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ARTICLE

What Does Entrepreneurship Add to the Understanding of Corporate Social Responsibility Management in Sport?

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Despite the widespread growth of corporate social responsibility (CSR) initiatives in sport, the majority of professional sport teams still manage social engagement in an opportunistic manner. Tactical attempts toward CSR management can provide discrete and short-term benefits, but lack the ability to create lasting social and economic impacts. This study uses an entrepreneurship perspective to study CSR management in sport. More specifically, it builds on the concept of corporate social entrepreneurship (CSE) to study the transition toward more strategic CSR approaches. Through an in-depth study of a single professional soccer case in Belgium, the drivers of CSE and their relation to strategic CSR development and implementation were explored. The findings indicate the importance of having an intrapreneur, an enabling organization, and, to some extent, stakeholder alliances. Challenges, however, arise at the level of organizational culture and aiming for shared value creation.

***Keywords**:* professional sport, soccer, strategy

Professional sport organizations are increasingly expected to behave in a socially responsible manner, and research has acknowledged the role of corporate social responsibility (CSR) in professional sport organizations to positively impact the organization, its stakeholders, and society at large (Fifka & Jäger, 2020; Kihl, Babiak, & Tainsky, 2014; Walzel, Robertson, & Anagnostopoulos, 2018). This has led to an escalation of social activities, projects, charitable foundations, and research over the last two decades. However, such an increase in CSR engagement has not necessarily resulted in positive parallel societal and/or economic impacts (Hills, Walker, & Barry, 2019).

To that end, CSR scholars argue that professional sport organizations should better integrate CSR into the core of their business values and operations and move from traditional (i.e., tactical) approaches toward more strategic CSR endeavors (Pirsch, Gupta, & Grau, 2007; Porter & Kramer, 2011; Schyvinck & Willem, 2019). Similarly, Walzel et al. (2018) suggested that the time has come for professional sport teams to rethink their CSR strategies, processes, and managerial practices, rather than doing more of the same. However, the underlying mechanisms to transition from traditional toward strategic CSR management, and thus to attain lasting economic and societal benefits, remain unclear.

This study takes an entrepreneurship lens to analyze the organizational processes behind CSR policies, practices, and initiatives within sport organizations. With its focus on innovation, transformation, and shared value creation, entrepreneurship theory is a solid foundation to study CSR management and the evolution thereof in professional sport (Ratten, 2019). More specifically, corporate social entrepreneurship (CSE)—that is, a multilevel concept containing elements of individual, corporate, and social entrepreneurship—is applied to explore the process of CSR management within a single professional soccer case in Belgium. Although soccer is the most developed sport industry in Europe in terms of CSR practice and research, it would merit a more innovative and critical research perspective (Anagnostopoulos & Shilbury, 2013; Fifka & Jäger, 2020; Kolyperas, Morrow, & Sparks, 2015). Such perspective is necessary to contribute significantly to the sport management field of study. This research explores the following research question: "How can CSE assist strategic CSR development and implementation in a professional soccer organization?" We assessed five key elements of CSE, namely, the presence of an intrapreneur, an enabling organization, a supportive organizational culture, stakeholder alliances, and shared value creation (see Austin & Reficco, 2009) through in-depth interviews with team stakeholders.

This study contributes to CSR theory and practice in depicting core CSE elements, as well as how they are interrelated and linked to CSR management. The constructed model offers a blueprint for the transition toward more advanced levels of CSR in which both economic and social outcomes can be achieved. By delineating the presence (and absence) of CSE drivers along with the related opportunities and challenges, managers are better equipped to engage in CSR in a strategic manner and, hence, increase the value, legitimacy, and sustainability of their social engagement.

Literature Review

CSR in Sport

While professional sport organizations try to balance sport, economic, and legal requirements, their stakeholders expect them to demonstrate higher ethical standards, accept some accountability for societal welfare, and engage in the local community (Babiak &

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Kihl, 2018). Therefore, professional sport teams are increasingly engaging in CSR initiatives (Babiak & Wolfe, 2009; Inoue, Kent, & Lee, 2011; Kihl et al., 2014; Walzel et al., 2018). Over the past few decades, CSR has evolved toward a multifaceted concept in which a symbiotic relationship exists between organizational and societal expected outcomes (Fifka & Jäger, 2020; Porter & Kramer, 2011; Walzel et al., 2018). McWilliams, Siegel, and Wright (2006, p. 1) defined contemporary CSR as "situations where the organization goes beyond compliance and engages in actions that appear to further some social good, beyond the interests of the organization and what is required by law."

Empirical research on CSR in professional sport has enhanced our understanding on strategy development (Babiak & Wolfe, 2009; Schyvinck & Willem, 2018), implementation (Fifka & Jäger, 2020; Schyvinck & Willem, 2019), communication (Inoue, Mahan, & Kent, 2013), and evaluation and impact (Kihl et al., 2014; Walker, Hills, & Heere, 2017). The unique characteristics of professional sport, such as engagement of mass media, communication power, youth appeal, and the ability to create positive health and social impacts, make teams ideal vehicles to carry out CSR (Smith & Westerbeek, 2007). Additionally, numerous positive benefits and outcomes have been assigned to CSR engagement, including increased revenue, enhanced image and reputation, and strengthened stakeholder relationships (Inoue et al., 2013; Walker & Kent, 2009), as well as societal development (Hills et al., 2019; Inoue & Havard, 2014; Walker et al., 2017). While a lot of progress has been made in CSR scholarship and management, firms, including professional sport organizations, still struggle to manage the often contradictory social and economic goals behind CSR engagement (Malik, 2015).

Toward Strategic CSR in Sport

Much of the CSR in sport literature has taken an instrumental perspective, studying organizational and economic, rather than social goals and outcomes (Hills et al., 2019; Walzel et al., 2018). Similarly, scholars agree that, because of the ambiguity around the social responsibility concept, professional sport organizations tend to prioritize one objective (social or economic) over the other (Hahn, Pinkse, Preuss, & Figge, 2015; Schyvinck & Willem, 2019). Teams often engage in CSR if some financial benefit can be accrued from addressing societal issues, but avoid situations where tensions exist or where social engagement does not (directly) result in financial outcomes. For example, professional sport teams can get tax advantages, league funding, and subsidies for engaging in myopic community initiatives through their charitable foundation (Kolyperas et al., 2015). Defensive and compliant approaches (e.g., answering to pressures and seeking funding) may deliver short-term and discrete benefits for the club and/or the community; however, such programs are often one-offs, underfunded, and detached from the core business, which limits sustainable, scalable, and observable impact (Hills et al., 2019; Walker et al., 2017). Business case approaches to CSR can lead to fan skepticism, a decrease in staff motivation, and even a risk of ethical malpractice, when managers do not feel the need to act socially responsibly outside the realm of the charitable foundation (Walker et al., 2017).

Recently, scholars have argued that the ultimate purpose of CSR management should be to align social with economic aims (i.e., strategic CSR; Rangan, Chase, & Karim, 2015). Pot and Vaas (2008) noted that investing in solving social issues accounts for almost 75% of business success. In other words, organizations can gain tremendous economic value by solving social issues, which in turn, helps them to yield a competitive advantage (Porter & Kramer, 2006). Positively deviant examples in sport can be found in the NBA's Basketball Without Borders initiative, which offers socialization opportunities through basketball in developing countries, as well as in Nike's Designed to Move program, which developed a framework to tackle youth physical inactivity around the world (Walker et al., 2017). This research answers to the call to better understand how sport teams are making efforts to design and implement strategic CSR (Anagnostopoulos, Byers, & Kolyperas, 2017; Hills et al., 2019; Kihl et al., 2014; Rowe, Karg, & Sherry, 2019; Walker et al., 2017).

Corporate Social Entrepreneurship

Stepping away from the social versus economic paradox that many traditional (i.e., tactical) CSR approaches face requires a shift in the corporate mindset. Entrepreneurship can support that shift by focusing on the *how* rather than the *what* of strategic CSR management (Ratten, 2019). Zhang and Zhang (2016) noted that entrepreneurship theory lies at the base of some of the most effective CSR efforts around the world.

Research in the early era of entrepreneurship focused on psychological characteristics of the individual entrepreneur (McClelland, 1961). Schumpeter (1911) stated that innovation and technological change emanate from individual entrepreneurs who deconstruct old ways in favor of new ones (Austin & Reficco, 2009). Later on, individual functionalist discourses in entrepreneurship were challenged by scholars who debated that entrepreneurship was, at least partly, a team and/or organizational endeavor (Gartner, Shaver, Gatewood, & Katz, 1994). As a response to mere individualist views on entrepreneurship, the concept of corporate entrepreneurship emerged. Conceptualizations of entrepreneurship in this stream of research focused on the relationship between corporate entrepreneurial behavior and subsequent financial performance (Covin & Miles, 1999). Significant progress in theory development was made when entrepreneurship was applied for solving social issues (i.e., social entrepreneurship; Peredo & McLean, 2006). Definitions of social entrepreneurship vary and mean different things to different stakeholders involved (Ferreira, Fernandes, Peres-Ortiz, & Alves, 2017). Yet, social entrepreneurship theory has been vital in understanding social development through economically sustainable and viable models (Ferreira et al, 2017).

This study combines the aforementioned concepts and uses CSE (i.e., "the process of extending the organization's domain of competence and corresponding opportunity set through innovative leveraging of resources, both within and outside its direct control, aimed at the simultaneous creation of economic and social value"; Austin, Leonard, Reficco, & Wei-Skillern, 2005, p. 170) to increase the understanding of the process behind strategic CSR management in professional sport. While entrepreneurship theory is increasingly applied to sport (Bjärsholm, 2017, McSweeney, 2020, Ratten & Babiak, 2010), Ratten (2019) expressed the need for the development and recognition of theoretical frameworks specific to the sector. Moreover, most (sport management) research drawing on entrepreneurship is conducted from an individual perspective (Bjärsholm, 2017). A gap remains in analyzing organizational (e.g., team dynamics, cultures) and relational (e.g., stakeholder influences) variables in addition to individual (e.g., psychological determinants) levels of analysis. Compared with other industries, the sport sector specifically benefits from an encompassing perspective, given its close entanglement with society and stakeholders (e.g., business, nonprofit, and government bodies; Ratten, 2019). Accordingly, this study applies a broad CSE perspective to the analysis of CSR management with the goal of expanding knowledge on the change process toward simultaneous social and economic value creation.

The Drivers of CSE

Building on the seminal work of Austin and Reficco (2009), five important drivers of CSE are considered in this study, that is, the presence of an intrapreneur, an enabling organization, a supportive organizational culture, stakeholder alliances, and shared value creation. We have briefly explained each of the elements below.

The intrapreneur. As intrapreneurs, CSR managers should be change agents who carry out entrepreneurial behavior while generating social value (McSweeney, 2020). Austin and Reficco (2009, p. 88) defined intrapreneurs as "individuals within the enterprise who are focused on fostering and bringing about the internal organizational transformation and innovation that moves the organization to a more advanced state of CSR." Intrapreneurs can emerge organically or can be appointed based on their personal values (Hemingway, 2005). They are risk-taking, adaptive, and driven by doing good and avoiding harm. With their profound understanding of—and connection to—the external environment, they can easily identify opportunities to solve social problems. Especially in the sport context, intrapreneurs work directly with communities to drive change (Smith, Rees, & Murray, 2016). Although they can have an immediate social impact, they understand the need to make use of existing business resources, processes, and structures to generate lasting social change (Austin & Reficco, 2009). By including the role of the individual within the organization, this research addresses an area that is largely neglected in the CSR in sport literature (Walzel et al., 2018).

An enabling environment. To move toward strategic CSR, management/leaders must cultivate an entrepreneurial environment for the intrapreneur to operate in. This requires a strong vision of what CSR can mean for an organization and why it is vital to its success. An enabling environment also implies that CSR is integrated in the organization rather than distinct from the business operations, which is still the case in many sport organizations (Anagnostopoulos et al., 2017). The vision must be accompanied by enabling organization structures and processes. "Guidance systems" like performance measurement and reward systems help to assure that operations are aligned with the commitment to economic and social value creation (Austin & Reficco, 2009). They support entrepreneurial activity in a corporate setting, as entrepreneurial talent is actively recruited, empowered, and given clear goals.

A supportive organizational culture. The presence of a strong intrapreneur and an enabling environment are important for a supportive *organizational culture* to develop (Galbreath, 2010). In addition to the enabling structures, processes, and guidelines, an organization should also have the right values and what Austin and Reficco (2009) referred to as "corporate purpose" in place to advance CSR. The organizational culture should ensure that social value creation is seen as an essential part of the organization's mission and that words expressed in that mission are turned into beliefs and translated into action. Rupp, Ganapathi, Aguilera, and Williams (2006) found a positive relationship between an organizational culture embracing social engagement and work motivation, performance, and organizational commitment. In strategic CSR, social engagement is not viewed as a window-dressing tool, but rather as a cornerstone of an organization's identity and culture (Austin & Reficco, 2009). It is value driven, and those values shape the CSR strategy. In sport, this often occurs the other way around, resulting in a lack of coherent, impactful, and sustainable CSR strategies (Kolyperas et al., 2015).

An organizational culture that balances self- and other-related values can help to generate goodwill from internal and external stakeholders (Miragaia, Ferreira, & Ratten, 2017). Culture is thus related to another driver in the CSE process.

Stakeholder alliances. Those alliances can provide complementary competencies and can create new resource constellations that enable innovative solutions to social and economic challenges. While evidence is missing on the direct connection between CSR and the corporate financial performance of professional sport clubs, scholars suggest that economic benefits can be achieved indirectly, through stakeholder alliances (Inoue et al., 2011; Roy, 2011; Walker & Kent, 2009). By collaborating with other organizations—sponsors, local communities, or governmental agencies—intrapreneurs not only gain the necessary resources to realize their financial goals, but they also acquire legitimacy, which can yield lasting support (Bhattacharya, Korschun, & Sen, 2009). Where most studies take a firm perspective to analyze CSR management (Babiak & Kihl, 2018), this study explores stakeholder perceptions to increase understanding of the influence of stakeholder alliances and the "co-generation of value" (see Austin & Reficco, 2009, p. 89) on the strategic management process.

Shared value creation. The central aim of strategic CSR is to align socially oriented activities with business value and purpose (Rangan et al., 2015). Addressing social problems related to an organization's core business offers the "most fertile opportunities" (p. 75) for shared value creation (Porter & Kramer, 2011). However, various institutional, organizational, and individual pressures can introduce an imbalance between economic and social goals. Schyvinck and Willem (2019), for example, found that European professional basketball clubs struggle with balancing self- versus other-oriented logics. Different interpretations of these logics among actors/units can lead to tensions when "respective systems of meaning and normative understanding, built into rituals and practices, provide inconsistent expectations" (Greenwood, Raynard, Kodeih, Micelotta, & Lounsbury 2011, p. 321). Hahn et al. (2015) suggested that organizations should recognize and accept the tensions related to managing the commercial and altruistic logics, rather than trying to solve them, a priori, by prioritizing one logic over the other. While CSR in professional sport becomes more prevalent and sophisticated, conceptual and empirical research on shared value creation is still required (Walzel et al, 2018). Austin and Reficco (2009, p. 89) posited that entrepreneurship can help to find innovative ways to achieve the "double return."

With complex societal issues (e.g., sustainability, social justice, equality) and the increasing pressure for more innovative and sincere CSR attempts, the sport sector is left with some unexplored terrain (Hills et al., 2019). Unraveling how CSE can help to identify, develop, and implement those CSR approaches that create social change alongside organizational benefits provides a significant opportunity and an action imperative. Accordingly, this study considers if and how the drivers of CSE are related to CSR strategy development and implementation in professional sport.

Methodology

Study Design

This study used a qualitative design to explore the CSE process within a specific case. Single case studies are well suited to obtain an in-depth understanding of contemporary issues (e.g., strategic CSR management) in real-life settings, such as professional sport organizations (Yin, 2011). Although the findings of a single case study cannot be generalized empirically, they can deliver new knowledge that can be compared with existing cases and, as such, create a theoretical generalization (Yin, 2011).

A Belgian professional soccer club was purposefully selected to address the research question stated earlier (Creswell, 2013). The Club has a strong record of on-field performance, with league title and cup wins and participation in international (i.e., Champions League and Europa League) competitions. Moreover, the Club won the ECA (European Club Association) Community and CSR award for its Community Clubs program. Within Belgium, the selected case is recognized and rewarded for its strong community engagement with four "Pro League+" trophies in the last 6 years. Although the Belgian context was also selected for reasons of geographical and language convenience, the authors did not have any personal connection to or relationship with the club at stake, nor was it more available or willing to participate than other clubs in the Belgian league. It was the number of awards and recognitions, and the track record of the team that led to the selection of this particular team at the sake of other teams. Given its context, this case meets the criteria of an "exemplar case" (Patton, 2014, p. 273), which may help us develop a richer understanding of CSR management in sport and which may therefore be considered relevant to the broader CSR in sport community.

The Club manages its CSR through a separate charitable foundation. This nonprofit organization (NPO) operates independently from the Club, although two Club executives are board members of the Foundation, and the Club provides about half of the Foundation's budget. The two organizations are both located in the stadium and have close working relations. The Foundation has significantly increased in size, revenue, and number of projects, as well as in building alliances with stakeholders over the past 10 years. The Foundation is a founding partner of the European Football for Development Network (EFDN).

This information-rich case enabled a deeper understanding of the phenomenon of CSE (Patton, 2014). Although this case is positively deviant in terms of structure, awards, and recognitions for CSR projects, one was left to wonder what the organizational processes and strategies behind these projects look like. In other words, this case study was expected to provide us with many (yet not necessarily exemplary) insights on the manifestation of CSE drivers, their interrelatedness, and their impact on the social and economic outcomes of CSR management.

Participants

A total of 22 internal and external stakeholders, directly associated with the team's CSR initiatives, were interviewed about their perceptions on the team's CSE endeavors. CSR research addressing stakeholders' perceptions and expectations is relatively rare to date (Babiak & Kihl, 2018). However, considering the multitude of stakeholders involved in professional sport and their influence on CSR strategy development and implementation, a broad stakeholder view was adopted in this study. Breitbarth and Harris's (2008) framework was used to identify the stakeholders relevant to this organization. As illustrated in Table 1, the sample included the Foundation staff, Club managers, fans, corporate sponsors, league governing bodies, governmental and public partners, NPO's, partner clubs, and the EFDN. Interviewees were purposefully selected based on their involvement with—and knowledge of—the team's CSR initiatives and their willingness to participate (Patton, 2014).

Data Collection

A first meeting took place with the head of the Foundation. This open interview yielded general insights, as well as the formal approval and consent of the Club to start the study. Afterward, we interviewed the other stakeholders between April and August 2019. Semistructured interviews, ranging from 30 to 60 min, were conducted in person, recorded, and transcribed verbatim after the interviewee had given his/her informed consent. The questions posed were based on the drivers of CSE as depicted in the literature review. First, we asked the respondents about their perceptions of the presence, role, and characteristics of the *intrapreneur* (i.e., the Foundation manager) who was taking the lead in CSR management. Second, questions were asked about the structures and processes in place to enable strategic CSR. Third, we questioned organizational values and culture and probed whether CSR was considered essential to the organization's mission and infused into the whole organizational structure and spirit. Fourth, the stakeholder alliances were questioned and assessed regarding to what extent those were perceived as means for achieving what the CSE definition refers to as "extending the organization's domain of competence and corresponding opportunity set through innovative leveraging of resources outside its direct control" (Austin et al., 2006, p. 170). Finally, questions were asked about CSR logics and the aim for shared value creation. We specifically probed for the balancing act between managing social and economic goals. In general, the interviewees were encouraged to discuss the benefits, challenges, and evolution they perceived regarding the team's CSR management. As such, the interviews allowed for an in-depth understanding of the stakeholders' perspectives concerning CSR management and its underpinning CSE process.

In addition to these interviews, we examined the team's corporate website, as well as the 2017–2020 strategic policy plan of the Foundation (a total of 183 pages). The document analysis assisted the selection of interviewees, as well as the drafting of the interview guideline. Furthermore, the researchers were able to directly observe the intrapreneur's behavior, attending international learning platforms (3), seminars (2), and workshops (1) in which the Club presented their CSR strategy and operations. These observations provided an additional and more in-depth understanding of the team's CSR approach, which strengthened the researchers' reflection on and interpretation of the interview data (Patton, 2014).

Table 1 Stakeholder Interviews

Stakeholder type	Number of interviews
Foundation (FD)	3
Club management (MGT)	2
Fans (FAN)	3
Sponsors (SP)	2
City (CITY)	2
Public partners (PP)	2
Nonprofit organizations (NPO)	3
Community clubs (CC)	2
League governing bodies (LGB)	2
European Football for Development Network (EFDN)	1

Data Analysis

The first author executed and analyzed the interviews in Dutch, the mother tongue of both the interviewer and the interviewees. The transcripts were first read and reread by the first author to familiarize with the data, and initial notes were taken (Yin, 2011). The data were then uploaded into the qualitative data analysis software program, NVIVO 12 (QSR International, Burlington, MA), which allowed for better organization of the complex data and facilitated the analysis.

The initial codes were first deductively created from the CSE literature (e.g., the presence of an intrapreneur, an enabling organization, a supportive organizational culture, stakeholder alliances, and shared value creation; see Austin & Reficco, 2009). Multiple subnodes were created to code the data with a sufficient amount of detail. For example, "change agent," "communicator," "coordinator," "contributors," "entrepreneur and manager blended into one role," "going beyond traditional management structures," and "convincing towards stakeholders" were subnodes used to define the presence of an intrapreneur within the organization. Afterward, an inductive content analysis strategy (Patton, 2014) allowed for the development of codes describing and classifying the relationships between the various CSE drivers and their influence on social and economic outcomes. For example, the codes "distance" and "conflicts" arose to describe the relationship between the organizational culture and the CSR logics.

The first author coded all the data, and a sample of the interviews was also coded by two research assistants. Correct interpretation was guaranteed by debating and comparing the data analysis and the coding of the first author and the research assistants. Flexibility was maintained in identifying and discussing emergent patterns and themes that manifested in the data (e.g., fan engagement and external communication), reflecting the researchers' preference for an "emergent intuitive" analytical approach (Marshall & Rossman, 1999, p. 150).

As previously mentioned, CSR is a social phenomenon that is influenced and shaped by all stakeholders involved. Especially in sport, the variety of stakeholders provides different insights on the CSE drivers. The open coding allowed for analyzing these similarities and contrasts, as well as stakeholders' perceptions about each other. The authors moved back and forth between the theory, the interview data, the documents, and the observations to develop and verify theory. The aim of this study was neither to build grounded theory, nor to test existing theory, but instead, to apply a newly constructed framework in the sport context to explore a specific research question. Relevant quotations were translated in English to include in this manuscript. These translations were discussed among the bilingual authors to safeguard quotation accuracy.

Findings

The findings of this case study indicate that simultaneous social and economic betterment is not automatically achieved in CSR management. In exploring the drivers of CSE, the way they manifest, and how they are interrelated, we found that the intrapreneur and the enabling environment were strongly present, and that (therefore) trusting organization–stakeholder alliances were in place to either ensure funding or generate goodwill from the community. However, conflicting organizational cultures and logics between the Foundation and the corporate organization hampered the transition toward a more strategic CSR approach in which simultaneous and sustainable social and economic impact is yielded. In the following section, we depicted how the CSE drivers manifested in the case studied and to what extent they supported (or hampered) strategic CSR development and implementation.

The Intrapreneur

The presence of a strong innovative leader championing CSR was perceived as crucial to the study participants. Both the league representative and the EFDN noted that the personal characteristics and values, as well as the commitment and loyalty of the CSR manager to the organization, were essential. Regarding those personal values, the CSR manager was perceived as "committed," "passionate," and "energized." The stakeholders mentioned, "The Foundation would never be in the position it is, if it wasn't for that person" (PP 1, MGT 1).

In terms of entrepreneurial characteristics, the CSR manager (i.e., the Foundation manager) was perceived to be a change agent. He used the "connecting power of soccer" (FD 1) as a unique asset to grow the Foundation into a viable and innovative organization. The stakeholders described him as a "pioneer" (SP 1), a "rebel" (LGB 1), and a "risk-taker" (PP 1), constantly looking for opportunities to optimize and broaden social engagement. For example, the intrapreneur reached new target groups such as fans through the "Active Fans" program, pioneered in communication by involving the beneficiaries in vlogs, and adapted organization and board structures to increase efficiency.

The Foundation itself was perceived as "best in class" (NPO 2) and "setting standards" (LGB 2). Even at the international level, the manager of the EFDN described the intrapreneur as "an example to other teams" (EFDN). On the one hand, the manager of the Foundation made use of existing structures and the power of the brand whenever possible to expand and amplify the existing methods to reach new target groups. For example, the Foundation developed a charter based on the knowledge and experiences from (youth) soccer and social work and applied this charter to develop a homeless team, a walking football program, and a program for mentally disabled players. On the other hand, the Foundation manager "dared to open up the playing field, and move away from soccer" (PP 1) if there was a need/opportunity. For instance, the Foundation constructed a community house in the deprived area around the stadium to give shelter to people in need.

The intrapreneur was perceived as a manager and entrepreneur at the same time. The combination of those two roles was noticed by one of the partnering NPOs: "To develop a Foundation like that, you have to be entrepreneurial and transformational. But I would describe the Foundation manager more as a manager, because he formulates a strong vision and makes it happen" (NPO 1). The Foundation was the first in Belgium to develop a policy plan with clear objectives and innovative approaches to tackle social issues. This document served as a base to achieve buy-in, make CSR sustainable, and transfer ownership through the entire organization.

The manager of the Foundation was well aware of the sustainability need behind social engagement and therefore coordinated and collaborated with multiple stakeholders. As illustrated by the EFDN, "The Foundation manager involves and engages stakeholders based on their unique set of competences and resources and unites them under the Club's brand and logo" (EFDN). Similarly, the stakeholders called him "a central actor in the network" (MGT 2), "convincing towards others" (LGB 1, SP 1), and "a powerful partner in the social system" (PP 2).

The intrapreneur was considered an effective leader, capable of setting up innovative projects, installing collaborations, and attracting resources. Together with the management of the Club and the city, for example, the Foundation created a Community Clubs program. This was a unique and lucrative collaboration between the aforementioned partners and the Community Clubs in the city. These grassroots clubs get materials and/or funding in return for some sports-related and societal initiatives. As such, dozens of clubs received credits for enrolling in courses on inclusion/diversity, facilitating access, carrying out fair play initiatives, and engaging in referee training sessions, which helped to address the sociocultural challenges in the community. Positive social outcomes, such as a healthier, more active, educated, safer, and compassionate community, were noted by the participants. The Club benefited from this program, as it exposed and linked talented young players to the Club; provided advantages of scale for suppliers of the Club; and built stronger ties to the organization, the sport, and the brand.

In summary, the organization had a strong intrapreneur who was capable of moving the organization to a more strategic state of CSR through entrepreneurship and innovation. As the EFDN explained, "The Foundation has gone through a vast transition, both in number of employees, in number and type of projects, in policy development, and in partnering with the Club and the city" (EFDN).

An Enabling Environment

The legal structure of the Club directs the management to consider social engagement as part of their operations. As one interviewee noted, "Unlike most other teams in the league, we are not a limited company. We are a community Club, which is atypical and therefore, social engagement is important to us" (MGT 1). The management of the Club considered CSR an important pillar within the organization and developed a clear understanding of where CSR could/should contribute:

> The Foundation is no longer a side issue that no one knows of. Instead, it has become an important pillar in the organization. One that is good for our reputation and image, both in Belgium and abroad. Our social engagement generates off the field exposure, for which we get goodwill and indirect commercial benefit. (MGT 2)

That vision enabled the intrapreneur to mark the parameters and set the objectives. Moreover, the vision was accompanied by enabling organization structures and processes. The installation of a separate foundation, as such, with the largest part of its funding coming from the Club, reinforced the positive attitude of the Club toward CSR. Moreover, the name of the Foundation changed about 4 years ago to incorporate the name of the Club. This was a deliberate decision of the management of the Club to better integrate the Foundation into the organization and to increase brand identification. This name change enabled the intrapreneur to leverage the brand more clearly with fans and other stakeholders in the local community. We found that Club management was supportive of the people, structures, and projects in place in the Foundation. In that regard, one of the managers noted, "We enable the Foundation both with staff and financial resources" (MGT 1). The Foundation worked autonomously from the Club, but has access to the stadium, facilities, partners, and relevant organizational resources. This viewpoint was also expressed by a staff member of the Foundation: "We get a huge amount of resources and freedom to work with. I don't think any other Foundation in Belgium gets the amount of resources and opportunities from their Club that we do" (FD 3).

The Club leadership also enabled entrepreneurial behavior. For example, they hired the current Foundation manager based on his entrepreneurial skills and progressive ideas. Furthermore, they put measurement and reward systems in place to evaluate CSR. As such, the economic and social goals were defined in policy documents, agreements with partners were formalized in contracts, and results and achievements of the Foundation were communicated in the Club's annual report. As noted earlier, the Foundation received numerous national and international awards —achievements that were leveraged in game-day communications and activities: "If the Foundation wins an award, then the Foundation manager is invited on the field during half-time to show his trophy to the fans. Sometimes the press covers that. We try to amplify their work a little bit" (MGT 2). The Club's support of the Foundation and willingness to connect social and economic goals was demonstrated by the employment of two persons from the homeless team to work for the Club. A member of the Foundation explained:

> To me, the most beautiful example of the transition the Club has gone through is that two people from the homeless team were hired in the Club. During their time at the homeless team, we worked with them on dealing with conflicts, structure, appointments, rules, and other employment skills. At some point in time, there were two vacancies in the Club, and the CEO suggested the Foundation to fill those jobs. As such, they are now working for the Club for almost two years. (FD 2)

To summarize, the Club executives provided an enabling environment—with the necessary structures, guidance systems, and resources—for the Foundation (and the intrapreneur in particular) to drive the transition toward more a strategic approach to CSR.

Organizational Culture

Our analysis showed that two subcultures existed within the organization that reflected different behavioral norms, values, and ways of thinking toward CSR. The management of the Club and the Foundation had distinct views on CSR, which made them distinct parts of the overall organizational culture. One stakeholder formulated the different orientations as follows: "The management uses the individual to make the team stronger, whereas the Foundation uses the team to make the individual stronger" (PP 1).

The management of the Club adopted a more competitive culture. It was task oriented, and the focus was primarily on sports and economic achievement. A manager of the Club explained that "it is all about winning" (MGT 1). Similarly, a stakeholder from the city mentioned, "There is still too much focus on their on-field activities" (CITY 1). The stakeholders recognized and respected that the management prioritized financial outcomes and efficiency. Many of them noted that the management's pragmatism saved the Club from debt and bankruptcy 20 years ago.

Their economy-driven philosophy resulted in rules-based and compliant CSR approaches. Another manager indicated, "Our legal structure (i.e., cooperative company with limited liability and social aim) involves a social fundament. Imagine if we would not engage in community work. That would be contradictory" (MGT 2). This was confirmed by his colleague who indicated that the triangular construction between the city, the Club, and the Foundation was a *conditio sine qua non*, since the Club received funding for a new stadium in return for engaging in the local community.

Consequently, CSR was managed in a rather pragmatic way: "I do not interfere too much with the Foundation. That is not my job. I mainly go about the vision and strategy for the sports part, together with the chair man" (MGT 1). Because the interference of management with the Foundation and external stakeholders was limited, the stakeholders' interests and needs were not always fulfilled. As one sponsor noted, "I don't think the management is aware of the projects of the Foundation, other than the Community Clubs program. It would be beneficial for us if the two organizations were more acquainted" (SP 2).

The Foundation had a people-oriented approach, with a focus on teamwork and cooperation. This humanistic subculture fostered more harmonious, constructive, and open relationships. A member of the Foundation explained, "We try to create innovation and change through collaborations" (FD 1). Partners mentioned open and trustworthy relationships with the Foundation: "The Foundation truly wants to engage, they want to develop a project for and by the people in the community. They don't just drop a good idea and then leave the implementation to the people" (PP 2).

The values-based perspective of the Foundation resulted in idealist and more proactive approaches. A staff member of the Foundation stated, "We are very hands-on, we just go for it and we strongly believe in the connecting power of soccer" (FD 3). Market-oriented issues were less relevant for them: "For us, the commercial aspect will never be at stake. We just scan where the social needs are and take it from there. At the beginning of a project, we never reflected on the potential interest of it to the Club" (FD 2).

The differences in ideas and values between the Foundation and the Club created an "us versus them" situation in the organization. A member of the Foundation explained, "Until now, we succeeded in staying out of that culture" (FD 1). A league executive also recognized these cultural differences: "The Foundation manager is as much part of the Club as he is independent" (LGB 1). Some Club interviewees perceived the Foundation as somewhat opportunistic and naively dependent. The following comment illustrates this thinking: "People from the Foundation have the automatic reflex that what we do is evident, but in the meantime, they have come to realize where the money comes from" (MGT 1). In sum, rather than having an encompassing and supportive organizational culture between the Club and the Foundation, the findings of this case study indicate that different subcultures yield contradictory views on and approaches to CSR management.

Stakeholder Alliances

The combination of a proactive intrapreneur and an enabling environment facilitated the ability to initiate collaboration. For instance, the partnership with the local government (i.e., the city) was formally defined in the Club's contracts. This cooperation between the Club, the city, and the Foundation entailed a large focus of the CSR work in the local community. A league representative stated, "It is the first Foundation in Belgium that has made the evolution of a club community approach towards an embedded community approach" (LGB 1). Conversely, this "forced marriage" made the local government a very powerful stakeholder who could influence the Club and Foundation into directions that were not necessarily aligned with the Club strategy. The Club's management illustrated the influence of the city as follows: "The Foundation mainly focusses on projects in the local community. Too much, I think. We have the 'Dance Academy,' little soccer tournaments, and other small initiatives towards people from the local community that are very good, but we lack a larger scope" (MGT 2). The influence and power of the city was also sensed by a Foundation staff member: "Nearly half of our funding comes from the city, so it is important to know their agenda and the procedures so that we can adapt or lobby" (FD 3). The city representative acknowledged their influence: "The CSR work still needs to be founded in the Club, I think the city should diminish its stake a little bit" (CT 1).

Through their partnership with the city, the Foundation developed relationships and collaborations with other partners, such as schools, youth organizations, and other NPOs. Those partnerships delivered the necessary competences, resources, and knowledge for the Foundation to be able to create social and organizational change and impact; however, many of them existed solely to generate funding. Only rarely did a partnership deliver the combination of societal and economic benefits. The EFDN recognized this challenge:

> I wonder how the Club "markets" its CSR engagement. It is a step that is often forgotten. You see the (Club) chairman communicating about the projects at New Year's receptions, but making it a real part of the overall strategy and using CSR towards partners and sponsors is often forgotten. (EFDN)

The Community Clubs program was an exception, as both economic and social impacts were the goals in this project. Even then, the stakeholders struggled with the dual-outcome approach. A participant from a Community Club explained: "There is a strong commercial component linked to the program. I find that not so nice. Especially, because they don't communicate transparently about that part" (CC 1).

Moreover, some important stakeholders, like fans, sponsors, players, and coaches, seemed to be missing or disengaged because "the CSR engagement has two faces" (PP 1). The Club recognized that companies are increasingly receptive to societal sponsorship, yet management remained skeptical about involving sponsors in CSR initiatives. The management illustrated this as follows: "Conflicts could arise if the Foundation targets sponsors that are in competition with existing Club sponsors" (MGT 2). The Club sponsors expressed interest in deeper engagement and partnership on CSR efforts. One sponsor recognized potential synergies, saying, "I think we could be of more value for both the Club and the Foundation if they were to better cooperate" (SP 2).

Similarly, the fans were only peripherally involved in the CSR work of the Club. They expressed the need to be better informed and engaged. The fans we interviewed indicated low awareness of the Foundation and its work. One fan illustrated, "When I collected money this one time for a project, I had to explain to all the Club's supporters what the Foundation was and what they did" (FAN 1). The fans expressed all kinds of ideas to better communicate and brand the Club's CSR efforts; however, they recognized the different subcultures: "It is not in the DNA of a soccer club to do that, their first concern is to win and to survive" (FAN 3). The management confirmed this tension between the economic (sport business) and social goals: "If we post something related to CSR on the website or social media, only 2–3% of the followers reads it, whereas a message about a player transfer is read by 60–70% of the fans" (MGT 2).

The lack of integration between the two organizations and the lack of a single organizational culture raised questions with stakeholders about the organization's purpose and the scope of its social responsibility. A member of the Foundation explained, "We are often in a difficult position. Some stakeholders consider us as trustworthy. Schools and other public partners, for example, know that we are sincere, but others believe we have hidden agendas and commercial goals" (FD 2). Although certain stakeholder alliances were in place due to the presence of an intrapreneur and an enabling environment (e.g., with the city), it was noted by several respondents that other viable alliances (e.g., with sponsors and fans) could be developed if the tensions resulting from the conflicting subcultures between the Club and the Foundation were successfully dealt with.

Shared Value Creation

Like the existence of different subcultures, different logics regarding CSR engagement were present in the organization. Club management adopted a more commercial logic, whereas the Foundation took an altruistic approach toward CSR engagement. Our respondents perceived that Club management considered the economic and sport dimension as distinct from the CSR focus. They noted that the idea of shared value generation through CSR was not fully supported by the Club leaders. One of the managers stated that "it is all about winning, and if you are successful, then you can build your CSR work in parallel" (MGT 1). On the other hand, the Foundation advocated for greater shared value and indicated opportunities to make money in a sustainable manner: "We should step away from the reasoning that we should get funding wherever possible because the Club does not have a rich owner" (FD 2).

The management appeared willing to support the Foundation—at least relative to perceived industry expectations. A manager mentioned, "We put a lot of money into the Foundation, we cannot invest more. What we do is more than sufficient" (MGT 1). However, the aims of the Foundation require deeper and sustained commitment. A Foundation member stated, "I tried to explain to the Club that we have the potential to play a leading role in CSR, be the pioneers in the field" (FD 1).

The differences in logics were also reflected in the choices for CSR programs and initiatives. The Foundation identified the benefit in a broad scope of projects that serve many people from the local community, whereas the Club management ideas were more focused, soccer related, and designed to yield media attention. The following quotation illustrates the inconsistent expectations regarding the CSR program selection: "Management asked me to make choices, to return to the core business (i.e., soccer). Yet, the Foundations' assignment has always been broad" (FD 1). The Club management desired concrete and tangible returns on their CSR efforts, which often conflicted with the views of other partners. For example, an NPO argued that social responsibility should go beyond tangible returns: "That is how it works in the business world. You have to be able to quantify things, and we cannot always do that, but that doesn't make our work less valuable" (PP 1).

The Foundation was recognized for its long-term vision and approach toward CSR management. A respondent from a Community Club explained, "They actively work with what is already in place. They want it to be effective and sustainable, like a two or three year program. They would only consider next steps if everything is structurally in place" (CC 1). The management, on the contrary, was perceived to be more short term and results oriented: "There is pressure (from the Club). Every year there is an evaluation of the Community Clubs program based on a measuring system" (CC 2). These views illustrate that aligning logics and creating shared value do not occur easily or without intentional effort. The misalignments in logics resulted in inconsistent expectations and a skew toward either social or economic focus. Moreover, the tension that existed around conflicting logics resulted in further polarizing each organization's subcultures. This hindered the innovation and transformation needed to reach more strategic levels of CSR.

Discussion

The findings of this study indicate that this organization was directed toward a strategic approach to CSR. Nevertheless, organizational and structural factors impeded a full implementation of CSE. The strong presence of an intrapreneur and an enabling environment facilitated stakeholder alliances that delivered either economic or societal benefits (Schyvinck & Willem, 2018). This way, discrete social or economic benefits were achieved; however, the link between both remained underleveraged (see Figure 1). In other words, focus was oriented to one element of sustainability, at the expense of the other.

Contrarily, strategic CSR is the result of a process in which all drivers of CSE are present and interrelated (see Figure 2). In strategic CSR, professional management and entrepreneurial creativity are blended and embedded into a strong and united organizational culture. We suggest that the difference with traditional CSR lies in the rooting of social responsibility into the organizational culture, as well as in the aim of generating shared value. Treating economic and social goals as equally important and interrelated (even if oppositional), while understanding, acknowledging, and accepting the tensions in doing so, can enable the development of creative and sustainable CSR approaches (Soderstrom & Heinze, 2021). Focusing on culture and shared value creation, elements that are linked will accelerate an organization's social and economic impacts both directly and indirectly through improved stakeholder relationships (Kok, de Bakker, & Groenewegen, 2017).

When applying the constructed CSE model to the findings of our case study, we observe that this organization has not yet entirely evolved toward a strategic stage, as illustrated in Figure 2. As depicted in the findings section, the Club has a strong intrapreneur and an enabling organizational environment, which results in direct social impact and indirect economic impact through stakeholder alliances. The intrapreneur, for example, was strongly driven by a sense of duty to do good for society. This resulted in social projects, such as the community house, that created impact for the local community. Because the intrapreneur developed such innovative projects that were enabled by the management of the Club, stakeholder alliances developed that, for example, brought in new financial resources (e.g., sponsoring). As such, economic benefits were indirectly created through stakeholder alliances. Hence, a social benefit was realized through the community house, and an economic benefit was realized through increased sponsorship. However, there was no direct link between the community house project and increased financial resources. These findings contradict the model of Aguilera, Rupp, Williams, and Ganapathi (2007), which predicts that most impact can be generated when "moral" employees work within "instrumental" environments. Our findings suggest that additional drivers (i.e., aligned organizational culture and logics) need to be taken into consideration in order to achieve simultaneous social and economic outcomes. Because the CSE drivers of organizational culture and aiming for shared value were not sufficiently developed, links with the other components of

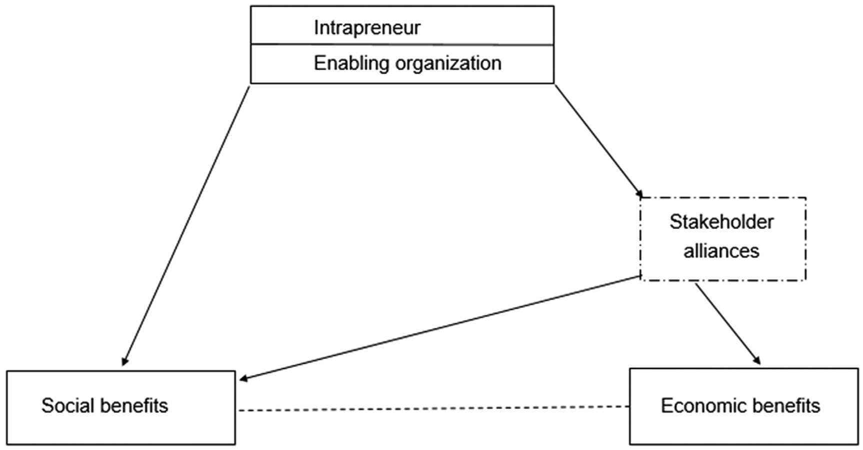

Figure 1 — The manifestation of the corporate social entrepreneurship drivers in the case studied.

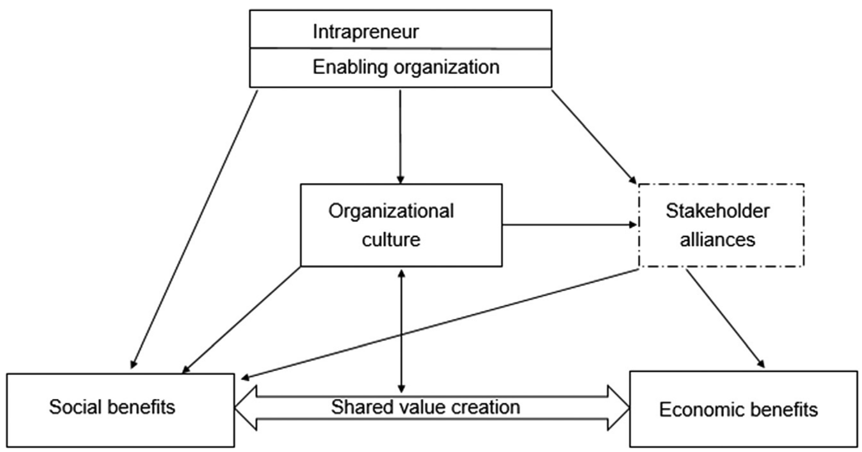

Figure 2 — The manifestation of the corporate social entrepreneurship drivers in strategic corporate social responsibility.

the model, such as stakeholder alliances, and more importantly, the social and economic outcomes, were underleveraged (see Figure 3).

The CSR scholars argue that, ideally, the organizational culture is supportive of social responsibility (Maon, Lindgreen, & Swaen, 2010) and that commercial and altruistic logics are equally valued (Aguilera et al., 2007). Yet, professional sport teams are rarely (if ever) culturally homogeneous, and the CSR logics are mostly mutually exclusive (Schyvinck & Willem, 2019). Not surprisingly, in studying CSR development within a professional soccer team, we encountered both the presence of different subcultures and different logics.

Given that most professional sport clubs delegate their social engagement to (separate) foundations or departments, it is unsurprising that different cultures arise within divisions of the club (Kolyperas, Anagnostopoulos, Chadwick, & Sparks, 2016). Our findings support the idea that subcultural differences may lead to different understandings of CSR. The Foundation supported values-based and idealist approaches, whereas the Club adopted more rules-based and pragmatic approaches. This paradox resulted in refrained organizational responses, which interviewees referred to as "a plateau-effect" or "an impasse." Ultimately, the lack of a united organizational culture (directly) restrained social impact (see Figure 3), as fewer projects were implemented and/or in a less effective manner.

Subcultural differences also indirectly hampered social and economic outcomes through weakened or absent stakeholder alliances (see Figure 3). Previous research has noted that long-term sustainability of an organization depends on the sustainability of its stakeholder relationships (Babiak & Kihl, 2018). Stakeholders in our study noticed "a shadow hanging over the collaboration" and noted that there should be "a better connection moving forward." They were skeptical toward the credibility of the CSR initiatives based on the gap between the two units. The findings also indicated that, because of this misalignment, important stakeholders such as sponsors and fans were insufficiently involved (see also Constandt, Parent, & Willem, 2020), resulting in missed opportunities in terms of attaining financial resources, knowledge, ideas, legitimacy, and ultimately, in achieving organizational and societal impact.

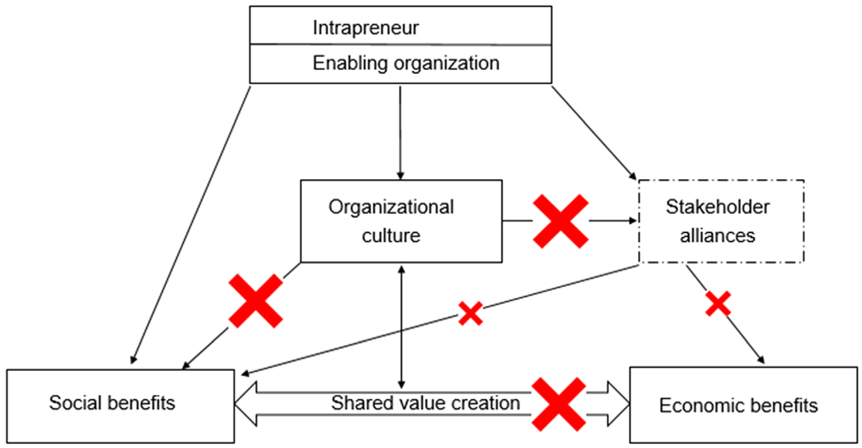

Figure 3 — The barriers in the process toward strategic corporate social responsibility in the case studied.

In addition to different values and purposes, members of the Club and the Foundation were also guided by different logics, derived from their positions in their respective markets and their different organizational and personal backgrounds. In line with the work of Kolyperas et al. (2016), we found that the respective systems of meaning and understanding the why and how of CSR led to inconsistent expectations and perceptions of the logics regarding CSR management. In terms of the altruistic logic, the Club believed they exceeded industry standards and expectations (e.g., the statutes, the financial and logistical support). This was reinforced by the recognitions and awards they received for their CSR efforts. The foundation executives recognized opportunities, not only in the scope of the projects and relationships, but also in a more sustainable way of working and making money. In terms of the commercial logic, the Foundation viewed CSR as an asset to building long-term value creation, whereas the Club management considered CSR as more of an additional task they needed to manage on top of their sport and commercial business. Yet, both logics are not necessarily incompatible as such (Porter & Kramer, 2006). Positive deviant cases that succeed in making the logics compatible and, hence, create shared value can be found in the literature (Heinze, Soderstrom, & Zdroik, 2014; Schyvinck & Willem, 2018).

As illustrated in Figures 2 and 3, we propose that culture and logics are interrelated (Kok et al., 2017). Indeed, the findings of this study indicated that differences in subcultures amplified the differences in logic interpretation and vice versa. All stakeholders, including the Foundation and Club leadership, believed that soccer was a specific context when it comes to CSR engagement. There was a general understanding and acceptance that the Club's management needed to prioritize sport performance and economics and that it was the Foundation's responsibility to take care of CSR. As such, the differences in logics reinforced the already existing differences in subcultures amplifying the polarization. Concomitantly, the differences in values and purposes toward CSR resulted in labeling the two units into "optimists" and "realists." We argue that those labels enhance the differences in logic interpretation and discourage the possibilities for the joint enactment of logics.

The different subcultures and logics make a dual outcome seem impossible. Rather than further focusing on those differences, we outlined the opportunity to increase interplay between subcultures and on reconciling logics. As a starting point for bridging the gap, we posit that Club decisions to engage in CSR should not depend solely on the presence of a compelling business case. Instead of eliminating or solving the tension by focusing on the relationship between CSR practices and economic performance at the expense of the impact on society at large, tensions should be accepted and conflicts and interdependencies managed. Hahn et al. (2015) stated that opposition and contradictions can inform each other, so that living with a paradox can result in synergies and growth for the organization.

A broad view with interdependent, but mutually reinforcing, goals can deliver more than discrete social impact and reflect the general responsibility of an organization. The majority of clubs in Belgium, for example, have CSR programs on education and youth health, while at the same time, they are sponsored by alcohol and betting companies. Needless to say, such collaborations undermine the trustworthiness of the Foundation and make CSR attempts look like greenwashing. Such examples indicate that social responsibility, if not founded in morality and embedded in the organizational culture, can even be socially detrimental (Walzel et al., 2018). Strategic CSR handles this issue by addressing any negative impacts while supporting both the business strategy and the needs of the community (Afrin, 2013).

Innovating and transforming toward more strategic CSR approaches require clubs to go back to the moral and ethical roots of social responsibility and step away from business as usual (Aguilera et al., 2007). Often times, professional sport managers hide behind sports-related phenomena, such as specific ownership structures, a lack of institutional guidelines, game prioritization, pressures, and short-term focus (Walzel et al., 2018). Putting the "S" back in CSR, as prompted by Aguilera et al. (2007), can be the common denominator that is needed to start building from. From this perspective, sport organizations should consider true social change that is within their capacity (e.g., increase physical activity amongst adolescents in the local community), linked to their distinctive attributes (e.g., implicit health link) and moral values, as well as lucrative for their business (e.g., increased participation in their specific sport), rather than simply using the glamour of sport to claim a lofty social impact (Walker et al, 2017). Scholars have only just begun to measure and explore the type of programs that are effectively achieving the social goals they advocate to remedy (Hills et al., 2019; Walker et al., 2017).

Changing conventional business practices and mindsets is complex, ambiguous, and time-consuming (Soderstrom & Heinze, 2021). However, the collaboration between individuals and units with different backgrounds/ideas can lead to innovative and collective decisions on CSR priorities and actions. Such collaboration will result in a more united organizational culture, motivated employees, improved stakeholder relationships, and overall CSR impact. This transformation process is emerging and ongoing and is a joint responsibility of all individuals within their various roles in the organization (Ratten, 2019). Stepping away from what Soderstrom and Heinze (2021) described as paradoxical thinking, individuals are encouraged to question assumptions, explore contradictions, and interdependencies, and consider alternatives.

Limitations and Future Research

This section identifies some limitations and suggestions for further research in this area. First, due to our study design, we cannot make any causal claims about which CSE drivers lead to more positive social and economic benefits, and as a consequence, to a more strategic CSR approach. Future multilevel research could attempt to test our propositions around the drivers of CSE, their interrelatedness, and their impact on social and economic outcomes. CSR research must improve in measuring the social (and economic) impact to the beneficiaries (Kihl et al., 2014; Walker et al., 2017). This becomes essential to convince corporate and other stakeholders of the potential of a more strategic approach to CSR.

Moreover, there are aspects of our case study that may limit the generalizability of our findings. This case focuses on a Belgian professional soccer club. It is worthwhile to study what aspects of this CSR approach can be generalized to other contexts (e.g., other sports, other countries). Although our model considers many actors, both internal and external to the organization, it is not fully comprehensive. For example, it does not consider the influence of broader national business systems (François, Bayle, & Gond, 2019). Moving forward, larger scale CSR research in sport could investigate how contextual factors, such as cultural norms, rules and regulations within a country, and league influences, affect the drivers and outcomes of the CSE model.

Further research should be conducted on the drivers of culture and logic, and the related tensions and conflicts. Possible research questions in this area include: How do (CSR) managers handle possible tensions between instrumental, relational, and moral motives? What type of structures or programs can align cultures and logics? Moreover, comparative research between organizations in different stages (from traditional to strategic) may yield additional insights on the manifestation of the CSE drivers and their relation to CSR management.

Also, we posit that the role of the individual merits further analysis. There is still a major gap in understanding the personality traits and competences of CSR managers and their specific influence on creating, maintaining, or disrupting CSR engagement (Walzel et al., 2018). The bulk of existing CSR research takes on an environmental and/or organizational level of analysis, whereas an individual-level understanding of the actors that strategize, make decisions, and execute CSR initiatives would advance our knowledge significantly (Aguinis & Glavas, 2012).

Conclusion and Implications

This study adds to the knowledge of entrepreneurship and CSR by examining their interconnection. The constructed model, based on CSE drivers, assists the transition toward more strategic CSR management in which both economic and social outcomes can be attained. We attempted to answer the call of Aguilera et al. (2007), who stated that scholars and organizations need to return to the ethical foundations of CSR research and management. The recent review of Walzel et al. (2018) on CSR in professional sport teams also indicated the dominance of instrumental views to CSR research at the expense of the development of alternate conceptualizations. The application of the model showed that managing organizational culture and the dual logic, and more specifically, recognizing, accepting, and aligning different subcultures and logics, are crucial in the process of CSE and thus in the attempt to advance CSR management.

Entrepreneurship theory, and more specifically CSE, is a timely and interesting lens to study CSR management as it entails an innovative and transformational perspective (McSweeney, 2020). Other than the usual static models used in CSR research, the CSE model enables a more dynamic conception of social responsibility in which multiple interrelated drivers and levels (i.e., individual, organizational, stakeholder) influence the process and, thus, the outcome. Some studies have depicted the components of CSE, but none have systematically addressed the relationship between these components and how they relate to CSR management. Our CSE model provided a more systematic understanding of these relationships and therefore aids the further conceptual development of strategic CSR.

Using an in-depth case study design, we addressed a process-related research question and identified (new) factors that facilitate and/or hinder strategic CSR management in the complex, multifaceted, and multistakeholder context that professional sport teams navigate in (Giulianotti, 2015). Depicting the various stakeholder perceptions not only provided rich insights into the study phenomenon, it was equally valuable for the soccer team as stakeholder judgments can shape the conduct of an organization (Babiak & Kihl, 2018; Breitbarth & Harris, 2008; Walters & Tacon, 2010). This study not only answers to the call for more process-related CSR research in sport management (Walzel et al., 2018), but also contributes to the general management literature by shedding light on entrepreneurial and innovative approaches to CSR (Soderstrom & Heinze, 2021).

In terms of practical implications, the constructed model helps (sport) managers to move beyond tactical considerations of CSR (Soderstrom & Heinze, 2021). Sport managers are searching for innovative ways to deal with societal challenges (e.g., racism, gender equality) and keep up with emerging phenomena, such as esport, virtual reality games, and other digital means of sport consumption. Strategic CSR can be a means to drive critical social change while building organizational value (Hills et al., 2019), which Porter and Kramer (2006) delineated as the ideal recipe to remain competitive. The entrepreneurship model developed in this study provides sport managers with a blueprint to approach CSR from a multilevel and dynamic perspective. Its application has indicated the importance of understanding subcultural differences and accepting multiple (conflicting) logics. To that end, a more bottom-up and collective approach is needed in which the management and affiliated foundation would not only inform and enable each other, but also strategize and define goals together. As such, community programs could be further improved and innovated in terms of fan engagement, employee involvement, sponsorships, technology, transparency, and scale in order to fully leverage competitive advantages and social change.

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