaolonsa myös vastuullisuustoiminnan kautta. Näkyykö tämä keskusteluissa yhteistyökumppaneiden kanssa?
- Millä tavoin vastuullisuus nousee esiin keskusteluissa yhteistyökumppaneiden kanssa?
- Millaisissa vastuullisuustavoitteissa seura voi hyödyttää kumppania/kaupunkia?
- Kuinka vastuullisuuden arvo on määritelty ja miten sitä todennetaan sponsorointiyhteistyössä?

Vapaa sana:

- Tuleeko mieleen lisättävää käsiteltyihin aiheisiin liittyen?