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Corporate Social Responsibility in Spanish professional soccer: a relationship for the development of a new citizenship?

Responsabilidad Social en el fútbol profesional español ¿Una relación para el desarrollo de un nuevo rol ciudadano?

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Abstract

This research explores the relation existing between Corporate Social Responsibility (CSR) and Public Relations (PR) through the legitimization theory (Lindblom, 1994). With this project we aim to determine if soccer clubs are implementing Corporate Social Responsibility (CSR) programs to legitimate their role in society as corporate citizens. The specific objectives are (1) to know how CSR programs are being introduced in Spanish soccer clubs; (2) to determine their main CSR polices and (3) to identify dialogue channels with stakeholders. The methodology is based on the interpretative and descriptive analysis of 42 professional soccer clubs in the Spanish League (2016/2017), including those in the first and second division. In particular, we will analyze annual reports, their corporate websites and finally, the foundations of these clubs as instruments to develop CSR policies. The results show little commitment to CSR, which emphasizes charity, actions aimed at the members and compliance with Transparency Laws. The main conclusion is that professional clubs are limited to comply with the legislation and do not have a real commitment to transparency and CSR. The concept of CSR is not applicable to the professional soccer sector in Spain.

Resumen

El presente trabajo se enmarca en la relación que se establece entre la Responsabilidad Social de las empresas (RSE) y relaciones públicas en las organizaciones, visto desde el enfoque de la Teoría de la Legitimación (Lindblom, 1994). Se plantea determinar si los clubes profesionales del fútbol español apuestan por la RSE como estrategia para legitimar su rol de ciudadano corporativo en la sociedad. Como objetivos específicos se pretende (1) conocer cuál es la situación de la RSE en los clubes; (2) determinar las políticas de RSE más habituales y, (3) identificar los principales canales de relación y diálogo con los stakeholders. La metodología empleada, con un carácter descriptivo-interpretativo, se focalizará en el estudio de los 42 clubes que componen la Liga de Fútbol Profesional (temporada 2017/2018), de primera y segunda división. Para ello se analizan las memorias anuales, las webs corporativas y las fundaciones de los clubes, por constituirse éstas como instrumentos para implementar políticas de RSE. Los resultados arrojan un escaso compromiso con la RSE, donde se enfatiza la acción social, las acciones destinadas a los socios y el cumplimento con la Ley de Transparencia. La conclusión principal demuestra que los clubes profesionales se limitan a cumplir con la legislación y no tienen un compromiso real con la transparencia y la RSE. El concepto de RSE no es aplicable al sector del fútbol profesional en España.

Keywords | palabras clave

CSR, public relations, citizenship, sport, soccer clubs, Spain.
RSE, relaciones con los públicos, ciudadanía, deporte, clubes futbol, España.

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1. Introduction and state of the question

The main objective of this work is to determine if professional Spanish soccer clubs use Corporate Social Responsibility (CSR) as a strategy to legitimize their role as corporate citizens in society.

The relationship established between soccer and society could be analyzed from different perspectives, but it is CSR that will offer a more integral context in line with current society, which allows us to observe the relationship from commitment, responsibility and understanding. UEFA itself (2017), the governing body of the sport in Europe, states on its website that:

> Soccer, as an integral part of global society and as the most popular sport in the world, has an invaluable role to promote social development and exert its influence. Under the motto of RESPECT, UEFA's social responsibility strives to promote sustainable development in all aspects of soccer in cooperation with other stakeholders. This is not at the expense of benefits. Rather, it has to do with how these benefits are obtained.

In line with this message, the Spanish soccer «League» focuses on each of the actors of society, on citizens, the fans, to convey through their *Practical Guide for Amateurs* a relevant message of responsibility: «It is important that you assume your responsibilities and defend the fundamental values of soccer, of sports, and in particular of our competitions because you are an indispensable and irreplaceable part of soccer» (La Liga, 2015).

In search for references, Olabe (2012) discusses CSR as a reputation factor in professional soccer clubs, an asset associated with the emotions it generates. On the other hand, the work of López-Martínez and Fernández-Fernández addresses how professional soccer clubs «have become true companies that, in many cases, are not managed in accordance with the legal and ethical requirements demanded for the rest» (2015, p. 39). The management of these companies under standards of transparency (business ethics), Good Governance practices and CSR is considered as the way to fight against «an unsound and unrigorous management, with intolerable debts in any other sector» (López-Martínez, & Fernández-Fernández, 2015, p. 40).

It would be difficult to understand that professional soccer, which generates millions of euros, with great impact on society and which represents a formative aspect for many young people and children (Silva-Santos *et al.*, 2014), does not promote commitment with transparency, accountability and duty to society, under CSR based management. We cannot ignore the role that the players have in society and the influence of soccer inside and outside the field (Cano-Tenorio, & Paniagua-Rojano, 2017, Cano-Tenorio 2017). As mentioned by Castillo, Fernández, & Castillero (2016, p. 215) «the peculiarity of soccer as a modern spectacle means that it has millions of followers from all over the world» and therefore, its impact in society and the media cannot be ignored as a responsibility to society. It is not possible, in this sense, to forget the heterogeneous mass that makes up the so-called «followers», where a big part of them are made up of children, adolescents and young people who see soccer and, more specifically, soccer players, as sources of inspiration to be imitated.

In fact, the League is aware of this social responsibility and therefore, through its Directorate of Integrity and Security, together with the Higher Sports Council, is

the lead in social commitment, editing the *Guide to Good Practices. Regulations and Principles for Spanish Federations, Leagues and Athletes* (La Liga, 2015). In this context, the *Map of Social Responsibility of Spanish Professional Soccer* is published by the Professional Soccer Foundation (La Liga, 2017), as «a real opportunity to add social value to the world of professional soccer (...) and jointly overcome the weaknesses detected». As a result of this work, they propose an approach to CSR from the joint work of clubs and foundations and with the development of the concepts of *Social Fair Play* and *Financial Fair Play*, as means to achieve an economic and social balance. In this area, they raise the model of ISO 26000[2] for the development of CSR actions and activities. In fact, we can see in the following statement, how the Spanish soccer world has detected that CSR represents an opportunity for their business as well: «we have seen that the greater the decrease-control of the public debt of the clubs, the greater the increase in their social action and, the greater SR, the better the impact on economic data» (La Liga, 2017); the question will then be to find out if a commitment to CSR really takes place and becomes part of the management strategies of sports organizations.

1.1. CSR and Public Relations

This work is conceptually framed in the relationship established between CSR and Public Relations. According to the Ethos Institute for Business and Social Responsibility (2017, p.17), CSR is:

> [...] a form of management that is defined by the ethical relationship of the company with all the publics to which it is related and by the establishment of business goals compatible with the sustainable development of society, preserving environmental and cultural resources for future generations, respecting diversity and promoting the reduction of social inequalities.

In this order of ideas, it is evident that companies must maintain a relationship (ethics) with their public, based on dialogue, taking into account their interests and demands; therefore, an approach from Public Relations is possible.

The management of relations with the public is postulated as one of the main functions of Public Relations (Harlow, 1975[3]; Seitel, 2002; Grunig, & Hunt, 2003), and these become a necessary element for the correct management and development of CSR; in addition to being a cohesive element of CSR by fostering a relationship between the organization and its stakeholders. Addressing the management of CSR from Public Relations is inevitable, since the management of relationships with stakeholders is at the heart of CSR as well as in the functions of Public Relations (Wang, & Chaudhri, 2009, p. 247).

To approach this idea theoretically, work will be done under the «Legitimation Theory» (Lindblom, 1994), which states that companies establish an explicit or implicit contract with society (Shocker, & Sethi, 1973). These authors point out that every social institution operates by virtue of a social contract, on which it depends for its survival and development, hence, justifies its existence. Therefore, «this situation forces the company

2 https://goo.gl/jqcGU9

3 Quoted in Seitel (2002, p. 12).

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to a constant search for legitimacy, adapted to the social requirements and demonstrating the usefulness and necessity of their existence» (Ángel-Vega, 2009, p. 39).

According to O'Donovan (2002, p.344), «the theory of legitimacy is based on the idea that, in order to continue operating successfully, companies must act within the limits of what society identifies as acceptable behavior», whereas Lindblom (1994, p. 2) defines legitimacy as:

> A condition or state that exists when the value system of an entity is congruent with the value system of the broader social system. When there is a disparity, real or potential, between the two value systems, there is a threat to the legitimacy of the entity.

In the search for legitimacy, organizations respond to the expectations that stakeholders have about them. This social contract is represented by the concept of «corporate citizenship» (Capriotti, 2006), in which companies are involved in society as citizens, and where corporate values are also aligned with the values of society.

This approach from Public Relations is reinforced with other approaches that stem from the importance of the management of relationships with the public for the survival of the organization from a CSR perspective, specifically in theoretical efforts such as Freeman's «Theory of Stakeholders» (1984), Carrol's «Theory of the CSR Pyramid» (1999) and Cortina's «Ethical Approach to CSR» (1994). The «Theory of Stakeholders» (Freeman, 1984), proposes:

> The existence of a wide range of participants interested in companies, and also shows the relational condition between company and society. They are not two separate entities, but two components of the same loom that, when weaving or interacting, generate a capital or a profit called social capital. What is really valuable is the relationship, which requires mutual trust, only achievable through frank and honest dialogue (Castillo, 2009, p. 235).

This approach suggests that if we adopt the relationships between a company and the groups and individuals that can affect or be affected by it (known as stakeholders) as a unit of analysis, we have a better opportunity to deal with the problems/tensions that may arise between them (Freeman *et al.*, 2010, p. 5).

According to Carroll (1999) and the «Theory of the CSR Pyramid», we must consider four levels of CSR. These levels are (Carroll, 1999; Castillo, 2009, p. 225):

- Economic responsibility, where the main objective is the maximization of the benefit derived from economic activity.
- Legal responsibility, where the company acts in accordance with the laws and regulations that it must comply.
- Ethical responsibility, where the company must meet the expectations that stakeholders have regarding their social, labor and environmental behavior. It must act correctly and fairly, avoiding «harm».
- Philanthropic responsibility, where the company acts as a «good citizen» and is committed to contributing to the improvement of the welfare of society. This level does not imply an obligation and this status is acquired when the previous three have accomplished.

Carrol (1999) developed a CSR strategy that combined, on the one hand, the maximization of benefits in compliance with the law (functionalist version), and on the other, business ethics and the responsibilities of companies towards society (Raufflet *et al.*, 2012, p. 34).

Cortina (1994), as a reference to the ethical approach in CSR, defines ethics as a «type of knowledge of those that intend to orient human action in a rational sense (...) to act in a rationally» (1994, p. 17) guiding action to make prudent and moral (Cortina, 1994, p. 18). In the field of organization, the search for happiness is interpreted as a social goal, understood as the goods/services that it provides to society and that legitimize its existence (Cortina, 1994, p. 22).

CSR is based on the assertion that companies, to the extent that they act freely and voluntarily, are made up of different people who live in a society with a certain conscience and ethics. They are, therefore, responsible (Navarro, 2008, p. 44).

As we have seen, the company has a social purpose as a citizen. When it does not comply with the premises that legitimize its presence in society, ethics in the organization guides the company toward what it should be (Navarro, 2008, p. 45). For García Marzá, «business ethics is not a part of CSR (...) responsibility is a part of business ethics concerned with the conditions that underlie the trust placed in the company» (2007, p. 186).

2. Material and methods

The hypothesis of this study suggests that clubs will opt for CSR activities as a way to legitimize their role in society as a corporate citizen. Guided by the objectives of the present investigation, this article addresses the following questions:

- What is the situation of CSR in Spanish soccer clubs?
- What are the most common CSR policies in these clubs?
- What are the main channels of relationship and dialogue used by these organizations to manage relationships with their stakeholders?

The methodology used is descriptive-interpretative, and focuses on the study of the 42 clubs that make up the Professional Soccer League (season 2017/2018, data 2016/2017), first[4] (20) and second[5] (22) division. We will perform a content and depth analysis of the following areas:

- Annual reports, to be identified as an element to meet the criteria required by the Transparency Law of Soccer (Transparency Law 19/2013, from December 9).
- Corporate webs of these clubs, as they constitute the main channel of active relationship with the public and provide a favorable context for the dialogue.

4 First division clubs, Santander League. https://goo.gl/SqRquh
5 Second division clubs, League 1|2|3. https://goo.gl/vxV4Tf

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- The club's foundations, as they are constituted as instruments of general interest (AEF, s.f., p. 3), as channels for the implementation of CSR policies, from the evolution of sports clubs to anonymous sports societies (Law 10/1990, of October 15, Sports and Royal Decree 1251/1999, of July 16, on anonymous sports companies).

To this end, an analysis sheet has been designed to identify whether CSR is part of the club strategy or not, as well as CSR policies and actions and tools of dialogue and participation. The main dimensions of analysis are:

- Corporate governance and transparency.
- Relationship tools with stakeholders.
- CSR policies/strategic lines.
- Information about foundations.

Access to information was obtained through the content available on the corporate website of each club. The collection and analysis of the data was carried out during the first quarter of 2018 and a pretest was applied to 9.5% of the clubs under study. Fundamental elements are considered for a club to be included in the analysis process, including compliance with 2 of the 3 minimum criteria:

- That the club has a corporate website.
- That the website provides information on compliance with the Transparency Law.
- That the website offers information about the club's foundation.

If a club does not offer information on compliance with the Transparency Law and its Foundation, it is excluded because it does not offer data of interest for the present investigation. Likewise, we consider the web and its content as a transparency exercise platform, used as a communication tool where information of interest and usefulness for the user is published, without the user having to inquire on his/her own. Therefore, the analysis in its entirety focuses on the content that clubs publish on their websites.

3. Analysis and results

All first division clubs offer information regarding compliance with the Transparency Law on their official website, with the exception of Atlético de Madrid, which offers the memory of the previous season, and Getafe, which shows the directory and link, but does not provide any documents.

Only 60% of the clubs (12) offer economic information about their Foundation on the club's official website. Those who do not offer this information include: Deportivo Alavés, Atlético de Madrid, Deportivo La Coruña, Getafe FC, Girona FC, Club Deportivo Leganés, Real Celta de Vigo and Villarreal CF.

The Second Division clubs: Albacete Balompié, Lorca Fútbol Club and Reus Deportiu Soccer Club are excluded from the analysis because they do not offer

information on their website regarding compliance with the Transparency Law and information about the foundation. In only one case (Granada Club de Fútbol SAD), the information is not updated, in another (Cultural y Deportiva Leonesa SAD), no information appears regarding compliance with the Transparency Law, but both cases present information on the club's foundations.

In seven cases, information on the foundation is not offered on their website (regardless whether they have one), but information on compliance with the Transparency Law is provided. Specifically, we refer to the Alcorcón SAD Sports Association, Córdoba Club de Fútbol SAD, Granada Club de Fútbol SAD, Cub Deportivo Lugo, Gimnàstic de Tarragona SAD, Real Oviedo SAD and Club Deportivo Tenerife SAD. Therefore, the analysis of second-division clubs has focused on a corpus of 17 members.[6]

3.1. Transparency Law

In 90% of the cases from first division clubs and in 76.5% of the cases of second division clubs, the memory is downloadable; while in 10% and 23.5%, respectively, the information is posted on the website. There are abbreviated summaries in half of the clubs from the first division. However, in the second we find abbreviated reports or executive summaries that enable a quick reading, identification of key data and interpretation. Likewise, it is surprising that 100% of the cases show an absence of web pages accessible and adapted according to accessibility protocols.[7] Regarding contact data, they appear in 76.5% of cases in the second division and a testimonial 5% in first division. The content index appears in 75% and 71%, and in 50% and 53% the index is linked to the memory content, facilitating navigation to the user, as well as the rapid identification of the content of interest. There is a presentation in 35% of the cases in the first division and 12% of the cases in the second division. In 30% of the cases in the first division and in no case in the second division can a welcome message from the club president be found.

In the totality of the first division clubs and in 94% of the second division cases, corporate information of the entities appears in the section. This is interpreted as due, mainly, to having a marked static character and its content does not adapt with much definition to the one referred to in the sections. Among the corporate content, we highlight:

- Organization chart (100% and 94%, respectively).
- History and/or background (100% and 88%).
- Milestones, achievements, track record (100% and 35%).
- Brand, logo, advertising (20% and 82%).
- Club sponsors (70% and 94%).
- Anthem (35% and 47%).
- Stadium (70% and 82%).

6 The data of FC Barcelona B and Sevilla AT have not been included in the analysis of the Second Division clubs because the first teams of each club are present in the First Division data.

7 Web Accessibility Initiative (WAI). https://goo.gl/8nUjyf

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- Others: virtual store, ticket sales, museum, mascot, promotions, facilities, former presidents, sports city, agenda, historical players, corporate image manual, etc.

3.2. Corporate governance

In the first division, the total number of clubs presents the structure of the governing or administrative council, and in half of the cases, we find women's participation, but in no case is male representation vis-à-vis the female explicitly mentioned. In 30%, the positions that the board members occupy outside the club are mentioned, in 65% the remuneration is mentioned (35% of the total explicitly mentions that they do not receive remuneration for their position in the company). In 80% of cases, the ethical code is eluded.

In the second division, in 82% of the cases the structure of the governing council/board of administration is presented, only in three cases we find a woman and in one case, two women. Consequently, in no case is male representation explicitly mentioned in relation to female representation. In 60%, the positions that council members occupy outside the club are mentioned, as well as remunerations. 47% refer to the ethical code.

3.3. Stakeholders and communication tools

In reference to the interest groups of the clubs analyzed in the first division, we can highlight that the main ones that appear are:

- Club (100%).
- Amateurs (100%)
- Subscribers (100%).
- Fans/followers (100%).
- Shareholders (90%).
- Sponsors (65 %%).
- Media (35%).
- Local administration/government (55%).
- Community and society in general (40%).
- Educational sector (35%).
- Professional sector (20%).
- Club companies (20%).
- NGO/Third Sector (20%).
- Employees (20%).

The group of amateurs, segmented, offers the greatest relevance, followed by sponsors and media. Out of these groups, those that have their own section on the web are: clubs (95%), shareholders (90%), fans and followers (85%), and subscribers (80%), sponsors (60%) and other groups that appear in with less than 25%, such as, for example, the media collective. The content that appears in the sections is merely informative and does not respond to any strategic approach with specific communication objectives or tools.

Regarding the interest groups of the clubs analyzed in the second division, we find that the main interest groups that are in the documents analyzed according to the frequency table are:

- Club (100%).
- Amateurs (100%)
- Subscribers (100%).
- Fans/followers (100%).
- Media (94%).
- Community and society in general (94%).
- Shareholders (64.7%).
- Sponsors (58.8%).
- Club companies (29.4%).
- Local administration/government (17.6%).
- Educational sector (17.6%).
- Professional sector (11.8%).
- NGO/Third Sector (5.9%).
- Employees (5.9%).

It is also observed how the groups related to the hobby and the media are recurrent in all cases, followed by shareholders and the community in general. From these groups, those that have their own section on the web are the supporters clubs (94%), fans, followers and subscribers (82%), media (82%), shareholders (41%), sponsors (35%), club companies (6%), community/society (6%). As is the case of the first division, in the second the content that appears in the sections is merely informative and does not respond to any strategic approach with specific communication objectives or tools.

The analysis of available communication tools, in the case of the first division (table 1) and second division (table 2), is presented below:

Table 1. Communication Tools First Division

Tool	Frequency (%)
Corporate web	100
Blog	10
Forums (online)	0
Suggestions/complaints/claims box	70
App	50
Online newsletters	30
Microsite/specific portals by public	20
Forums, conferences, meetings	80
Direct meetings with groups, regulatory bodies, associations, ...	90
Email	80
Corporate Magazine	40
Own TV channel	40

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Tool	Frequency (%)
Bank images	80
Twitter	100
YouTube (channel)	100
Flickr	20
Facebook	95
LinkedIn	30
Instagram	95
Snapchat	15
RSS (content subscription)	50
Other social networks (Google+, Weibo, Wechat, Viber, Pinter-est, Line, Dugout, Vimeo, etc.)	70

Table 2. Communication Tools Second Division

Tool	Frequency (%)
Corporate web	100
Blog	5,9
Forums (online)	0
Suggestions/complaints/claims box	58,8
App	0
Online newsletters	5,9
Microsite/specific portals by public	11,8
Forums, conferences, meetings	0
Direct meetings with groups, regulatory bodies, associations, ...	0
Email	100
Corporate Magazine	41,2
Own TV channel	0
Bank images	76,5
Twitter	100
YouTube (channel)	100
Flickr	17,6
Facebook	94,1
LinkedIn	5,9
Instagram	100
Snapchat	0
RSS (content subscription)	58,8
Other social networks (Google+, sportcam, Weibo, WeChat, MiaoHai)	29,4

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Other tools used by the clubs, which are identified in the exploration of the present investigation are:

- Press room.
- Interviews and reports on demand (specific mention on the web).
- Online radio (direct and podcast).
- Surveys.
- Social Wall.
- Downloads.
- WhatsApp for partners.
- Newspaper library.
- Intranet for journalists and partners.
- Program for each game.
- Welcome guide fans.
- Electronic Headquarters.
- Posters announcing matches.

3.4. CSR

Only in three cases does a microsite dedicated to CSR emerge (FC Barcelona and Deportivo Alavés from the first division, and Unión Deportiva Almería SAD from the second), but without information that could be analyzed.

Although no specific sections where clubs address CSR as an integral commitment to the management of the entity itself have been found, CSR issues or areas of action with which they seem to be most involved are identified (Tables 3 and 4):

Table 3. CSR Scope First Division

Areas	Frequency (%)
Art and culture	45
Education and formation	80
Research, R+D+i, quality, technology	60
Families	75
Environment	15
Poverty and marginalization/social assistance	75
Equality and conciliation (specific actions for women's day)	40
HR/Employees	10
Help in catastrophes	0
Volunteering (corporate)	25
Cooperation and solidarity	70
Health (internal and external) and safety	15

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Areas	Frequency (%)
Integration and diversity (immigrants, disabled, prisoners, re-habilitated, ...)	55
Violence in sport (violence, racism, xenophobia...)	100

Table 4. CSR Scope Second Division

Ámbitos	Frecuencia (%)
Art and culture	0
Education and formation	94,1
Research, R+D+i, quality, technology	17,6
Families	35,3
Environment	5,9
Poverty and marginalization/social assistance	64,7
Equality and conciliation (specific actions for women's day)	29,4
HR/Employees	0
Help in catastrophes	5,9
Volunteering (corporate)	23,5
Cooperation and solidarity	94,1
Health (internal and external) and safety	64,7
Integration and diversity (immigrants, disabled, prisoners, re-habilitated, ...)	76,5
Violence in sport (violence, racism, xenophobia...)	100

3.5. Foundations

In 100% of the cases it is deduced that the foundations are privately owned. In the first division, 60% offer economic information about the entity, 40% give information regarding bylaws and composition, as well as information regarding their employees.

In no case does the second division offer economic information of the foundation, nor do they provide bylaws or employee information, if they are different from those of the club to which it is linked. Only 20% provide a date of incorporation and list of board members.

The areas of interest for foundations in the first division are: sports (100%), culture (70%), society (80%) and history (65%). Other topics found are training, youth, etc.

The areas of interest for the second division foundations are sports (100%), culture (70%), society (50%) and training (40%). In a different set of topics, we find international alliances, sustainability and social innovation, solidarity, health and art.

The channels used in the first division by the foundations to contact include mail (45%) and dedicated social network profiles (35%), as well as the telephone (20%). Among the networks, Facebook and Twitter stand out (25%), as well as Instagram. Other noteworthy contents are feedback forms, suggestion boxes, online publications, etc.

Among the channels to contact the foundation in the second division, those which stand out include dedicated email (60%), specific microsites (70%), telephone (40%) and dedicated social networks (20%). Networks include Twitter (20%), Facebook (20%), YouTube (10%) and Flickr (10%). Other important contents are image databases (20%), news (40%) and bulletins (20%).

4. Discussion and Conclusions

The websites of the first division clubs present data with greater depth, since the percentages, in the majority of the cases, are higher in all the parameters analyzed.
In the analysis of the information related to the Transparency Law, in most of the cases the available and downloadable information appears with more details of composition data of the directors board, details of incomes (in many cases, explaining that it does not exist), as well as references to ethical codes.

The websites of the Spanish soccer clubs are not adapted according to accessibility protocols and, therefore, they are not accessible for people with visual impairments. It is advisable, in this regard, to highlight the existing legislation on digital accessibility and that should be applied in all cases, specifically:

- Law 34/2002, of July 11, 2002, on services of the information society and electronic commerce (LSSICE).[8]
- Law 51/2003, of December 2, 2003, on equal opportunities, non-discrimination and universal accessibility for people with disabilities (LIONDAU).[9]

Likewise, it is remarkable that in all cases the information is presented fulfilling with the sections included in the Transparency Law, which conveys that clubs limit Zthemselves to complying with the law and do not have a real commitment to transparency and CSR, that is, they do not go any further.

The areas of stakeholder analysis and communication tools used in both categories show the most similarities, since they are segments of interest and purposes which coincide in both divisions. The differences are accentuated, however, in social networks, where first division teams have more of them available to their fans, in response to the demand for segmented information (Dugout), the maturity of their corporate structures (LinkedIn) and the internationalization of their markets (Weibo), among other reasons.

The similarity is also high among the objectives within the corporate social responsibility of the clubs. As a trend, it is worth mentioning that the first division teams are oriented towards training, while the second division teams strive for social and solidarity objectives.

In the foundations of the clubs, we find more transparency in the information, depth of structure and variety of communication tools in the entities of the first division; however, in the second division special attention is paid to those entities, to the

8 Available at: https://goo.gl/8pkFQ6
9 Available at: https://goo.gl/gGNcge

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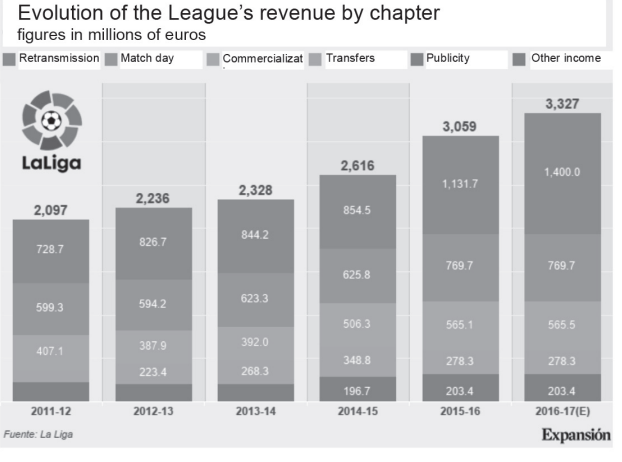
point of generating a greater number of differentiated sites. Regardless, the information provided on these websites is insufficient.

In the area of CSR, the absence of CSR plans or declared CSR reports is relevant. In fact, soccer clubs do not develop CSR policies, but rather work under the social action or philanthropy and are not aware of the impacts they generate on society and their responsibility to it. Working within a responsible approach implies accepting that, as an organization, they generate impacts for which they are responsible; that they must create shared value and that it is their obligation, and therefore, their commitment to reduce the negative effects of their activities. This approach is aligned with the renewed EU strategy for CSR published in 2011, where CSR is understood as:

- The responsibility of companies for their impact on society. (...) To fully assume their social responsibility, companies must implement, in close collaboration with stakeholders, a process to integrate social, environmental and ethical concerns, respect for human rights and consumer concerns into their business operations and basic strategies, in order to:
- maximize the creation of shared value;
- identify, prevent and mitigate possible adverse consequences (European Commission, 2011, p. 7).

After the data presented, it cannot be said that Spanish soccer clubs take CSR as a commitment to society and the impacts of their activities, assuming their new role as citizens. While revenues continue to rise (3327 million, 2016/2017 season, see figure 1), the debt with the Spanish Treasury decreases, but not in the same proportion as income increases, as they still owe 184 million euros to the public coffers (Mazo *et al.*, 2017). We cannot ignore the fact that Spanish soccer clubs have an impact on our society and, given the above definition, the concept of CSR is not applicable.

Figure 1. League's income (Expansión, 2017)



Source: Expansion[9]

The League, as employer of the entities or clubs that make up the professional competition, champions a commitment approved in its assembly unanimously and with full commitment. However, the data reflected in our study indicates that the action policies of each of the clubs are still far from fulfilling their particular share of responsibility defended by the entity, which projects global commitments higher than the particular sum of the members that compose it.

In relation to the hypothesis, which held that clubs will opt for CSR activities as a way to legitimize their role in society as corporate citizens, we can say that this is not confirmed. We can conclude with a reflection not at all catastrophic, by stating that clubs try to legitimize their role in society with social policies, but it would not be appropriate to define them as CSR, but as social action.

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