

**THE ROLE OF PRIVATE SECTOR SPORT CLUBS'
CORPORATE SOCIAL RESPONSIBILITY (CSR)
ACTIVITIES ON PARTNERSHIPS**

**Jyväskylä University
School of Business and Economics**

Master's Thesis

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Subject: Responsible Management and Business of Sport
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TABLES

Table 1. Interview numbers	38
Table 2. SWOT analysis of the role of CSR actions in sponsorships.....	71

ABSTRACT

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<p>In contemporary societies, responsibility has become a major topic of discussion within companies. Sports clubs are also paying more and more attention to responsible behavior. Little is known about sports clubs, particularly in the private sector, and the Corporate Social Responsibility (CSR) work they do. Moreover, the role of CSR activities in partnerships is not well known. This study focuses on exploring the role that CSR plays in sport partnerships.</p> <p>The study combines conceptual frameworks from both responsibility and its different dimensions. The framework also addresses partnerships and their creation, drawing on the literature to examine the role of responsibility in partnership building and engagement. The research questions focused on how the interviewees understand the concept of responsibility and the role of responsibility in partnerships now and in the future.</p> <p>The data was collected through qualitative theme interviews. Six companies were interviewed for the study. Three of them were private sector sports clubs and three companies were partners of one of the above-mentioned companies, which have information on CSR on their websites. The transcribed data was analysed with the means of thematic content analysis.</p> <p>The results showed that the CSR work of private sector sports clubs has a clear role in creating partnerships and improving engagement. The partners see positive benefits in terms of both image and communication. In addition, the study shows that responsibility work can also have a positive impact on the size of the partnership. Sports clubs would benefit from investing in responsibility in the future. In particular, sports clubs should invest in social responsibility.</p>	
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TIIVISTELMÄ

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<p>Vastuullisuus on noussut viime aikoina merkittäväksi puheenaiheeksi yhteiskunnassa ja yrityksissä. Myös urheiluseuroissa vastuulliseen toimintaan kiinnitetään entistä enemmän huomiota. Erityisesti yksityisen sektorin urheiluseuroista ja heidän tekemästä vastuullisuustyöstä on olemassa vähän tietoa. Lisäksi ei tunneta sitä, minkälainen rooli vastuullisuustoiminnoilla on yhteistyökumppanuuksiin. Tämä tutkimus keskittyy selvittämään, minkälainen rooli vastuullisuudella on urheilun yhteistyökumppanuuksissa.</p> <p>Tutkimuksen viitekehys yhdistää käsitteistöä vastuullisuudesta ja sen eri osa-alueista. Lisäksi viitekehyksessä käsitellään yhteistyökumppanuuksia sekä niiden luomista. Tutkimuskysymykset keskittyivät selvittämään, kuinka haastattelijat ymmärtävät vastuullisuuden käsitteistöä sekä vastuullisuuden vaikutusta yhteistyökumppanuuksiin.</p> <p>Aineisto kerättiin kvalitatiivisella teemahaastattelulla. Tutkimukseen haastateltiin kuutta yritystä. Kolme heistä olivat yksityisen sektorin urheiluseuroja ja kolme yritystä olivat jonkun edellä mainitun yhteistyökumppaneita, joilta löytyy vastuullisuudesta tietoa omilta verkkosivuiltaan. Litteroitua aineistoa analysoitiin temaattisen sisällönanalyysinmenetelmin.</p> <p>Tutkimustulokset osoittivat, että yksityisen sektorin urheiluseurojen vastuullisuustyöllä on selkeä merkitys yhteistyökumppanuuksien luomiseen, laajuuteen sekä parempaan sitouttamiseen. Yhteistyökumppanit näkevät vastuullisuustyössä positiivista hyötyä niin imagollisesti kuin viestinnällisesti. Urheiluseurojen kannattaa panostaan vastuullisuuteen tulevaisuudessa, keskittyen erityisesti sosiaalisen vastuullisuuteen.</p>	
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CONTENTS

ABSTRACT

TIIVISTELMÄ (ABSTRACT IN FINNISH)

TABLES	2
1 INTRODUCTION	7
2 ORGANISATION OF CONTEMPORARY SPORTS.....	10
2.1. Sport sectors	10
2.2. Sports clubs operating as limited companies.....	13
3 CORPORATE SOCIAL RESPONSIBILITY	15
3.1 Dimensions of CSR	17
3.1.1 Social responsibility	18
3.1.2. Environmental responsibility	20
3.1.3. Economic Responsibility	22
3.2. Case Examples in Finnish Sports	24
4 DEVELOPMENT OF SPONSORING.....	26
4.1. Sponsorships in Finland	27
4.2. Motives in sponsorships.....	28
4.3. CSR in sport	29
4.4. CSR in sponsorships	32
4.5. Summary	33
5 RESEARCH QUESTIONS AND METHODOLOGY.....	35
5.1. Data collection	36
5.2. Analysis of the interview data.....	38
5.3. Reliability and ethics of the research.....	40
6 RESULTS	42
6.1. Co-operation with different sport sectors.....	43
6.1.1 Benefits working with private sector sport club.....	45
6.1.2 Opportunities and challenges with private sector sport club.....	47
6.2. Different dimensions of responsibility.....	50
6.2.1 Social responsibility in companies.....	52
6.2.2 Environmental responsibility in companies	54
6.2.3 Economic responsibility in companies.....	56

6.2.4	The benefits of responsibility	57
6.3.	The role of responsibility in sport cooperation.....	60
6.3.1	Role of responsibility in future partnerships	63
7	CONCLUSIONS.....	66
7.1.	Defining CSR and its dimensions	66
7.1.1	CSR is well known by different parties	68
7.2.	The role of CSR activities in sponsorship cooperation.....	69
7.3.	CSR as part of sponsorships in the future	71
7.3.1	Social responsibility as the most important topic.....	72
7.4.	Future research opportunities and study limitations	73
	REFERENCES.....	74
	APPENDICES.....	82

1 INTRODUCTION

Public awareness and interest in social responsibility has grown and raises expectations for organizations' performance. This increased knowledge and interest reflect how society is changing, where data and information are more readily available and spread quickly, mainly through social media. Particularly, knowledge concerning reckless behavior and the responses it elicits within the organization swiftly reaches the public (Adi, Grigore, & Growther 2015, 9-11). When knowledge about corporate social responsibilities (CSR) began to increase, many companies started to adopt it as part of their action. CSR started to be seen as part of companies' mandatory aspects of doing their best to fight against more considerable harms that the world can face in the future. One of the significant drawbacks in using CSR is to act like the company is doing it properly. Responsible action is voluntary, but when done correctly, it can bring many benefits, such as raising employers' well-being, supporting education, and decreasing pollution to avoid climate change (Törnroos 2011).

Very little research has been done on the responsibility of sport. The main areas of research have focused on the voluntary and public sectors, where responsibility has been examined in particular through sporting venues and participation rates. The private sports sector has been much less studied and, when combined with corporate responsibility, relatively little information is available. In the Finnish sports scene, the private sector has a small share, especially in team sports. Laine and Vehmas (2017) looked at the situation in team sports where, for example, in 2016, all of the Finnish ice hockey main league teams at that time were limited companies. In addition, in the second tier of ice hockey, 10/12 of the teams were limited companies. On the football side, Laine and Vehmas (2017) pointed out that all but one team in the main league were limited companies, while at the second highest league level, 9/10 teams were limited companies. However, when looking at other team sports in Finland, only a few teams operated in the private sector (Laine & Vehmas 2017). This topic will be discussed in more detail in future chapters.

The ability and resources of the private sports sector to practice corporate responsibility also raise questions. CSR requires time and resources to operate on a concrete level, but especially when looking at Finnish team sports in the private sector, resources are scarce. Many sports clubs prioritise action on particularly essential and necessary measures to keep the business running. There is also a lack of information on the research field on how companies benefit from CSR activities. Nowadays, for example, in sponsorship partnerships, the social responsibility of the sports club can be an important factor in creating a partnership. If the motivations are aligned, the work done in the context of CSR can be significant and the sports club can benefit in the long term, indirectly or even directly, for example by increasing sponsor engagement or attracting more sponsors through its responsible behaviour. A review of the literature has produced conflicting research findings on such activities. For example, Moyo, Knott & Duffett (2021) highlighted how CSR by sports clubs had a positive impact on the image of the sports club and was an excellent addition to the club's marketing strategy. Nevertheless, they also highlighted that CSR activities of sports clubs did not have significant benefits in terms of attracting sponsors or, for example, retaining customers.

Little is also known about the link between private sector corporate partnerships and CSR. The international literature has only looked at the image benefits that CSR can bring to sports clubs in the eyes of consumers and businesses. This was highlighted in the literature, for example, by Mamo & Andrew (2019), who highlighted CSR activities of a sports club as well as corporate sponsorship if the CSR activities as a whole fit into the marketing strategy of the company. In particular, Mamo & Andrew (2019) highlighted that CSR at the grassroots level resonates better in comparison to others. However, this gives the impression that CSR of a sports club can generate other benefits for sponsoring companies in addition to image benefits, if the overall relationship between the company and the sports club works. Furthermore, Jakob et al. (2022) highlighted the effects of CSR activities on potential job search processes. For example, Jakob et al. (2022) highlighted that companies that have not engaged in CSR activities, when they start doing so, for example with sports, can achieve positive benefits in the image of their employees and potential future employees towards the company, thus positively affecting the company's image. In Finland, there is less and less research on the impact of CSR of private sector sports clubs on CSR of companies. No previous direct studies have been carried out in this respect. Moreover, the different dimensions of CSR have not been analysed from the perspective of the companies sponsoring CSR activities in the private sector.

This study takes the reader to look specifically at private sector sports clubs that are engaged in some level of responsibility, either regionally or nationally in Finland. In particular, the study will focus on sponsors whose perspectives the study will utilize in order to explore sponsoring companies' ideas about partnering with a sports club that engages in corporate responsibility activities. The study

aims to provide new insights for private sector sports clubs on how companies view CSR and whether its practice is relevant to sponsorship cooperation. It will also look more closely at the different dimensions of corporate responsibility and seek to clarify their relevance for companies. A more precise understanding of the different dimensions would enable sports clubs to better direct their limited resources to the right measures.

In addition, the study aims to encourage sports clubs to think about responsibility as a long-term activity and as a benefit for the development of the club. Responsibility is a kind of DNA in many sports clubs from the point of view of a wellbeing provider and an exerciser, but a more accurate awakening to the emphasis on responsibility and the benefits it brings could help sports clubs to develop their courage.

This thesis is divided into a literature review, which provides a basis for already existing knowledge on the topic. After the literature review the thesis introduces the implementation of the research and the research questions. At the end of the study, the findings and conclusions of the study are presented with an attempt to find answers to the research questions.

2 ORGANISATION OF CONTEMPORARY SPORTS

This chapter delves into the different sectors of sports, with a particular focus on the specificities of the private sector. In sports, three different sectors provide services to citizens, which are distributed slightly differently from country to country. This chapter deals with the different sectors of sport at a concrete level, concluding with a discussion of the private sector in sports. The chapter also highlights the distribution of sports sectors in Finland, with a particular focus on the benefits and challenges of the private sector, raising the reader's understanding of the practicalities of sports for citizens.

It is believed that sports have a significant positive impact on society. Its functions into three categories: social, health and economic benefits. However, it is important to understand that sporting conditions, services and the various opportunities for citizens to participate in sports do not come about by themselves. Sport in society can be roughly divided into three areas. Government/public, social/voluntary and private/professional are the first three. A number of studies have looked specifically at the public and voluntary sectors; one such study, using German team sport, was conducted by Breuer, Hoekman, Nagel and Van der Werff (2015). Another example is Robinson & Palmer (2011), who looked specifically at the role of the voluntary sector in sports club activities.

2.1. Sport sectors

The main focus of these studies has been on the voluntary sector and the public sector because, especially in European society, sports is built on top of these sectors (Laine & Vehmas 2017). In sports, the public sector refers to the measures under the public budget decided by the government and to the opportunities for

sports provided by the public sector. These include the management of public sports facilities, the promotion of school sports, and the organization of sporting activities under the auspices of cities. As we know, physical activity has significant social benefits, which is why enabling physical activity across the country is a win-win activity.

The state can financially support cities in their public sector projects, which also enable, for example, more affordable use of sports facilities for consumers, such as municipal swimming pools, which are available to all at a low cost compared to, for example, the cost of using sports facilities provided by the private sector. In Finland, for example, the Ministry of Education and Culture regulates state funding for physical education. For example, in 2023, the state budget for sports and physical education was around €153.7 million (Rasila 2024). State grants are awarded as general grants to national organisations promoting physical activity. The starting point for these grants is to finance the activities of non-profit-making non-governmental organisations and to safeguard their operating conditions. In addition, municipalities are granted state funding for the operating costs of sports activities, based on the number of inhabitants and the unit price. (Rasila 2024) The public sector has also been the subject of much research, which is understandable given the wide range of people who benefit from it.

Nevertheless, the public sector cannot alone provide everything, and the voluntary sector, including non-profit associations such as many sports clubs, also plays an important role. Public entities worldwide view voluntary sports clubs as crucial allies in addressing social challenges. The voluntary sector is mainly responsible for sports club activities at the local level. Clubs are organized upwards into regional and national organizations. However, it is important to understand that clubs and organizations depend on public sector support to organize their activities in many respects.

Sports teams have been urged or asked to support a variety of causes, including halting the obesity pandemic and fostering minorities and, for example, encouraging good citizenship behavior among refugees (Agergaard, 2011; Janssens & Verweel 2014; Spaaij 2015). In the Netherlands, for example, more than 30 percent of the country's population are sports club members (Tiessen-Raaphorst & den Dool, 2015). However, in the Netherlands, the number of sports club memberships provided by the voluntary sector is declining. One of the factors is the decline in the services provided by the private sector (van der Roest, Vermeulen, & van Bottenburg 2015). According to a study by Ibsen and Seipel (2010), this situation has also occurred in other countries, such as Norway and Denmark. Finland has many similarities with other Nordic countries. Thus, the importance of the under-researched private sector will be highlighted in the future, especially as the economic situation of countries across Europe has deteriorated.

When looking at the different sports sectors in Finland, the private sector must be kept in mind, even though the public sector is significant in Finland. The individuals and businesses in the private sector offer sporting goods and services to make money. As the diversity of sports and physical activities have developed, the private sports sector has expanded its services, particularly to wealthier and solvent citizens. In the 1980s, these modifications caused the preexisting sports culture to fragment and become distinct. (Itkonen 1996) In Finland, the private sector's expansion in sports and physical activities has been a trend in recent decades. Although Finland has had a recession, private-sector sports have developed steadily over the decades. Nevertheless, the purchasing power of Finns, tax-free sports vouchers and changes in the leisure consumption structure have played a role in stimulating the development of the private sector. In particular, the development of changes in the leisure consumption structure has made customer orientation a major theme in the private sector. Compared to other sectors, companies can tailor their products to be more customer-oriented, resulting in a higher quality of service and a higher level of interest, for example. The price to the consumer is also higher, but the choice remains with the private sector's service. (Laine and Vehmas 2017.)

The sports sector is growing faster than any other industry in Finland (Itkonen & Laine 2015), bringing in billions of euros in revenue annually. The percentage of people who used services offered by the private sports industry increased from four percent to 15 percent in the early 2000s. Over the same time frame, one physically active adult's annual sports expenditure increased by 74 percent. (Itkonen & Laine 2015) Major cities have seen a concentration of the private sector's athletic services provision. The customer base grows as a result of this concentration of service supply. This strategy is perceived as a natural mode of consumption by the market-oriented generation and those who can afford private sector services. Moreover, this consumption pattern indicates that future growth in the private sector is also anticipated. (Kokkonen 2015)

On the other hand, it is essential to note that the public sector has not supported private-sector sports operators like the voluntary sector even though they offer the same sort of essential services to paying customers. Entrepreneurship is seen mainly as a factor for change in the business environment rather than as an essential provider of municipal sports services. (Laine & Vehmas 2017) Nevertheless, the sports sector should also be seen as important for improving employment in Finland so companies can grow and develop, creating jobs, well-being, and services in the region. Finnish society is at an alarming rate, increasing pressure on the public sector. In such situations, private sector services become more important to avoid a situation of inadequate services. The issue has also been raised in the literature when looking at the Finnish sports sector. Koivisto (2011), among others, has pointed out that private companies should also be better taken into account as providers of sports services, so that their services could be better utilised when looking at sports services in the region. This would

also allow for better employment opportunities and the growth of the private sector as a regional service provider. Such signs of private sector growth have been observed in the Netherlands, Norway and Denmark mentioned in the previous paragraph.

2.2. Sports clubs operating as limited companies

While little research has been done on the private sport sector, even less has been done on the privately run sports clubs. Individual limited partnerships have been studied for different purposes. For example, studies have been conducted on Finnish football clubs such as Jyväskylä JJK (e.g. Szeróvay 2010), FC Lahti (e.g. Lahtinen & Karadjov 2020) and HJK (e.g. Järvinen 2021), as well as Finnish ice hockey clubs such as Kärpät (e.g. Kaarela 2020) and Pelicans (e.g. Nikula 2023), but these studies have mainly focused on the development of individual private sector sports clubs. In general, there is little on the private sector, especially on the team sports side.

However, there are individual books and literature focusing on the private sector. For example, Laine and Vehmas (2017) examine in their book "The private sport sector in Europe: a cross-national comparative perspective" private sector models in Finland and worldwide. In Finland, they point out that most private sector companies operate in the retail and wholesale of sports equipment and sports facilities, such as private gyms.

There are also a marginal number of sports clubs operating as limited companies in Finland, mainly in top-level sports, especially ice hockey and football. Laine and Vehmas (2017) point out that almost all ice hockey and football top teams operate as limited companies. The highest league men's football teams (11/12) and men's ice hockey teams (15) in Finland in 2016 were all limited corporations, except one. The football teams (9/10) and men's second-tier ice hockey (10/12) were primarily limited businesses, but other than that, even in professional sports, the company form was unusual. (Laine & Vehmas 2017.) For other teams, only individual clubs can be counted as limited companies. In 2013 he found that 148 companies were placed in the industry classification to class activities of sports clubs in Finland (Laine & Vehmas 2017).

It should be noted, however, that although the number of clubs in team sports is relatively small, many product manufacturers in a particular sport, for example, operate as limited companies but are full of individual athletes. For example, disc golf, which has grown rapidly in Finland, is a sport run by individual athletes. For example, Jenkins (2019) explains on a company website its policy whereby a disc golf manufacturer recruits teams of individual athletes to represent the

company in competitions around the world. Such a team of individual athletes, for example, under a disc golf club manufacturer, constitutes a team that is certainly not classified in the statistics mentioned above.

To sum up, each sports sector plays an important role in society. The big players in many countries are the public and voluntary sectors, which account for the large majority of sports providers in many countries. As mentioned, the private sector has not been so extensively studied and researched, especially in Finland, which makes it particularly interesting. Moreover, as the above-mentioned paragraphs show, the different countries' approaches to the sectoral priorities of service providers are different. In the future, it will be interesting to see whether the emphasis of the public and voluntary sectors will shift towards the private sector if, for example, the economic situation of the states deteriorates further.

In addition, little research data was found on sports clubs operating in the private sector, which creates a gap in the research field. Research into sports clubs operating in the private sector would certainly provide opportunities to develop private sector models and possibly the role of the private sector in the sports system. The topic requires further literature and research to raise awareness and possibly to find a better synchronisation between the different stakeholders and sectors. Studies of individual teams operating in the private sector will provide new insights for business development, but the actual broader examination of the private sector requires further research.

3 CORPORATE SOCIAL RESPONSIBILITY

This chapter focuses on Corporate Social Responsibility (CSR), discussing the different dimensions of CSR, its evolution and, in particular, how it relates to sport. It also looks in depth at CSR in the context of sports, with a specific focus on team sports. The chapter includes examples of sustainability work carried out by private sector sports clubs and examines the implications of responsibility for corporate partnerships.

It is fair to say that there is no single right way to define CSR. The challenge of the concept stems from the demarcation line between social and other responsibilities (Lindroos 2016, 8). Anttiroiko (2004, 22) argues that CSR can be defined at a general level, based on social or global indicators. On the other hand, Dashlsrud (2008) highlights in defining CSR that it is more important to understand its socially constructed contextual nature and how to exploit this nature in corporate strategy design. Other definitions also support the CSR definition by Kotler and Lee (2004) that CSR is "a commitment to improving community well/being through discretionary business practices and contributions of corporate resources." Given this information, it is not surprising because today, over 90 percent of consumers are socially conscious shoppers, which drives organizations to activate themselves to stay as exciting partners (Brooks 2013).

Based on the definitions, there is no one correct way to define CSR in the business world, even though the term has been used for many decades. According to the European Commission's definition of CSR (2002), this activity involves proactively integrating social and environmental concerns into a company's long-term commercial operations and stakeholder interactions.

As a result, CSR can be viewed as a collection of actions:

1. Actions that the business does voluntarily because it believes they are in its best interests over the long run and go above and beyond what is required by law.
 2. Companies must consider the effects of their operations on the economic, social, and environmental spheres. This is fundamentally connected to the idea of sustainable development.
 3. More than an optional extra to the essential business functions of a company. The way companies are managed.
- (Communication from the commission 2002, 5)

CSR started to be shared in different parts in the 1990's century by researcher Spreckley, who found three different CSR dimensions that should be around an organization's strategy. Later, in 1998, Elkington supplemented the phenomenon called the "Triple Bottom Line." Nowadays, it is one of the most familiar figures when separating different dimensions by CSR. The "Triple Bottom Line" consists of three parts, which are leading companies' goals: Social, economic, and environmental responsibility. (Elkington 1997.) The three dimensions gather the main themes of CSR together, which might positively affect the companies developing their CSR strategy to define their CSR activities. To gain a more profound comprehension and appreciation of the concept, CSR needs to be analyzed in light of the organization's unique aims. For instance, in sports contexts, sport's "nature lends itself to being uniquely positioned to influence society in general and communities in particular," according to Smith and Westerbeek (2007). Sports management researchers have emphasized the distinctive features of a professional sports organization's CSR initiatives to provide social and economic benefits (Sheth & Babiak 2010; Smith & Westerbeek, 2007). In sports contexts, according to Smith and Westerbeek's (2007) thoughts, CSR can be suitable for sports and sports can be good for CSR. There have also been demonstrated financial gains from CSR, with studies showing that it raises a company's market value and lowers stock price volatility (e.g., Luo and Bhattacharya 2006; 2009)

Under Finnish business law, the guiding principle for private companies is to find ways to create value for their business in order to make it successful. (Finlex 2006). It is still essential to understand that creating value does not happen by itself. Private companies are reliant on the stakeholders, which affects the business. According to Kujala & Kuvaja (2002, 59), stakeholders are groups or people who affect the business with their actions. The company's strategy should be developed to support the stakeholders' and shareholders' needs without decreasing the value-creating principles. CSR must also be part of the strategy to minimize harmful factors in the long term to increase society's benefits (Mohr, Webb & Harris 2001). CSR has been seen to be necessary for companies worldwide. CSR has been widely discussed in the business world, albeit not taken seriously until the 1970s (Lydenberg 2005; Epstein, 2018). The 1970s

marked a turning point for CSR as it gained attention from the business world following the ideas of Milton Friedman (1970). Friedman argued that a business's only obligation was toward its stakeholders and that it contributed to society by making a profit. In this regard, engaging in CSR activities would be tantamount to imposing unfair taxes on stakeholders by dictating how profits should be used. Both business people and academics widely adopted such views.

In the 1990s, the discourse on CSR shifted towards demonstrating how the adoption of CSR by organizations could be linked to marketing outcomes and measurable benefits (Jamali & Karam 2018; Schreck & Raithel 2018).

The notion that companies have a duty to society beyond maximizing profits has gained traction throughout time (Subhabrata 2007, 25). A growing number of businesses are concentrating on stakeholders rather than just shareholders. Stakeholders are individuals or groups that have the potential to influence or be impacted by the business, such as suppliers, consumers, shareholders, workers, and members of the public (Smith & Westerbeek 2007). It is important to note that CSR is still voluntary, and the law does not rule it. As CSR is an activity that goes beyond the requirements of the law, its role is not to replace existing statutory activities. The degree of involvement of the surrounding society in the provision of health, social security, or other essential services will influence the content of CSR in that environment. (Hanikka, Korpela, Mähönen & Nyman 2007, 12.)

According to Smith (2003), the companies that do CSR have various ways to benefit from their action. The benefits of CSR adoption were demonstrated to be diverse and varied, ranging from enhanced reputation and brand image to increased customer loyalty, employee commitment, and long-term profitability (Smith 2003). That means that doing CSR can affect many different groups, and in the best way scenario, it can bring new opportunities for developing business and taking better care of stakeholders.

As mentioned earlier, the definition of CSR is not entirely unambiguous. The next section focuses on the different dimensions of CSR and their differences. It is important to deepen the understanding of the general understanding of CSR into smaller dimensions.

3.1 Dimensions of CSR

Henriques (2010) introduce the dimensions from a different perspective: "The economic, social and environmental dimensions are not dimensions of some independent, abstract thing called 'sustainability.' They are dimensions of events, just as time is. Sustainability is a property of the world as a whole. When events

occur under such conditions that social, environmental and economic characteristics are preserved, that system can be called sustainable."

As mentioned earlier according to Elkington (1997), corporate responsibility can be classified into three different areas: environmental, social and economic. When considering these elements, which can also be referred to as the different dimensions of sustainability, it is important to try to distinguish the specific characteristics of each. Most of the dimensions include, on the corporate responsibility side, the internal aspects of what a company does in each dimension. When placing these in the context of sports, it is important to note that sports clubs also share their responsibility externally with other stakeholders and people. There are examples where banks, for example, share financial literacy (e.g. OP Bank 2022). However, in sports, there is a huge potential for sports clubs to address, for example, on the social responsibility side, people at risk of exclusion or inequality.

3.1.1 Social responsibility

One dimension of CSR is corporate social responsibility. Compa (2008) argues that before the 1990s, CSR was primarily used to market/promote a company to its customers. However, as the 2000s approached, CSR made a significant contribution to the promotion of labor standards and the human rights of workers in various work environments. This idea is supported by Hanikka, Korpela, Mähönen & Nyman's (2007) emphasis that CSR is indeed voluntary. However, over the last decades, socially incorrect situations such as discrimination, bullying and inequality have occurred for example in workplaces. As a result of the problems identified, those who are bullied leave their jobs, spreading a negative image of their previous employer as an irresponsible actor who does not address staff problems. Social responsibility in companies has therefore become even more critical. In order to succeed in the long run, corporations prioritize not only their operations but also strategic CSR, as stated by Leao-Aguiar, Ferreira, and Marinho (2005). This is because corporations are now seen as essential members of the community and citizens. However, Henriques (2010, 64) notes that defining the social dimension is not easy because CSR itself is a challenging entity to define. For example, when looking at metrics through CSR, the social dimension is often overshadowed by the environmental dimension.

A closer look at CSR in the private sector at a concrete level reveals that several practices guide the company's internal workings. CSR's social aspect encompasses public health, equal opportunity and human rights, job training and education, community concerns, public discourse, social justice, working

conditions, and workplace safety (Bitar, Jamali, and Mezher, 2006). In addition, internal company practices, for example, dealing with other people or in other ways of working, are intended to sharpen the house rules to preserve the jointly defined internal values. Many benefits can also be seen when looking at a good company that promotes social responsibility. At its best, a company's CSR efforts will positively impact its employees and the surrounding community. Good CSR work engages and motivates staff and can positively impact the company's business. Companies are beginning to highlight the importance of CSR on their websites. The Finnish bank OP, for example, has opened up its approach to social responsibility in an article of social responsibility in their website. They see that successful CSR work is not only reflected in their staff but can increase the interest of their partners, positively enhance their brand image, and reduce the likelihood of risks to the company (Sosiaalinen vastuu ja vastuullisuus N.d).

The social dimension measures up pretty poorly when compared to the other aspects. The degree of education stated above, the degree of trust, respect for human rights, and many more manifestations are examples of social capital, just as natural capital. Furthermore, "social" refers to a process rather than a quantifiable attribute. Furthermore, and perhaps most crucially, the value of the social interactions that are a necessary component of social capital lies in their quality. (Henriques 2010.) It can be assumed however, that relationship quality cannot be measured quantitatively by nature. How it can be accumulated appears to be even less obvious. Even so, the literature has found indications that social responsibility is the most important of all, according to companies, although there may be challenges in measuring it. Heikkinen, Särkivuori & Vehmas (2024) found in their study that the social aspect was the most frequently mentioned dimension of responsibility when interviewees were asked to define the responsibility of their organisations.

Henriques (2010) also raised an interesting point about social responsibility's importance in general corporate responsibility. The emphasis on social responsibility and its development has positive effects, for example, on the development of corporate environmental responsibility. Conversely, if a company has problems with social responsibility, this can also have concrete repercussions on other dimensions. (Henriques 2010, 71.)

The above points on the social dimension highlighted in particular the company's internal policy, which is also important from an image point of view. Sports clubs are also working on social responsibility. However, some sports clubs want to extend their social responsibility beyond the organization. In football, for example, FC Lahti published its responsibility program in 2023, in which one of the main themes is social responsibility. FC Lahti highlights Fair Play as one of its priorities in its Responsibility Programme - preventing exclusion, combating racism and all-round equality in football is part of football culture and an integral part of FC Lahti's values (Vastuullisuus 2023). There are few similar examples of

social responsibility at this level. However, in the activities of many clubs, there are indications in the values that discrimination or the misbehaviour of others is not tolerated in the community. Sports, therefore, has great potential to influence people of all ages at regional and national levels through its activities.

Regarding social responsibility, the so-called megatrends, such as inequality, are worrying examples. In FC Lahti's responsibility program (2023), the club emphasizes that the future of Finland is also multinational and diverse in many ways. Football must continue its vital work in promoting equality and providing playing opportunities for all, regardless of age, status, origin and sexual orientation. (Vastuullisuus 2023.)

Although studies have shown that sports clubs and operators are beginning to take a stand on accountability, there are also differences in the way the sports sectors operate. As an interesting addition, Heikkinen, Särkivuori & Vehmas (2024) found in their study that there are differences between different dimensions of responsibility in different sectors of sports. For example, the level of social responsibility and adherence to it in the public sector seems to be different from the private sector, which is under a certain pressure to deliver results, according to the study. In the private sector, the study found, among other things, insufficient working hours and easily accumulated overtime hours, which affect the social responsibility aspect (Heikkinen et al 2024.)

3.1.2. Environmental responsibility

When looking at environmental responsibility, it is perhaps the best-known and internationally most used of the three dimensions. Often when discussing corporate responsibility, the environment and the responsibility programs built around it come to the fore. This is also supported by Stojanović, Mihajlović & Schulte (2016), according to which in the framework of CSR, the environmental aspect has been a major concern in three CSR circles. Since the 1970s, it has been regarded as one of the most significant concerns that businesses and the business community needed to solve.

Companies have faced pressure to address environmental harm as most industrial activities result in environmental issues and a shortage of natural resources (Azzone, Bianchi & Noci 1997). Businesses must conduct their operations at a level that does not endanger the environment or the health of the environmental system because all biological systems have limited resources and capacity (Matten 2006).

When discussing corporate environmental responsibility, the objectives of sustainable development and carbon neutrality often arise. Going green is often

seen as an investment and expense, but the ongoing debate on climate change has pushed companies towards more environmentally friendly solutions. Today, environmental responsibility can even be a reason for cooperation, as more attention is paid to partners' responsibility. A similar situation was not seen as a significant issue a decade ago. Friedman (1970), for example, pointed out that it was difficult for companies to see the benefits of being environmentally friendly, so these changes were more likely to negatively impact business development. Over the decades, however, this has changed and greening has become a trend rather than a burden. There are large numbers of people around the world who see environmental issues as a major concern for the future of living on the planet. This concern drives people's decisions, for example in consumer products, to meet the criteria of environmental friendliness and sustainability. Many companies have started to regularly update their environmental programs as part of their annual sustainability report. Perrini, Pogutz, & Tencati (2006) point out that reporting on corporate environmental issues is a means of improving and managing corporate performance and communicate with stakeholders, especially those with environmental concerns.

On the sporting side, environmental responsibility is evident in every sector, with a particular emphasis on sports facilities and the exemplary behaviour of teams and individual athletes. For example, looking at the construction of which are sustainable sports facilities, numerous examples exist worldwide. One example is the responsible solutions of the Johan Cruyff Arena of the football club Ajax, which stands out as an environmentally friendly example through its choices.

Johan Cruyff Arena has evolved into one of the world's most environmentally friendly venues over time. Together with the City of Amsterdam, Arena has developed a plan to go 100 percent circular by 2050 and 50 percent circular by 2030. (Sustainability, n.d.) The goal of the circular strategy is to drastically cut back on the consumption of new raw resources. (Circular Economy Policy n.d.) Ajax Amsterdam has collaborated with businesses to develop creative, sustainable innovations.

Geissdoerfer et al. (2018, 10) demonstrated in their research that innovations by start-ups and other businesses have become more conscious of sustainability. Sustainable energy is the main emphasis of Ajax's investments in the Arena alongside the City of Amsterdam.

Currently, one wind turbine and more than 4200 solar panels on the roof provide the energy. (The 5 most sustainable sports venues in the world. 2018.) Ajax and Nissan automakers have joined to develop an inventive power system. They used Nissan Leaf batteries to create ArenA, a device that stores energy for them and their community. Because used batteries are insufficient for a single automobile, people have combined all the leftovers to create unique environmental

innovations that benefit the community. Campelli (2018) Ajax has distinguished itself by using its large roof to collect rainwater. Thanks to its impressive rainwater system, for example, the toilets in the stadium do not use any tap water at all. In addition, for example, the grass in the Arena is watered only with rainwater collected by the stadium itself. (The 5 most sustainable sports venues in the world. 2018.) As a private sector player, Ajax is strongly involved with the public sector in developing more responsible measures, including recycling and a sustainable circular economy.

Around the world, for example in America, Atlanta United FC is one example of exemplary environmentally responsible sports clubs. Their current Mercedes-Benz Stadium, which has 71,000 seats and numerous sustainable decisions, is a major contributing factor to that. Stadiums are especially focused on their environmental energy systems; because of their renewable energy and energy efficiency, they consume 29 percent less energy than typical stadiums. One factor is using LED technology in modern video boards and lights. (The 5 most sustainable sports venues in the world 2018.) They are even ten times more durable and conserve energy (Energy, n.d.). It provides a sustainable energy source for lighting the stadium in conjunction with the more than 4,000 solar panels on the roof (The 5 most sustainable sports venues in the world 2018). In order to save electricity, the stadium also uses natural light. Natural light may enter the pitch thanks to the environmentally friendly material covering one side of the wall. (Energy N.d.) In Finland, a similar aspect of environmental responsibility can be seen, for example, in the ice hockey club Pelicans, who have declared themselves the first carbon-neutral ice hockey team. This includes not only the home arena but also, among other things, the environmentally friendly alternatives used in transport and exemplary arena maintenance activities. (Uusitalo 2021.)

3.1.3. Economic Responsibility

The third dimension of responsibility is economic responsibility. economic responsibility can be challenging to define, as it is primarily based on the evolution of economic activities. The economic aspect of CSR is emphasized by Carroll (1979) in the following ways: Since people are expected to be able to profit from the sale of products and services provided by businesses, CSR is the most significant social duty of corporations. According to Carroll (1991), the economic factor must be implemented to preserve competitive advantage and high operational efficiency while optimizing earnings per share as profitably as feasible.

Adding to the previous references, economic responsibility can also mean building a sustainable economy in a company in a transparent way for all its employees (Wheeler and Beatley 2014).

In its simplest form, the primary goal of business as a private sector actor is to grow and generate profit. When a company is doing well financially, it positively impacts other stakeholders, from employees to customers. As a result, employees also spend more money on services that benefit the surrounding community. The financial well-being and viability of firms thus count as the economic responsibility of the firm (Uddin, Hassan, and Tarique 2008.) Such activities are important in their own right, as society would not function if firms were to cease to exist.

Economic responsibility dimension has also been partly criticized. For example, Hilliard (2019) has highlighted in his book that financial responsibility is more of a rhetoric, where all economic activities of companies are put under economic responsibility. He bases his findings on the opinion of Rivas (1999), for example, that the idea of economic responsibility goes back as far as the establishment of business itself. This refers to the fact that for a long time, the purpose of business has been the pursuit of profit and the promotion of activity. In retrospect, such activities have only been incorporated into the economic responsibility dimension.

Moreover, Hilliard (2019) highlights the shortcomings of financial responsibility, which does not take precedence over money in business. This means that sustainability is not the main task of companies, regardless of the sustainability dimension, companies do everything they can to maintain their existence and profitability. This also supports Halal et al. (2001) idea of economic necessity, which is reflected in short-term economic decisions to maximize profit.

When looking at the sports sectors from an economic perspective, they also differ from each other. While the private sector wants to be transparent about how money is spent, the situation is completely different compared to the public sector. In their interviews, Heikkinen et al (2024) point out that the public sector in particular must be very transparent in its use of money, as it is taxpayers' money. The situation is similar for non-profit sports organisations, which are partly dependent on public funding and grants. In the private sector, on the other hand, activities are guided by transparent spending, but there, for example, investments and certain acquisitions may remain less important (Heikkinen et al. 2024.)

Looking at sports from a commercial responsibility perspective, not much is known about it. However, the private sector sports business has been hit hard during COVID-19, which in part has contributed to the negative bottom line of many companies. As indicated in previous chapters, many sports operators are

in the voluntary sector, where association-based activities may be based on non-existent financial measures. However, when looking at private sector sports clubs, many employ many people in their area. Although many sports clubs do not reach very high turnover levels, they may have several dozen employees in their companies, thus bringing employment and tax revenues to the region.

3.2. Case Examples in Finnish Sports

The results are very different when looking at the CSR of sports clubs in Finland. Several sports clubs have emphasized CSR and sustainability only in recent years. When examined through search engine optimization, the emphasis on sustainability in operations is particularly prominent in sports federations and football. For example, FC Lahti has published its own responsibility program, which includes concrete measures that guide the club's activities, for example, in terms of social responsibility and the prevention of exclusion, but also the positive effects of sports on mental health (Responsibility 2023).

Several Finnish sports federations also have their own program of responsibility. For example, the Finnish Olympic Committee emphasizes in its own responsibility program not only good internal governance but also equality, equal opportunities, and, for example, environmental responsibility (Vastuullisuus N.d.) Similarly, for many clubs, responsibility is spoken of in terms of actions rather than as a 'responsibility program' in itself. For example, the ice hockey club HIFK talks about sustainability in terms of concrete measures that the club has achieved through joint partnerships. On its Finnish website, the club says it works with companies to reduce carbon emissions and offers spectators more environmentally friendly options for attending matches. HIFK is also investing in ecological food options. (Responsibility N.d.) It was also clear from the interviews that all sports organisations face strong demands from stakeholders to act responsibly and sustainably. These demands are particularly strong from investors. On the sports side, there is a need for stronger action to ensure respectful behaviour and not even top sports should take precedence (Heikkinen et al 2024.)

When looking at sustainability partnerships in the Finnish sports arena, in many cases, sustainability refers to the environment and reducing the carbon footprint. Companies that can contribute to sustainability through their services have been found in such partnerships. In the case of sports federations, there is hardly any mention of cooperation on CSR. Still, at the club level, for example, FC Lahti and FC Inter have brought in associations to help communicate CSR. As mentioned in the previous chapters, CSR is divided into several dimensions. Regarding dimensions, when looking at the websites, several sports clubs are communicating their CSR activities to emphasize environmental responsibility.

In terms of communication, the UEFA Social Return On Investment (SROI) modelling, for example, has shown that the very practice of sport creates value for society, suggesting that sports clubs also emphasize other dimensions of responsibility than just the environmental dimension. This can be explained, for example, by the fact that the different dimensions of responsibility in the sporting environment are not yet sufficiently exploited.

In summary, CSR is therefore quite difficult to define in terms of a single, specific definition. Based on the previous chapters, CSR is a complex concept that can be divided into several dimensions. Each of these dimensions adds to the awareness of the areas that fall under CSR. The literature also shows that internationally CSR has been recognised and more research has begun to be conducted around it in order to deepen the understanding. In the next section, we will delve specifically into sponsorship, through which we will begin to look at CSR in the context of sport cooperation. This will lead to a deeper understanding of the CSR produced by sports clubs and the activities related to it. At the same time, it will examine how the companies that sponsor sports clubs have, from the perspective of the literature, approached the CSR activities carried out by the sports club.

4 DEVELOPMENT OF SPONSORING

Sponsorship has not been exceptionally much studied in the academic context, so its scientific basis is also somewhat weak. Most researchers who have defined sponsorship in their work date from the 1990s or early 2000s. In recent decades, there has been an increasing amount of research on the definition of sponsorship. However, there is still no unambiguous definition of sponsorship to describe it. Furthermore, sponsorship is not explicitly related to sport, which makes it difficult to define. Sports cooperation has been going on for a long time, but the academic side is lagging somewhat behind. Jin (2017) reviewed studies from 1999-2016 and compiled a compilation of trends and collaborations published in the *International Journal of Sports Marketing*. The *International Journal of Sports Marketing and Sponsorship* published some interesting information on how sponsorship communities in America are much larger than in Europe. This compilation shows that sports marketing and sponsorship research is lacking in many areas, and the research base is relatively narrow in most areas.

According to Walliser (2003), when it comes to defining sponsorship, there is no unambiguous definition agreed among researchers. Nevertheless, definitions of how sponsorship and its measures can be observed as follows:

- 1) A business arrangement between two parties often describes sponsorship. The sponsor gives funds, goods, services, or expertise to a sports team, competition, or individual athlete. Sponsored entities, people, events, or organizations grant rights and associations in exchange, which the sponsor can utilize for commercial objectives (Sleight 1989, 4).
- 2) The definition of sponsorship is a win-win collaboration between the sponsor and the sponsored entity that significantly affects the latter's reputation and is viewed more like an investment. It may involve individuals, teams, events, charities, or groups (Allen 2010, 6).
- 3) A financial investment or comparable pay-in-kind to an organization is known as sponsorship, and in exchange, the sponsor may utilize the money for their own business endeavours (Meenaghan 1983).

4) A sponsoring entity and a different sponsored entity enter into a deliberate exchange relationship with the aim of supporting the sponsored entity's tangible action, event, or debate (Lin & Bruning 2020).

5) Sponsoring is a business that strives to achieve specific objectives. It benefits the sponsor as well as the sponsee (Head 1981).

Sponsorship has also historically been associated with charity in research. Such a definition can mislead the definition of sponsorship. This may be due to a lack of definitions in the field, but most researchers now distinguish charity from sponsorship. This also seems to be happening more in previous studies, and the definition of sponsorship seems to have evolved. Historically, referring to charity in studies about sponsorship has been perceived as outdated, and the level of reliability of research has consequently declined. Nowadays, sponsoring seems to be more clearly a marketing act and, for example, in Finland's tax law, sponsoring is stated to be tax-deductible since it is a marketing action (Laki elinkeinotulon verottamisesta 360/1968 8 § 5).

This is somewhat peculiar as the definition examined by Head (1981) already stresses that sponsorship refers to the pursuit of economic benefit from the sponsoring entity. However, it should be noted that although charity is not defined as sponsorship, sponsorship is often perceived as having a goodwill element in some way (Meenaghan 2001).

4.1. Sponsorships in Finland

Sports sponsorship has also been defined and investigated in Finland. A study conducted in 2007 by Itkonen et al. found that two out of every three Finnish businesses sponsor events, which are viewed as partnerships that are exchanged for formal contracts. Sport is the most often used type of sponsorship compared to other industries like the arts, sciences, or culture, according to Itkonen et al. (2007). Team sports are cultural manifestations of postmodern culture because they align with generalized teamwork activities. Three kinds of sports sponsorship were established in 2007: individual sports, team sports, and events. According to the survey, sports sponsorships are divided into three categories: companies most sought good visibility from partnerships in elite sports. In contrast, support for youth sports was expected to have a positive image impact. (Itkonen et al. 2007)

Additionally, Itkonen et al. (2007) stated that funding for youth sports would come at the price of elite sports. The study also discovered that the most significant potential challenges to sports sponsorship might come from doping and other undesirable activity elements. The idol culture's other bad

characteristics included public misbehaviour, sports market saturation, and the notion that top sports don't improve public health.

In Finland, the amount of money invested in sponsorship is studied yearly. For example, for 2022, Sponsorointi & Tapahtumat Ry have looked at post-Covid-19 growth in the sector. Corporate sponsorship investment grew strongly in 2022. When total of €270 million was invested in sponsorship, up to 20.6 percent from €224 million in 2021. Sports sponsorship grew by 15.2 percent, cultural sponsorship by 82.5 percent, and group others by two percent. The amount of sponsorship rose above the level before the interest rate pandemic. According to the survey, 74 percent of the companies planned to increase or maintain their level of sponsorship investment in 2023, the most cautious expectations since 2014-2015 (Sandström 2022).

However, since the survey was conducted, the global situation has changed alarmingly with the war in Russia, which has affected, among other things, people's purchasing power. The global situation impacts measures, with companies quickly cutting back on spending on marketing or sponsorship, for example.

4.2. Motives in sponsorships

Many businesses view sponsorship as strategically significant, but only a few are examining its efficacy (Puskala 2018). Sponsoring companies view sponsorship as a natural and strategically significant component of marketing communication, according to Puskala (2018), but very few research their sponsorship efforts. When done well, sponsorship is a driving force behind a brand and a powerful component of marketing communication. When examining successful collaborations, Puskala (2018) states that critical success elements include a systematic and analytical approach to target selection and ongoing research and reaction. According to Puskala (2018), sponsorship is no longer only about charity and brand placement; partnerships still need to consider the quantity and quality of visibility.

In addition to brand awareness, responsibility and brand image, it makes sense for companies to work with a sport that reach the ideal customer base for them to increase additional sales. Cornwell and Coote (2005) have studied corporate sponsorship practices. Indeed, when sponsoring, many companies must first take the financial risk of investing in the sponsored item for financial gain. Over time, the potential positive results of the cooperation will only be visible over a more extended period, which also engages the company. Many marketing activities are motivated by a desire for commercial gain, which is the motive for many companies. However, Cronwell and Coote (2005) have contradictory ideas

regarding CSR from the social responsibility perspective. As the study's chapter on CSR shows, excessive pursuit of commercial advantage in CSR activities is unsuitable for business and can have negative effects. Therefore, the motives for CSR cooperation should be clear and not overly commercially activating for the clientele.

One of the motives for the partnership may also be social responsibility, which has already been mentioned several times, and its promotion through the sports club. Without sports in Finland, public health would be in a worse state and the welfare payments to society would be enormous. The importance of sporting activities for public health is significant, which can also guide sponsors' motives to invest in a club that channels money into sports. In Finland, several sports clubs are already emphasizing social responsibility in their activities.

Today, it is already possible to measure the social impact of football using UEFA's SROI modelling. In Finland, the annual social value of football is over EUR 1.96 billion, divided into social, health and economic benefits. Economic benefits mean that football creates jobs in Finland, with the state benefiting from increased employment and tax revenues. The economic benefits of football to society are around €522 million per year. The second part of the SROI modelling is the health benefits. This includes, for example, preventing cardiovascular disease through physical activity. The health benefits for society amount to around EUR 344 million per year. The third and largest of these are the social benefits. The emerging megatrends of mental health problems and social exclusion play a significant role in football. Social responsibility refers to the benefits to society of working against exclusion and preventing mental health problems. The annual social benefit of football to society in Finland is as much as EUR 1,092 million (SROI 2023.) It has always been known that sport has benefits in the areas described above, but finally, it has been possible to prove, even for football, how valuable the work of sports in Finland is. The SROI modelling is the first of its kind, and there is undoubtedly a desire to use it for other sports in the future. Such indicators also create new perspectives for sponsorship cooperation and being involved in socially responsible activities. In the future, the importance of sports and sports club activities will be highlighted, and the motives outlined could catalyse a shift towards more responsible cooperation models.

4.3. CSR in sport

Previous studies have demonstrated that CSR initiatives—like cause-related marketing, philanthropy, and cause sponsorship—can enhance a company's reputation for social responsibility and provide numerous benefits to the organization (see e.g. Pelozo and Shang 2011; Simmons and Becker-Olsen 2006).

For example, it is well known that a company's CSR image influences customer behaviour in several ways, including encouraging charitable donations (Lightenstein et al. 2004) and increasing customer identification with the brand (Pérez, Salmones, and del Bosque 2013). On the other hand, there is also older research about CSR in sports by Brown and Dacin (1997) and Berens et al. (2005), which enhances the opinions of the company's products they offer customers. Positive CSR action in sports can also provide financial benefits for the company, possibly in market value and even in the stock market (Luo and Bhattacharya 2006; 2009). Economic benefits are attractive to raise in the subject, and the data shows that CSR action positively impacts companies.

Sponsorship is known to be a potent tool for "publicizing and highlighting a transparent, consistent, and socially responsible corporate image" (Jahadi and Acikdilli 2009). As such, it has great potential for enhancing CSR image. On the other hand, sponsorships have mostly seen differences comparing sports sponsorships and other sponsoring targets such as culture and charitable (Olson, 2010). Olson's (2010) thoughts are interesting. It says that consumers may see sports sponsorships differently than others because companies might have different motives behind them. That might negatively affect CSR actions in Sports contexts. Pappu and Cornwell (2014) support the thoughts that the suspicion of the real motivation for the sponsorship might be different than the action tries to give. In 1988, Varadarajan and Menon (1988) showed that the benefits of these actions for sponsorships come from the media's presence and publicity. This kind of research data shows the risks of getting the negative impact of CSR sponsorships if the motives behind the action don't fit. Still, much research shows that sponsoring sport itself has been seen as a very responsible way to build a company's brand image (Plewa and Quester 2011).

Sports also has the power to influence the spectator (Walker and Kent 2009). Sports have a specific power and passion that the spectator focuses on and pays attention to (Babiak and Wolfe 2009). For this reason, sports are also an attractive environment for companies to engage with customers. An attractive sporting environment also leads companies to emphasize their social responsibility to improve and enhance their image (Plewa and Quester 2011). According to an IEG (2014) study, 26 percent of corporate marketing decision-makers stressed that the visibility and ability to enhance the image of CSR in a sporting environment is very important in their sponsorship decisions. In fact, many choose to sponsor a specific target to verify CSR by targeting a specific community (Sportbusiness 2009). There has been little academic research on how organizations can build their CSR image by capitalizing on sports sponsorship's strong public participation and mass appeal. Pelozo and Shang (2011) support the fact that sports sponsorship from a CSR perspective has also received little attention. Although it is possible to observe the construction of CSR through sports today, there are few clear empirical studies on its impact. No guidance exists regarding the type of sports property most conducive to a socially responsible image for the

sponsor. In such a context, it is vital to be able to identify the specificities of sport and its more comprehensive benefits in terms of community and engagement. It is, therefore, essential to seek new research to better exploit the social responsibility between sport and sponsorship in the sporting environment.

As highlighted in the previous section, there is little empirical research on how sponsors can benefit from the CSR activities of sports organizations. However, Quester et al. (2013) have found that sponsorship of professional sports clubs does not enhance corporate responsibility unless the sports club seeks to promote social issues through responsible actions. This means that professional sports organizations must have CSR measures in place to reap sponsors' benefits. The other side of sports sponsorship is the grassroots level. As Wicker et al. (2012) point out in their article made in Germany, grassroots sports clubs are closer to their community, and the impact within the community can be powerful. However, grassroots action is limited so the opportunity for them to improve stakeholders' perceptions of their sponsors even further by proactively engaging in the community is limited. It can, therefore, be argued that certain of the above measures can achieve more holistic benefits when working with a professional sports organization than at the grassroots level. These results also support Plewa et al. (2016) research about "Which sports sponsorships most impact sponsor CSR image?". As a function of the property's scope (i.e., supporting a national rather than a grassroots sports property), the results show that altruism can also play a significant role for sponsors even within the context of sports. This is an important point to note since, in contrast to advertising or sales promotion, sponsorship's goodwill perceptions are one of its defining characteristics as a communication medium, and they account for a significant portion of its efficacy (Carrillat & d'Astous 2012).

Understanding the advantages of CSR through sports organizations has been enhanced by the findings of Plewa et al. (2016). Sports organizations can project a positive image of CSR to sponsors, even when the sponsor is not directly involved in a CSR program. This helps close a significant knowledge gap about the factors influencing CSR image. According to Mazodier and Rezaee's (2013) findings, managers responded more favourably to philanthropic sponsorship than other sponsorship forms. Compared to companies that showed little interest in participating in CSR activities, active participation in CSR initiatives was thought to have a more significant effect on the company's CSR image. It is likely to be assumed that a sponsor has financial interests rather than altruistic ones if they support a national sports organization with a strong commercial tone and broad appeal (Meenaghan, 2001).

However, if we look at the potential for companies to firstly exploit and understand the potential of sustainability and responsibility in their operations, they must be able to integrate these into their activities. Heikkinen, Särkivuori & Vehmas (2024) examined in their book Finland the management of responsibility

and sustainability in for-profit, public, and non-profit Finnish sports organizations. Their interviews show that on the conceptual side, sustainability and responsibility are used and understood somewhat differently in the sports field. Their research also examined the sustainability goals and how the goals were implemented in the daily practices of the sports organisation. In the study, several respondents experienced conflicts in integrating the United Nations' Sustainable Development Goals (SDGs) into their activities.

Notwithstanding the drawbacks of national scope, the sponsorship might be perceived as benefiting a deserving organization if the partner cultivates its reputation as a compassionate and dedicated corporate citizen through community actions. To put it briefly, this means that companies of all sizes can engage in high-quality CSR activities. However, for any possible CSR advantages to be perceived as genuine rather than a method of generating profit, cooperation motivations must be explicit and unambiguous. This also leads to critical reflection within sports organizations to achieve the best possible result.

4.4. CSR in sponsorships

Sponsorship with CSR action is a relatively unknown term in the research field. Rayne et al. (2020) argued that a more familiar name for that is Corporate Social Responsibility Partnerships (CSRPs), which have mainly focused on Non-Profit Organisations (NPOs). According to the figures by Rayne et al. (2020), its focus avoids profit-making organizations, which can affect the research results and possible hypotheses.

CSRPs have focused on two essential perspectives. The first perspective examines inter-organizational factors that contribute to partnership success or failure. Scholars have identified several factors influencing CSRPs, including strategic direction, coordination, communication, trust, conflict resolution, and power equality (Selsky & Parker 2005; Tsarenko & Simpson 2017). The second perspective focuses on consumers, who are considered the most critical drivers of CSRPs success and continuation (Sagawa & Segal, 2000). Despite the critical role of consumers, the literature on CSRPs has paid relatively little attention to their perspective.

However, scholars suggest that incorporating consumer perspectives can help firms adopt a more strategic approach to CSRPs, resulting in benefits such as improved consumer attitudes (Mohr & Webb 2005), increased purchase intent (Chang & Cheng 2015), and brand advocacy (Lii & Lee 2012). Accordingly, firms should prioritize consumer involvement when developing CSRPs to ensure long-term success.

There is high agreement among researchers that CSR can be used to target a wider audience and help to succeed with the customers. Based on previous studies, the visibility of a social cause in the public eye plays a crucial role in raising stakeholder awareness through media presence and publicity (Varadarajan & Menon, 1988). In sports, this high visibility is a unique and integral characteristic of the industry, which enjoys significant media attention and elicits strong emotional responses from its audiences and participants (Close et al. 2006; Walker & Kent 2009; Babiak & Wolfe 2009).

Sports have a broad and passionate following worldwide, making them essential to society, culture, and the global and local economy (Jarvie 2013). This broad appeal and far-reaching impact make sports an ideal platform for promoting social causes and generating awareness, support, and momentum for change.

4.5. Summary

Summarising the literature, it can be observed that CSR in the sports sector is relatively under-researched. CSR has been examined from many different perspectives in the business world, but little is known about it in sport. In particular, there is less and less international literature on the CSR impact of private sector sport activities. In Finland, the share of private sector sport actors is small compared to public and voluntary sector activities. It might be one reason why there is very limited literature and studies focusing on the private sport sector in Finland compared to other sectors. In practice, they are limited to research carried out around individual sports clubs or sports operators.

When starting to look at sports clubs in the sport sector from a CSR perspective, there is also limited information available. When the literature on CSR is combined with the literature on sports sponsorship and partnerships in sport, there are few studies in the literature on the subject. CSR found in the literature links CSR to business by increasing potential engagement with the sports club. The literature provided conflicting evidence as to whether CSR activities undertaken by a sports club would have an impact on higher sponsorship levels from companies. In particular, CSR work carried out by clubs was perceived by companies as a positive image exercise, which also raises the image of the company. In addition, the employer image was seen as having a positive impact in attracting new employees and also showing existing employees the values of the company. However, the message from around the world was clear that the CSR work carried out by sports clubs is seen as important and positive. No similar similarities have been studied in Finland. There is also no research data on how measures related to the different dimensions of CSR activities of private

sector sports clubs influence companies' ideas about cooperation with sports clubs.

5 RESEARCH QUESTIONS AND METHODOLOGY

This chapter will introduce the research methodology and the research questions. It will also discuss the analytical methods used in the study and justify the chosen research methodology. At the end of the chapter, the ethics and reliability of the research will be discussed.

In reviewing the literature, there was little evidence of the impact of private sector CSR activities on sports community engagement with businesses. In previous studies, there was no information on how different CSR dimensions would affect the idea of companies to cooperate with a private sector sports club. In addition, there was little information in the literature on the impact that CSR activities undertaken by the sports club had on the perception of the partners. In Finland, a completely similar kind of research has not been carried out before. In the Finnish research field, both sports sponsorship and CSR in sports have been examined, but to the best of our knowledge they have not been studied together.

This study brings completely new information to the constantly evolving field of sports. The aim of the study is to examine the role of CSR activities by private sports clubs on sponsorship. The study also aims to find out how the activities under the different dimensions of CSR are perceived by companies to affect sponsorship, which is the cooperation between a company and a sports club. The main research question is how the CSR activities of private sector sports clubs affect the sponsorship cooperation. In order to be able to answer the main research question, sub-are presented as follows:

- How do interviewees define CSR and its different dimensions?
- Can sports organizations' CSR dimensions affect sponsorships?
- How can CSR and sponsorships be seen in the future?

These research questions can be addressed by using the right research methodology and analysis methods, which are presented below. Especially in

this type of research, where it helps to deepen our understanding of an issue on which there is not already a sufficient amount of research data, qualitative research is the best research method to solve the research problem. According to Hirsijärvi et al. (2007), research methodologies are typically classified as qualitative or quantitative. Different research methods are suitable for different types of research, but the most important thing is that the research method should aim to answer the research problem. (Kananen 2015.)

While quantitative research is frequently narrow and decisive, qualitative research strives to provide a thorough and complete description of the chosen issue. It is also broader and more exploratory (Shuttleworth, 2008). Because there are hardly any studies of this kind available worldwide, especially in Finland, the qualitative research method will be better for the research. This argument supports Metsämuuronen (2011) and Eriksson & Koistinen (2014) that the qualitative research method is appropriate for studies examining the significance of event contexts or structures, especially in situations with little or no prior knowledge about the issue. Studies that look at social connections are also seen to benefit from qualitative research methodologies since they incorporate the participants' perceptions of reality (Adams et al. 2014). These previous definitions of the qualitative research method can be summarized by Tuomivaara (2005), who thought that qualitative research is a methodology that seeks to fully comprehend an object's nature, qualities, and meanings.

5.1. Data collection

In this qualitative study, two groups were selected as subjects, private sector sports clubs and companies that are sponsors of at least one of the sports clubs interviewed. A further criterion for the companies interviewed is that they must have their own CSR displayed on their website. All interviewees were located in the same medium-sized Finnish city, also all interviewee companies are located at least partly in the same region. The total number of interviews was six. Three of the interviewees were representatives of sports clubs operating in the private sector. The other three interviewees come from local businesses that meet the criteria set out in advance. The data was collected using a semi-structured interview method, where the interview questions are divided into themes based on the literature review presented in the previous chapters. An essential part of this type of research is to avoid overly restrictive response options in the question design. It is essential to allow the respondent to answer a question on the subject area in his or her own words. This formulation of questions helps avoid over-direction of the respondent so that the problem under investigation can be addressed in the interview. The semi-structured interview approach is also often used when there is no clear answer to the research problem to be investigated. This also supports the ideas of Eskola and Suoranta (1998) on using the proper

interview method in similar studies. This option also allows for the repetition of questions (Tuomi & Sarajärvi, 2002) and the possibility of asking more specific questions to the interviewee to obtain a more comprehensive answer. This setting also allows the interviewer to modify the order of questions during the interview and to ask interpellations based on the interviewee's answers (Hyvärinen, Suoninen & Vuori N.d.) This is because the discussion and questions can be more free-form around the desired themes than in a fully structured format (Saaranen-Kauppinen & Puusniekka 2006).

In a qualitative research approach, no pre-hypotheses are formulated, and there is no defined predetermined research process; rather, the direction and process of the research are lived throughout the research. This is because the researcher examines and interprets the research, the data, and materials, constantly revisiting them from different perspectives, generating a deeper and richer understanding of the phenomenon. A transparent, pre-established research process also ensures that the material under study can be constantly reflected upon from new and different perspectives throughout the research. It is also good to be aware of the author's pre-established working hypotheses and preconceptions that may guide the work in qualitative research. The researcher is well advised to make these clear and aware of these preconceptions and thus to take them into account at the beginning of the study as part of the presuppositions. In a qualitative research approach, the researcher even wants to be surprised and learn something new about the topic under discussion. (Saaranen-Kauppinen & Puusniekka 2006.)

Approximately 45 to 60 minutes was allocated to each interview. Interviewees contacted by phone and email to find a suitable interview time. At the beginning of the interview, the purpose of the interview and the interview process was discussed. The questionnaire was conducted in Finnish, as each interviewee spoke Finnish as his/her mother tongue. By answering in their mother tongue, the respondents also argued their case and possibly answer the questions more fully. The subject area of the study was also quite specific in terms of vocabulary, so it was good to have the opportunity to explain the question and related topics in the interview, if necessary so that the respondent had sufficient knowledge to understand and answer the question.

The interviews were recorded for analysis. The recording explained during the contact with the interviewee, but the nature of the interview was explained before the interview started. The interviews were conducted in a live meeting in a quiet environment, free from unnecessary other distractions. If a live interview cannot be arranged, it was also possible to use the Microsoft Teams platform, through which the digital interview also recorded. The research questions were derived from a pre-written literature review that supports the research problem. However, in creating the questions, the themes found in the literature review had been taken into account in the different thematic areas on which the

questionnaire had been based. The interviews were transcribed into written form using audio recordings. The font size used for transcription was 12 and the line spacing was 1.5.

Table 1 shows the interviewees and their groups. Table also shows the interview schedule, the time spent on the interviews and the number of pages used for transcription.

Table 1. Interview numbers

Code	Group	Position	Date	Duration	Form	Pages
H1	Sport Club	CEO	2.5.2024	59min 39s	Live meeting	12 pages
H2	Sport Club	CSR Manager	10.5.2024	1h 1min	Teams-meeting	17 pages
H3	Sport Club	CEO	15.5.2024	47min 19s	Live meeting	15 pages
H4	Company	Area Manager	7.5.2024	40min 44s	Live meeting	9 pages
H5	Company	Partnership specialist	10.5.2024	1h 22min	Live meeting	22 pages
H6	Company	CEO	12.6.2024	48min 45s	Teams-meeting	13 pages

5.2. Analysis of the interview data

Once the data was collected, it carefully analysed in order to answer the research question. The collected data transcribed and put into written form. The transcription was first done in the language of the interviews, but when quoting data collected in the interviews, the text was translated into English to match the other writing of the research. The transcription done using basic literalisation, with filler words and repetition. However, different emotional reactions as well as emotional expressions had taken into account in the transcription.

Thematic analysis is a technique for examining qualitative data that entails going over a collection of data and scanning it for patterns in the interpretation of the data to identify themes. Making sense of the data is an active reflexive process where the researcher's own experience plays a central role. In qualitative research, thematic analysis is common. Finding, evaluating, and deciphering patterns in

qualitative data is emphasized. A researcher closely examines the data to identify recurring concepts, subjects, or phrasing. (Villegas N.d.) This also supports Eskola & Suoranta's (1998) idea that the thematic data analysis method is flexible, allowing for a more in-depth exploration of the findings in the data and the creation of insights to address the research problem.

Once the data was collected, a thematic approach used to divide the data into smaller sections in order to find more detailed information within the data (Eskola & Suoranta 1998). A thematic approach makes it easier to break down even a larger data package into parts, making it possible to find answers to even broader research questions, drawing on the themes that have been collected beforehand. There can also be challenges in theming, as theming can limit the scope for interpretation, for example, outside of the themes. (Villegas N.d.) In most cases, the issues that were discussed with the interviewees come up in different forms and to different extents in every interview. Following transcribing, the content might be arranged thematically. While it doesn't always happen, there are instances where the themes match the thematic interview framework that was employed to gather the data. It happens that new themes emerge from the data, and that people's discussions of certain subjects do not always match the researcher's predetermined framework. Consequently, one should approach the text that has been transcribed from people's speech with an open mind. (Saaranen-Kauppinen & Puusniekka 2006.) In the interviews, however, the thematic approach provided a better rhythm. It was made clear to each interviewee which was the next theme to be discussed. In the interviews, the interviewees also seemed to go deeper into the essentials, so that the answers were better kept within the theme. This also facilitated the analysis of the text, allowing the themes to be better delineated to achieve a deeper analysis. The analysis was done question by question. The analysis found similarities as well as differences between respondents, making a systematic analysis by question useful in order to get an overall picture.

When looking at the themed responses, it is also possible to use a word cloud to find words or themes that stand out clearly under each theme. The absolute strength of the word cloud is already its ability to serve as an excellent visualisation tool for textual data (Magnusson, 2014), but the word cloud is not able to identify inflectional forms or word pairs (Kortesuo 2013). Therefore, the word cloud is only used as a tool for the analysis of the survey data, and the analysis does not rely entirely on this tool. In particular, when respondents described the issues discussed within the themes, the word cloud was useful in the survey. The word cloud enabled a better analysis of the material to identify similarities between respondents.

5.3. Reliability and ethics of the research

When conducting research in general, it is crucial to understand the importance of research reliability. For the research results to be reliable and correct, the research steps must be carried out carefully and in accordance with the instructions (Kananen 2015, 96). When interviews have been chosen as the research method in general, it is also a way of obtaining in-depth and detailed statements and arguments on the topic that are relevant to the research. On the other hand, the reliability of a face-to-face interview may be undermined by the fact that the interviewer may try to give socially accepted and overly polished answers (Hirsjärvi et al. 2009.) At the same time, however, anonymously conducted interviews may increase the possibility that interviewees will answer questions more honestly, openly, and truthfully. This, in turn, leads to a more truthful conclusion for the study's conclusions. In this study, anonymity in the survey was good for the reliability of the study. It was important to the interviewees that the company they represented would not be in trouble as a result of the survey and that the survey would not be able to identify the respondent. The study was very successful in these respects. The interviewees were able to answer the questions with confidence that the information they provided would not be misused.

Looking at the ethical side of the research, from a research ethics point of view, the topic itself is already a particular ethical decision, where care must be taken in the treatment of the people involved and the information they provide about the research. The people involved in the research must be aware of their role in the research so that it is carried out in the best possible way. (Hirsjärvi, Remes & Sajavaara 2006, 25-27.) Equality in interviews must be considered, and the researcher must never direct or reveal personal details in anonymous interviews from a research ethics perspective. All data will be carefully handled, and in each interview, those parts that could influence the identification of the person or the disclosure of the interviewee's sports club or company will be removed. This was also the case in the study. A number of respondents were told before the interview that they could feel free to use company names in their answers, as well as other information that would identify the respondent. During the analysis phase of the test, the identifying information in the audio file was removed from the text. To preserve the anonymity of the respondents, the other interviewees didn't know who each person is. Still, the data anonymized from the beginning to the end of the study. To protect the anonymity of the survey, the researcher recorded the interview on a tape recorder in a secure folder, which carefully stored in a password-protected folder. Thus, only the researcher has access to the files to view. In addition, during the transcription phase, the researcher decoded the transcription only in a room where no one else is present to ensure the person's anonymity. When transcribed a text, extra words and any unclear sentence structures formatted in a way that makes it easy to use them in the text.

However, the transcription has not been edited to alter the meaning of the interview, so as not to change the meaning of the sentence and to maintain the reliability of the research. In terms of reproducibility, the whole research project went according to plan. Each stage of the study was carefully carried out, taking into account each stage of the research. This means that the study can be replicated in the future.

The research has also used the tools offered by artificial intelligence to help with work. For example, AI has been used to help improve correct grammar and to help find the right vocabulary for the right field. AI has also provided synonyms for text in the work. The use of AI is limited to the linguistic aspects of the study. It has not been used to produce a finished text by providing a frame of reference, nor has it been asked to search for, for example, the suitable sources or literature on the subject. Therefore, AI has been used judiciously, aiming to improve the reader's reading experience.

6 RESULTS

Looking at the results, the interviews flowed consistently through the plan, which resulted in enough data being collected to analyse the results. With one interviewee, the schedule stretched later than expected, but this did not interfere with the overall picture of the study. Overall, the interviewees were able to answer the majority of the questions and each was familiar with the topic before the interview. During the interview, each respondent was given a refresher on the topics to be interviewed and the ethical aspects of the study.

The interviewees were familiar with the issue of responsibility in relation to sports, which has been raised by all of them in their own companies, particularly in recent years. Some of the interviewees were clearly familiar with the concepts of responsibility and the importance of responsibility in their companies. However, the research situation provided several of them with new insights into how sustainability and related issues can be taken into account in sports cooperation. Especially on the basis of the interviewed companies that sponsored at least one of the interviewed sports clubs, the interview was even seen as an eye-opening entity.

The following paragraphs will discuss in more detail the themes that emerged from the interviews and the similarities and differences within them that were highlighted by the different groups during the interviews. The themes are divided into three sub-themes according to the interview process. For each section, the questions were reviewed in order and repeated, even if the respondent had already answered part of the question alongside some other answer. This was done to ensure that each respondent answered every question that he or she could or wanted to answer.

6.1. Co-operation with different sport sectors

The first theme of the interviews looked at the difference between the different sports sectors. When asked whether there is a difference between cooperation with a sports club if it is a limited company or an association-based sports club, the results were quite unanimous. Clearly, the vast majority have an understanding of cooperation with a limited company and its expectations and possible motivations compared to cooperation with an association-based sports club. Only one sports club (H2) highlighted their strong integration with their own association.

“Well, in principle, it makes no difference here. Internally we have a limited company side which carries out the activities bringing resources to our association side as well. In the end both benefit. I don't see that the sports club itself is then as if it were a limited company or an association based on a limited company sign so in principle it doesn't matter. I have not come across any encounters with, for example, cooperation groups where this would have been a problem.” (H2)

For the other respondents, clear differences were found, depending on the sector with which the sports club is cooperating. Both private sector sports clubs and partners clearly emphasised the aim of private sector sports clubs to generate limited company-like profits, thus also highlighting the objectives and requirements for quality cooperation. In addition, VAT was particularly prominent from the partners' point of view. VAT does not have to be paid if the cooperation is carried out with an association-based sports club. In these situations, this automatically increases the overall cost of the partnership, although this was not a threshold issue for any of the partners interviewed.

“In a limited company based sports club is the difference of course that it is purely a business that it already comes as a limited company law that the main function of a limited company is to generate a profit for shareholders that it is so when its statutory mission. In association-based sports clubs, there is perhaps more emphasis on the cooperation is that there are usually more limited resources so when you pay for the service but it is tried to do so that the cooperation should be done as a barter for apparent visibility or something else then so that the money does not change hands terribly much. Of course, association-based sports clubs can be supported just to enable activities.” (H6)

“Then, from our point of view, it is also relevant in the sense that when the bank is the final VAT payer, we do not get to deduct the taxes. In association-based cooperatives do not have to, for example, these ponsseissa add VAT on top of it, while of course with the company it must

be added. It is a significant (amount of money) then already especially if we are talking about big euros if it is even ten thousand so yes it is now already then quite a lot yes. Semmoinen it is so when that in a way it is VAT to increase the amount of sponsorship all the time, which it does not then do on the association side.” (H5)

As a follow-up to the previous question, it was further explored whether it is more difficult for companies to sponsor a private sector sports club versus an association-based sports club. What stood out as interesting in the results was the unanimous responses from the private sports sector in particular. Clearly, private sector sports clubs see their activities as different from association-based sports clubs in terms of motives and a more commercial angle. Clearly, the activity is perceived as more professional, with a clearer objective of cooperation and a mutually beneficial collaboration. This also means that cooperation with private sector sports clubs is not seen as a challenge when compared to an association-based sports club.

Most of the companies interviewed that cooperate with private sector sports clubs were also of the same opinion. Professionalism and a higher level of professionalism combined with greater resources were even perceived as a lower barrier to cooperation compared to association-based sports clubs. However, according to one partner (H6), the difference when comparing sports clubs was significant. However, in the opinion of the managing director of the company, this is because they also provide services that sports clubs can obtain through them. In this case, sports clubs in the private sports sector are seen as having greater resources and legal requirements, which in part also drive H6 services to the private sector.

“I don't see because the motives are different. Certain things can be achieved by working with associations and certain things can be achieved by working with limited companies, so they're a bit different from working together in general. If you think purely in terms of visibility elements, then of course a limited company's visibility is at a completely different level than, for example, in junior sports or hobby activities. If purely a company's motive is to reach as widely as possible contacts through cooperation, then it is likely to be easier to cooperate with private sector operators when the association-based activities.” (H1)

“I can't think of anything offhand (that it would be more difficult to cooperate with a sports club that is a limited company) Of course, in an association-based one there are fewer people who are not necessarily so focused on partnerships, which means that professionalism suffers. There are some sort of "every place" employees who are not so much competence then about a particular issue --- then also go to the cost so surely when some visibility is perhaps more in a place like this association-based more cheaper.” (H4)

“There are differences in that, but of course the customers we are targeting are business-based operators. Probably then again as an exception to this could be said that Suomen Palloliitto (FAF) can be mentioned as an exception that it is an association based but because it organizes larger events than many private sector sports clubs.” (H6)

6.1.1 Benefits working with private sector sport club

The interviewees were then asked about the positive and negative aspects of working with a private sector sports club. From a positive point of view, the responses received reveal a number of points that were repeated in the differences between the sports sectors already examined. All respondents consider private sector sports clubs to be top-level sports, which highlights the visibility and professionalism that they bring. The role models are the idols of everyone involved in the sport, whose voices are listened to and through whom different messages and collaborations can be better communicated. This is also seen by the sponsors, who feel that the benefits of cooperation are greater and more commercial in relation to association-based cooperation, where many people think it is more like charity and support for the club.

Private sector sports clubs are also more agile in their movements and are able to use their existing resources to adapt their activities more quickly compared to the more rigid association-based activities. However, this argument is, in the view of one sponsoring company, a case-by-case exercise, since in many sports the main clubs operate as associations, but still manage their obligations in a professional manner.

“Well, yes when you think about our species and local actors who operate in this area, so yes in some ways our private sector as an actor, so we are to some extent the entire community of the peak of the species and a kind of showcase to the outside. So we have the biggest media attention and our players are, however, role models then for the large number of juniors who are in this community in the sport is practicing.” (H1)

“I would argue that this form of limited company is even a bit more agile than the association-based form and I base my argument on the fact that our organisation has the knowledge capital to do things in a certain way. The constraint is good to drive the activity and money is needed to sustain the activity.” (H3)

“It brings visibility and it brings recognisability and then we also measure the success by the reference value of the customer relationship.” (H6)

In addition, one sports club (H2) stressed the responsibility work they do, which would be sheer impossibility without the top sport in which their representative team is involved. This refers to the fact that several sectors are needed to sustain sport and can, in the best case, feed off each other to achieve good synergies and opportunities for development in the wider region.

“I think they go hand in hand completely here when you think that without responsibility, top sport has no future and without top sport, responsibility has no impact. This goes together in a very positive way. Both benefit from the other and measuring that benefit in the short term is the hardest thing here.” (H2)

However, there were differences between respondents on the negative aspects of cooperation with the private sector. Overall, the responses were promising from the perspective of sports clubs. On the side of sports clubs, the responses focused on possible negative image aspects, for example in the context of doping offences, which have historically been seen in elite sport. In addition, bigger sports clubs or individual teams are well-known, which means that individual players' follies can also have a negative impact on the image of their partners. In addition, one sports club stressed that as a private sector player you cannot afford to fool around; money drives the whole activity, which can even appear rude and money hungry.

No clear negative aspects of cooperation were found among the sponsoring companies. Overall, the VAT, already highlighted earlier, was highlighted as bringing additional investment into the activity. It was also stressed that, in general, more can be demanded of private sector sports clubs, and that the promised things should be done.

“Of course, there are different risks. There can be different examples, starting with doping offences and ending with individual offences or even crimes committed by the players or those behind them. Of course, there is also a potential damage to the image of the (sponsoring) company.” (H1)

“Of course, the figures determine the boundary conditions. You have to pay the bills and make a profit but you have to be able to recognise that all the time, I think it's like the feeling of what we're selling to the customer at what point.” (H3)

The most difficult issue raised was the amount of sponsorship money put into the private sector in Finland compared to other Nordic countries. In particular, sponsoring companies had no idea how sponsorship works outside Finland's borders. They also had no idea whether the amount of sponsorship money put into the private sector in Finland was lower than in other Nordic countries. Only H6 commented on the slightly different legislation on sponsorship in the Nordic countries. In his opinion, especially in Finland, there is a clear definition of what constitutes bribery and what is classified as sponsorship. The benefits of

cooperation were also highlighted in comparisons with countries such as Sweden and Norway, where, according to H6, more can be gained from cooperation based on sponsoring companies.

“Here we are in a bit of a tense situation in that Finland has a pretty strict legislation on what is giving a bribe and what is taking a bribe and sometimes here so when sports circles exercise in the gray area of whether it is giving a bribe or are we close to the fact that it is giving a bribe or helping so now I would do that we have a pretty strict legislation on it but then on the other hand we still know how to take advantage of this business cooperation to the extent that it is probably in Sweden and Norway.” (H6)

When the question was put to sports clubs, it was not easy to answer. Only one sports club was able to compare its own sport with other Nordic countries. H2 pointed out that Finland is lagging behind in terms of player budgets, infrastructure and sponsorship, especially compared to Sweden. Clearly, the question proved difficult for respondents, even if they had worked in the field for a long time. All the sports clubs interviewed are limited to Finland, which may affect their awareness of the situation compared to other countries.

“In this industry or in this sport, Sweden is also a bit superior in that there is considerably more money to distribute and then it comes mainly from the front through visibility which is so much bigger. In Sweden there is a lot of investment plus the infrastructure is usually in pretty good shape. It is said that the basic marketing money is so much higher on which you can build a lot of things then fiscally. The Swedes are way ahead of us.” (H3)

Towards the end of the first theme, interviewees were asked if they had previous experience of working with people from different sectors. The responses revealed that all interviewees had some experience of working with a range of sectors. In particular, for interviewees working in sports clubs, working with different sectors was a natural and regular activity. When interviewing companies, experience included not only working together but also being active in an association, either as a hobby or as a volunteer.

6.1.2 Opportunities and challenges with private sector sport club

When looking at the opportunities that the private sector of sport in particular can offer in comparison to other sectors of sport, respondents found not only similarities but also differences. In the case of sports clubs, the emphasis on their

own sport as a trendsetter for the club community and as a showcase for top-level sport emerged. In addition, the sports clubs interviewed emphasised the promotional nature of the private sector and the greater benefits it brings to customers. In addition, private sector sports clubs have greater resources to implement broader partnerships with other companies, which also has an impact on professionalism.

When comparing the answers given by the sports clubs, the interviewed companies also found opportunities in working with private sector sports clubs. The role of the sports club as a kind of platform for networking with other partners was highlighted. In addition, cooperation with a private sector sports club is seen as a more effective form of cooperation, for example, in terms of reference value for its own activities compared to cooperation with an association, unless the association's activities are national and thus larger than those of private sector sports clubs. In addition, the partners appreciated the fact that the resources for cooperation are better than in other sports club sectors.

“A lot. So as I said in that way if you think structurally so we are, however, locally the top of the species community and more resources to make these collaborations than the association side of the actors which means that the likely collaborations are likely to be made in terms of content and content this more comprehensive when the association based actors with the cooperation.” (H1)

“Well, at least networking, that's one of the most important things and the visibility of who we are as an actor. Our brand is certainly already recognised and known, at least presumably, but strengthening it is still an important part of the cooperation.” (H4)

At the end of the first theme, the specific challenges of working with private sector sports clubs were further explored. The responses revealed many contradictions both within the sports clubs themselves and from the perspective of the partners. H1 The CEO of the sports club did not see any challenges on their side in the partnerships, but according to the indicators, they have kept their promises and manage the partnerships as promised. However, in the case of the sports club interviewed in H2, for example, the ever-changing business environment was clearly highlighted as a challenge, referring to the company's ability to adapt the content it sells, considering old-fashioned ways of doing things to be a bit boring for partners.

“I see it as a challenge that we have to keep up with it all the time, that in a way this requires a certain kind of transformation, that we have to have the so-called competence of our knowledge capital in a state where we can respond to what the business environment requires. The world around us is changing, and that seems to me to be the biggest problem in the sports business. A certain kind of change management world is that it has always been done this way and certain standardized models remain and they

remain a little too permanently that we live in our own bubble and do not really understand the current world around us is changing.” (H3)

“Well, I don't know, we basically what has been agreed so it is adhered to and it has been implemented and it tells our partner satisfaction indicator that on an annual basis we measure the satisfaction of partners yes we are there perhaps so when viewed from our perspective probably the challenge is precisely the fact that how we could grow our partner network and and and and know now the overall economic situation and otherwise is not so as an easy situation so it is so as our point of view but then if you look at the sponsoring body's point of view so I do not really see it as a challenge.” (H1)

To summarise the first theme, the interviewees were asked if they had anything to add at the end of the first theme. Interesting points raised in the discussion included, from the sponsoring partner's side, why have private sector sports clubs been set up at all? In addition, one sponsoring partner pointed out that many partnerships with private sector sports clubs are built up over many years, but can break down very quickly if, for example, the club is driven into collapse or if something negative is discovered within a very visible sports club that would break the partnership immediately. In addition to these, one of the sports clubs interviewed raised the issue of competition between sports clubs and leisure. Private sector sports clubs must be able to provide people with entertainment so that they want to spend their limited free time with the sports club in question.

“Sport is competing with itself and the reality of what you're competing against and what the sports are competing against is what is the place of sport in people's ecosystem and how they spend their money and where they want to spend it, so it's more about how you can create that value competition then these Finkinos and Netflix and whatever people want to do.” (H3)

“Partnerships are usually built for years but in the worst cases they end in a matter of days.” (H6)

In the context of the first theme, the sports clubs and the sponsors interviewed share similar views on the benefits and opportunities of cooperation with sports clubs in the private sector in particular. However, based on the interviews, it seems that there were differences between the respondents in terms of challenges and possible negative aspects. Next, the results section discusses responsibility and the impact of its different dimensions on cooperation.

6.2. Different dimensions of responsibility

The second theme focused on responsibility and its different dimensions. At the end of the theme, interviewees were also asked about the benefits of responsibility in action. The first theme on responsibility introduced the concept of responsibility and what it means to everyone. The lack of an unambiguous definition had already emerged in the literature, and this was also highlighted in the interviewees' responses. However, each interviewee was able to answer the question. Similarities were found among the respondents, particularly around concrete actions and activities. Responsibility was seen as more than just communication. It is seen by respondents as concrete actions and things that a company does, either with other stakeholders or independently. In addition to these, transparency in all activities and taking care of what has been promised, especially on the side of sponsoring partners, emerged. In addition, one sports club highlighted the responsibility of sport, which is part of its identity. Sport moves people, which has an impact on well-being in many different areas. Therefore, the general activities of sports clubs are perceived as responsible activities, at least according to the interview.

“It (responsibility) is a very broad concept, actually. But in a nutshell, I think responsibility is choices and actions that support sustainable development, environmental protection, social justice and community well-being.” (H2)

“So, it (responsibility) is such a buzzword that responsibility and how it is emphasized there, but perhaps in my own words it means actions and then that not necessarily just talk about "being responsible" but that there are actions and proofs of it.”(H4)

“Well, it actually shows in the little things you do in everyday life. Whether we act responsibly from the outset, that is, whether it is a matter of identity or DNA, but in some way it should all be made concrete so that it is visible in everyday thinking and doing. I think that responsibility means that maybe not just that we have great responsibility programmes, but that it is actually visible in practice, and I think that is the most important thing of all.” (H1)

In defining the concept, interviewees were asked what they considered a responsible company or sports club to be, depending on which group they belonged to. Overall, respondents highlighted the concrete actors mentioned above, and in particular their own environment. For both sports clubs and sponsoring companies, the idea that their own local environment should be taken into account in their activities emerged. Socially responsible action should be taken with the various stakeholders, and not just financial gain should be put first in every situation. Transparency was also emphasised in the responses, so

that other actors are also made aware of the company's activities from within the operating environment.

“A person who takes into account the environment in which he is operating and thinks about profit and profit cannot be made by any means and at any price. You also have to think about the social side and whether it is ethically right.” (H6)

“The first thing is to take care of their own living environment, which I think is the number one thing, and what that means is that all the dimensions are really used to give back to the youth work, elderly work, work with the mentally handicapped, and they are certain kinds of things that happen here. Then of course we start to look at what is the whole role of sport in society. We are cultural actors, we give content for people.” (H3)

“In short, I think that anyone who thinks about their own activities in terms that are also sustainable fifty years from now. In my opinion (in this sport) there are good examples of thinking about the breakthrough of the sports head without forgetting the thing (balance). The community and its importance and when you think pyramid the wrong way it usually falls.” (H3)

When asked why there is so much talk about responsibility today, several respondents mentioned the influence of the media, for example in the debate on climate change. Corporate responsibility has been highlighted as a trend and a competitive advantage in terms of partnerships. According to respondents, if a company does not act responsibly, this can easily affect its operations today. Younger age groups are more aware of the discussion on climate change, which has been increasingly discussed on various media channels over the years. Respondents also stressed the idea that nothing negative is achieved by acting responsibly.

Each respondent has experience of working around responsibility. The question was clearly easy for the respondents, as each interviewee was also selected because of the fact that they do responsible activities. However, the interviewees had slightly different experiences of working around responsibility. Some of the respondents had been able to develop and build their own company's responsibility strategy, while others had only been implementing different aspects of responsibility in their company.

“It is part of this world. There are already a lot more aware people coming from there and I have always seen, for example, from this organisation's perspective that whatever we do under the umbrella of responsibility, it doesn't take away the reason why a partner shouldn't be with us.” (H3)

“Of course when there are environmental issues and also then there is talk of equality issues so people are on some level concerned about what is happening in the world.” (H4)

“It has come from environmental responsibility and then perhaps people have started to think that we have quite a lot of companies that can not do much for the cause (environmental responsibility). I do not know if this is the case, it is my own feeling, because if you think back ten years ago, then people started talking about green issues and I still think so now. Many people immediately think of environmental issues when they think of responsibility. Has the media now focused specifically on it, or is it perhaps because people have not been able to think about other aspects of environmental responsibility so well that perhaps it has been more concrete for people to talk about it for a long time. It's really interesting, because myself, I have come across the same thing, for example about social responsibility, people may be of the mind that it is also part of responsibility.” (H5)

6.2.1 Social responsibility in companies

Next, the interviews focused on the different dimensions of responsibility. The first part of the survey looked at social responsibility and whether the interviewees felt that their company was acting in a socially responsible way. The majority of respondents could describe what social responsibility means to them. Some of the interviewees gave practical examples and others gave a general overview. However, for some respondents, the answers were so strongly oriented towards examples from their own organisation that this kind of understanding of the concept remained open to interpretation for some respondents. However, each respondent had a basic understanding of social responsibility, as indicated by the interviews. People and their well-being emerged as a common theme among respondents. Equality, mental health issues and cooperation with stakeholders were also highlighted. The majority of respondents found it easiest to describe CSR through their own organisation.

“It means in a way that you take care of the community and the members of the community and not just take care of them but create an active community where everyone feels that they have influence on the community. At the moment when we start to find the best of everyone in the community and make the most of them, then we are on the right track. And one important thing in social responsibility with the fact that the community members can also give some kind of value to the time they spend with the community and perhaps here we come to the heart of social action in a certain way.” (H2)

Well (this means) different things for every company. How we treat the people we influence and what we do to them. For us it is of course our customers, partners and in a way also the residents of the city and with this when we do (responsibility) acts so we aim that they feel better and of course our own staff also. (H5)

“Well, pretty much as I talked about the theme of our company, which is "people", I think it is very strongly linked to, among other things, equality and that you can be yourself and things like that. Diversity, equality, these are the things I mean.” (H4)

All respondents felt that they work in an organisation that is a socially responsible company. The responses highlighted the importance of long-term commitment and leading by example, which was particularly emphasised by sports clubs. However, one sports club (H2) identified a challenge in terms of the constant shortage of resources to run its activities. The activities have been brought to a good point through long term work, but growth opportunities are limited and the workload of the current staff is high. Similar responses were not found among the partners interviewed, whose operations are more stable. The importance of sports clubs in terms of social responsibility clearly emerged from the responses. In addition, the responses showed that sports clubs are able to take rapid action around the theme in comparison to ordinary companies.

“Well, sure we do (in a socially responsible way). But you know we have a very small group that does this. A sadly small feature which maybe limits the growth of this activity or we can't grow because then I could start thinking about burnout all over again. Although it's really cool to do these events but every year it seems to get harder.” (H2)

As most of them already highlighted their own CSR activities in previous responses, sports clubs in particular were able to clearly highlight concrete actors under the dimension. The sports clubs' social responsibility activities were specifically aimed at people of all ages, at providing experiences of life and at supporting sports for people with limited resources. There were clear similarities in the responses between sports clubs. The activities were directed towards the clubs' stakeholders or towards associations or other actors in the area.

For sponsoring companies, social responsibility was largely related to their activities within their own organisation. Respondents highlighted activities within their organisation, for example in their core activities, which take into attention both their own staff and their customers. In addition, one respondent (H5) mentioned that they could not do much to promote social responsibility, but that they donated money to organisations which, for example, channelled the money to youth sports. Clearly, at the core of their social responsibility is the support they give to various organisations through donations, with the aim of generating goodwill.

“A lot of responsibility issues are such that we can't do things on our own. Many times, we donate money and someone else does it. That's what we can do. If you now think that we have donation funds that we channel into this, for example, in the autumn of last year we donated seventy thousand euros for the recreational activities of underprivileged children and young people.” (H5)

“Yes, we take into account the wishes and needs of our employees. At the same time, of course, we have a responsibility to our customers to carry out the tasks that have been agreed upon.” (H6)

“We carry out different kinds of responsibility activities from babies to grandchildren, regardless of social class. And we have taken a very strong preventive role in, for example, substance abuse and youth work. Our umbrella also includes our women's sports, we want to bring more diversity to the region.” (H3)

However, H5 adds afterwards that they also provide economic education in schools, which the company defines as social responsibility. In addition, when asked if respondents had anything to add to the social responsibility component, H4 highlighted the importance of social responsibility compared to the other components. Furthermore, it was easy to answer as no company can ignore the importance of CSR enough.

6.2.2 Environmental responsibility in companies

Looking at the interviewees' understanding of the environmental responsibility dimension, many highlighted that it is very much in the media, especially because of climate change. Each of the respondents could explain what environmental responsibility means to them. There was consistency in the answers, both between sports clubs and their sponsors. The biggest themes that emerged from the responses were emissions, recycling and the drive towards carbon neutrality.

“We have managed this kind of eco-compass environmental certification for a few customers and we act as an environmental officer for them and develop these environmental issues at events. So environmental responsibility involves waste management, procurement, logistics and reporting on these types of issues, for example waste volumes. In our opinion, we act in an environmentally responsible way, we usually have the possibility to arrive to work by shared carpool, especially those who come from further away and then we see a little bit that just which materials and supplies are bought and where they are made.” (H6)

“Environmental responsibility in big factories can certainly mean different things to our company, but when you think about it, environmental responsibility is about individual actions and things you can do for the environment.” (H4)

All respondents were keen to emphasise that they were doing their bit for the environment. However, it was stressed that environmental responsibility is slightly company-specific. Large emitting factories need to address the environmental aspects of their operations, while other companies focus on smaller issues such as commuting and recycling. In addition, company premises and events organised by sports clubs also came up in the responses. Several respondents highlighted the exemplary nature of companies' efforts to act responsibly for the environment. Carbon neutrality and the drive to achieve it are on everyone's mind, but each company is moving at its own pace.

“The biggest emissions come from people travelling to our matches and yes, we try to encourage the use of environmentally friendly means of transport and as an organisation we do our best to ensure that there are other alternatives when it comes to private cars. And then again, in a broader sense, the aim is not only to address the leisure activities of young people and reduce the use of private cars, but also to implement these measures in the adult representative team. We also recycle our old equipment, the players travel to training on bicycles a lot and we pay attention to recycling.” (H1)

However, one interviewee, H2, raised the fact that an environmentally responsible company can be described by many as a company that does at least some environmentally responsible activities, ignoring the fact of, for example, the waste that is generated by the action. The interviewee highlights the huge amount of waste generated by their sports club's events, which is far too high in relation to the number of spectators. He underlines that the low number of spectators does not cause any visible harm, but that if the number of spectators increased, the amount of waste generated would be considerable. Events need to tackle waste more rigorously and be able to take steps to reduce it.

“I don't know if anyone ever brings up the fact that our sports club produced just under thirty-two thousand kilos of waste at its main league matches last year, which is a pretty big amount. When you count all the main league matches in the league in terms of attendance, something should be done about it. In my opinion, environmental responsibility in Finland is a bit on the sidelines because we are not a developing country compared to many other European countries and we have such small volumes of people at our events that we may not need to pay so much attention to it.” (H2)

In addition, one response raised the issue of environmental compensation that companies and individuals can provide. The interviewee thinks that this makes

it sound like a greenwash, where compensation can be used to continue operations without worry.

“It really reminds me of greenwashing. In a way, you can buy coal from Russia and then you pay some compensation that "we buy only green" so I think it's kind of a strange idea but on the other hand it is generally acceptable and I guess the money you pay now goes to the right things, at least hopefully.” (H5)

6.2.3 Economic responsibility in companies

The biggest differences between the interviewees in defining the concepts of the different dimensions of corporate responsibility emerged in the case of economic responsibility. Some respondents did not have a clear idea of what economic responsibility meant. This was particularly evident among the sponsors interviewed, where in two of the interviews there was a lack of clarity about the meaning of the concept.

However, through examples, each respondent understood during the interview what economic responsibility meant. Transparency and the pursuit of financial profit were common themes in the responses. The majority of respondents found it even more challenging to answer the question of financial responsibility compared to the other dimensions. The responses from sports clubs in particular highlighted the tight financial situation in the sector, which also poses a challenge in the area of economic responsibility.

The majority of respondents feel that they are acting in a financially responsible way, or at least trying to do so. Responses from sports clubs highlighted the tight economic situation, with some indicating that it is not easy to be financially responsible in the current situation. However, bills and salaries have been paid on time, even if it is challenging to make a profit.

“Yes, we are economically responsible, but our challenge is that we are living 100% on our customers' money. We are a company that is financed by income, and we have had a growth path of this kind in recent years, and when you run a growth company with income financing, it creates challenges. Looking at the income statement, it is a pretty good result.” (H3)

“Well, of course, it is our goal that one day we will be on a financially sustainable footing, but of course we have not been able to achieve what we need because our costs have still been higher than our income.” (H1)

6.2.4 The benefits of responsibility

In the interviews, after all the different dimensions of responsibility, the interviewees were asked what benefits the interviewee's organisation felt it was achieving by operating responsibly. All but one interviewee from a sports club found clear benefits from CSR. CSR in its current form in a sports club does not yet provide sufficient factual information about its benefits, although it has already been very useful, for example in terms of communication. Another difference between sports clubs and other respondents was the underlying idea of sport, i.e. to move people and create experiences of life. Clearly, the emphasis on responsibility, for example through stronger communication, creates value for the role of sport itself in society, according to the interviewees. In addition, one sports club pointed out that there is also the benefit of accountability rules set by the sports federation if the sports club wants to play international matches organised by the federation.

The image of the company and its activities is a major element in the interviewees' responses. Several highlighted how responsible behaviour creates an employer image, provides positive image benefits for the company's brand and also creates value for other stakeholders. By acting responsibly, interviewees see a more natural partnership with a company that also acts responsibly. As a result, cooperation with different stakeholders improves and develops. Community engagement also emerged as a benefit in the interviews. If an organisation acts responsibly, interviewees see this as a good tool to keep people who are important to them involved.

“You should really take responsibility if you want to keep up. The government is also starting to guide responsibility reporting, and it should also lead to concrete actions. And if you are in a company that does not do them, it is much easier to have a partner who does them and with whom you can start doing them with a shared value goal. And then, why companies want to be involved in local sport is that they see it as a big part of social impact. This enables them to show that they belong in the area and, above all, to create an employer image, a brand image, an ability to attract and retain staff and customers for themselves and their companies. Through sport, for example, you can create a huge amount of employee loyalty.” (H3)

“We want to be a reliable and desirable employer and this is reflected in our employees, both our own staff and those we recruit for the partners. Responsibility (brings benefits) that people want to work with us.” (H4)

Interviewees were asked if there was one dimension of responsibility in particular that stood out to them as the area where they saw the greatest benefit to their organisation. Social responsibility clearly emerged as the most useful

dimension of responsibility. Only one interviewee, H6, emphasised financial responsibility as the most important dimension in terms of benefits. H1 did not want to highlight any particular dimension but considered all dimensions of responsibility as important from a benefit perspective. In terms of social responsibility, respondents felt that the most tangible way to achieve responsibility was through their own organisation. Social responsibility was also perceived by respondents as an activity that could be targeted at a specific group or actor, and its concrete impact was the most visible.

“Absolutely social responsibility. It is the main feature of every sports club in my opinion.” (H3)

“It goes a long way towards social responsibility. We also have the "people" theme, so it's certainly highlighted or that it's the most visible part because we do this kind of work where people are at the core.” (H4)

“Yes, for us it is the financial responsibility, it is probably the most important one because we have managed to maintain the credit rating even in the years of the interest rate, although of course everyone's turnover has fallen (due to COVID-19). We have still managed to use the little money that has come in responsibly and to act accordingly.” (H6)

As an additional question, interviewees were asked whether they perceived any disadvantages or burdens of CSR. The majority of the respondents did not see any challenges or burdens in working towards CSR. Many respondents feel that it is now an obvious activity in every company, where responsibility measures are built into the core of the business. Responsible behaviour was seen as a positive thing in general.

However, there were also anomalies in perspective. In particular, H6 highlighted how CSR measures always entail a small additional cost to the business and some increase in workload depending on the CSR action or activity. In addition, H6 pointed out how, especially for small companies, it is still possible to make some adjustments in responsibility measures compared to large companies. In this situation, legislation and image issues were raised, which particularly affect larger organisations if the company neglects responsibility measures.

Furthermore, H5 stressed that long-term responsible work in an organisation can be seen by consumers over the years as an activity that is too commonplace. In this case, it may be more difficult to gain a competitive advantage by differentiating oneself especially in responsibility measures, as a single responsibility action by a competitor may receive more attention than a broad responsibility action if it is sufficiently different from the normal action.

“Even though we do a lot of things, I think we should do something super much more to get to the point where it's somehow our competitive advantage. Because of course we now operate in a genre where our competitors also do the same things. Of course, we are able to differentiate ourselves on the social responsibility side, because if we think about our

competitors, they are not really interested in how these locals are doing here. It's a bit sad in a way because our organization has always done it (responsibility) so it is perhaps kind of self-evident that in their shirts and ice and wherever you see the organization's logo.

Then again, a competitor makes even a single stunt so then people are immediately so that wow they had a big responsibility act." (H5)

"The fact that they will of course bring some costs but as long as it is based on the fact that (for companies of a certain size) responsibility is voluntary and on the basis of which the priorities are considered, I would bet that the impact is in that way more positive than that this would come through regulation." (H6)

At the end of the theme, interviewees were asked whether they see differences in the responsibility work of sports clubs, depending on whether the sports club is an association or a limited company. No clear differences were found in the answers. Only the answers emphasised that a limited company is also responsible for the financial side compared to an association-based sports club. The more transparent management of finances in a limited company was also seen as a partly more reliable partner compared to an association-based sports club.

However, the responses do not show clear differences between the sectors of sports clubs. The responses also highlighted the fact that a corporate sports club is also in very strong synchronicity with association-based sports clubs, such as junior activities, which further brings the activities closer together.

"Otherwise it doesn't make any difference except that if you have an association it doesn't bring financial reliability compared to a limited company. A limited company sounds and seems more reliable as a contractual partner than an association-based one. Of course associations are different, there are a lot of big associations that have a lot more power and value than many." (H6)

"I see perhaps through the limited company form that the financial responsibility comes into play so much that you have to be able to do things better in a limited company." (H3)

At the end of the theme, interviewees were asked if there was anything they would like to add to the responsibility theme. In several cases, the discussion led to a measurement of responsibility and its importance. Many of the interviewees highlighted the ways they measure and produce data on their responsibility, for example through a responsibility report. For some sports clubs, measuring responsibility as a smaller player is still a work in progress, but proper metrics such as the amount of waste at matches, the number of people encountered and data collected on individual responsibility issues will guide sports clubs going forward.

The importance of responsibility reporting also emerged clearly for larger companies. It allows companies to demonstrate the tangible benefits of their responsibility activities, which is also seen as a more transparent activity. In addition, reporting was clearly seen as a useful tool to demonstrate to different stakeholders why responsibility measures are being taken.

However, the results showed that sponsoring companies do not yet require sports clubs to report on responsibility. According to the interviews sports clubs do not yet have sufficient resources to require responsibility reporting, according to the sponsors. When sports clubs do report on their responsibility, it is seen as a positive sign and shows how well they have done it.

“You have to find some indicators, because you have to be able to show how the activity is developing. We've decided that we've got the number of events and how many children we're reaching with that. One of the indicators in the future will probably be how much time we spend on responsibility work.” (H2)

“We report on how much we have supported physical activity for children and young people and other different groups. Of course, there is also something like how much our customers invest in responsible funds or take green loans.

We have not yet required reporting from sports clubs, but we have a contract that says that they have to meet responsibility requirements. It seems that for many sports clubs it would be a big challenge and very difficult to tackle, which is why we do not yet require sports clubs to report on their responsibility.” (H5)

This chapter focused on responsibility and its different dimensions. Based on the responses, the interviewees were able to define the concept of responsibility, but there is no clear definition of it. In the dimensions of responsibility, there were challenges in understanding the concept, especially financial responsibility. However, in principle, respondents felt that their organisation was acting responsibly in the main in each dimension. Many respondents felt that, in principle, they only achieved a lot of benefits, especially on the image side, and the disadvantages or burdens did not emerge, such as the resources to implement responsibility. In the next section, we will look in more detail at whether the responsible behaviour of sports clubs has an impact on partnerships.

6.3. The role of responsibility in sport cooperation

The last theme will address and bring together the issues discussed in the previous two themes, with a particular focus on the link between sport

cooperation and responsibility and its implications. At the beginning of the theme, each interviewee was asked whether the responsibility work carried out by sports clubs had any influence on the partnerships, either in terms of their creation or their engagement. There was a consensus among the interviewees. The responsible work of sports clubs has a very positive impact on the creation of new partnerships and on the continuation of cooperation with existing partners. Each of the sports clubs interviewed highlighted concrete examples of how they have established new partnerships through their work on responsibility and strengthened a number of existing long-term partnerships. In addition, the sports clubs consider that the sponsoring companies see this as a particularly good action, which also creates a more positive brand image for them. The CSR measures have opened up completely new opportunities for cooperation for sports clubs, including at national level.

The partners interviewed also agreed with the sports clubs. They also highlighted the fact that there are many and constant requests for sponsorship cooperation. Companies are more likely to enter into cooperation with sports clubs for which responsible action is systematic and concrete. According to the interviewees, responsible action stands out positively and it is more natural to continue working with sports clubs that do it. It also emerges from the responses that if a sports club did not act responsibly, its bad reputation would be so bad that it could also be turned against the sponsoring company.

“Well, it certainly has an impact, because there are a lot of people who are asking sponsoring. We want to work with partners who respect our values in terms of responsibility.” (H4)

“Really has a very positive impact! I can give you a direct example of that through our partner. One of our partners gets about 4-6 contacts a day regarding sponsorship. That's an awful lot. The reason why he started to work with us is because we have a responsibility programme and we presented all the things we have in it and then they felt that this responsibility is something that is not really presented by sports clubs. That's why they wanted to start working with us.” (H2)

“I think there would be less of them (collaborations) then. Why would anyone want to work with a company with a bad reputation?” (H6)

As a follow-up question, interviewees were asked about specific positive benefits for the sponsoring company in a situation where a sports club acts responsibly. There were similarities in all the answers, particularly in terms of positive brand image and visibility. In addition, sports clubs raised the issue of companies being able to make use of their own sustainability report when working with sports. This also gives companies more content to communicate in their own sustainability activities. The image of the company as an employer also emerged in the previous themes.

“If we look purely at our responsibility programme for this year, there are almost twenty measures that will be made visible and that also include our biggest partners. In this way, it will also benefit companies, i.e. we are talking about visibility and image benefits in connection with responsibility measures.” (H1)

“Well, of course it gives us an impact in what we do. Then when the concrete things we both want to happen actually start to happen, it will be seen as a positive thing.” (H5)

When the interviewees were asked what they saw as the negative side of a sports club acting responsibly, the clear first reaction was that there could be nothing negative about it. However, from the perspective of sports clubs, H1 raised the possibility that if their partner that is part of the sports club's responsibility programme gets a negative image for its activities, this can also have a negative impact on the image of the sports club's responsibility work. In addition, sports clubs were concerned that they did not have enough people within their own resources to care about the quality of the implementation of responsible measures.

When the same question was asked of sponsoring companies, no negative aspects were found in the answers. On the opposite, companies particularly emphasised its positive effects.

“Well, in principle, I don't see any major risks or negatives in it. However, from the club's point of view, there might be a certain negative possibility that we could have a situation where we would have a company as a partner that does not represent responsible values, so that could cause negative harm.” (H1)

The challenge may be that we don't have enough people in the clubs who care about this (responsibility) and who are on top of these things. (H2)

Moving on from the positive and negative effects of responsibility to attractiveness, the answers unanimously showed that the responsibility work done by a sports club increases the interest of companies in the club. Referring to the previous answers, responsibility can be a good way to differentiate oneself from other parties, which means that companies are more likely to cooperate with a sports club that emphasises responsibility than without one.

When asked whether the responsible behaviour of a sports club could increase the amount of sponsorship money invested financially in a partnership, the majority of respondents said definitely, if the whole package was in line with it. Responsible action is of interest and, according to the responses, there is a willingness to invest more money in it than in the usual sponsorship cooperation. Sports clubs say they need partners around responsibility to make it a better. Thus, many respondents believe that both sides benefit more from the partnership and that the partners are more committed to each other, creating a

long-term partnership. As an interesting counter-argument, H5 stressed that it is wrong to make money out of responsibility. Responsibility should be part of everyday work and should not be commercialised. However, H5 understands that sports clubs need financial support for responsibility measures, also highlighting that not all responsibility measures need to be expensive to implement.

“Well, yes, it certainly has a positive influence. It's all about what you get for the money. It is precisely that when there are common goals and then go towards them and that is precisely the partnership.” (H4)

“There is (a positive influence) and I know that we also have partners who are very much with us because of that (responsibility). And also we've been able to convert that into more direct additional euros for ourselves, direct money.” (H3)

“So, this is just that I think there's something strange about it. I can not even say what because responsible action is by no means charity but partly it is, if we make such a special implementation so then it is pretty much charitable yes. If you think about the various actions of sports clubs, then it is pretty much charity. All activities (our organization's responsibility around) what it comes is recorded on our own platform and completely from our own pockets they are paid in our organization that in itself so the idea is different.” (H5)

6.3.1 Role of responsibility in future partnerships

The interviewees were asked how they see the responsibility of sports clubs influencing future partnerships. A common factor in the responses was that responsible behaviour was seen as having only positive effects.

The responses of the sponsoring companies in the interviews revealed that in order to enter into a partnership in the future, a sports club must be able to show responsible behaviour in order for companies to be willing to sponsor a sports club. In addition, different standards will become more prominent in responsibility reporting through legislation in the future. In addition, responsibility is seen as an opportunity to open up new opportunities for cooperation between companies and sports clubs.

Sports clubs also highlighted their role as a future social player. There are many challenges that society will face in the future, where sports clubs can help. This requires role models and consistent action. The sports clubs also hoped that in

the future companies would also understand this and become more involved in the activities of sports clubs.

“It has a positive influence. I hope that at some point the total amount of money that companies have available and want to spend on cooperation with sports clubs will increase and that there will be more money for all actors to develop their activities.” (H1)

“Well definitely a positive influence. As has been said here many times, if you don't have this kind of activity and if you don't have these stories to tell... For example, we talk about the fact that physical inactivity is a problem in Finland and school sports does not inspire anyone. We have reached this year in a few months 3,500 schoolchildren and 3,495 of them have moved fully involved in our events, so yes, these are telling stories about them and just the fact that sports clubs and their role as role models, especially for children and young people, so its importance is immeasurable. We should not be afraid of being a role model because we have a huge influence.” (H2)

“Yes, it's certainly the case that it (responsibility) will be emphasised and there will be some standards for it, either by national or EU. Then you have to think about the priorities and opportunities for how responsibility could be done in the future because there is no intention to raise anyone's costs and all measures do not necessarily cost anything, but mainly to succeed in communicating the actions that are now being done well to their own customers and partners.” (H6)

When the interviewees were asked in more detail which dimension of responsibility they saw as being of particular value in the future, the answer was quite similar for each of them. Social responsibility is seen as the single most important dimension of responsibility in the future, according to the interviews. Many respondents justified their view with the current state of society and with the fact that responsibility actions can most concretely be seen to have an impact on their own actions. There was also a desire not to exclude other dimensions of responsibility and, for example, H6 pointed out that economic responsibility is still the most important from the point of view of society's functioning.

“I believe that social responsibility is (the most important) at the moment when you look at the direction that life in Finland is going. Community plays such a big role and when you look at where children and young people are heading in their lives, definitely social responsibility.” (H2)

“Surely, from a business point of view, it's probably a economic responsibility. It should be a prerequisite that the economy is fine.” (H6)

Finally, the interviewees were asked to summarise what they thought a responsible sports club of the future would look like. There were no clear differences of opinion between sports clubs and sponsoring companies. Clearly,

concrete measures and an active sports club that adds more value than it takes away is what the respondents consider to be the responsible sports club of the future. Concrete measures were highlighted by each of the respondents. Clearly, sports clubs are seen as playing an important role in society in the future, but action must not be confined to the level of communication.

This chapter focused on the impact of a sports club's CSR work from the perspective of sponsorship partnerships. Clearly, the responsible work of sports clubs has a positive impact on partnership building. Responsibility leads to a better commitment of the partner and possibly even to a higher financial investment in the partnership. Social responsibility emerged as the most important dimension in the responses. The responses also showed that concrete CSR actions demonstrate better responsible behaviour, rather than just communication. The next section discusses the conclusions and summarises the study.

7 CONCLUSIONS

The purpose of this chapter is to link the results of the previous chapter to the theoretical framework. In addition, an important part of the chapter is to try to analyse the results presented and thereby try to address the research questions presented in a broader way.

The main focus of the study was on three themes related to the private sport sector, the different aspects of responsibility and the impact of sport club responsibility in partnerships. In order to explore the issue in more detail and to answer the research problem, three different research questions were created to support the research problem. The research questions aim to answer the question and to provide future sports clubs with tools to improve and develop their CSR work. The research questions examined how respondents define CSR and its different dimensions. In addition, the research questions focused on how the CSR dimensions of sports clubs affect sponsorship. The final research question asked how the CSR activities of sports clubs will contribute to sponsorship in the future. The chapter concludes with a discussion of the potential for further research and a review of the success of the study and possible recommendations for further development.

7.1. Defining CSR and its dimensions

When looking at the definition of responsibility, there was no unambiguous definition on the part of the interviewees. According to the interviewees, CSR is seen as a concrete action to address societal challenges. Clearly, all interviewees had a vision of what responsibility means to them. The data from the interviews support the source literature, which suggests that there is no unambiguous definition of responsibility. Responsibility has been on people's minds for

decades in their activities, but the difficulty of defining it has gone so far that even the European Commission (2002) has called for a definition. However, there were many similarities between the responses collected and the source literature. For example, Kotler & Lee (2004) highlighted "a commitment to improving community well-being through discretionary business practices and contributions of corporate resources." Similar references were also found in the respondents' definition of responsibility as doing what one can to contribute to the well-being of the community.

The majority of the people interviewed were also able to define the meanings of the different dimensions of responsibility. In particular, environmental responsibility was clearly the easiest for the interviewees to answer. This supports the findings in the literature, where environmental responsibility has been a major theme in the media for more than 50 years. The biggest factor identified by interviewees was reducing the carbon footprint of companies, which includes reducing emissions and better recycling. For example, Stojanović, Mihajlović & Schulte (2016) highlighted that reducing emissions has been discussed for a long time, making it one of the most important issues in corporate responsibility for the future of the planet. However, for respondents, environmental responsibility was seen as a very local and localised activity. Respondents do not see their own environmentally responsible actions as saving the world, but as setting an example for others. Sports clubs in particular emphasised in their environmental responsibility that they want to be an example to others in the sector, highlighting the small things they do with their own resources, either in their own movement or in their own stadium environment. There is a paucity of source literature on the environmental responsibility work carried out by Finnish sports clubs. However, there were similarities between the respondents' recycling and sustainable energy as well as the activities of Ajax, for example, which were highlighted in the source literature.

On the social responsibility dimension, respondents had slightly different answers. There is also no clear definition of social responsibility in the literature. However, similarities were found between the answers of both the sports clubs and the sponsoring companies interviewed. The main issues that emerged were the well-being of people and stakeholders, and ethical issues. Similarities were also found in the definition of social responsibility in the literature. For example, Compa (2008) highlighted that the definition of social responsibility in the 21st century has made significant progress in terms of labour standards and human rights of workers in different working environments. However, Henriques (2010, 64) highlighted the difficulty of defining social responsibility. According to him, it is also more challenging to measure it. Henriques' argument was particularly supported by the responses from sponsoring partners. However, sports clubs were more likely to see the possibility of measuring social responsibility measures in terms of the number of people reached in activities. However, not all of the sports clubs interviewed measured their own social responsibility work,

but this seems to be something that is in the pipeline in future. This requires further research to find out to what extent and how sports clubs measure their own social responsibility dimension.

Some of the interviewees had difficulties in defining financial responsibility. Similarities were found between the respondents, especially in terms of taking care of the company's finances and operating transparently. Similar definitions were also found in the literature. For example, Wheeler and Beatley (2014) present financial responsibility as the responsible use of money in a company that is transparent to the outside world and to its own employees.

However, based on the interviews, the term financial responsibility was perceived as alien. Interviewees have a role in their organisation where financial considerations need to be taken into account, but not all were able to understand the term or its definition. This suggests that financial responsibility emerged as the most unfamiliar dimension of responsibility from the interviews.

7.1.1 CSR is well known by different parties

Looking at the research question, how do different parties in sponsorships define CSR and its different dimensions, the study shows that both private sector sports clubs and their sponsoring partners are able to define CSR quite well. There were larger differences in the respondents' answers on the different dimensions, especially on the financial responsibility side. However, almost all were able to define each dimension and the answers basically supported the definitions from the literature. The survey shows that private sector sports clubs, as well as their sponsoring partners with their own responsibility programme, knows what responsibility is and what its components are.

None of the respondents missed an answer, and each one was able to formulate an answer for each dimension. However, as mentioned in the previous chapters, there are no unambiguous answers or definitions on the responsibility side, but there were clear similarities between the respondents.

However, more extensive research is needed to generalise the knowledge of private sector sports clubs and their sponsoring companies about responsibility. In addition, one person from each organisation was interviewed, which may also influence the results of the study.

7.2. The role of CSR activities in sponsorship cooperation

As highlighted in the previous chapter, responsibility is seen as an important activity to influence a wide range of stakeholders. Sponsorship has also been identified in the literature as having a number of positive effects. For example, Puskala (2018) highlighted how companies can gain positive visibility through sponsorship. Sponsorship can be part of a company's strategy in both communication and marketing to its own and other stakeholders. Similar indications emerged from the research, although the study focused more on the benefits through private sector sports clubs. According to the interviewees in the study, it is precisely through private sector sports clubs that there is the potential for higher quality visibility and more value for money.

When looking at sponsorship from a responsibility perspective, the positive aspects were clearly more prominent than the negative ones. According to the study, companies see the responsibility work carried out by a sports club as giving them a more positive brand image, visibility and employer image. This supports the content of the literature where, for example, Plewa and Quester (2011) highlight the positive effects of responsibility on corporate image. In addition, the literature highlighted the potential economic benefits of responsibility for the company (Luo and Bhattacharya, 2006; 2009) The positive economic benefits of responsibility were also seen in a study where responsibility work by a private sector sports club was seen as a potential opportunity for higher economic investment. In other words, if a sports club does high quality responsibility work, the study found that the majority of sponsoring companies are willing to invest more. However, the survey also revealed indications as to whether responsibility can actually make money. Similar indications were also found in the literature, where over-commercialisation and the motivation of making money can have negative effects on the parties involved (Olson's, 2010; Pappu & Cornwell, 2014). Based on the research and literature, responsibility should be a benevolent activity that generates positive benefits, which can be ruined by excessive commercialisation. More research is needed to identify the economic benefits and the motives behind responsibility.

According to the study, responsibility work carried out by private sector sports clubs is seen by partners as an activity that is more engaging for their partnerships. For many sponsoring companies, the survey found that responsibility is even a kind of condition for cooperation with a sports club. Similar references can also be found in the literature, where, for example, Spotbusiness (2009) highlighted that many people choose their sponsors on the basis that being responsible will allow them to better influence a particular community.

The study also highlighted the linking of corporate responsibility work with the responsibility work of private sector sports clubs. In the future, responsibility

will be reported and demanded more from companies. Sports clubs are therefore an excellent target for joint responsibility work, either at regional or, for example, national level. In this way, a company can link the cooperation to its own CSR report, adding more content to its own CSR activities.

7.2.1 SWOT analysis of CSR initiatives in sponsorship

The purpose of a SWOT analysis is to determine an organization's or project's strengths, weaknesses, opportunities, and threats. It is a framework for matching the objectives, initiatives, and capabilities of an organization to the setting in which it functions. (SWOT analysis, 2024) This SWOT analysis aims to provide a clear understanding of the role that CSR can play in a sponsorship. It will help private sector sports clubs to gain a clearer understanding of the potential impact of CSR activities in partnerships.

The study suggests that private sector sports clubs should also focus on responsibility in their activities. The benefits and opportunities are much greater than the weaknesses and threats. The SWOT analysis also shows that a private sector sports club is clearly seen as having a more positive impact on its partners compared to the disadvantages it creates. In the next section, the future of sports clubs is further explored from the perspective of responsibility work.

For example, when looking at weaknesses and threats, they are also very much internal developments within a private sector sports club, which the club may be able to influence through its own actions. Many issues are related, for example, to the skills of the staff working on responsibility and the communication of responsibility and action. Therefore, according to the SWOT analysis, clubs can also prepare themselves by training and increasing staff awareness and knowledge of responsibility. This could also potentially highlight the opportunities identified and further strengthen the strengths identified.

The role of responsibility in partnerships is summarised below, based on the SWOT analysis.

Table 2. SWOT analysis of the role of CSR actions in sponsorships

<p>Strengths:</p> <ul style="list-style-type: none"> • Better engagement • Better image for partners • A sports club is a more interesting partner. • Visibility of sponsors • Content for your own CSR activities • Stronger employer image • Promoting responsibility in the region 	<p>Opportunities:</p> <ul style="list-style-type: none"> • Longer-term cooperation agreements • Larger sponsorship investments • Working together for stronger responsibility • More comprehensive responsibility reporting
<p>Weaknesses:</p> <ul style="list-style-type: none"> • Limited resources • Corporate awareness of the responsibility potential of sports clubs • Poor communication by sports clubs 	<p>Threats:</p> <ul style="list-style-type: none"> • The misguided motivations of sports clubs for responsibility work • Abusing responsibility to clean up your image. • Implementation of agreed matters

Once analysed, this is an excellent tool to look at the potential that can be achieved in this area. The next section focuses on how interviewees perceived CSR activities to be part of future partnerships.

7.3. CSR as part of sponsorships in the future

According to Kokkonen (2015), the private sports sector is expected to grow even more in the future. This growth will also enable the development of activities. According to the study, the role of responsibility work by private sector sports clubs in building partnerships is significant. In part, the study suggests that future partnerships will be built around those sports clubs for which responsibility is important because of the strong demand. A similar idea has also been found in sports clubs, where, for example, FC Lahti emphasised in its responsibility programme how clubs will play an important role in the future Finland, both educationally and by providing equal opportunities for everyone to enjoy sport (Responsibility 2023.)

In addition, different ways of measuring responsibility around CSR would be beneficial for partnerships. Of course, there can also be challenges in measuring responsibility. In particular, measuring social responsibility can be challenging (Henrique 2010). However, the study suggests that for private sector sports clubs,

the metrics do not need to be too broad, and that even smaller metrics can provide figures that make it easier to present CSR work.

At the end of the interview, each interviewee was asked to summarise their idea of what a responsible sports club of the future would look like. An active and forward-looking sports club that also wants to be a responsible player in the future emerged most strongly from the responses. Sports clubs should therefore use the resources available to them to try to steer their activities in this direction. In particular, private sector operators, compared to association-based sports clubs, have the potential to have more resources to develop their activities. A similar finding has also been made in the literature. For example, Laine & Vehmas (2017) highlighted that private sector actors can customize their products to be more customer-focused than in other industries, which can lead to better service and increased interest, for example.

7.3.1 Social responsibility as the most important topic

Respondents to the survey also highlighted the responsibility of sports clubs in the future. In particular, social responsibility emerged the most important aspects of the role of sports clubs in the future. Concrete opportunities to promote community well-being were seen as playing a major role in the future. Social responsibility also stood out as the most important dimension of the responsibility of sports clubs in the view of the partners. The survey suggests that a focus on social responsibility in sport clubs would be the most positive aspect of responsibility in the future. Activities built around this can also have the most positive potential for creating partnerships. Similar results have also been found in the literature where Heikkinen et al (2024) found in their study that social responsibility emerges strongly on the responsibility side of sport organisations.

Overall, responsibility is seen as a positive thing in sport by both clubs and sponsoring companies. In my opinion, the responsibility work of sports clubs can still clearly differentiate themselves from other private sector sports clubs, but looking at the results of the survey, there are clear positive effects of responsibility on partnerships, which will certainly guide the clubs' activities in the future. In the future, I believe that a larger number of sports clubs, especially in the private sector, will focus on responsibility, which will also create a competitive environment for responsibility activities. In this way, the most active clubs with the best indicators will do well and will be the most attractive sponsoring partners.

According to the study, those private sector sports clubs that put social responsibility at the heart of their operations will reap the greatest benefits in terms of partnerships. Social responsibility was considered by respondents to be

the most relevant dimension of responsibility in which a private sector sports club would be able to achieve the greatest benefits.

7.4. Future research opportunities and study limitations

For further research, the background of the companies interviewed could be changed. For example, a follow-up study could examine sponsoring companies on the same topic but select companies that do not provide any information on CSR. This change could alter the responses to provide more information on how they view the impact of the responsibility of private sector sports clubs on sponsorship. For example, it would be interesting to find out whether companies understand responsibility and how they would react to the responsibility work done by private sector sports clubs.

It would also be possible to change the sports sector of the sports clubs interviewed. For example, association-based sports clubs are a large group in Finland, and the potential impact of their responsibility work could be compared more closely with either the private sector or partnership building. This would provide more information on a relatively under-researched area. There is little information on sport-related responsibility, so there is room for further research in this area. However, systematic research can bring new knowledge to the field and further develop the sport sector.

In reviewing this study, it was carried out as planned. The interviews proceeded consistently, and all the data collected during the interviews could be used in the study. In addition, anonymity was preserved in the study. However, when looking at the companies interviewed, they were limited to those companies that had information on their website about their responsibility. In addition, the number of interviews for both groups was quite limited, which may have resulted in different weightings of responses than when asking a larger number of interviewees. In the interviews conducted, clear recommendations for improving the responsibility of sports clubs could be found in response to the research questions. The research problems and the research process derived from them were consistently successful and new knowledge was discovered in the field. The study can therefore be considered a success.

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APPENDICES

APPENDIX 1: INTERVIEW STRUCTURE

Teema 1: Urheilun eri sektorit:

1. Eroaako yhteistyö yksityisen sektorin urheiluseuran kanssa versus yhdistyspohjaisen kanssa? Jos niin miten? Jos ei niin miksi arviot että ei? Onko yhteistyön lähtökohdissa eroja?
2. Onko yrityksillä vaikeampaa lähteä sponsoroimaan yksityisen sektorin toimijaa? Jos kyllä niin Miksi? Jos ei niin miksi?
3. Mitä positiivista näet yksityisen sektorin urheiluseuran kanssa tehtävästä yhteistyöstä? Entä negatiivista?
4. Miten näet yksityisen sektorin puolelle laitettun sponsoroinnin Suomessa suhteessa muihin Pohjoismaihin? Onko Suomi tässä asiassa asian suhteen mielestäsi jäljessä? Jos on niin miksi? Jos ei niin miksi?
5. Onko aikaisempaa kokemusta eri sektoreiden toimijoiden kanssa toimimisesta?
6. Mitä mahdollisuuksia näet erityisesti yksityisen sektorin kanssa tehtävästä yhteistyöstä? Entä haasteita?

Haluatko lisätä jotain teemaan liittyen?

Teema 2: Vastuullisuus

7. Mitä sinusta vastuullisuus ylipäättään tarkoittaa?

- a. Millainen on mielestäsi vastuullinen urheiluseura/yritys?

8. Miksi vastuullisuudesta puhutaan? Onko sinulla millaista kokemusta vastuullisuudesta ja sen kanssa toimimisesta?

Eri dimensiot (eli vastuullisuuden osa-alueet):

9. Mitä mielestäsi sosiaalinen vastuu tarkoittaa? Toimiiko organisaationne mielestäni sosiaalisesti vastuullisesti? Jos niin miten? Jos ei niin miksi ei?

a. Minkälaista sosiaalista vastuuta urheiluseurassanne/yrityksessänne toteutetaan/esiintyy?

10. Mitä mielestäsi ympäristövastuullisuus tarkoittaa? Toimiiko organisaationne mielestäni ympäristövastuullisesti? Entä ympäristövastuuta? Jos niin miten? Jos ei niin miksi ei?

11. Mitä mielestäsi taloudellinen vastuullisuus tarkoittaa? Toimiiko organisaationne mielestäsi taloudellisesti vastuullisesti? Jos niin miten? Jos ei niin miksi ei? Entä taloudellisesta näkökulmasta nousevaa vastuullisuutta?

12. Minkälaisia hyötyjä koet urheiluseuran/yrityksen saavuttavan toimimalla vastuullisesti?

- a. Näetkö, että jokin vastuullisuuden eri osa-alueista erityisesti korostuu mietittäessä tätä?
- b. Entä haittoja ja rasitteita?

13. Vaikuttaako urheiluseuran sektori (Oy, Ry.) näkemykseenne toiminnan vastuullisuudesta?

Onko sinulla jotain lisättävää aiheeseen?

Teema 3: Yritysyhteistyö (Sponsorointi) yhdistettynä vastuullisuuteen

14. Vaikuttaako urheiluseurojen tekemä vastuullinen työ mielestäsi jollain asteella/tavalla yhteistyökumppanuuksiin ja niiden luomiseen/sitouttamiseen?

- a. Mitä positiivisia asioita näet yrityksenne kannalta siinä, että urheiluseura (joka on yhteistyökumppaninne) toimii vastuullisesti?
- b. Näetkö edelliseen kysymykseen viitaten jotain negatiivista?
- c. Koetko, että urheiluseuran tekemä vastuullisuus lisää kiinnostusta yrityksien näkökulmasta seuraa kohtaan?
- d. Koetko, että urheiluseuran vastuullinen toiminta voisi olla yhteistyökumppanuuden jatkuvuuden TAI & JA taloudellisesti suuremman yhteistyön motiivi?

15. Kuinka koet urheiluseuran vastuullisen toiminnan vaikuttavan yhteistyökumppanuuksiin tulevaisuudessa?

- a. Näetkö jonkin tietyn vastuullisuuden osa-alueen nousevan isompaan arvoon muihin verrattuna?
- b. Millainen on mielestäsi tulevaisuuden vastuullinen urheiluseura (urheiluseuran/yhteistyökumppanin näkökulmasta?)

Onko sinulla jotain teemaan lisättävää?